

1 Q. [Account 001 - Dams & Dikes] - Please provide a full and complete listing of life
2 characteristics, both average service life and dispersion pattern, associated with
3 hydro electric facilities reflected in Gannett Fleming depreciation studies during the
4 past 10 years corresponding to the investment in Account 001 - Dams & Dikes or
5 the closest corresponding account available (e.g. FERC Account 332 - Reservoirs,
6 Dams and Waterways). For each responsive utility reflected in Gannett Fleming's
7 depreciation studies during the past 10 years, specifically identify the utility, the
8 identity of the Hydro electric facility, a description of the hydro electric facility and
9 the year of the study. Further, for those instances where an average service life
10 greater than 100 years was presented, please provide all support and justification
11 that distinguishes those life expectations for the specific utilities with the 100-year
12 life expectation for Hydro such that a clear basis exists that demonstrates why
13 Hydro's investment cannot also achieve average service lives in excess of 100 years.

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16 A. Please refer to CA-NLH-156 Attachments 1 and 2. Attachment 1 is a summary of
17 average service life parameters for U.S. based electric utilities where depreciation
18 studies were conducted by Gannett Fleming (with FERC Account 332 specifically
19 relating to Dams and Dykes). Attachment 2 provides a summary of average service
20 life parameters by account structure for Canadian based electric utilities (with the
21 most comparable group being the Reservoirs, Dams and Waterways account). In
22 providing these attachments, Gannett Fleming is identifying the companies for
23 which the statistics were developed. However, as not all of the studies are in the
24 public domain, Gannett Fleming cannot identify the specific companies for which
25 the specific statistics apply. As such, the companies for which the studies have
26 been performed are listed separately from the actual identification of service life
27 estimates. Other than for the utilities as listed in Schedule 2 of the Gannett

1 Fleming report, Mr. Kennedy did not have any additional information regarding the
2 utilities at the time the Hydro study was completed. Furthermore, Mr. Kennedy
3 does not have any additional information regarding the utilities listed in CA-NLH-
4 156 Attachment 1. The depreciation studies completed on behalf of the U.S. based
5 utilities were completed in the firm's three American based offices by other
6 Gannett Fleming analysts.

		Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14	Company 15	Company 16
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	INTANGIBLE PLANT																	
302	FRANCHISES AND CONSENTS																	
303	MISCELLANEOUS INTANGIBLE PLANT SOFTWARE FIBER OPTIC 5 YR 10 YR 15 YR 25 YR RRSU UPGRADES	5 - SQ		5 - SQ										5 - SQ				
												15 - SQ						
	STEAM PRODUCTION PLANT																	
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS			SQUARE*					SQUARE*									SQUARE* SQUARE*
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	100 - R2.5		100 - R2.5*		100 - S2.5*	100 - S2*		100 - R2*	SQUARE*			115 - R1.5*	90 - S1*	75 - S1.5*			70 - S1.5* 50 S3*
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	80 - R0.5		80 - R0.5*		75 - R2* 10 - SQ 25 - R2	75 - S2*		75 - R1.5*	SQUARE*			60 - L0.5* 26 - R2.5	60 - S1* 30 - S1*	48 - L2*			60 - R1*
313	ENGINES & GENERATORS													25 - R0.5*				
314	TURBOGENERATOR UNITS	60 - R0.5		60 - R0.5*		70 - R2.5*	75 - S3*		50 - R2*	SQUARE*			70 - L0.5*	25 - R0.5*	65 - R2*			40 - R0.5*
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	65 - R1.5		65 - R1.5*		70 - R3*	65 - R4*		50 - L2*	SQUARE*			80 - S0*	20 - S0*	60 - R2.5*			50 - R3*
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	65 - R2		65 - R2*		60 - R2*	60 - S1.5*		60 - R1.5* 10 - SQ 15 - S3 20 - SQ 7 - SQ 8 - L2.5 20 - L2 20 - L2 15 - SQ				60 - O1*		40 - R2*			53 - R2*
									25 - SQ									
	NUCLEAR PRODUCTION																	
320	LAND AND LAND RIGHTS - RIGHTS																	
321	STRUCTURES AND IMPROVEMENTS												100 - R1*		65 - R2.5*			
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS												60 - S0*		70 - R1*			
323	TURBOGENERATOR UNITS														SQUARE*			
324	ACCESSORY ELECTRIC EQUIPMENT												60 - S0.5*		60 - S0*			
325	MISCELLANEOUS PLANT EQUIPMENT												80 - R2*		45 - R3*			
													60 - O3*		35 - R0.5*			
	HYDRAULIC PRODUCTION PLANT																	
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS			SQUARE*														75 - R3* 100 - R4*
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION			SQUARE*					100 - R2*				130 - R1*		SQUARE*			110 - R2* 50 - S2.5* 50 - S0.5*
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION			SQUARE*					100 - S1.5*				150 - L2*		SQUARE*			100 - R1* 60 - S1* 60 - S1*
333	WATER WHEELS, TURBINES AND GENERATORS			SQUARE*					75 - S2*				96 - S0.5*	40 - S2	SQUARE*			65 - R1.5*
334	ACCESSORY ELECTRIC EQUIPMENT			SQUARE*					20 - O1*				65 - R0.5*		SQUARE*			38 - R2.5*
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT			SQUARE*					50 - R2.5				60 - R0.5*	45 - R3	SQUARE*			65 - R1.5*

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14	Company 15	Company 16
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES			SQUARE*			75 - R4				40 - O2*		SQUARE*		40 - R3* 40 - R3* 55 - S2*	
	OTHER PRODUCTION PLANT															
340	LAND AND LAND RIGHTS - RIGHTS			SQUARE*		50 - S2*	40 - S4*	SQUARE*	SQUARE*		SQUARE*	40 - R4	90 - S1*	80 - S1*	55 - S4*	120 - R1.5*
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION			SQUARE*												
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION					55 - R2.5*	50 - S0.5*	SQUARE*			40 - R4	35 - S2.5*	70 - S1*		55 - R3*	SQUARE*
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION			SQUARE*		43 - S2*	40 - L4*	SQUARE*				24 - O1*	70 - L1.5* 12 - SQ		55 - S2.5*	70 - R0.5*
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND			SQUARE*		50 - R3*	60 - S2.5*	SQUARE*	SQUARE*		SQUARE*	40 - R4	25 - R0.5*	37 - R3*	45 - R1* 25 - S2.5*	70 - L0*
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND			SQUARE*		40 - S1*	30 - R1.5*	SQUARE*	SQUARE*		SQUARE*	40 - R4	25 - R0.5*	50 - S2*	20 - S2*	
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V			SQUARE*		40 - R2*	30 - R4	SQUARE*	SQUARE*		25 - R1	20 - S0*	70 - L1*		35 - R3*	SQUARE*
348	EASEMENTS															
	TRANSMISSION PLANT															
350	LAND AND LAND RIGHTS - RIGHTS		70 - R4	SQUARE*				75 - R4	65 - R4						75 - R4	
351	EASEMENTS															
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM	50 - R3	50 - R3	SQUARE*	45 - R3			50 - R4	40 - R2.5	50 - R4	60 - R2	45 - R2.5	50 - R4		60 - S2	
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	50 - R2 50 - R2*	50 - R2	50 - R2*	45 - R0.5			40 - R1	45 - R0.5	50 - R2	55 - R2.5	45 - S1.5	42 - R3		45 - R2.5	47 - R2
		15 - S3	15 - S3													13 - L2
354	TOWERS AND FIXTURES ROW CLEARING	65 - R4	65 - R4	65 - R4*	65 - R4			60 - S2	65 - R2.5	65 - R3	70 - R4		60 - R3		70 - R4	50 - S3
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	55 - R2.5	55 - R2.5		50 - R2.5			45 - S2	55 - R2	45 - R1	53 - R4	45 - R2.5	48 - R1.5 55 - R3		65 - R2.5	48 - R2.5
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	50 - R2.5 70 - R4	55 - R2.5 70 - R4	50 - R2*	45 - S3			50 - S4	55 - R1.5	55 - R0.5	55 - R4	40 - R2	55 - R3		65 - R2.5	45 - R3
357	UNDERGROUND CONDUIT		55 - S3					50 - R2.5					48 - S1.5		60 - R4	60 - R4
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH		45 - R3		35 - R3			35 - R2.5					40 - R3		50 - S2	35 - R3
359	ROADS AND TRAILS			SQUARE*				60 - R4			50 - SQ				65 - R4	60 - R4

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FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	DISTRIBUTION PLANT																
360	LAND & LAND RIGHTS - RIGHTS EASEMENTS, SURVEYS AND CLEARING	70 - R4	70 - R4							65 - R4						75 - R4	70 - SQ
361	STRUCTURES AND IMPROVEMENTS STRUCTURES AND IMPROVEMENTS - MAJOR LEASEHOLD	50 - R3	50 - R3		45 - S3	53 - R2.5	50 - R2.5	47 - R1.5	45 - R2.5	60 - R3	60 - R3	60 - R2.5	45 - R2.5	45 - R2.5	52 - R2.5	60 - R2.5	50 - R2
362	STATION EQUIPMENT MAJOR ELECTRONIC SCADA COMPANY STATIONS CUSTOMER HIGH TENSION CONTROL CENTER SUPERVISORY TRANSFORMERS OTHER SECURITY COMMUNICATION EQUIPMENT LEASEHOLD REMOTE MONITORING EQUIPMENT STORAGE BATTERY EQUIPMENT	50 - R2	50 - R2	SQUARE*	25 - R1	48 - R2.5	25 - O1	40 - R1.5	40 - R1	50 - R2	50 - R4	60 - R2.5	40 - R1.5	38 - S0	45 - R2.5	45 - R1.5	43 - R2.5
363.5	STATION EQUIPMENT - ELECTRONICS																
364	POLES, TOWERS AND FIXTURES POLES, TOWERS AND FIXTURES - WOOD POLES CUSTOMER TRANSFORMER STATION POLES CLEARING TOWERS CLEARING POLES STEEL	55 - R3	55 - R3	40 - R1	48 - R1.5	50 - R3	47 - R1	43 - R1	40 - R2	40 - R4	40 - R1	45 - R2.5	38 - R0.5	38 - R0.5	48 - R2	55 - R2.5	45 - S1
365	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING	50 - R1.5 70 - R4	50 - R1.5 70 - R4	40 - R2	33 - L1	55 - R3	42 - R1	38 - R1.5	40 - R1.5	40 - R3	45 - R1	49 - R1	33 - R1	50 - R3 53 - O1	48 - R2	50 - R3	48 - S1.5
366	UNDERGROUND CONDUIT ENCASED NOT ENCASED UNDERGROUND CONDUIT - MANHOLES UNDERGROUND CONDUCTORS AND DEVICES CABLE INJECT DUCT SYSTEM DIRECT BURIED	50 - R2.5	50 - R2.5		26 - S3	70 - R4	40 - R3	43 - S1	45 - R2.5	50 - R2.5	50 - S4	70 - R3	45 - S1	55 - R1.5	55 - R5	50 - S2	60 - R3
367	LINE TRANSFORMERS TRANSFORMER INSTALLATIONS OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER SERVICES	35 - S3	35 - S3		34 - S1	48 - R3	42 - R2	40 - R1	35 - R1.5	38 - R4	40 - R2	54 - R2	37 - R0.5	29 - L1	45 - R4	28 - S2	47 - R2.5
368	METERS METER INSTALLATIONS METERING DEVICES AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD IDAHO AMR WASHINGTON STANDARD INSTALLATIONS ON CUSTOMERS' PREMISES AREA LIGHTING PHOTOVOLTAIC INSTALLATIONS LOAD CONTROL DEVICES LEASED PROPERTY STREET LIGHTING AND SIGNAL SYSTEMS MERCURY VAPOR HIGH PRESSURE SODIUM OVERHEAD UNDERGROUND TRANSFORMERS BOULEVARD CUSTOMER POLES DUCK TO DAWN NONROADWAY LIGHTING CONDUIT AND CABLE LAMPS AND EQUIPMENT ELECTROLIERS EASEMENTS	40 - R2.5 33 - R4	40 - R2.5 33 - R4	35 - R2	35 - R1.5	45 - R3	39 - R1	28 - R1	30 - R1	35 - S1	45 - R2.5	42 - R2.5		36 - R3	32 - S1	44 - R2	39 - R2
369		45 - R4 40 - S3			40 - O1	43 - R2	40 - O1	52 - R1 52 - R1	35 - R3	30 - R2	30 - R3	40 - R2.5 55 - R3	38 - R0.5 46 - R1	37 - S2	55 - R4 55 - R4	55 - R4 55 - R4	45 - R4
370		40 - R4	40 - R4		45 - S4	36 - R1	43 - R1.5	23 - R1 45 - R3 16 - R0.5	25 - R0.5	30 - R2.5	35 O1	26 - L2.5	20 - L1.5	23 - R1	32 - R1.5		33 - R2.5
371														12 - S2			12 - S2
372																18 - L0.5 15 - S2.5 35 - S0	
373		30 - R1	30 - R1	25 - R1	27 - L0	30 - R1.5	23 - L1	27 - R2	25 - L0	17 - S1.5	35 R2	36 - L1	33 - S0.5	35 - R2		35 - R2.5	28 - R3 20 - S2
375								26 - R1.5							22 - R3 22 - R3		

Service Life and Net Salvage Statistics - US - Electric

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FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT																
389	LAND & LAND RIGHTS - RIGHTS																
390	STRUCTURES AND IMPROVEMENTS	50 - R1*	70 - R4														
	LEASEHOLD IMPROVEMENTS	SQUARE*	50 - R1*	SQUARE*	35 - R2.5	45 - R2.5	50 - S3	40 - R0.5	50 - R4	55 - O1	55 - O1	45 - R1.5	65 - R2*	39 - R1	45 - R2	48 - S2	
	LARGE																### - R1*
	SMALL																40 - R1
	AIR CONDITIONING																
	PAD																
	LEASE																
	MISCELLANEOUS																
391	OFFICE FURNITURE & EQUIPMENT			20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ			15 - SQ	10 - SQ				
	FURNITURE	20 - SQ	20 - SQ							20 - SQ	20 - SQ			20 - SQ	20 - SQ		20 - SQ
	EQUIPMENT									10 - SQ	10 - SQ			10 - SQ			10 - SQ
	COMPUTERS AND SOFTWARE				5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ		5 - SQ	5 - SQ
	COMPUTER HARDWARE																
	SOFTWARE																
	LARGE APPLICATION SOFTWARE																
	DATA HANDLING	10 - SQ	10 - SQ												5 - SQ		
	INFORMATION SYSTEMS	10 - SQ	10 - SQ												5 - SQ		
	AML&P - EKLUTNA												7 - SQ				
	POWER MANAGEMENT SYSTEMS																
	CASH PROCESSING EQUIPMENT																
	EDP																
	SYSTEM DEVELOPMENT																
392	TRANSPORTATION EQUIPMENT					18 - L1.5			11 - L0.5	12 - L1.5		11 - R1	12 - S1		10 - R2.5	15 - L2.5	5 - L1.5
	PASSENGER CARS & VANS	7 - S3		5 - S3							14 - L2						
	TRUCKS, TRAILERS AND VANS				12 - R5		13 - L3				14 - L2						
	LIGHT TRUCKS	11.5 - L4	11.5 - L4														
	MEDIUM TRUCKS	11.5 - L4		15 - L2													
	HEAVY TRUCKS							13 - R0.5									
	MEDIUM TRUCKS / POWER EQUIPPED																
	HEAVY TRUCKS / POWER EQUIPPED																
	AIRPLANES AND HELICOPTERS																
	AIRPLANES																
	HELICOPTERS																
	TRACTORS																
	TRAILERS	18 - L1	18 - L1					21 - S2.5							10 - R2.5		
	MOTOR HOME																
	OTHER	15 - SQ															
	SUBUNIT																
393	STORES EQUIPMENT	20 - SQ	20 - SQ	20 - SQ		25 - SQ	25 - SQ		20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	25 - SQ	25 - SQ	20 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	20 - SQ	20 - SQ	25 - SQ	25 - SQ	25 - SQ	25 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	25 - SQ	25 - SQ	
	ELECTRIC VEHICLES																
395	LABORATORY EQUIPMENT	20 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	
396	POWER OPERATED EQUIPMENT	18 - L1	18 - L1	15 - L2	12 - L5	18 - L2.5	13 - L3	18 - L1	10 - L0	25 - R1.5	14 - L1	15 - L2	16 - L3		17 - S1.5	16 - S0.5	11 - R1.5
	TRENCHERS AND CABLE PLOWS																
	RUBBER TIRED TRACTORS																
	HEAVY CONSTRUCTION EQUIPMENT																
	MOBILE CRANES																
	FORKLIFTS																
	TRAILERS WITH MOUNTED EQUIPMENT																
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT																
	MISCELLANEOUS EQUIPMENT																
	OTHER POWER OPERATED EQUIPMENT																
	OFF ROAD POWER EQUIPMENT - SHORT LIFE																
	OFF ROAD POWER EQUIPMENT - LONG LIFE																
397	COMMUNICATION EQUIPMENT	15 - SQ	15 - SQ	10 - SQ	15 - SQ			15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	10 - SQ	19 - S1.5	15 - SQ	15 - SQ	13 - L2
	COMPUTERS																
	STRUCTURES & IMPROVEMENTS																
	COMMUNICATION & CONTROL EQUIPMENT																
	FIBER OPTIC CABLE																
	SCADA																
	TELEPHONE AND DATA COLLECTION EQUIPMENT																
	TRANS LINE																
	EMS																
	MICROWAVE														15 - SQ		
	ELECTRONIC					10 - SQ	10 - SQ										
	TOWER/BUILDING					25 - SQ	25 - SQ										
	CLEARING																
	MASSED																
	OTHER																
	REMOTE MONITORING EQUIPMENT																
398	MISCELLANEOUS EQUIPMENT	15 - SQ	15 - SQ	15 - SQ		10 - SQ	10 - SQ		20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ	20 - SQ	10 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY												5 - SQ				
	MINING EQUIPMENT																

* Curve shown is interim survivor curve.

		Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	INTANGIBLE PLANT																	
302	FRANCHISES AND CONSENTS																	
303	MISCELLANEOUS INTANGIBLE PLANT SOFTWARE FIBER OPTIC 5 YR 10 YR 15 YR 25 YR RRSU UPGRADES		40 - SQ									5 - SQ 10 - SQ 15 - SQ 25 - SQ						
	STEAM PRODUCTION PLANT																	
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS							75 - R4		75 - S4*		80 - R4*					75 - R4*	
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	80 - S0.5*						100 - R2.5*	70 - S0.5*	75 - S0*		75 - S0*	100 - R2.5*	100 - R2.5*			100 - S0.5*	
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	45 - S0.5*						55 - S0.5*	65 - R2.5*	50 - S0.5*		45 - S1.5	50 - L1* 18 - SQ 30 - S2.5*	45 - S1*			45 - S3*	
313	ENGINES & GENERATORS																	
314	TURBOGENERATOR UNITS	55 - R1*						55 - R1.5*	60 - R3*	55 - S0*		60 - S1.5*	60 - S0.5*	52 - R2*			55 - S2.5*	
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	50 - R1*						55 - R2.5*	35 - R3*	55 - R2.5*		50 - S1.5*	65 - R2*	55 - R2.5*			50 - S1.5*	
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	25 - S1.5*						75 - R1*	45 - R3*	35 - R0.5*		55 - R2*	50 - S0*	55 - S0.5*			60 - R1.5*	
	NUCLEAR PRODUCTION																	
320	LAND AND LAND RIGHTS - RIGHTS									100 - R4		75 - R4*					75 - R4*	
321	STRUCTURES AND IMPROVEMENTS									90 - R2.5*		75 - S0*					100 - S0.5*	
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS TURBOGENERATOR UNITS ACCESSORY ELECTRIC EQUIPMENT MISCELLANEOUS PLANT EQUIPMENT									65 - R1.5*		55 - S0.5*					55 - R1.5	
323										55 - R1*		50 - R1*					50 - R1.5*	
324										50 - R2.5*		50 - S1.5*					50 - S1.5*	
325										30 - S1*		55 - R2*					60 - R1.5*	
	HYDRAULIC PRODUCTION PLANT																	
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS									100 - R4*		90 - R4*					90 - R4*	
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION					65 - R3	100 - R2.5*		90 - S2*	95 - S1*		80 - R2.5*	100 - R3*				90 - R3*	
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION					75 - R4	90 - R3*		90 - S1.5*	100 - S1*		100 - L3*	75 - R3*				110 - L2.5*	
333	WATER WHEELS, TURBINES AND GENERATORS					60 - R3	90 - R1.5*		45 - S2.5*	45 - R1.5*		70 - S0.5*	60 - R3*				75 - S0.5*	
334	ACCESSORY ELECTRIC EQUIPMENT					50 - R1.5	45 - S0*		40 - S4*	40 - S0.5*		55 - L1.5*	55 - R3*				50 - L0.5*	
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT					45 - S2.5	60 - R3*		40 - R3*	60 - S0*		60 - R1.5*	50 - R3*				60 - R1.5*	

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES					55 - S3*		55 - S3*	75 - R3*		75 - R4*				65 - R2.5*	
	OTHER PRODUCTION PLANT															
340	LAND AND LAND RIGHTS - RIGHTS	40 - L1*			40 - S4	SQUARE*	40 - SQ SQUARE*	70 - S0.5*	SQUARE 60 - S1*		45 - S1.5*	60 - R4*	40 - SQ SQUARE*		SQUARE*	
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION															
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	50 - R4*			35 - S3	50 - R1.5*	SQUARE*	33 - S2*	60 - S2.5*		35 - S2.5*	60 - S2.5*	SQUARE*		SQUARE*	
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION	45 - R1*			25 - R4	50 - R2.5*	SQUARE*		60 - R2*		40 - R2.5*	50 - R2* 50 - R2* 50 - R2*	SQUARE*		SQUARE*	
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND	40 - R1.5*			40 - S4	50 - S2.5*	70 - R2.5*	60 - R3*	65 - R2.5*		55 - R3*	50 - R3*	70 - R2.5*		SQUARE*	
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	35 - S1.5*			35 - R2.5	35 - R3*	55 - S0.5*	35 - R3*	40 - S1*		30 - L2*	45 - S2*	55 - S2*		SQUARE*	
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	30 - R4*			30 - R2.5	45 - R3*	30 - S3*	45 - R3*	55 - O1*		35 - S2.5*	45 - R2*	40 - R2.5*		SQUARE*	
348	EASEMENTS															
	TRANSMISSION PLANT															
350	LAND AND LAND RIGHTS - RIGHTS		30 - SQ		75 - R4	70 - R3				70 - R3	65 - R4	75 - R4	65 - R4	75 - S4	65 - R3	
351	EASEMENTS															
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM	60 - R4	65 - R2.5	45 - S2.5	55 - R4	65 - R3	60 - R3	50 - R3		50 - R4	50 - R3	75 - R4	55 - R3	60 - R3	43 - R3	55 - R3* 45 - R3
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	55 - R3	43 - S0.5	37 - R2	45 - R2	52 - R1	45 - S0.5	55 - R1	40 - S1.5	40 - R1	44 - R1.5	60 - R2	50 - R1.5	53 - R1 55 - S4 45 - S4 55 - R2.5	39 - R2.5	41 - S0
					28 - S1			15 - SQ 10 - SQ								
354	TOWERS AND FIXTURES ROW CLEARING		70 - R3	55 - R3	64 - R3	65 - R3	42 - S1.5	65 - R3		70 - R4	55 - R2.5	70 - R3		80 - R3	48 - R4	70 - R3
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	55 - R2.5	55 - R2.5	50 - R2.5	29 - S1	50 - S0.5	48 - R2	40 - R2		55 - S2.5	45 - R2.5	55 - R1	50 - R1.5	55 - S0.5	40 - R3	50 - R2.5
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	55 - R3	55 - R4	45 - R2.5	43 - R2.5	55 - S0.5 55 - S0.5 55 - S0.5	55 - R2.5	43 - R2.5		55 - R3	45 - R2.5	65 - R2	44 - R0.5	62 - R2.5	40 - R4	55 - R3
357	UNDERGROUND CONDUIT	45 - R4		50 - R3	60 - R4	40 - R0.5		50 - R4		50 - S3	50 - S4	65 - R3		65 - R4	50 - R4	60 - R4
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH	45 - R4	40 - S3	50 - R3	60 - R4	40 - R3		25 - S3 22 - L3 40 - S3		35 - S3	45 - S3	30 - R3		45 - R3	40 - R3	55 - R4
359	ROADS AND TRAILS		75 - R3	55 - R3	75 - SQ		60 - R4	55 - R4		70 - R3	65 - R3					

		Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	DISTRIBUTION PLANT																	
360	LAND & LAND RIGHTS - RIGHTS EASEMENTS, SURVEYS AND CLEARING				75 - R4	60 - R3						70 - S4	65 - R3	70 - R4	70 - R3	75 - R3	65 - R3	
361	STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES AND IMPROVEMENTS - SMALL LEASEHOLD	65 - R4			55 - R4	65 - R3	45 - S1.5		50 - R3			40 - S2.5	45 - R3	60 - R2.5	55 - R3	60 - R3	41 - R4	65 - R2.5* 45 - R3
362	STATION EQUIPMENT MAJOR ELECTRONIC SCADA COMPANY STATIONS CUSTOMER HIGH TENSION CONTROL CENTER SUPERVISORY TRANSFORMERS OTHER SECURITY COMMUNICATION EQUIPMENT LEASEHOLD REMOTE MONITORING EQUIPMENT	60 - R3			45 - R2	55 - R2	43 - R1		29 - S2			44 - R1	38 - R0.5	50 - R1.5	46 - R2 45 - R2.5 15 - R2	55 - R1.5 55 - R2.5	35 - R1.5	
363.5	STATION EQUIPMENT - ELECTRONICS								10 - SQ									53 - R1 40 - R0.5
364	POLES, TOWERS AND FIXTURES - WOOD POLES, TOWERS AND FIXTURES - STEEL TOWERS CUSTOMER TRANSFORMER STATION POLES CLEARING TOWERS CLEARING POLES STEEL	55 - R3			28 - R1.5	55 - R0.5	37 - R0.5		39 - R2.5			35 - R0.5	43 - R2	20 - S2.5 48 - R0.5	44 - R0.5	47 - R1	35 - R2.5	50 - R2
365	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING	55 - R2.5			30 - R1.5	60 - R1.5	41 - S0		35 - R2			42 - R2	40 - R0.5	48 - R0.5	44 - R1	50 - R1	32 - R1	48 - R1
366	UNDERGROUND CONDUIT ENCASED NOT ENCASED UNDERGROUND CONDUIT - MANHOLES UNDERGROUND CONDUCTORS AND DEVICES CABLE INJECT DUCT SYSTEM DIRECT BURIED	60 - R3			55 - S1.5	65 - R3	40 - S1		55 - R3			60 - S2	45 - R3	65 - R3	65 - R3	65 - R3	42 - R3	70 - R4
367	LINE TRANSFORMERS TRANSFORMER INSTALLATIONS OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER SERVICES	45 - R4			32 - R0.5	60 - R2.5	33 - L2		34 - R3 15 - S3			32 - R1	45 - R3	50 - R2.5	60 - R2	58 - R1.5	33 - R4	50 - R1.5
368	OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER SERVICES	44 - R3			28 - R1	43 - L1	33 - S0.5		32 - R3			35 - R4	36 - R1.5	40 - R1	35 - R1	40 - R1 40 - R0.5	32 - R1.5	40 - S0 44 - R1 50 - R1 40 - R1.5
369	OVERHEAD UNDERGROUND UNDERGROUND CABLE	50 - R4 45 - S4			26 - S2.5	52 - R1.5 52 - R1.5	34 - S0.5		40 - R1.5			35 - S2.5	38 - R1.5	40 - R0.5 40 - R0.5 40 - R0.5	50 - R1.5 47 - R1 55 - R2	44 - R1.5 60 - R1.5	30 - R1.5	65 - R3
370	METERS METER INSTALLATIONS METERING DEVICES AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD WASHINGTON STANDARD	45 - R2.5 45 - R2.5 15 - S2.5			27 - R2	30 - L0	29 - L0.5*		18 - S1.5			24 - L1	20 - L0	35 - S0.5	28 - S0	17 - L0.5	25 - O1	31 - R2.5*
371	INSTALLATIONS ON CUSTOMERS' PREMISES AREA LIGHTING PHOTOVOLTAIC INSTALLATIONS LOAD CONTROL DEVICES	35 - R1.5				22 - R0.5	16 - L0					25 - S2.5	35 - O1	16 - L0		15 - R2.5	24 - O1	
372	LEASED PROPERTY						7 - S1.5								25 - L2	25 - L1		
373	STREET LIGHTING AND SIGNAL SYSTEMS MERCURY VAPOR HIGH PRESSURE SODIUM OVERHEAD UNDERGROUND TRANSFORMERS BOULEVARD CUSTOMER POLES DUCK TO DAWN NONROADWAY LIGHTING CONDUIT AND CABLE LAMPS AND EQUIPMENT ELECTROLIERS EASEMENTS	36 - R1			29 - R1.5	30 - R0.5	24 - O1		34 - R3			31 - S2.5	29 - S1	27 - R0.5		27 - L1	30 - R2.5	27 - R0.5
375															30 - L1			
															30 - L1 30 - R1	40 - R1 28 - O1		

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Client:	Company 17	Company 18	Company 19	Company 20	Company 21	Company 22	Company 23	Company 24	Company 25	Company 26	Company 27	Company 28	Company 29	Company 30	Company 31	Company 32
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS		15 - SQ		55 - R4					65 - R4	60 - R3				40 - SQ	
390	STRUCTURES AND IMPROVEMENTS	60 - R2*	60 - R3		35 - R3	37 - R0.5	42 - R1.5	55 - R4			40 - R2.5		35 - R2.5		40 - R2	
	LEASEHOLD IMPROVEMENTS				20 - SQ	SQUARE	20 - SQ									
	LARGE					50 - O1		25 - S3		90 - S1.5*		60 - R1.5*		90 - R1		55 - R1.5*
	SMALL							45 - S3		40 - R2		50 - R3		45 - R3		45 - R3
	AIR CONDITIONING															
	PAD							30 - S3								
	LEASE															
	MISCELLANEOUS	50 - R3														
391	OFFICE FURNITURE & EQUIPMENT	20 - SQ			15 - SQ	15 - SQ		10 - SQ		15 - SQ	15 - SQ	20 - SQ	20 - SQ	20 - SQ	10 - SQ	20 - SQ
	FURNITURE		20 - SQ													
	EQUIPMENT						15 - SQ									
	COMPUTERS AND SOFTWARE		5 - SQ			5 - SQ	10 - SQ	5 - SQ		5 - SQ					8 - SQ	
	COMPUTER HARDWARE	5 - SQ														
	SOFTWARE	5 - SQ	5 - SQ													
	LARGE APPLICATION SOFTWARE						10 - SQ									
	DATA HANDLING						10 - SQ	5 - SQ						5 - SQ		
	INFORMATION SYSTEMS															
	AML&P - EKLUTNA															
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT															
	EDP															
	SYSTEM DEVELOPMENT	15 - SQ									8 - SQ					5 - SQ
392	TRANSPORTATION EQUIPMENT		19 - S2.5			10 - L2.5	12 - R2.5			8.5 - L0.5					12 - L3	
	PASSENGER CARS & VANS	7 - L4			5 - S2			7 - S2.5			6 - L2.5	25 - S1.5			5 - R3	
	TRUCKS, TRAILERS AND VANS				10 - S1											
	LIGHT TRUCKS	7 - L5						10 - L4			7 - R3				6 - R3	
	MEDIUM TRUCKS	9 - L3									9 - R3				7 - R3	
	HEAVY TRUCKS	10 - L4						14 - S2			11 - R2.5				10 - R2	
	MEDIUM TRUCKS / POWER EQUIPPED										9 - R4					
	HEAVY TRUCKS / POWER EQUIPPED										11 - R2.5					
	AIRPLANES AND HELICOPTERS															
	AIRPLANES		11 - S2.5													
	HELICOPTERS		14 - R4													
	TRACTORS												8 - S2.5			
	TRAILERS	30 - L0.5														
	MOTOR HOME										20 - L1.5		15 - SQ	20 - S1.5	17 - L1	
	OTHER															
	SUBUNIT	15 - L4						12 - R2.5			12 - L3				12 - R3	
393	STORES EQUIPMENT	25 - SQ	30 - SQ		20 - SQ	25 - SQ	25 - SQ	20 - SQ		25 - SQ	20 - SQ	20 - SQ			10 - SQ	30 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25 - SQ	25 - SQ		25 - SQ	25 - SQ	20 - SQ	20 - SQ		25 - SQ	20 - SQ	25 - SQ	25 - SQ	25 - SQ	10 - SQ	25 - SQ
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT	20 - SQ	15 - SQ		20 - SQ	20 - SQ	15 - SQ	20 - SQ		25 - SQ	15 - SQ	20 - SQ		15 - SQ	10 - SQ	20 - SQ
396	POWER OPERATED EQUIPMENT		21 - R1.5		14 - L2	12 - L3		14 - L2.5		10 - L1.5		22 - R0.5	14 - R3	17 - S0.5	15 - R3	20 - S0.5
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIRED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT															
	OFF ROAD POWER EQUIPMENT - SHORT LIFE	8 - L2														
	OFF ROAD POWER EQUIPMENT - LONG LIFE	25 - S0.5														
397	COMMUNICATION EQUIPMENT	15 - SQ	15 - SQ		15 - SQ	15 - SQ	10 - SQ			25 - SQ	10 - SQ	20 - SQ	15 - SQ	15 - SQ	10 - SQ	15 - SQ
	COMPUTERS				6 - SQ											
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE		25 - S2.5													
	SCADA															
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE															
	EMS															
	MICROWAVE															
	ELECTRONIC															
	TOWER/BUILDING		25 - S2				25 - SQ									
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT	20 - SQ	15 - SQ		15 - SQ	20 - SQ	15 - SQ	10 - SQ		25 - SQ	20 - SQ	15 - SQ		20 - SQ	10 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY															
	MINING EQUIPMENT															

* Curve shown is interim survivor curve.

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	Client:	Company 33	Company 34	Company 35	Company 36	Company 37	Company 38	Company 39	Company 40	Company 41	Company 42	Company 43	Company 44	Company 45	Company 46	Company 47	Company 48
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	INTANGIBLE PLANT																
302	FRANCHISES AND CONSENTS																
303	MISCELLANEOUS INTANGIBLE PLANT								SQUARE								
	SOFTWARE																
	FIBER OPTIC																
	5 YR								5 - SQ								
	10 YR																
	15 YR																
	25 YR																
	RRSU UPGRADES																
	STEAM PRODUCTION PLANT																
310	LAND AND LAND RIGHTS - RIGHTS				75 - R4*		70 - R5*							75 - R4*			
	REMOVING OTHER PROPERTY																
	EASEMENTS, PERMITS																
311	STRUCTURES AND IMPROVEMENTS	80 - S1	100 - S1.5*	100 - R2.5*	70 - R2*	75 - R2*	60 - R4*	65 - R2*	100 - S0*	55 - R2.5 *		85 - R1.5*	75 - R2.5*	100 - S1*		90 - S0.5*	90 - S0.5*
	LANDFILL																
312	SECURITY																
	BOILER PLANT EQUIPMENT	55 - S0.5	80 - S2.5*	75 - R2.5*	75 - R2.5*	60 - R1.5*	70 - R2.5*	55 - R2*	65 - S0.5*	40 - R2 *		65 - R1*	50 - S1*	60 - R1.5*		55 - R1*	55 - R1*
	COMBUSTION INITIATIVE																
	UNIT COAL TRAIN													25 - R3		25 - R2.5	25 - R2.5
	POWER OPERATED																
	UNCLASSIFIED																
	SCRUBBERS													60 - R3*			
	FUEL EQUIPMENT																
	COAL PILE BASE																
	POLLUTION CONTROL EQUIPMENT											40 - R2.5*	50 - S1*				
	RETROFIT PRECIPITATORS																
	CATALYST																
	AQC															55 - R1*	55 - R1*
	CONTINUOUS EMISSION MONITORING																
	TOOLS																
	RAIL IMPROVEMENTS																
313	ENGINES & GENERATORS		45 - R2.5*			60 - R2.5*											
314	TURBOGENERATOR UNITS	50 - S1	75 - R4*	60 - R2*	65 - R3*	60 - R1.5*	70 - R3*	50 - S2.5*	70 - R1.5*	40 - R1 *		70 - R1.5*	48 - S0.5*	45 - S1*		60 - R1.5*	60 - R1.5*
315	ACCESSORY ELECTRIC EQUIPMENT	60 - S2	65 - S1.5*	60 - R3*	60 - R2.5*	65 - R2*	70 - R2.5*	50 - S0.5*	80 - S0*	45 - R2.5 *		60 - S0.5*	50 - S0.5*	60 - S1.5*		50 - L1*	50 - L1*
	COMBUSTION INITIATIVE																
316	MISCELLANEOUS PLANT EQUIPMENT	35 - R2	60 - R3*	55 - R2*	55 - R1.5*	50 - R1.5*	65 - R2*	50 - R1.5*	60 - R1.5*	40 - R2 *		30 - L1.5*	50 - R2*	45 - R0.5*		55 - L1*	55 - L1*
	COMBUSTION INITIATIVE																
	AIR MONITORING EQUIPMENT																
	FURNITURE																
	DATA PROCESSING EQUIPMENT																
	CARS													12 - L2			
	TOOLS, SHOP AND GARAGE EQUIPMENT																
	POWER OPERATED EQUIPMENT													20 - O1			
	COMMUNICATION EQUIPMENT																
	SMALL TRUCKS													12 - L2			
	LARGE TRUCKS													20 - L2			
	TRAILERS													35 - S1			
	MISCELLANEOUS													12 - L2			
	NUCLEAR PRODUCTION																
320	LAND AND LAND RIGHTS - RIGHTS			70 - R3*		70 - R3*											
321	STRUCTURES AND IMPROVEMENTS			70 - R2.5*	90 - S1.5*	80 - R1.5*			100 - R1.5*	40 - R3 *						90 - S0.5*	90 - S0.5*
322	REACTOR PLANT EQUIPMENT			40 - R1.5*	60 - R1.5*	60 - R2.5*			65 - S0.5*	45 - R2.5 *						60 - R2*	60 - R2*
	STEAM GENERATORS																
323	TURBOGENERATOR UNITS			50 - R3*	50 - S0.5*	55 - S0.5*			40 - R2.5*	35 - R1 *						50 - S1.5*	50 - S1.5*
324	ACCESSORY ELECTRIC EQUIPMENT			60 - R3*	60 - S1.5*	50 - S2.5*			55 - R2*	45 - R3 *						50 - S1.5*	50 - S1.5*
325	MISCELLANEOUS PLANT EQUIPMENT			50 - R3*	50 - R2*	55 - S0.5*			55 - S0*	55 - R2.5 *						40 - R0.5*	40 - R0.5*
	HYDRAULIC PRODUCTION PLANT																
330	LAND AND LAND RIGHTS - RIGHTS			75 - R3													
	REMOVING PROPERTY OF OTHERS																
331	STRUCTURES AND IMPROVEMENTS			100 - S2.5*					100 - R1*					105 - R2.5*			
	FISH & WILDLIFE CONSERVATION																
	RECREATION																
332	RESERVOIRS, DAMS AND WATERWAYS			100 - S2.5*					110 - R1.5*					95 - S4*			
	FISH & WILDLIFE CONSERVATION																
	RECREATION																
333	WATER WHEELS, TURBINES AND GENERATORS			90 - S4*					80 - L2*					80 - R3*			
334	ACCESSORY ELECTRIC EQUIPMENT			45 - R2.5*				45 - S3*	55 - R1.5*					50 - R1.5*			
335	MISCELLANEOUS PLANT EQUIPMENT			60 - R2.5*				40 - R2.5*	60 - S1*					95 - R2*			
	EQUIPMENT													15 - SQ			

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 33	Company 34	Company 35	Company 36	Company 37	Company 38	Company 39	Company 40	Company 41	Company 42	Company 43	Company 44	Company 45	Company 46	Company 47	Company 48
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION												20 - SQ 5 - SQ			
336	ROADS, RAILROADS AND BRIDGES							100 - S0.5*					75 - R3*			
	OTHER PRODUCTION PLANT															
340	LAND AND LAND RIGHTS - RIGHTS															
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION	SQUARE*	SQUARE*	50 - S1.5*		50 - S1.5*	50 - S1.5*		85 - R1*	25 - R5 *		50 - R5*	60 - R1*	SQUARE*	60 - R1*	60 - R1*
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	SQUARE*	SQUARE*	55 - S2*		50 - R3*	55 - S2*		60 - S0*	22 - R3 *		40 - S3*	45 - R2*	50 - S2.5*	45 - R2*	45 - R2*
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION	SQUARE*		45 - S1.5*	45 - S1.5*	35 - R3*	45 - S1.5*			50 - R1 *		55 - R1*	25 - S0.5*	40 - S1.5*		
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND	SQUARE*	SQUARE*	40 - S1.5*	40 - S1.5*	40 - R2.5*	40 - S1.5*		50 - R3*	30 - R5 *		50 - R2.5*	35 - S0.5*	45 - S2*	35 - S0.5*	35 - S0.5*
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	SQUARE*	SQUARE*	45 - S2.5*		35 - R1*	45 - S2.5*		65 - R2*	28 - R4 *		45 - R4*	45 - R2.5*	50 - S1.5*	45 - R2.5*	45 - R2.5*
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	SQUARE*	SQUARE*	35 - R2.5*	35 - R2.5*	30 - S1.5*	35 - S2.5*		35 - R2.5*	22 - R4 *		32 - S2*	35 - R2.5*			
348	EASEMENTS															
	TRANSMISSION PLANT															
350	LAND AND LAND RIGHTS - RIGHTS		70 - R4	75 - R3	65 - R4	70 - R4	75 - R3	65 - R4		50 - S4			70 - R3			
351	EASEMENTS															
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM		55 - S3	55 - R3	60 - S2.5	55 - S1.5	70 - R4	50 - R2.5	50 - R5*	60 - R3		60 - R4	60 - R3	65 - R3	60 - R2.5	60 - R2.5
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	40 - R3	45 - R3	51 - R2	55 - R2	50 - R2	59 - R2	45 - R2.5	55 - S1*	38 - R1.5 33 - R2		36 - R2	58 - R2	48 - R1.5	60 - R0.5	60 - R0.5
354	TOWERS AND FIXTURES ROW CLEARING	65 - R3	65 - R4	65 - R4	55 - R4	50 - R2.5	65 - R2.5	50 - S4	60 - R2.5*	40 - R5			55 - R3	65 - S3	70 - R3	70 - R3
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	50 - R2.5	40 - S4	50 - R1.5	52 - R1.5	60 - R2.5	58 - R2	55 - R3		44 - R2		60 - R2	53 - S0.5	60 - R2	50 - S0.5	50 - S0.5
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	50 - S2	50 - R5	60 - R2.5	60 - R2.5	60 - R2.5	72 - R2	53 - R2.5	55 - R3*	47 - R1.5		60 - R2	62 - R2.5	65 - R2	53 - R2	53 - R2
357	UNDERGROUND CONDUIT			50 - S2.5	50 - S2.5	50 - S2.5	50 - S2.5		60 - R2*	60 - R4		60 - R3			60 - R3	60 - R3
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH			45 - R2.5	45 - S2.5	45 - S2.5	45 - S2.5	40 - R2.5	60 - R2*	60 - L3		50 - S3	50 - R3		55 - R4	55 - R4
359	ROADS AND TRAILS	60 - R4	50 - R3	75 - R3	60 - R1.5	60 - R4		65 - R4		50 - SQ			65 - R2.5			

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Service Life and Net Salvage Statistics - US - Electric

Client:	Company 33	Company 34	Company 35	Company 36	Company 37	Company 38	Company 39	Company 40	Company 41	Company 42	Company 43	Company 44	Company 45	Company 46	Company 47	Company 48
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS						60 - R4									
390	STRUCTURES AND IMPROVEMENTS			50 - R1.5	55 - S1.5	45 - R2.5	46 - S1	44 - R2.5	50 - R1	50 - R1.5	45 - R1.5	45 - R1.5	45 - R2.5		45 - SQ	45 - R1
	LEASEHOLD IMPROVEMENTS															45 - R1
	LARGE	SQUARE*	80 - S1.5*											35 - S3		
	SMALL	40 - SQ	45 - R1.5											100 - S0.5*	75 - R2.5	
	AIR CONDITIONING													55 - S0.5*		
	PAD															
	LEASE															
	MISCELLANEOUS															
391	OFFICE FURNITURE & EQUIPMENT	15 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	20 - SQ	15 - SQ	15 - SQ		20 - SQ	20 - SQ	20 - SQ		20 - SQ	20 - SQ
	FURNITURE															
	EQUIPMENT							10 - SQ			10 - SQ			20 - SQ	25 - SQ	
	COMPUTERS AND SOFTWARE							5 - SQ			5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ	
	COMPUTER HARDWARE													8 - L2	5 - SQ	5 - SQ
	SOFTWARE										7 - SQ	7 - SQ	7 - SQ		10 - SQ	
	LARGE APPLICATION SOFTWARE															
	DATA HANDLING			15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ								
	INFORMATION SYSTEMS			5 - SQ	5 - SQ	5 - SQ	5 - SQ	5 - SQ								
	AML&P - EKLUTNA															
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT															
	EDP															
	SYSTEM DEVELOPMENT															
392	TRANSPORTATION EQUIPMENT	9 - R0.5		15 - R3	13 - S1	8 - L2.5	11 - S1	8 - L0								
	PASSENGER CARS & VANS								8 - R3	6 - L2		7 - S4	9 - S3	12 - L2	5 - S3	7 - R2
	TRUCKS, TRAILERS AND VANS															7 - R2
	LIGHT TRUCKS								10 - R4	9 - L3		10 - S4	9 - S3	12 - L2	7 - R3	8 - R0.5
	MEDIUM TRUCKS											11 - S3	10 - S3			8 - R0.5
	HEAVY TRUCKS								13 - R5	12 - S3		12 - L3	12 - L3	20 - L2	10 - L2	10 - S1.5
	MEDIUM TRUCKS / POWER EQUIPPED															10 - S1.5
	HEAVY TRUCKS / POWER EQUIPPED															
	AIRPLANES AND HELICOPTERS															
	AIRPLANES													10 - S2.5		
	HELICOPTERS									7 - SQ						
	TRACTORS									7 - SQ						
	TRAILERS									9 - L2.5						
	MOTOR HOME									20 - L1.5		25 - R3	17 - R2	35 - S1	12 - S0	12 - S0
	OTHER														20 - S1.5	20 - S1.5
	SUBUNIT															
393	STORES EQUIPMENT	20 - SQ	25 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ			20 - SQ	25 - SQ	25 - SQ	25 - SQ	20 - SQ	25 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	20 - SQ	25 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ	20 - SQ		20 - SQ	25 - SQ	20 - SQ	20 - SQ	20 - SQ	20 - SQ
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT	20 - SQ	15 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	15 - SQ			20 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ
396	POWER OPERATED EQUIPMENT	16 - R0.5	20 - R2	15 - L2.5	20 - R2	25 - L4	30 - R2.5	16 - S0		10 - L0.5		19 - S1.5	22 - S1.5	20 - O1	10 - S3	13 - L2
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIERED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT									9 - L0.5						
	OFF ROAD POWER EQUIPMENT - SHORT LIFE															
	OFF ROAD POWER EQUIPMENT - LONG LIFE															
397	COMMUNICATION EQUIPMENT	10 - SQ	15 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	20 - SQ		15 - SQ	15 - SQ	15 - SQ	15 - SQ	10 - SQ	15 - SQ
	COMPUTERS															
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE									10 - L0				10 - SQ		
	SCADA															
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE															
	EMS															
	MICROWAVE			15 - SQ	15 - SQ	15 - SQ	15 - SQ	15 - SQ								
	ELECTRONIC															
	TOWER/BUILDING															
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT	15 - SQ	15 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	10 - SQ	15 - SQ		20 - SQ	20 - SQ		15 - SQ	15 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY			40 - R2.5												
	MINING EQUIPMENT															

* Curve shown is interim survivor curve.

		Client:	Company 49	Company 50	Company 51	Company 52	Company 53	Company 54	Company 55	Company 56	Company 57	Company 58	Company 59	Company 60	Company 61	Company 62	Company 63	Company 64
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	INTANGIBLE PLANT																	
302	FRANCHISES AND CONSENTS															10 - SQ	10 - SQ	25 - SQ
303	MISCELLANEOUS INTANGIBLE PLANT								7 - SQ							5 - SQ	5 - SQ	3 - SQ
	SOFTWARE											10 - SQ				10 - SQ	10 - SQ	3 - SQ
	FIBER OPTIC															15 - SQ	15 - SQ	
	5 YR																	
	10 YR																	
	15 YR																	
	25 YR																	
	RRSU UPGRADES											35 - SQ						
	STEAM PRODUCTION PLANT													60 - L2*				
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS											SQUARE*					100 - S4*	
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	100 - S1.5	100 - S1.5*	90 - R2*		120 - S0*	SQUARE*				110 - R2.5*	75 - L1*	100 - R2.5*				100 - R2.5*	
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	65 - R2	45 - R1.5*	75 - R2.5*		60 - S0*	SQUARE*				65 - R1*	75 - R1.5*	45 - S0.5*				10 - SQ 90 - R1.5*	
	ENGINES & GENERATORS																	
313	TURBOGENERATOR UNITS	55 - R2.5	50 - S1.5*	60 - R2.5*		100 - S0*	SQUARE*				75 - R1.5*	80 - R1*	50 - S1.5*				50 - R1*	
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE	70 - S3	50 - S2*	65 - R2*		80 - R2*	SQUARE*				65 - R1.5*	75 - R2.5*	55 - S0.5*				65 - S2*	
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	70 - R1.5	40 - S2*	45 - R1.5*		70 - L0*	20 - SQ				50 - R2*	40 - O1*	55 - R2*				50 - R1.5*	
	NUCLEAR PRODUCTION																	
320	LAND AND LAND RIGHTS - RIGHTS																	
321	STRUCTURES AND IMPROVEMENTS																	
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS																	
323	TURBOGENERATOR UNITS																	
324	ACCESSORY ELECTRIC EQUIPMENT																	
325	MISCELLANEOUS PLANT EQUIPMENT																	
	HYDRAULIC PRODUCTION PLANT													95 - S1.5*				
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS	100 - R4																
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION	90 - S2.5	100 - S2.5*								100 - S1*		75 - R2.5*					
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION	100 - S2.5	100 - S2.5*								100 - S1*		100 - R2.5*					
333	WATER WHEELS, TURBINES AND GENERATORS	80 - R3	100 - S2.5*								75 - S2.5*		70 - R2.5*					
334	ACCESSORY ELECTRIC EQUIPMENT	40 - L2.5	80 - S4*								60 - S1.5*		50 - L1.5*					
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT	35 - L1	80 - S3*								45 - R2.5*		45 - L1.5*					

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	Client:	Company 49	Company 50	Company 51	Company 52	Company 53	Company 54	Company 55	Company 56	Company 57	Company 58	Company 59	Company 60	Company 61	Company 62	Company 63	Company 64
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES	55 - R4	80 - S4*														
	OTHER PRODUCTION PLANT												90 - S0.5*				
340	LAND AND LAND RIGHTS - RIGHTS	30 - R0.5									75 - R3*	200 - SQ*					
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION	40 - R2.5	55 - R3*	45 - R2.5*		70 - S0*	SQUARE*			60 - R4*	75 - L0*	45 - S3*				50 - S3*	
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	45 - R2.5	50 - R3*	55 - R3*			SQUARE*			50 - S3*	50 - S0*	50 - S2.5*				55 - R4*	
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION	35 - R1	30 - R2*	60 - R3*			SQUARE*			45 - S3*	40 - R2.5*	45 - R3*				30 - R3*	
	GENERATORS												SQUARE*				
344	PORTABLE POWER MODULES SOLAR WIND	55 - S3	60 - S3*	55 - S2*		70 - S1	SQUARE*			55 - R3*	40 - R2.5*	50 - R2.5*				10 - SQ	
	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION									55 - R3*						45 - R3*	
345	WIND	45 - R3	35 - S1.5*	50 - S3*			SQUARE*			50 - R2.5*	45 - R2.5*	35 - S3*				25 - S2*	
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	35 - R2	50 - S3*	30 - R1.5*		SQUARE*	20 - SQ			50 - S4*							
	EASEMENTS									40 - S2*	40 - O1*	50 - R3*				30 - R2.5*	
										40 - S2.5*							
	TRANSMISSION PLANT																
350	LAND AND LAND RIGHTS - RIGHTS	60 - R3	50 - R3		80 - SQ	70 - R5	60 - R5	80 - SQ	75 - R3	70 - R4	65 - R4	65 - R4				75 - R4	
351	EASEMENTS												80 - SQ				
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM		60 - R2.5		50 - R1.5		50 - R4	55 - R3	60 - R4	60 - R3	50 - R3	50 - R1.5		55 - S2.5	55 - S2.5	65 - R2.5	
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	65 - S2.5 60 - R3	55 - R2.5		55 - R2	48 - R3	55 - R4	46 - R2	50 - R2	55 - R1.5	54 - R2.5	43 - S0	42 - R2.5	40 - R2	40 - R2	55 - R2 40 - R2.5	
	TOWERS AND FIXTURES ROW CLEARING																
354	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	70 - R4	65 - R3			60 - R4	50 - R2	65 - R3	65 - R3 75 - R3	70 - S2.5	60 - R4	60 - R4	55 - S3	65 - R3	65 - R3	75 - R4	
355	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	50 - R2	50 - R2		55 - R3 80 - SQ	46 - R2	50 - R2	55 - R2.5	55 - R2.5 70 - R5	52 - R2.5	45 - R2	52 - R1.5	47 - R2	50 - R3	50 - R3	55 - R1	
356	UNDERGROUND CONDUIT UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH	60 - R3	50 - R2		50 - R3	48 - R2.5	47 - R1.5	60 - R2 80 - SQ	55 - R3	55 - R3	55 - R1.5	55 - R2.5	45 - R3	50 - R3	50 - R3	60 - R2.5	
357	ROADS AND TRAILS	40 - L2.5	50 - R3				60 - R3			55 - R4	55 - R2	55 - S3	65 - S3	50 - S3	50 - S3		
358		35 - R3	30 - R3				50 - R3			55 - R4	45 - R3	40 - R1	40 - R4	50 - S4	50 - S4	40 - R2.5	
359								50 - SQ	75 - R3	70 - R4	60 - R5	60 - R5	65 - SQ	55 - R4	55 - R4		

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Client:	Company 49	Company 50	Company 51	Company 52	Company 53	Company 54	Company 55	Company 56	Company 57	Company 58	Company 59	Company 60	Company 61	Company 62	Company 63	Company 64
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS					50 - R5	50 - SQ		70 - R4	65 - R4		50 - SQ			45 - R4	
390	STRUCTURES AND IMPROVEMENTS	60 - S0			45 - R3	40 - R1	50 - R3		45 - R0.5	45 - R2	47 - R1.5	40 - R3			35 - R2	
	LEASEHOLD IMPROVEMENTS	30 - R1			20 - SQ											
	LARGE							80 - S0*					20 - SQ		20 - SQ	
	SMALL							40 - R1					100 - S1.5*		100 - S1.5*	
	AIR CONDITIONING												40 - R2.5		40 - R2.5	
	PAD															
	LEASE															
	MISCELLANEOUS															
391	OFFICE FURNITURE & EQUIPMENT	20 - SQ					15 - SQ	15 - SQ	10 - SQ	20 - SQ	20 - SQ	20 - SQ			15 - SQ	15 - SQ
	FURNITURE				20 - SQ			20 - SQ					15 - SQ	15 - SQ		15 - SQ
	EQUIPMENT	5 - SQ			7 - SQ	15 - SQ		3 - SQ	4 - SQ	5 - SQ	5 - SQ	7 - SQ			5 - SQ	5 - SQ
	COMPUTERS AND SOFTWARE	4 - SQ				5 - SQ							5 - SQ	5 - SQ		
	COMPUTER HARDWARE															
	SOFTWARE							5 - SQ	7 - SQ			5 - SQ				3 - SQ
	LARGE APPLICATION SOFTWARE					10 - SQ						10 - SQ				
	DATA HANDLING						10 - SQ									
	INFORMATION SYSTEMS						5 - SQ									
	AML&P - EKLUTNA															
	POWER MANAGEMENT SYSTEMS															
	CASH PROCESSING EQUIPMENT	5 - SQ														
	EDP															
	SYSTEM DEVELOPMENT															
392	TRANSPORTATION EQUIPMENT				11 - S3							13 - R0.5	12 - R4	12 - R4		
	PASSENGER CARS & VANS					8 - L3			9 - L4	9 - S1					9.5 - R3	7.5 - R0.5
	TRUCKS, TRAILERS AND VANS															
	LIGHT TRUCKS								12 - L3						11 - L2.5	11 - R3
	MEDIUM TRUCKS														10 - S2.5	10 - R2
	HEAVY TRUCKS					15 - R2.5	10 - L3		14 - L4						13 - L3	10 - R4
	MEDIUM TRUCKS / POWER EQUIPPED															
	HEAVY TRUCKS / POWER EQUIPPED															
	AIRPLANES AND HELICOPTERS															
	AIRPLANES								9 - S1.5							
	HELICOPTERS															
	TRACTORS															
	TRAILERS		30 - S4				25 - S1		23 - S0.5						25 - S0.5	16 - R2.5
	MOTOR HOME														18 - R4	10 - S1.5
	OTHER															
	SUBUNIT															
393	STORES EQUIPMENT	25 - SQ			20 - SQ		25 - SQ	20 - SQ		10 - SQ	20 - SQ	30 - SQ	15 - SQ	15 - SQ	25 - SQ	25 - SQ
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25 - SQ	25 - SQ	20 - SQ	20 - SQ	20 - SQ	25 - SQ		15 - SQ	15 - SQ	25 - SQ	25 - SQ	20 - SQ	15 - SQ	15 - SQ	25 - SQ
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT	15 - SQ	15 - SQ	15 - SQ	15 - SQ		15 - SQ		10 - SQ	15 - SQ	20 - SQ	15 - SQ	15 - SQ	15 - SQ	20 - SQ	20 - SQ
396	POWER OPERATED EQUIPMENT	17 - R5	30 - R1.5				18 - SQ	15 - L3	14 - L0.5	14 - L2.5			19 - R1.5	19 - R1.5	16 - L1	20 - R2
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIRED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT															
	OFF ROAD POWER EQUIPMENT - SHORT LIFE															
	OFF ROAD POWER EQUIPMENT - LONG LIFE															
397	COMMUNICATION EQUIPMENT	15 - SQ		10 - SQ	24 - R4	20 - S4	15 - SQ	15 - R1	15 - SQ	15 - SQ	15 - SQ	20 - R3	15 - SQ	15 - SQ	10 - SQ	10 - SQ
	COMPUTERS															
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE															
	SCADA					14 - S2							15 - S1			
	TELEPHONE AND DATA COLLECTION EQUIPMENT								10 - SQ							
	TRANS LINE															
	EMS							SQUARE*								
	MICROWAVE															
	ELECTRONIC															
	TOWER/BUILDING															
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT	10 - SQ			20 - SQ		15 - SQ	20 - SQ	10 - SQ	15 - SQ	20 - SQ	12 - R2.5	15 - SQ	15 - SQ	20 - SQ	20 - SQ
399	OTHER TANGIBLE PROPERTY											20 - SQ				
	MINING EQUIPMENT											40 - R2*				

* Curve shown is interim survivor curve.

		Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	INTANGIBLE PLANT																	
302	FRANCHISES AND CONSENTS			40 - SQ														30 - SQ
303	MISCELLANEOUS INTANGIBLE PLANT SOFTWARE FIBER OPTIC 5 YR 10 YR 15 YR 25 YR RRSU UPGRADES			Fully Accrued	7 - SQ			5 - SQ 15 - SQ				8 - SQ						
	STEAM PRODUCTION PLANT																	
310	LAND AND LAND RIGHTS - RIGHTS REMOVING OTHER PROPERTY EASEMENTS, PERMITS											SQUARE*					SQUARE*	50 - SQ
311	STRUCTURES AND IMPROVEMENTS LANDFILL SECURITY	100 - R2*		30 - R5*					100 - R2.5*	125 - R2*		125 - R2*	80 - R1.5*		75 - R3*	75 - R3*	70 - R1.5*	90 - S0*
312	BOILER PLANT EQUIPMENT COMBUSTION INITIATIVE UNIT COAL TRAIN POWER OPERATED UNCLASSIFIED SCRUBBERS FUEL EQUIPMENT COAL PILE BASE POLLUTION CONTROL EQUIPMENT RETROFIT PRECIPITATORS CATALYST AQC CONTINUOUS EMISSION MONITORING TOOLS RAIL IMPROVEMENTS	62 - S0.5*		30 - R5*					50 - S0.5*	65 - R1.5*		60 - R2*	40 - S0*		50 - R1*	50 - R1*	65 - R1* 10 - SQ 10 - R3 25 - L2.5 40 - S2*	60 - R1* 25 - R3 18 - S2* 10 - SQ
		35 - R1.5													40 - R2.5*	40 - R2.5*		
																	25 - SQ 30 - S1.5	
313	ENGINES & GENERATORS	65 - R2*		30 - R5*					65 - S1*	70 - R2*		70 - R2*	50 - R2*		40 - S1*	40 - S1*	70 - R2*	65 - R2.5*
314	TURBOGENERATOR UNITS	50 - R3*		30 - R5*					55 - R2*	70 - S2*		60 - S1.5*	55 - R3*		50 - S1.5*	50 - S1.5*	55 - R1* 10 - SQ	65 - R2.5*
315	ACCESSORY ELECTRIC EQUIPMENT COMBUSTION INITIATIVE																43 - S0.5* 10 - SQ 10 - S0.5 20 - SQ 7 - SQ 10 - L3	45 - R1*
316	MISCELLANEOUS PLANT EQUIPMENT COMBUSTION INITIATIVE AIR MONITORING EQUIPMENT FURNITURE DATA PROCESSING EQUIPMENT CARS TOOLS, SHOP AND GARAGE EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT SMALL TRUCKS LARGE TRUCKS TRAILERS MISCELLANEOUS	48 - S0.5*		30 - R5*					40 - S0*	45 - R0.5*		50 - R1.5*	42 - R0.5*		40 - R1.5*	40 - R1.5*	20 - L2.5 15 - SQ	
																	25 - SQ	
	NUCLEAR PRODUCTION																	
320	LAND AND LAND RIGHTS - RIGHTS																	
321	STRUCTURES AND IMPROVEMENTS			100 - R1*										80 - S0.5*				
322	REACTOR PLANT EQUIPMENT STEAM GENERATORS			60 - R1*										50 - S1.5*				
323	TURBOGENERATOR UNITS			40 - R3*										50 - S1*				
324	ACCESSORY ELECTRIC EQUIPMENT			40 - R3*										45 - S2.5*				
325	MISCELLANEOUS PLANT EQUIPMENT			40 - R4*										35 - L1.5*				
	HYDRAULIC PRODUCTION PLANT																	
330	LAND AND LAND RIGHTS - RIGHTS REMOVING PROPERTY OF OTHERS											120 - S4						
331	STRUCTURES AND IMPROVEMENTS FISH & WILDLIFE CONSERVATION RECREATION			100 - S2.5*					SQUARE*	100 - S1.5*		100 - S1*	100 - R2*				80 - S1*	65 - S0*
332	RESERVOIRS, DAMS AND WATERWAYS FISH & WILDLIFE CONSERVATION RECREATION			100 - S2.5*					SQUARE*	100 - S1.5*		70 - R1*	125 - R2.5*				100 - S1.5*	70 - R2.5*
333	WATER WHEELS, TURBINES AND GENERATORS			70 - R1.5*					70 - R2.5*	70 - R1.5*		65 - R1.5*	80 - R2*				70 - R1.5*	45 - R1.5*
334	ACCESSORY ELECTRIC EQUIPMENT			40 - R5*					55 - R3*	65 - R1*		55 - S3*	55 - O1*				40 - R0.5*	55 - R0.5*
335	MISCELLANEOUS PLANT EQUIPMENT EQUIPMENT			40 - R3*					50 - R2.5*	35 - S1.5*		50 - S2.5*	60 - R1*				50 - R2.5*	55 - R2*

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Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
336	FURNITURE COMPUTER FISH & WILDLIFE CONSERVATION RECREATION ROADS, RAILROADS AND BRIDGES			60 - R1.5*				70 - R5*		55 - R3*	60 - R4*					60 - R2*
	OTHER PRODUCTION PLANT															
340	LAND AND LAND RIGHTS - RIGHTS	60 - S0*		25 - R5			SQUARE*	40 - R5*		SQUARE*	40 - S0.5*		SQUARE*	SQUARE*	SQUARE* 65 - R3*	45 - S3*
341	STRUCTURES AND IMPROVEMENTS COMBINED CYCLE PRODUCTION			30 - R5*												
342	FUEL HOLDERS COMBINED CYCLE PRODUCTION	SQUARE*		25 - R5 30 - R5*			SQUARE*	40 - R5*		SQUARE*	30 - S2*				50 - S3*	55 - R3*
343	PRIME MOVERS SOLAR WIND TURBINE FUEL CELLS BASE LOAD PEAKERS CONTINUOUS EMISSION MONITORING COMBINED CYCLE PRODUCTION	60 - R2.5*		25 - R5			55 - R2.5*			SQUARE*	25 - S2.5*				60 - R3*	
344	GENERATORS PORTABLE POWER MODULES SOLAR WIND	SQUARE*														
345	ACCESSORY ELECTRIC EQUIPMENT COMBINED CYCLE PRODUCTION WIND	65 - R2.5*		30 - R5* 25 - R5			44 - R4*	40 - R5*		SQUARE*	60 - S2*		40 - S2.5*	40 - S2.5*	25 - S0.5*	40 - R3*
346	MISCELLANEOUS PLANT EQUIPMENT COMBINED CYCLE PRODUCTION SOLAR PRODUCTION WIND A/V	55 - S1.5*		25 - R5 30 - R5*			45 - S1.5*	40 - R5*		SQUARE*	40 - S1.5*		40 - S3*	40 - S3*	35 - R2.5* 45 - R4*	40 - S0.5*
348	EASEMENTS	SQUARE*		25 - R5 30 - R5* SQUARE*			40 - R1.5*	40 - R5*		SQUARE*	35 - R2.5*		SQUARE*	SQUARE*	60 - R3*	40 - R2.5*
	TRANSMISSION PLANT															
350	LAND AND LAND RIGHTS - RIGHTS				80 - SQ		70 - S4	75 - R4		75 - R4	70 - R4					
351	EASEMENTS															
352	STRUCTURES AND IMPROVEMENTS MAJOR SMALL NON SYS CONTROL/COM SYS CONTROL/COM	60 - R2.5		60 - R3	55 - R3		55 - R4	75 - R3	50 - SQ 55 - R3	50 - R4	55 - R4	65 - R2.5*	55 - R3			
353	STATION EQUIPMENT STEP-UP TRANSFORMERS STEP-UP EQUIPMENT MISCELLANEOUS / OTHER MICROWAVE SCADA SUPERVISORY EQUIPMENT SUBSTATION ON CUSTOMER PREMISES PORTABLE PROPERTY AT SUBSTATIONS METERING STATION NON SYS CONTROL/COM SYS CONTROL/COM RTU ELECTRONICS MAJOR COMMUNICATION EQUIPMENT SECURITY LEASEHOLD	43 - R1.5		43 - R2.5 25 - S0	48 - R2		47 - R1	60 - R2	45 - R1	40 - R2	65 - R3	60 - S0.5* 60 - R3*	57 - R3			
354	TOWERS AND FIXTURES ROW CLEARING	70 - R2		70 - R5	65 - R3		65 - R3 70 - R4	70 - R2.5	65 - R4	56 - R3	65 - R3	20 - SQ 65 - R4	70 - R4			
355	POLES AND FIXTURES ROW CLEARING POLES AND FIXTURES - WOOD POLES AND FIXTURES - STEEL MINT LINE LEASEHOLD	45 - R2		47 - R2.5	57 - R3		55 - R1.5 70 - R4	56 - S0	45 - R2	31 - R0.5	70 - R3	53 - R2.5	49 - R2.5			
356	OVERHEAD CONDUCTORS AND DEVICES ROW CLEARING ON TOWERS MINT LINE	48 - R1.5		53 - R5	60 - R3 80 - SQ		55 - R3	65 - R2	50 - R3	38 - R2.5	65 - R4	20 - SQ 60 - S2	53 - R2			
357	UNDERGROUND CONDUIT	50 - SQ 65 - R3		60 - R5	50 - R3		50 - R4	65 - R3		55 - R4	60 - S4	55 - R4	50 - L3			
358	UNDERGROUND CONDUCTORS AND DEVICES SUB. CABLE - SOUTH SUB. CABLE - NORTH	30 - R3		50 - R3			40 - R3	30 - SQ	50 - R3	55 - R4	50 - S3	50 - R3	40 - R4			
359	ROADS AND TRAILS			65 - R5	50 - SQ		70 - R4		60 - R4	75 - SQ	70 - R4	55 - S3				

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FERC Acct.	Description	Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
			Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	DISTRIBUTION PLANT																	
360	LAND & LAND RIGHTS - RIGHTS					65 - SQ		65 - R3	70 - R3			74 - R4	65 - R4					70 - R3
361	EASEMENTS, SURVEYS AND CLEARING STRUCTURES AND IMPROVEMENTS				55 - L5	45 - R3	55 - R3	65 - R2.5	60 - R1.5	55 - R3	50 - S3	55 - R3	65 - R2.5	50 - R3			56 - R2.5	45 - R3
	STRUCTURES AND IMPROVEMENTS - MAJOR LEASEHOLD		50 - R2 45 - R1.5															
362	STATION EQUIPMENT		50 - R0.5		40 - R2.5	50 - R1	46 - R2.5	50 - R2	50 - R0.5	45 - R1.5	40 - R2	55 - R4	20 - SQ 60 - S0.5	40 - S1			46 - S0	48 - R2
	MAJOR ELECTRONIC SCADA COMPANY STATIONS CUSTOMER HIGH TENSION CONTROL CENTER SUPERVISORY TRANSFORMERS OTHER SECURITY COMMUNICATION EQUIPMENT LEASEHOLD																	
	REMOTE MONITORING EQUIPMENT												20 - SQ				15 - SQ	
363	STORAGE BATTERY EQUIPMENT				10 - SQ													
363.5	STATION EQUIPMENT - ELECTRONICS																	
364	POLES, TOWERS AND FIXTURES		32 - R1.5	42 - R0.5	40 - R2		43 - R0.5		43 - R0.5	45 - R2	23 - R2	65 - R1	44 - R1.5	54 - R2.5			52 - R2	50 - R1.5
	POLES, TOWERS AND FIXTURES - WOOD POLES POLES, TOWERS AND FIXTURES - STEEL TOWERS CUSTOMER TRANSFORMER STATION POLES CLEARING TOWERS CLEARING POLES STEEL							55 - R3 44 - O1 55 - S3 65 - R3										
365	OVERHEAD CONDUCTORS AND DEVICES		34 - R1.5	35 - L2	40 - R2.5	58 - R0.5 65 - SQ	40 - S2.5	45 - R1	50 - R0.5	40 - R2.5	24 - R2	55 - R3	55 - R2	51 - R1			50 - R2	38 - O1
366	ROW CLEARING UNDERGROUND CONDUIT ENCASED NOT ENCASED UNDERGROUND CONDUIT - MANHOLES				54 - R4	65 - R3	60 - R4	55 - R3	65 - R3	50 - R4	51 - S1.5	65 - R4	43 - R3	65 - R3			50 - R2	55 - R2
367	CABLE INJECT DUCT SYSTEM DIRECT BURIED		60 - R3 32 - R2	30 - R2.5	39 - R4	35 - R3	55 - R2	43 - S1.5	55 - R2	35 - R2.5	29 - R0.5	65 - R4	45 - S0.5	40 - R3			40 - R1.5	45 - R2
368	LINE TRANSFORMERS TRANSFORMER INSTALLATIONS OVERHEAD UNDERGROUND PAD MOUNT NON-NETWORK HOUSING NETWORK UNDERGROUND RESIDENTIAL DISTRIBUTION CUSTOMER		33 - R2.5	39 - R1.5		32 - S0 32 - R2.5 29 - S2.5	32 - S0		35 - R1	40 - R2	26 - R1.5	50 - R0.5	44 - R2	40 - S1 35 - L2			40 - R1	35 - R1.5
369	SERVICES OVERHEAD UNDERGROUND UNDERGROUND CABLE		45 - R3	40 - R1	47 - R3 44 - R4	39 - O1 36 - R3	48 - R0.5 45 - S4 50 - S1	42 - R1.5	35 - R1 40 - R1.5	45 - R3	22 - S2.5	60 - R2	60 - R3 65 - R3	44 - R2			51 - R1.5 51 - R1.5	50 - R1.5 55 - R2.5
370	METERS METER INSTALLATIONS METERING DEVICES AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD IDAHO AMR WASHINGTON STANDARD		28 - R4	32 - R3	30 - R1.5	26 - S0	39 - R2	28 - SQ	32 - R2	35 - R2.5	25 - S1	30 - R0.5	44 - R1	32 - R2 65 - R5			15 - L0 17 - R0.5 38 - R1	25 - R0.5
	AMR AND ELECTRONIC LOAD RESEARCH METERS AMI METERS IDAHO STANDARD IDAHO AMR WASHINGTON STANDARD							15 - SQ					15 - S2.5	15 - S3			15 - S2.5	14 - R3
371	INSTALLATIONS ON CUSTOMERS' PREMISES AREA LIGHTING PHOTOVOLTAIC INSTALLATIONS LOAD CONTROL DEVICES		16 - R1	30 - R1	40 - S1	25 - SQ 20 - O1	30 - R4	35 - R3 19 - L0.5	14 - L0			35 - R2		30 - O1 19 - R1.5			25 - R3	26 - R1.5
372	LEASED PROPERTY				16 - S1	30 - SQ												
373	STREET LIGHTING AND SIGNAL SYSTEMS MERCURY VAPOR HIGH PRESSURE SODIUM OVERHEAD UNDERGROUND TRANSFORMERS BOULEVARD CUSTOMER POLES DUCK TO DAWN NONROADWAY LIGHTING CONDUIT AND CABLE LAMPS AND EQUIPMENT ELECTROLIERS		29 - R1.5	30 - R1		22 - O1		30 - L1.5	24 - R1	35 - R2	27 - S0	50 - R2	33 - S1	35 - L1			40 - R2.5	44 - R1
375	EASEMENTS				30 - R0.5		7 - L0 30 - R2.5											
							32 - O1											
					25 - S6 22 - L0 24 - L3													
										50 - SQ								

Service Life and Net Salvage Statistics - US - Electric

Client:	Company 65	Company 66	Company 67	Company 68	Company 69	Company 70	Company 71	Company 72	Company 73	Company 74	Company 75	Company 76	Company 77	Company 78	Company 79	Company 80
FERC Acct.	Description	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve	Survivor Curve
	GENERAL PLANT															
389	LAND & LAND RIGHTS - RIGHTS			40 - R3	50 - SQ	65 - R4										
390	STRUCTURES AND IMPROVEMENTS				50 - R3			35 - R4	55 - R4	65 - R4	37 - S0.5	125 - R1*			40 - R0.5	50 - R1.5*
	LEASEHOLD IMPROVEMENTS					JILLY ACCRUE			40 - R2.5	57 - R4		SQUARE*				
	LARGE	SQUARE*			80 - S0*	60 - R2*	55 - S0*	60 - R1*			25 - S2					
	SMALL	33 - S1			40 - R1		45 - R3	40 - R3								
	AIR CONDITIONING						30 - R2									
	PAD															
	LEASE											20 - SQ				
	MISCELLANEOUS															
391	OFFICE FURNITURE & EQUIPMENT			20 - SQ				20 - SQ		10 - SQ	20 - SQ	20 - SQ			20 - SQ	
	FURNITURE				20 - SQ	15 - SQ	20 - SQ									
	EQUIPMENT				10 - SQ		15 - SQ		20 - SQ						5 - SQ	
	COMPUTERS AND SOFTWARE	6 - R4			3 - SQ		5 - SQ	5 - SQ	5 - SQ	6 - SQ	5 - SQ	5 - SQ			5 - SQ	5 - SQ
	COMPUTER HARDWARE															
	SOFTWARE															
	LARGE APPLICATION SOFTWARE															
	DATA HANDLING					8 - SQ						20 - SQ				
	INFORMATION SYSTEMS					10 - SQ										
	AML&P - EKLUTNA															
	POWER MANAGEMENT SYSTEMS						7 - SQ									
	CASH PROCESSING EQUIPMENT															
	EDP															
	SYSTEM DEVELOPMENT											5 - SQ				
392	TRANSPORTATION EQUIPMENT	13 - R2					SQUARE	10 - SQ		14 - L1					12 - R1.5	
	PASSENGER CARS & VANS								5 - S2			7 - L4				
	TRUCKS, TRAILERS AND VANS															
	LIGHT TRUCKS				7 - L3				10 - S1			12 - L2.5				
	MEDIUM TRUCKS															
	HEAVY TRUCKS				10 - S3							14 - S3				
	MEDIUM TRUCKS / POWER EQUIPPED															
	HEAVY TRUCKS / POWER EQUIPPED															
	AIRPLANES AND HELICOPTERS															
	AIRPLANES															
	HELICOPTERS															
	TRACTORS															
	TRAILERS															
	MOTOR HOME				26 - S1		19 - L0.5	26 - L1.5								
	OTHER															
	SUBUNIT															
393	STORES EQUIPMENT				20 - SQ	25 - SQ	25 - SQ	20 - SQ	15 - SQ	20 - SQ	25 - SQ	10 - SQ			20 - SQ	
394	TOOLS, SHOP AND GARAGE EQUIPMENT			25 - SQ	25 - SQ	25 - SQ	20 - SQ	25 - SQ	20 - SQ	25 - SQ	20 - SQ	20 - SQ			25 - SQ	
	ELECTRIC VEHICLES															
395	LABORATORY EQUIPMENT			20 - SQ	20 - SQ	15 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	20 - SQ	10 - SQ			15 - SQ	
396	POWER OPERATED EQUIPMENT	18 - L0.5		20 - SQ	21 - S0.5	22 - S2.5	15 - SQ	20 - S0.5	15 - SQ	14 - S1.5	14 - R1.5	18 - S0.5			14 - L1.5	
	TRENCHERS AND CABLE PLOWS															
	RUBBER TIERED TRACTORS															
	HEAVY CONSTRUCTION EQUIPMENT															
	MOBILE CRANES															
	FORKLIFTS															
	TRAILERS WITH MOUNTED EQUIPMENT															
	MISCELLANEOUS NON-HIGHWAY EQUIPMENT															
	MISCELLANEOUS EQUIPMENT															
	OTHER POWER OPERATED EQUIPMENT															
	OFF ROAD POWER EQUIPMENT - SHORT LIFE															
	OFF ROAD POWER EQUIPMENT - LONG LIFE															
397	COMMUNICATION EQUIPMENT	20 - R1.5		15 - SQ	15 - R1	15 - SQ	15 - SQ	19 - L2	15 - SQ	15 - SQ	15 - SQ	8 - SQ	10 - SQ		15 - SQ	10 - SQ
	COMPUTERS															
	STRUCTURES & IMPROVEMENTS															
	COMMUNICATION & CONTROL EQUIPMENT															
	FIBER OPTIC CABLE															
	SCADA															
	TELEPHONE AND DATA COLLECTION EQUIPMENT															
	TRANS LINE															
	EMS															
	MICROWAVE				SQUARE*											
	ELECTRONIC															
	TOWER/BUILDING															
	CLEARING															
	MASSED															
	OTHER															
	REMOTE MONITORING EQUIPMENT															
398	MISCELLANEOUS EQUIPMENT			20 - SQ	20 - SQ	20 - SQ	20 - SQ	15 - SQ	15 - SQ	10 - SQ	20 - SQ	20 - SQ	10 - SQ			
399	OTHER TANGIBLE PROPERTY															
	MINING EQUIPMENT											5 - SQ				

* Curve shown is interim survivor curve.

	Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14
	Description	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE
WIND TURBINES															
EQUIPMENT												40 - R3			
WIND TURBINES												5 - SQ	40 - R3		
RESIDUAL HEATING SYSTEMS												25 - R2	25 - R2		
HYDRO PRODUCTION															
LAND AND LAND RIGHTS							75 - R4								
STRUCTURES AND IMPROVEMENTS							65 - L3					100 - R3			
RESERVOIRS, DAMS, AND WATERWAYS							75 - R4					100 - R3			
WATER WHEELS, TURBINES, AND GENERATORS							75 - R3					65 - L1.5			
ACCESSORY ELECTRICAL EQUIPMENT							45 - R2.5					31 - L2.5			
ROADS, RAILROADS AND BRIDGES							75 - S4					75 - R4			
CANALS, PENSTOCKS, SURGE TANKS AND TAILRACES															
OTHER POWER PLANT EQUIPMENT							45 - R3					15 - L1			30 - R3
OTHER PRODUCTION															
STRUCTURES AND IMPROVEMENTS											50 - S1.5	30 - S2.5	35 - R2.5		40 - R2.5
ELECTRICAL PLANT															
PRIME MOVERS, GENERATORS AND AUXILIARIES											25 - R1.5		25 - R1.5		27 - R2.5
PRIME MOVERS												20 - R3			
GENERATORS												28 - R4	27 - R2.5		
FUEL HOLDERS											23 - L2	30 - L4	20 - R2		35 - R4
ACCESSORY ELECTRICAL EQUIPMENT											30 - R1.5	21 - L4	25 - R2		35 - R3
OTHER PRODUCTION PLANT							40 - R4				27 - R3	19 - R4	20 - R3		35 - R3
TRANSMISSION PLANT															
LAND AND LAND RIGHTS		75 - R3	52 - S6				75 - R3					65 - SQ			
SUBSTATION STRUCTURES AND IMPROVEMENTS			50 - R2									40 - R3		40 - R4	
BUILDINGS					40 - R2.5			40 - R4							
SITE DEVELOPMENT					40 - R3										
SUBSTATION EQUIPMENT		53 - R3	45 - L2		45 - R3		50 - S3	38 - R2			45 - R4	31 - L1.5		35 - R2	40 - R4
TRANSFORMERS AND REGULATORS														40 - R2	
RELAYING AND PROTECTION EQUIPMENT														20 - R1.5	
MISCELLANEOUS															
TELECONTROL SYSTEM								15 - R1.5						15 - R1.5	
TELECONTROL LINKS					13 - R0.5										
SUPERVISORY EQUIPMENT					10 - L1.5										
FIBER OPTIC CABLE								10 - SQ							
SYSTEM COMMUNICATION								10 - SQ							
SCADA			24 - L0.5					12 - SQ							
ROADS AND TRAILS							40 - R0.5						40 - R2		
LAND RIGHTS					50 - R4										
POLES, TOWERS AND FIXTURES							45 - S2	45 - R3			50 - R4				
WOOD					50 - R1.5										
STEEL					50 - R4										
INSULATORS					37 - R0.5										
TOWERS AND FIXTURES		50 - R4	45 - R2										65 - R4		
POLES AND FIXTURES		55 - R3	52 - R3	30 - S1									45 - R3		
OVERHEAD CONDUCTOR			60 - R4	45 - R2.5	47 - R3		50 - R3				50 - R4		60 - R4		
POLES		60 - R4													
TOWERS		60 - R4													
UNDERGROUND CONDUIT					40 - R4								25 - R3		
MANHOLES					50 - R4										
UNDERGROUND CONDUCTOR			45 - R5										25 - R3		
UNDERGROUND CABLE LPOF						45 - R5									
UNDERGROUND CABLE HPOF						45 - R4									
UNDERGROUND CABLE SOLID DIELECTRIC						35 - S3									
DISTRIBUTION PLANT															
LAND AND LAND RIGHTS		75 - R3			50 - SQ	36 - L3	75 - R3				75 - R3				75 - R3
SUBSTATION STRUCTURES AND IMPROVEMENTS						25 - L1									
BUILDINGS					40 - SQ	40 - R1.5									
SITE DEVELOPMENT					35 - SQ										
STORAGE BATTERY EQUIPMENT															
POLES, TOWERS AND FIXTURES		45 - R2.5		30 - R1.5		45 - R1.5	40 - R3			45 - R4	44 - R4	45 - R3	15 - R3		40 - R3
WOOD POLES						50 - R1.5							38 - R3		
OVERHEAD TRANSFORMERS						50 - SQ									
INSULATORS						60 - SQ									
CONCRETE AND STEEL															
STEEL TOWERS															
OVERHEAD CONDUCTOR		55 - R2.5		35 - R1.5		45 - R1	40 - R3			40 - R4	50 - R3	45 - R4	40 - R3		40 - R3
PRIMARY CONDUCTOR						50 - R1.5									
SECONDARY CONDUCTOR						60 - R3									

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Client:	Company 1	Company 2	Company 3	Company 4	Company 5	Company 6	Company 7	Company 8	Company 9	Company 10	Company 11	Company 12	Company 13	Company 14
Description	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE
FAULT INDICATORS				65 - R2										
SWITCHES				55 - R2										
BARE COPPER														
WEATHER-PROOF COPPER														
BARE ALUMINUM														
WEATHER-PROOF ALUMINUM														
AERIAL CABLE														
DUPLEX, TRIPLEX, AND QUADRUPLX														
UNDERGROUND CONDUIT	55 - R4			40 - SQ							25 - R3	25 - R3		50 - R4
TRANSFORMER PADS				65 - SQ										
PULL BOXES				55 - SQ										
MANHOLES				60 - SQ										
UNDERGROUND CONDUCTOR			35 - R1.5		58 - R2				50 - R3	59 - R3	25 - R3	25 - R3		
PRIMARY CABLE				45 - R3										
SECONDARY CABLE				45 - R3										
SWITCHES				32 - R3										
SPECIAL INSULATED COPPER CABLE														
SUBSTATION EQUIPMENT	50 - R3		45 - R2		27 - R0.5	45 - R2.5			31 - S2	50 - R2	30 - R4	35 - S3		35 - R3
LINE TRANSFORMERS	40 - R2.5					45 - L2.5			35 - S3	33 - R3	40 - S3	35 - R2		35 - R3
TRANSFORMERS - OVERHEAD				50 - R3										
TRANSFORMERS - PADMOUNT				50 - R3										
TRANSFORMERS - MINIPAD				55 - SQ										
TRANSFORMERS - SUBSTATIONS				45 - SQ										
SWITCHGEAR				35 - SQ										
STRUCTURES				35 - SQ										
PROTECTION				35 - SQ										
SCADA														
AMR					10 - R2									
AMR - SKID INFRASTRUCTURE					15 - R1.5									
VOLTAGE REGULATORS					25 - R1.5									
CAPACITOR BANKS														
RECLOSERS														
CAPACITORS AND REGULATORS			30 - R1.5											
STREET LIGHTING AND SIGNAL SYSTEMS	43 - R4				20 - R1	35 - R3			35 - S3	35 - S3	45 - R4	35 - S1.5		25 - R3
SENTINEL LIGHTS	31 - R1								30 - R1	30 - S1.5				23 - R2
TELECONTROL LINKS				35 - SQ										
SUPERVISORY EQUIPMENT				15 - SQ										
STREET LIGHT POLES					45 - R1.5									
SERVICES			30 - S3			75 - R4					55 - R4	40 - R3		
OVERHEAD	50 - R4								45 - R3	50 - R3				40 - R3
UNDERGROUND	50 - R3								40 - R3	35 - R3				40 - R4
METERS	20 - R1.5		15 - R1.5	25 - SQ		25 - L1				16 - L0	20 - R3	25 - S2		
AMI														
AMR	15 - R2.5				15 - R0.5				15 - R2.5					25 - S2
WATT-HOUR														
DEMAND														
INSTRUMENT TRANSFORMERS														
METERING TANKS														
INSTALLATIONS ON CUSTOMER PREMISES			15 - R1.5			25 - R1					20 - R3	25 - S2		
GENERAL PLANT														
STRUCTURES AND IMPROVEMENTS	55 - R3	43 - R3		100 - R1					42 - S2	45 - R3		45 - R3	80 - R1	32 - R4
LEASEHOLD IMPROVEMENTS				5 - SQ										
HOUSES	12 - L0													40 - R3
FRAME AND IRON						40 - R3								
MASONRY						30 - R2								
GENERAL								20 - SQ						
SCADA								15 - SQ						
BUILDINGS								50 - R2						
LARGE											100 - R2			
SMALL											15 - L3			
OFFICE FURNITURE AND EQUIPMENT	15 - R3	15 - SQ	15 - SQ	20 - SQ	15 - SQ	15 - SQ		15 - SQ	15 - SQ	15 - SQ	15 - SQ	5 - SQ		15 - SQ
COMPUTERS										5 - SQ				
FURNITURE													15 - SQ	
EQUIPMENT													10 - SQ	
COMPUTER SOFTWARE											5 - SQ			
COMPUTER HARDWARE			5 - SQ								5 - SQ			
TRANSPORTATION EQUIPMENT		9 - L0.5								20 - L1	7 - S1	12 - L1.5		10 - R0.5
CATEGORY 1	10 - L1.5			13 - L3		13 - L2.5								
CATEGORY 2	12 - L1													
CATEGORY 3	25 - R3													
CATEGORY 4	12 - R2								20 - R3					
FLEET VEHICLES					5 - L1									
CORPORATE VEHICLES					3 - SQ									
OTHER					14 - S4									
CARS								17 - L1.5						
LIGHT TRUCKS								6 - S3						
MEDIUM TRUCKS								8 - S3						
								7 - L3						

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Description	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE	SURVIVOR CURVE
HEAVY TRUCKS								13 - L4						
TRAILERS								15 - L2.5						
HEAVY EQUIPMENT								17 - L1.5						
SNOWMOBILES AND ATV'S								9 - L2.5						
STORES EQUIPMENT			25 - SQ								25 - R3	25 - R3		
TOOLS AND WORK EQUIPMENT	10 - R2	10 - SQ	25 - SQ	20 - SQ	10 - SQ	15 - SQ	15 - SQ	15 - SQ	10 - SQ	10 - SQ	15 - SQ	15 - SQ	8 - SQ	15 - SQ
METER READERS								3 - L2.5						
LABORATORY EQUIPMENT			20 - SQ								25 - SQ	20 - SQ		
HEAVY WORK EQUIPMENT		25 - L2												
POWER OPERATED EQUIPMENT						15 - SQ			15 - R4	20 - L3	27 - S1.5	20 - L1		
COMMUNICATION STRUCTURES AND EQUIPMENT	25 - R2		15 - SQ								20 - R3	25 - R3		15 - SQ
RADIOS				15 - SQ										
MOBILE					7 - SQ									
BASE STATIONS														
RADIO SITES - ROADS														
RADIO SITES - BUILDINGS														
COMMUNICATION CABLES														
SCADA														
TELEPHONE														
POWER LINE CARRIER														
TEST EQUIPMENT														
COMPUTER SYSTEMS	5 - S0.5													
SOFTWARE		5 - SQ		5 - SQ	3 - SQ	5 - SQ	5 - SQ	6 - SQ	10 - SQ				4 - SQ	5 - SQ
HARDWARE		5 - SQ		5 - SQ	5 - R4				5 - SQ				4 - SQ	
ENTERPRISE SOFTWARE				10 - SQ										
INFORMATION SYSTEMS							10 - SQ							
SAP					10 - R4									
MAJOR APPLICATIONS					5 - R4									
LOAD SETTLEMENT SOFTWARE					5 - R4									
MISCELLANEOUS EQUIPMENT			25 - L2								15 - SQ	15 - SQ		
ENVIRONMENT							15 - SQ							
ENGINEERING														
OTHER TANGIBLE PLANT											20 - SQ			