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1	Q.	[Data] - Please provide a list that identifies the grouping of accounts set forth in the
2		2005 Gannett Fleming depreciation study as they are reflected in the 2009 Gannett
3		Fleming depreciation study. To the extent certain 2005 accounts are combined into
4		multiple current accounts, identify the split and the basis for the split.
5		
6		
7	A.	Please see CA-NLH-160 Attachment 1 which lists the accounts set forth in the 2005
8		Gannett Fleming Depreciation Study and the corresponding new account reflected
9		in the 2009 Gannett Fleming Depreciation Study. There are no instances where

certain 2005 accounts are split into multiple current accounts.

10

2004 Depreciation Study		2003 Depreciation Study		
Old Account Number	Description	New Account Number	Description	
001	Aircraft Warning Marker Light	A01	Aircraft Landing Strip	
005	Airstrip	A01	Aircraft Landing Strip	
011	Aux Cooling Syst - Turbo Gen	W03	Water Systems - Feed	
013	Auxiliary Power - Diesel Unit	A04	Auxiliary Power Systems	
015	Aux Power - Emerg Hydro	A04	Auxiliary Power Systems	
017	Battery-DC Distribution Brd.	B01	Battery and Power Systems	
019	Battery Banks	B01	Battery and Power Systems	
021	Battery Chargers	B01	Battery and Power Systems	
023	Bled-Steam Systems	B02	Boiler System	
025	Boiler Steam Generators	B02	Boiler System	
027	Boiler Vents and Drains	B02	Boiler System	
031	Booms - Timber	B03	Booms - Timber	
033	Bridges	B04	Bridges	
035	Buildings-Alternator Module	B05	Buildings - Other	
037	Buildings-Auxiliary Building	B05	Buildings - Other	
039	Buildings-Concrete	B05	Buildings - Other	
041	Buildings-Control Module	B05	Buildings - Other	
043	<b>Buildings-Communications</b>	B05	Buildings - Other	
045	Buildings-Fiberglass	B05	Buildings - Other	
047	Buildings-Fuel Forwarding Module	B05	Buildings - Other	
051	Buildings-Maintenance Building	B05	Buildings - Other	
053	Buildings-Metal	B06	Buildings - Metal	
055	Buildings-Off Loading Module	B05	Buildings - Other	
057	Buildings-Shielded Rooms	B05	Buildings - Other	
059	Buildings-Switchgear Module	B05	Buildings - Other	
061	Buildings-Trailers	B05	Buildings - Other	
063	Buildings-Wooden	B05	Buildings - Other	
065	Bus Duct Generator	B07	Bus Duct Generator	
067	Buswork and Hardware	B08	Buswork and Hardware	
069	Cable-Communications-Metallic	C01	Cables - Telecontrol	
071	Cable-Communications-Optic	C01	Cables - Telecontrol	
073	Cable - Submarine	C02	Cable - Submarine	
075	Cable - Underground	C03	Cables - Under Ground	
077	Cable Trnch/Duct/Embed Conduit	C03	Cables - Under Ground	
079	Cables - 4160 Volt	C04	Cables - Above Ground	
081	Cables - 600 Volt	C04	Cables - Above Ground	
083	Cables - Control	C04	Cables - Above Ground	
085	Cables - Power 5 kV and Above	C04	Cables - Above Ground	
087	Cables - Power Cable	C04	Cables - Above Ground	
089	Cables - Trays and Conduit	C04	Cables - Above Ground	
091	Canals	D01	Dams and Dykes	
093	Capacitors	C06	Capacitors	
095	Chemical Feed System	C07	Chemical Feed Systems	
097	Chlorination System	C08	Chlorination System	
099	Circuit Breakers	C09	Circuit Breakers	
101	Circulating Water-Intake SC and DR	W03	Water Systems - Feed	
103	Circulating Water - Other	W03	Water Systems - Feed	
105	Circulating Water - Pumps	W03	Water Systems - Feed	
107	Circulating Water-Scr Wash Pm	W03	Water Systems - Feed	
109	Compressed Air Starting System	C10	Compressed Air Systems	
111	Compressed Air Sys-Air Receiver	C10	Compressed Air Systems	
113	Compressed Air Sys-Comp and Drs	C10	Compressed Air Systems	
115	Compressed Air Sys-Intr Air Dr	C10	Compressed Air Systems	
117	Compressed Air Sys- Other	C10	Compressed Air Systems	
119	Computers	C11	Computers	
123	Condensers	C12	Condensers	
125	Condensers-Air Removal System	C12	Condensers	
127	Condensers - Other	C12	Condensers	
129	Conductor - 1192.5 MCM/ACSR	C13	Conductor - Transmission	

	D4 Depreciation Study	2009 Depreciation Study		
Old Account Number	Description	New Account Number	Description	
131	Conductor - 266.8 MCM/ACSR	C13	Conductor - Transmission	
133	Conductor - 397.5 MCM/ACSR	C13	Conductor - Transmission	
135	Conductor - 4/0 BARE/ACSR	C13	Conductor - Transmission	
137	Conductor - 477 ACSR	C13	Conductor - Transmission	
139	Conductor - 562.5 MCM/ACSR	C13	Conductor - Transmission	
141	Conductor - 636 MCM/ACSR	C13	Conductor - Transmission	
143	Conductor - 795 MCM/ACSR	C13	Conductor - Transmission	
145	Conductor - Primary	C14	Conductor - Distribution	
147	Conductor - Secondary	C14	Conductor - Distribution	
149	Conductor - Service	C14	Conductor - Distribution	
151	Ctl/Mtr/Relaying-Osc'gph-Auto	C15	Control, Meter / Relaying	
153	Ctl/Meter/Relaying - Other	C15	Control, Meter / Relaying	
155	Ctl/Mtr/Relaying-Station Alarm Panel	C15	Control, Meter / Relaying	
157	Ctl/Mtr/Relaying-Synch. Panel	C15	Control, Meter / Relaying	
159	Ctl/Mtr/Relaying-Temp/Freq Pnl	C15	Control, Meter / Relaying	
161	Ctl/Mtr/Relaying-Time Err Pnl	C15	Control, Meter / Relaying	
163	Ctl/Mtr/Relaying-Unit Ctl Pnl	C15	Control, Meter / Relaying	
165	Ctl/Mtr/Relaying-Unit Prot Pnl	C15	Control, Meter / Relaying	
167	Ctl/Mtr/Relaying-Volt/MW Pnl	C15	Control, Meter / Relaying	
169	Cooling Systems	C16	Cooling Systems	
171	Counterpoise	C17	Counterpoise	
173	Crane - Overhead	C18	Cranes	
175	Crane - Power House	C18	Cranes	
177	Crane - Pumphouse	C18	Cranes	
179	Dams and Dykes	D01	Dams and Dykes	
181	Diesel Cooling System	D02	Diesel Systems and Engines	
183	Diesel Engines - Emerg Diesel	D02	Diesel Systems and Engines	
185	Diesel Engines - Diesel Gen	D02	Diesel Systems and Engines	
187	Diesel Engines	D02	Diesel Systems and Engines	
189	Disconnect Switches	D03	Disconnect Switches	
191	Draft Tube Liner	T09	Turbines	
193	Dykes and Liners	D04	Dykes and Liners	
195	Elevators	E01	Elevators	
197	EMS - Computers	E02	EMS Equipment	
199	EMS - Mimic Board	E02	EMS Equipment	
201	EMS - Other	E02	EMS Equipment	
203	EMS - Operating Console	E02	EMS Equipment	
205	EMS - Pdc-Power Dist. Ctl	E02	EMS Equipment	
207	EMS - Printers	E02	EMS Equipment	
209	EMS - Recorders	E02	EMS Equipment	
211	EMS - Remote Terminal Unit	E02	EMS Equipment	
215	EMS - UPS	E02	EMS Equipment	
217	Environmental Equipment	E03	Environmental Equipment	
218	Fall Arrest Equipment	F01	Fall Arrest Equipment	
219	Feedwater-Fresh H2 <sub>o</sub> Inlet Sys	W03	Water Systems - Feed	
221	Feedwater - Reserve System	W03	Water Systems - Feed	
223	Fencing	F02	Fencing	
225	Fire Fighting-Bldg Fire Protection	F03	Fire Fighting Equipment	
227	Fire Fighting-Deluge Sys Transformers	F03	Fire Fighting Equipment	
229	Fire Fighting - Other	F03	Fire Fighting Equipment	
231	Fire Fighting-Powerhouse Prot System	F03	Fire Fighting Equipment	
233	Fire Fighting-Wet/Dry Sprinkler	F03	Fire Fighting Equipment	
235	Footings (Conc)-Stl Structures	F04	Footings and Foundations	
237	Foundations (Conc) For Bldgs	F04	Footings and Foundations	
239	Foundations (Conc) For Equip	F04	Footings and Foundations	
241	Freq Conversion - Convertor	F05	Frequency Conversion	
243	Freq Conversion - Elec Reostat	F05	Frequency Conversion	
245	Frequency Conversion - Exciter	F05	Frequency Conversion	
247	Frequency Conversion - Starting Motor	F05	Frequency Conversion	
249	Fuel Oil Additives System	F06	Fuel Systems	

	D4 Depreciation Study	2009 Depreciation Study		
Old Account Number	Description	New Account Number	Description	
251	Fuel Oil Storage Syst-Other	F06	Fuel Systems	
253	Fuel Oil Storage Tanks	F06	Fuel Systems	
255	Fuel Oil Systems	F06	Fuel Systems	
257	Fuel Pipe and Trans Facilities	F06	Fuel Systems	
259	Fuel Storage Tanks - Underground	F06	Fuel Systems	
261	Fuel System - Light Oil System	F06	Fuel Systems	
263	Gas Turbine - Air Flowtration System	G01	Gas Turbine Systems	
265	Gas Turbine - Alternator Module	G01	Gas Turbine Systems	
267	Gas Turbine - Clutch	G01	Gas Turbine Systems	
269	Gas Turbine - Control System	G01	Gas Turbine Systems	
271	Gas Turbine - Fuel Forward System	G01	Gas Turbine Systems	
273	Gas Turbine - Jet Engines	G01	Gas Turbine Systems	
275	Gas Turbine - Main Lube Oil Set	G01	Gas Turbine Systems	
277	Gas Turbine - Off-Loading Syst	G01	Gas Turbine Systems	
279	Gas Turbine - Power Turbine	G01	Gas Turbine Systems	
281	Gas Turbine - Switchgear Module	G01	Gas Turbine Systems	
283	Gates - Heating System	G02	Gates	
285	Gates - Hoist	G02	Gates	
287	Gates - Draft Tube	G02	Gates	
289	Gates - Emergency	G02	Gates	
291	Gates - Water Control	G02	Gates	
293	Generator - Other	G03	Generators	
295	Generator - Rotor	G03	Generators	
297	Generator - Stator	G03	Generators	
298	Generator - Windings	G04	Generator - Windings	
299	Glycol System - Cooling	G05	Glycol Systems	
301	Governor	G06	Governors	
303	Greasing Systems - Automatic	T09	Turbines	
305	Ground Wire - Overhead	G07	Ground Wire System	
307	Ground Wire - Pole	G07	Ground Wire System	
309	Grounding	G07	Ground Wire System	
311	H.P. Feed - Boiler Feed Pumps	B02	Boiler System	
313	H.P Feed-Closed Type Heat Exch	B02	Boiler System	
315	H.P. Feed - Other	B02	Boiler System	
317	Hardwired Supervisory-Master Equipment	H01	Hardwired Supervisory Equipment	
319	Hardwired Supervisory - Remote Equipment	H01	Hardwired Supervisory Equipment	
321	Helicopter Landing Pad	A01	Aircraft Landing Strip	
323	High Pressure Steam System	B02	Boiler System	
325	Hydrogen and CO <sub>2</sub> System	F03	Fire Fighting Equipment	
327	Information Delivery Sys - Ecc	101	Information Delivery System - ECC	
329	Instrumentation - Burner Mgmt	102	Instrumentation	
331	Instrumentation - Computer	102	Instrumentation	
335	Instrumentation-Inst/Ctl Pnl	102	Instrumentation	
337	Instrumentation - Other	102	Instrumentation	
339	Instrumentation-Stm Temp Ctls	102	Instrumentation	
341	Instrumentation-Turb. Suprvsry	102	Instrumentation	
343 345	Insulators - Pin Type Insulators - Post Type	103 103	Insulators Insulators	
345 347	Insulators - Post Type Insula-Suspension (50 kV and Up)	103	Insulators	
347 349	Insuls-Suspension (50 kV and 0p) Insuls-Suspension (Below 50 kV)	103	Insulators	
351	Intake Structures	103	Intake Structures	
353	Inverters	104	Inverters	
355	Isolation Equipment	T01	Telecontrol System	
357	L.P. Feed-Closed Type Heat Exch	B02	Boiler System	
359	L.P. Feed-Condensate Ext. Pumps	B02	Boiler System	
361	L.P. Feed-Condensate Ext. 1 diffps  L.P. Feed-Condsate Polisher Plt	B02	Boiler System	
363	L.P. Feed - Other	B02	Boiler System	
365	L.V. Switching - Buswork	S20	Switching Systems - L.V.	
367	L.V. Switching-Circ.Bkrs/Reclsrs	S20	Switching Systems - L.V.	
369	L.V. Switching-Disconn. Switches	S20	Switching Systems - L.V.	
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405 Meter Test Switches 407 Metering Tanks 408 Meters - Demand 408 Meters - Demand 411 Meters - Domestic 413 Meters - Other 414 Meters - Other 415 Microwave Dish 416 Microwave Dish 417 Misc Units Of Prop 419 Mobile - AT.V.S and snowmobiles 419 Mobile - AT.V.S and snowmobiles 410 Mobile - AT.V.S and snowmobiles 410 Mobile - AT.V.S and snowmobiles 411 Mobile - AT.V.S and snowmobiles 412 Mobile - AT.V.S and snowmobiles 413 Mobile - AT.V.S and snowmobiles 414 Mobile - AT.V.S and snowmobiles 415 Mobile - AT.V.S and snowmobiles 416 Mobile - AT.V.S and snowmobiles 417 Mobile - AT.V.S and snowmobiles 418 Mobile - AT.V.S and snowmobiles 419 Mobile - AT.V.S and snowmobiles 410 Mobile - AT.V.S and snowmobiles 411 Mobile - AT.V.S and snowmobiles 412 Mobile - AT.V.S and snowmobiles 413 Mobile - AT.V.S and snowmobiles 414 Mobile - Flextfort And Mobile - AT.V.S and snowmobiles 415 Mobile - Loaders/Graders 416 Mobile - Flextfort And Mobile - Flextfort/Load/Grade/Musk/Tr 417 Mobile - Evert And Mobile - Flextfort/Load/Grade/Musk/Tr 418 Mobile - Snowmobiles 419 Mobile - Snowmobiles 410 Mobile - Snowmobiles 411 Mobile - AT.V.'s and snowmobiles 412 Mobile - AT.V.'s and snowmobiles 413 Multiplex Equipment 414 Mobile - Trailers 414 Mobile - AT.V.'s and snowmobiles 415 Multiplex Equipment 416 Multiplex Equipment 417 Mobile - AT.V.'s and snowmobiles 418 Multiplex Equipment 419 P.C.B. Storage Container 410 P.C.B. Storage Container 411 Pole Structure Wood Type 1 Pole Pole Cribs and Pole Hardware 412 P.C.B. Storage Container 413 Pole Structures Wood Type 1 Pole Structures - Wood 414 Pole Structures Wood Type 1 Pole Pole Structures - Wood 415 Pole Structures Wood Type 1 Pole Pole Structures - Wood 416 Pole Structures Wood Type AN Pole Pole Structures - Wood 417 Pole Structures Wood Type AN Pole Pole Structures - Wood 418 Pole Structures Wood Type AN Pole Pole Structures - Wood 419 Pole Structures Wood Type AN Pole Pole Structures - Wood 410 Pole Structures - Wood Type AN Pole Pole Structures - Wood 411 Pole Structures Wood Type AN Pole Pol	2004 Depreciation Study		2009 Depreciation Study		
373		Description		Description	
375	371	L.V. Switching Grounding Transformers	S20	Switching Systems - L.V.	
379	373	L.V. Switching Grounding Transformers	S20	Switching Systems - L.V.	
381 Land Acquisitions  102 Land Improvements  103 Land Improvements  104 Lighting Systems Switchyard  105 Lighting Systems Switchyard  106 Lighting Systems  107 Lighting Systems  108 Lighting Systems  109 Lighting Systems  109 Lighting Arrestor  106 Lighting Systems  107 Lighting Systems  108 Lighting Arrestor  108 Lighting Arrestor  109 Lighting Arrestor  109 Lighting Arrestor  100 Lighting Arrestors  101 Lighting Arrestors  101 Lighting Arrestors  102 Lighting Arrestors  1039 Main Breakers  1039 Main Breakers  104 Main Breakers  105 Main Breakers  106 Line Coupling Equipment  107 Main Breakers  108 Marine Terminal  108 Marine Terminal - Bloom  109 Marine Terminal  109 Marine Terminal - Bloom  100 Marine Terminal  100 Marine Terminal  101 Marine Terminal  102 Marine Terminal  103 Marine Terminal - Structure  103 Marine Terminal  104 Marine Terminal  105 Marine Terminal  106 Marine Terminal  107 Marine Terminal  108 Meteric Test Switches  109 Meteric Test Switches  100 Meteric Test Switches  100 Meteric Test Switches  101 Meteric Domestic  103 Meteric Tanks  104 Meters - Digitals  104 Meters - Demand  105 Meteric Tanks  106 Meteric Tanks  107 Meters - Analogue  108 Meteric Tomestic  109 Meters - Other  109 Meters - Other  109 Meters - Other  109 Microwave Dish  109	375	L.V. Switching-Lightning Arrest.	S20	Switching Systems - L.V.	
383	379	Laboratory Equipment	M10	Miscellaneous Units of Property	
385 Lighting System Switchyard  187 Lighting System Switchyard  188 Lighting System Switchyard  188 Lighting System Switchyard  189 Lighting System Switchyard  189 Lighting Arrestor  189 Lighting Arrestor  189 Line Coupling Equipment  189 Main Breakers  180 Marine Terminal  180 Marine Term	381	Land Acquisitions	L02	Land Acquisitions	
387 Lighting Systems 389 Lighting Arrestor 105 Lighting Arrestors 391 Line Coupling Equipment 106 Line Coupling Equipment 393 Main Breakers 393 Main Breakers 394 Marin Ferminal - Elect Sys 395 Marine Terminal - Died Sys 396 Marine Terminal - Died Sys 397 Marine Terminal - Died Sys 398 Marine Terminal - Died Sys 399 Marine Terminal - Died Sys 399 Marine Terminal - Died Sys 399 Marine Terminal - Died Sys 390 Marine Terminal - Died Sys 390 Marine Terminal - Died Sys 391 Marine Terminal - Died Sys 392 Marine Terminal - Died Sys 393 Marine Terminal - Died Sys 394 Marine Terminal - Died Sys 395 Marine Terminal - Died Sys 396 Marine Terminal - Died Sys 397 Marine Terminal - Died Sys 398 Metal Clad Switchgear cub/Equ 4 kV/600 405 Meter Test Switches 407 Meter Test Switches 407 Metering Tanks 408 Meters - Demand 409 Meters - Demand 400 Meters - Digitalis 411 Meters - Other 412 Mobile - Share - Other 413 Meters - Other 414 Meters - Other 415 Mircrowave Dish 417 Misc Units Of Prop 419 Mobile - Air Compressors 410 Misc Linits of Prop 410 Misc Linits of Prop 411 Mobile - Air Compressors 412 Mobile - Air Compressors 413 Mobile - Air Compressors / Attachment an 423 Mobile - Air Compressors / M12 Mobile - Air Compressor/Attachment an 424 Mobile - Air Compressor/Attachment an 425 Mobile - Air Compressor / M12 Mobile - Air Compressor/Attachment an 426 Mobile - Flextrac 427 Mobile - Boats 428 Mobile - Flextrac 429 Mobile - Flextrac 430 Mobile - Flextrac 431 Mobile - Flextrac 432 Mobile - Snowmobiles 433 Mobile - Loaders/Graders 434 Mobile - Flextrac 435 Mobile - Snowmobiles 441 Mobile - Flextfork/Load/Grade/Musk/Tr 436 Mobile - Snowmobiles 441 Mobile - Flextfork/Load/Grade/Musk/Tr 437 Mobile - Snowmobiles 448 Mobile - Flextfork/Load/Grade/Musk/Tr 449 Pole Cribs and Pole Hardware 440 Pole Cribs and Pole Hardware 441 Pole Structures Wood Type A 442 Pole Structures Wood	383	Land Improvements	L03	Land Improvements	
388	385	Lighting System - Switchyard	L04	Lighting Systems	
391 Line Coupling Equipment 393 Main Breakers 395 Marine Terminal - Elect Sys 397 Marine Terminal - Elect Sys 398 Marine Terminal - Elect Sys 399 Marine Terminal - Elect Sys 399 Marine Terminal - Di Boom 399 Marine Terminal - Piping 399 Marine Terminal - Piping 399 Marine Terminal - Piping 390 Marine Terminal - Molt Marine Terminal 401 Marine Terminal - Molt Marine Terminal 403 Marine Terminal - Structure 404 Marine Terminal - Molt Marine Terminal 405 Meter Test Switches 406 Meter Test Switches 407 Metering Tanks 408 Meters - Demand 409 Meters - Demand 400 Meters - Demand 400 Meters - Demand 400 Meters - Demand 401 Molt Meters - Demand 402 Meters - Demand 403 Meters - Other 404 Meters - Demand 405 Meters - Demand 406 Meters - Digitals 411 Meters - Other 415 Microwave Dish 415 Microwave Dish 416 Microwave Dish 417 Misc Units Of Prop 419 Molile - AT.V.'S 411 Molt Misc Linits of Prop 419 Molile - AT.V.'S 411 Molt Molt - AT. Compressors 412 Molt - Argo's 413 Mobile - Argo's 414 Mobile - Argo's 415 Mobile - Argo's 416 Mobile - Argo's 417 Mobile - Boats 418 Mobile - Argo's 418 Mobile - Argo's 419 Mobile - Argo's 410 Mobile - Argo's 411 Mobile - Argo's 412 Mobile - Air Compressor/Attachment and 423 Mobile - Argo's 413 Mobile - Air Compressor/Attachment and 424 Mobile - Restrac 425 Mobile - Boats 410 Mobile - Air Compressor/Attachment and 427 Mobile - Boats 411 Mobile - Flexfrork/Load/Grade/Musk/Tr. 438 Mobile - Constitits 439 Mobile - Constitits 440 Mobile - Flexfrork/Load/Grade/Musk/Tr. 439 Mobile - Argo's 439 Mobile - Argo's 440 Mobile - Flexfrork/Load/Grade/Musk/Tr. 430 Mobile - Argo's 431 Mobile - Argo's 432 Mobile - Argo's 433 Pole Crib Sandered Musk-Tr. 434 Mobile - Flexfrork/Load/Grade/Musk/Tr. 435 Mobile - Argo's 446 Mobile - Flexfrork/Load/Grade/Musk/Tr. 436 Mobile - Argo's 437 Mobile - Mobile - Argo's 448 Mobile - Flexfrork/Load/Grade/Musk/Tr. 438 Mobile - Argo's 449 Mobile - Argo's 450 Pole Structures Wood Type A 460 Pole Structures Wood Type A 470 Pole Structures Wood Type A 471 Pole Structures Wood Type A	387	Lighting Sys 600/120 V Outdoor	L04	Lighting Systems	
393 Main Breakers M02 Marine Terminal 397 Marine Terminal - Clict Sys M02 Marine Terminal 398 Marine Terminal - Dil Boom M02 Marine Terminal 399 Marine Terminal - Piping M02 Marine Terminal 401 Marine Terminal 402 Marine Terminal 403 Mitchad Swgr Cub/Eqp 4 kV/600 V M03 MetalClad Switchgear cub/Equ 4 kV/600 405 Meter Test Switches 407 Metering Tanks M05 Meter Test Switches 408 Meters - Domestic M07 Meters - Domestic M07 Meters - Other 411 Meters - Domestic M07 Meters - Other 412 Microwave Dish 413 Meters - Other 414 Misc Units Of Prop M10 Misc Units Of Prop M10 Misc Units Of Prop M11 Mobile - Art V: S and snowmobiles 417 Misc Units Of Prop M10 Mobile - Air Compressors M11 Mobile - Air Compressors M12 Mobile - Air Compressor/Attachment and 423 Mobile - Air Compressors M12 Mobile - Air Compressor/Attachment and 427 Mobile - Boats M12 Mobile - Air Compressor/Attachment and 428 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - Air Compressor/Attachment and 429 Mobile - FlexTrack Mobile - FlexTrac	389	Lightning Arrestor	L05	Lightning Arrestors	
395 Marine Terminal - Clic Boom M02 Marine Terminal 397 Marine Terminal - Oil Boom M02 Marine Terminal 398 Marine Terminal - Dil Boom M02 Marine Terminal 399 Marine Terminal - Piping M02 Marine Terminal 401 Marine Terminal 541 M01 Marine Terminal 403 M1416d Swgr Cub/Eqa 4 kV/600 V M03 MetalClad Switchgear cub/Equ 4 kV/600 V M03 MetalClad Switchgear cub/Equ 4 kV/600 V M04 Meter Test Switches M05 Meter for Switches M05 Meter for Switches M06 Meters - Digitals M06 Meters - Demand M06 Meters - Digitals M11 Meters - Domestic M07 Meters - Analogue M11 Meters - Other M08 Meters - Other M08 Meters - Other M08 Meters - Other M15 Microwave Dish M09 Mobile - Art. V.'S M11 M08ILE - A.T.V.'S M12 Mobile - Argo's M08ILE - A.T.V. Mobile - M16 Compressor/Attachment and 429 Mobile - Attachments M12 Mobile - Argo's M08ILE - M18ILE	391	Line Coupling Equipment	L06	Line Coupling Equipment	
397 Marine Terminal - Dil Boom 399 Marine Terminal - Piping 401 Marine Terminal - Structure 403 Mitclad Swgr Cub/Eqp 4 kV/600 V 405 Meter Test Switches 407 Meter Test Switches 408 Meter Test Switches 409 Meters - Demand 401 Meters - Demand 402 Meter Test Switches 409 Meters - Demand 400 Meters - Demand 401 Meters - Demand 402 Meters - Demand 403 Mitclad Swgr Cub/Equ 4 kV/600 405 Meter Test Switches 407 Metering Tanks 409 Meters - Demand 400 Meters - Demand 411 Meters - Other 412 Meters - Other 413 Meters - Other 414 Misc Units Of Prop 415 Microwave Dish 417 Misc Units Of Prop 419 Mobile - Air Compressors 410 Mobile - Air Compressors 411 Mobile - Air Compressors 412 Mobile - Air Compressors 413 Mobile - Air Compressors 414 Mobile - Air Compressors 415 Mobile - Air Compressors 416 Mobile - Air Compressors 417 Mobile - Air Compressors 418 Mobile - Air Compressors 419 Mobile - Air Compressors 410 Mobile - Air Compressor/Attachment and 427 Mobile - Boats 428 Mobile - Air Compressor/Attachment and 429 Mobile - Air Compressor/Attachment and 429 Mobile - Flextrac 431 Mobile - Flextrac 433 Mobile - Flextrac 434 Mobile - Flextrac 435 Mobile - Mobile - Flextrac 436 Mobile - Flextrac 437 Mobile - Mobile - Flextrac 438 Mobile - Loaders/Graders 439 Mobile - Nouskegs 414 Mobile - Flextrac/Kload/Grade/Musk/Tr 435 Mobile - Nouskegs 414 Mobile - Flextrac/Kload/Grade/Musk/Tr 436 Mobile - Flextrac 437 Mobile - Mobile - Flextrac Mobile - Flextrac/Kload/Grade/Musk/Tr 438 Mobile - Nouskegs 414 Mobile - Flextrac Mobile - Flextrac-Kload/Grade/Musk/Tr 439 Mobile - Snowmobiles 441 Mobile - Flextrac-Kload/Grade/Musk/Tr 439 Mobile - Snowmobiles 441 Mobile - Flextrac-Kload/Grade/Musk/Tr 439 Mobile - Flextrac-Kload/Grade/Musk/Tr 430 Mobile - Flextrac-Kload/Grade/Musk/Tr 431 Mobile - Flextrac-Kload/Grade/Musk/Tr 432 Mobile - Flextrac-Kload-Grade/Musk/Tr 433 Mobile - Flextrac-Kload-Grade/Musk/Tr 434 Mobile - Flextrac-Kload-Grade/Musk/Tr 435 Pole Crib Foundations 446 Pole Gribs and Pole Hardware 447 P.C.B. Storage Container 448 Pole Crib Founda	393	Main Breakers	M01	Main Breakers	
399   Marine Terminal - Piping   M02   Marine Terminal	395	Marine Terminal - Elect Sys	M02	Marine Terminal	
401 Marine Terminal - Structure 403 Mtclad Swgr Cub/Eqp 4 kV/600 V 405 Meter Test Switches 407 Metering Tanks 408 Meter Test Switches 409 Meters - Demand 409 Meters - Demand 409 Meters - Demand 400 Meters - Demand 400 Meters - Demand 401 Meters - Demand 402 Meters - Demand 403 Meters - Other 404 Meters - Demand 405 Meters - Other 410 Meters - Other 411 Meters - Other 412 Microwave Dish 413 Meters - Other 414 Misc Units of Prop 415 Microwave Dish 416 Misc Units of Prop 417 Misc Units of Prop 418 Mobile - AT V.'S 419 Mobile - AT V.'S 421 Mobile - Air Compressors 422 Mobile - Air Compressors 423 Mobile - Air Compressors 424 Mobile - Air Compressors 425 Mobile - Air Compressors 426 Mobile - Boats 427 Mobile - Boats 428 Mobile - Forklifts 429 Mobile - Forklifts 429 Mobile - Forklifts 431 Mobile - Forklifts 433 Mobile - Forklifts 434 Mobile - Forklifts 435 Mobile - Forklifts 436 Mobile - Forklifts 437 Mobile - Muskegs 448 Mobile - Forklifts 440 Mobile - Flex/Fork/Load/Grade/Musk/Tr 439 Mobile - Snowmobiles 441 Mobile - Forklifts 442 Mobile - Forklifts 443 Mobile - Forklifts 444 Mobile - Forklifts 445 Mobile - Forklifts 446 Mobile - Flex/Fork/Load/Grade/Musk/Tr 437 Mobile - Forklifts 447 Mobile - Forklifts 448 Mobile - Forklifts 449 Mobile - Flex/Fork/Load/Grade/Musk/Tr 439 Mobile - Forklifts 440 Mobile - Flex/Fork/Load/Grade/Musk/Tr 441 Mobile - Forklifts 442 Mobile - Flex/Fork/Load/Grade/Musk/Tr 443 Multiplex Equipment 444 Office Equipment 445 Office Furniture 446 Office Furniture 447 P. C.B. Storage Container 448 Pabx-Priv. Auto Branch Exch 449 Pabx-Priv. Auto Branch Exch 451 Penstock 453 Pole Hardware 454 Pole Cribs and Pole Hardware 455 Pole Hardware 457 Pole Structures Wood Type 1 Pole Pole Cribs and Pole Hardware 458 Pole Structures Wood Type 3 Pole Structures Wood Type 4 Pole Pole Structures Wood Type 5 Pole Structures Wood 479 Pole Structures Wood Type AO Pole Structures Wood Type AO Pole Structures Wood Type AO Pole Pole Structures Wood Type AO Pole Structures Wood Pole Structures Wood Type AO Pole Structure	397	Marine Terminal - Oil Boom	M02	Marine Terminal	
403         Mtlclad Swgr Cub/Eqp 4 kV/600 V         M03         MetalClad Switchgear cub/Equ 4 kV/600           405         Meter Test Switches         M04         Meter Test Switches           407         Metering Tanks         M05         Metering Tanks           409         Meters - Demand         M06         Meters - Oligitals           411         Meters - Other         M08         Meters - Other           413         Meters - Other         M08         Meters - Analogue           415         Microwave Dish         M09         Microwave Dish           417         Misc Units of Prop         M10         Misc Units of Prop           419         Mobile - Air Compressors         M12         Mobile - Air Compressor/Attachment and Mobile - Flex Tac         M13         Mobile - Air Compressor/Attachment and Mobile - Flex Tac         M12         Mobile - Air Compressor/Attachment and Mobile - Flex/Fork/Load/Grade/Musk/Tr         M13         Mobile - Air Compressor/Attachment and Mobile - Flex/Fork/Load/Grade/Musk/Tr         M14         Mobile - Flex/Fork/Load/Grade/M	399	Marine Terminal - Piping	M02	Marine Terminal	
405 Meter Test Switches 407 Metering Tanks 408 Meters - Demand 409 Meters - Demand 411 Meters - Demand 411 Meters - Demestic 413 Meters - Other 415 Microwave Dish 415 Microwave Dish 416 Misc Units of Prop 419 Mobile - AT.V.'S 411 Mobile - AT.V.'S 411 Mobile - AT.V.'S 412 Mobile - AT.V.'S 413 Mobile - AT.V.'S 414 Mobile - AT.V.'S 415 Mobile - AT.V.'S 416 Mobile - AT.V.'S 417 Misc Units of Prop 419 Mobile - AT.V.'S 411 Mobile - AT.V.'s and snownobiles 417 Mobile - AT.V.'S 410 Mobile - AT.V.'S 411 Mobile - AT.V.'s and snownobiles 418 Mobile - AT.V.'S 419 Mobile - AT.V.'S 410 Mobile - AT.V.'S 410 Mobile - AT.V.'S 411 Mobile - AT.V.'S 412 Mobile - AT. Compressor/Attachment and 413 Mobile - AT. Mobile -	401	Marine Terminal - Structure	M02	Marine Terminal	
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409 Meters - Demand M06 Meters - Digitals 411 Meters - Domestic M07 Meters - Analogue 413 Meters - Other 415 Microwave Dish M09 Microwave Dish 417 Misc Units Of Prop M10 Misc Units of Prop 419 Mobile - A.T.V.'S M11 MOBILE - A.T.V.'S and snowmobiles 417 Misc Units Of Prop M10 Misc Units of Prop 419 Mobile - Air Compressors 411 Mobile - Air Compressor M12 Mobile - Air Compressor/Attachment and 421 Mobile - Air Compressor M12 Mobile - Air Compressor/Attachment and 422 Mobile - Attachments M12 Mobile - Air Compressor/Attachment and 423 Mobile - Boats M12 Mobile - Air Compressor/Attachment and 424 Mobile - Flextrac M14 Mobile - Flext/Fork/Load/Grade/Musk/Tr. 431 Mobile - Forklifts M14 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 433 Mobile - Loaders/Graders M14 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 434 Mobile - Snowmobiles M11 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 435 Mobile - Muskegs M14 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 436 Mobile - Snowmobiles M11 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 437 Mobile - Story Mobile - Misc Musker Mobile - Flex/Fork/Load/Grade/Musk/Tr. 438 Mobile - Snowmobiles M11 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 439 Mobile - Snowmobiles M11 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 440 Mobile - Frailers M14 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 441 Mobile - Trailers M14 Mobile - Flex/Fork/Load/Grade/Musk/Tr. 442 Office Equipment Mechanical O01 Office Equipment 444 Office Equipment Mechanical O01 Office Equipment 445 Office Furniture O02 Office Furniture 447 P.C.B. Storage Container 448 Pabx-Priv. Auto Branch Exch P02 PABX - Priv Auto Branch Exch 451 Penstock P02 PABX - Priv Auto Branch Exch 452 Pole Line Wood Type A P04 P04 Cribs and P04 Hardware 453 P06 Crib Foundations P04 P06 Cribs and P06 Hardware 454 P06 Structures Wood Type A P05 P06 Structures - Wood 455 P06 Structures Wood Type A P05 P06 Structures - Wood 466 P06 Structures Wood Type A P05 P06 Structures - Wood 477 P06 Structures Wood Type AW P05 P06 Structures - Wood 488 P06 Structures Wood Type AW P05 P06 Structures - Wood 489 P06 Struc	405	Meter Test Switches	M04		
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419 Mobile - A.T.V.'S  421 Mobile - Air Compressors  422 Mobile - Air Compressors  423 Mobile - Argo's  425 Mobile - Attachments  427 Mobile - Boats  428 Mobile - Flextrac  429 Mobile - Flextrac  431 Mobile - Flextrac  431 Mobile - Forklifts  431 Mobile - Forklifts  431 Mobile - Forklifts  432 Mobile - Boats  433 Mobile - Flextrac  434 Mobile - Forklifts  435 Mobile - Loaders/Graders  437 Mobile - Boats  438 Mobile - Sowmobiles  439 Mobile - Sowmobiles  441 Mobile - Flex/Fork/Load/Grade/Musk/Tr  439 Mobile - Snowmobiles  441 Mobile - Flex/Fork/Load/Grade/Musk/Tr  443 Mobile - Snowmobiles  441 Mobile - Flex/Fork/Load/Grade/Musk/Tr  443 Mobile - Flex/Fork/Load/Grade/Musk/Tr  444 Office Equipment  445 Office Equipment  446 Office Equipment  447 P.C.B. Storage Container  449 Pabx-Priv. Auto Branch Exch  449 Pabx-Priv. Auto Branch Exch  451 Penstock  453 Pole Crib Foundations  449 Pabx-Priv. Auto Branch Exch  451 Penstock  453 Pole Crib Foundations  455 Pole Hardware  457 Pole Lines Wood (Telecontrol)  459 Pole Structures Wood Type 2  461 Pole Structures Wood Type 2  462 Pole Structures - Wood  463 Pole Structure Wood Type 2  465 Pole Structures Wood Type 4  466 Pole Structures Wood Type 4  477 Pole Structures Wood Type AA  478 Pole Structures Wood Type AA  479 Pole Structures Wood Type AA  470 Pole Structures - Wood  471 Pole Structures Wood Type AA  472 Pole Structures - Wood  473 Pole Structures Wood Type AA  474 Pole Structures - Wood  475 Pole Structures Wood Type AA  476 Pole Structures - Wood  477 Pole Structures Wood Type AA  478 Pole Structures - Wood  489 Pole Structures - Wood  480 Pole Structures - Wood  481 Pole Structures - Wood  483 Pole Structures - Wood  485 Pole Structures - Wood  486 Pole Structures - Wood  487 Pole Structures - Wood  488 Pole Structures - Wood  489 Pole Struct	415	Microwave Dish	M09	Microwave Dish	
421 Mobile - Air Compressors 423 Mobile - Argo's 425 Mobile - Argo's 426 Mobile - Argo's 427 Mobile - Boats 427 Mobile - Boats 428 Mobile - Flex/Fork/Load/Grade/Musk/Tr 429 Mobile - Flex/Fork/Load/Grade/Musk/Tr 431 Mobile - Forklifts 435 Mobile - Loaders/Graders 436 Mobile - Loaders/Graders 437 Mobile - Loaders/Graders 438 Mobile - Loaders/Graders 449 Mobile - Flex/Fork/Load/Grade/Musk/Tr 430 Mobile - Muskegs 440 Mobile - Flex/Fork/Load/Grade/Musk/Tr 431 Mobile - Snowmobiles 441 Mobile - Flex/Fork/Load/Grade/Musk/Tr 433 Mobile - Snowmobiles 441 Mobile - Flex/Fork/Load/Grade/Musk/Tr 434 Mobile - Trailers 441 Mobile - Trailers 442 Mobile - Trailers 443 Multiplex Equipment 444 Office Equipment-Mechanical 445 Office Equipment-Mechanical 446 Office Equipment-Mechanical 447 P.C.B. Storage Container 448 P.C.B. Storage Container 449 Pabx-Priv. Auto Branch Exch 451 Penstock 453 Pole Crib Foundations 454 Pole Crib Foundations 455 Pole Hardware 456 Pole Bructures Wood Type 1 Pole Lines Wood (Telecontrol) 459 Pole Structures Wood Type 2 Pole Structures - Wood 461 Pole Structure Wood Type 2 Pole Structures - Wood 463 Pole Structure Wood Type 2 Pole Pole Structures - Wood 464 Pole Structures - Wood 470 Pole Structures - Wood 471 Pole Structures Wood Type 4 Pole Structures - Wood 473 Pole Structures Wood Type AP Pole Structures - Wood 474 Pole Structures - Wood 475 Pole Structures Wood Type AP Pole Structures - Wood 476 Pole Structures - Wood 477 Pole Structures Wood Type AP Pole Structures - Wood 478 Pole Structures - Wood 479 Pole Structures - Wood 470 Pole Structures - Wood 471 Pole Structures Wood Type AP Pole Pole Structures - Wood 473 Pole Structures - Wood 474 Pole Structures - Wood 475 Pole Structures - Wood 476 Pole Structures - Wood 477 Pole Structures - Wood 478 Pole Structures - Wood 479 Pole Structures - Wood 481 Pole Structures - Wood 483 Pole Structures Wood Type AP Pole Pole Structures - Wood 485 Pole Structures - Wood 486 Pole Structures - Wood 487 Pole Structures - Wood 488 Pole Structures - Wood 489 Pole St	417	Misc Units Of Prop	M10	Misc Units of Prop	
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425 Mobile - Attachments 427 Mobile - Boats 428 Mobile - Boats 429 Mobile - Flextrac 429 Mobile - Flextrac 431 Mobile - Forklifts 432 Mobile - Forklifts 433 Mobile - Forklifts 434 Mobile - Forklifts 435 Mobile - Loaders/Graders 436 Mobile - Loaders/Graders 437 Mobile - Loaders/Graders 438 Mobile - Loaders/Graders 449 Mobile - Flex/Fork/Load/Grade/Musk/Tr 437 Mobile - Muskegs 441 Mobile - Flex/Fork/Load/Grade/Musk/Tr 438 Mobile - Snowmobiles 441 Mobile - Frailers 441 Mobile - Trailers 442 Mobile - Snowmobiles 441 Mobile - Trailers 443 Multiplex Equipment 444 Office Equipment 444 Office Equipment 445 Office Furniture 446 Office Equipment-Mechanical 447 P.C.B. Storage Container 449 Pabx-Priv. Auto Branch Exch 451 Penstock 453 Pole Crib Foundations 454 Penstock 453 Pole Crib Foundations 455 Pole Hardware 455 Pole Hardware 457 Pole Lines Wood (Telecontrol) 459 Pole Structures Wood Type 1 461 Pole Structure Wood Type 2 462 Pole Structures Wood 463 Pole Structure Wood Type 2 465 Pole Structure Wood Type 3 466 Pole Structures Wood Type 4 469 Pole Structures Wood Type 4 469 Pole Structures Wood Type 6 471 Pole Structures Wood Type 6 472 Pole Structures Wood Type A 473 Pole Structures Wood Type A 474 Pole Structures Wood Type A 475 Pole Structures Wood Type A 476 Pole Structures Wood Type A 477 Pole Structures Wood Type A 478 Pole Structures Wood Type A 479 Pole Structures Wood Type A 470 Pole Structures Wood Type A 471 Pole Structures Wood Type A 472 Pole Structures Wood Type A 473 Pole Structures Wood Type A 474 Pole Structures Wood Type A 475 Pole Structures Wood Type A 476 Pole Structures Wood Type A 477 Pole Structures Wood Type A 478 Pole Structures Wood Type A 479 Pole Structures Wood Type A 480 Pole Structures Wood Type AW 481 Pole Structures Wood Type AW 482 Pole Structures Wood Type AW 483 Pole Structures Wood Type AW 484 Pole Structures Wood Type AW 485 Pole Structures Wood Type AW 486 Pole Structures Wood Type AW 487 Pole Structures Wood Type AW 488 Pole Structures Wood Type B 489 Pole Structures Wood Type B	421	Mobile - Air Compressors	M12	Mobile - Air Compressor/Attachment and Boat	
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Mobile - Flextrac	425	5	M12	Mobile - Air Compressor/Attachment and Boat	
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437Mobile - MuskegsM14Mobile - Flex/Fork/Load/Grade/Musk/Tr.439Mobile - SnowmobilesM11Mobile - A.T.V.'s and snowmobiles441Mobile - TrailersM14Mobile - Flex/Fork/Load/Grade/Musk/Tr.443Multiplex EquipmentM16Multiplex Equipment444Office Equipment-MechanicalO01Office Equipment445Office FurnitureO02Office Furniture447P.C.B. Storage ContainerP01P.C.B. Storage Container449Pabx-Priv. Auto Branch ExchP02PABX - Priv Auto Branch Exch451PenstockP03Penstock453Pole Crib FoundationsP04P0le Cribs and Pole Hardware455Pole HardwareP04P0le Cribs and Pole Hardware457Pole Lines Wood (Telecontrol)P05P0le Structures - Wood459Pole Structures Wood Type 1P05P0le Structures - Wood461Pole Structure Wood Type 2P05P0le Structures - Wood463Pole Structure Wood Type 3P05P0le Structures - Wood465Pole Structures Wood Type 4P05P0le Structures - Wood469Pole Structures Wood Type 6P05P0le Structures - Wood471Pole Structures Wood Type AAP05P0le Structures - Wood477Pole Structures Wood Type AAP05P0le Structures - Wood477Pole Structures Wood Type AGP05P0le Structures - Wood481Pole Structures Wood Type AWP05P0le Structures - Woo	431	Mobile - Forklifts	M14	Mobile - Flex/Fork/Load/Grade/Musk/Trailer	
437Mobile - MuskegsM14Mobile - Flex/Fork/Load/Grade/Musk/Tr.439Mobile - SnowmobilesM11Mobile - A.T.V.'s and snowmobiles441Mobile - TrailersM14Mobile - Flex/Fork/Load/Grade/Musk/Tr.443Multiplex EquipmentM16Multiplex Equipment444Office Equipment-MechanicalO01Office Equipment445Office FurnitureO02Office Furniture447P.C.B. Storage ContainerP01P.C.B. Storage Container449Pabx-Priv. Auto Branch ExchP02PABX - Priv Auto Branch Exch451PenstockP03Penstock453Pole Crib FoundationsP04P0le Cribs and Pole Hardware455Pole HardwareP04P0le Cribs and Pole Hardware457Pole Lines Wood (Telecontrol)P05P0le Structures - Wood459Pole Structure Wood Type 1P05P0le Structures - Wood461Pole Structure Wood Type 2P05P0le Structures - Wood463Pole Structure Wood Type 3P05P0le Structures - Wood465Pole Structures Wood Type 4P05P0le Structures - Wood469Pole Structures Wood Type 6P05P0le Structures - Wood471Pole Structures Wood Type AAP05P0le Structures - Wood477Pole Structures Wood Type AAP05P0le Structures - Wood477Pole Structures Wood Type AGWP05P0le Structures - Wood481Pole Structures Wood Type AGWP05P0le Structures - Wo	435	Mobile - Loaders/Graders	M14	Mobile - Flex/Fork/Load/Grade/Musk/Trailer	
439Mobile - SnowmobilesM11Mobile - A.T.V.'s and snowmobiles441Mobile - TrailersM14Mobile - Flex/Fork/Load/Grade/Musk/Tr443Multiplex EquipmentM16Multiplex Equipment444Office Equipment-MechanicalO01Office Equipment445Office FurnitureO02Office Furniture447P.C.B. Storage ContainerP01P.C.B. Storage Container449Pabx-Priv. Auto Branch ExchP02PABX - Priv Auto Branch Exch451PenstockP03Penstock453Pole Crib FoundationsP04P0le Cribs and Pole Hardware455Pole HardwareP04P0le Cribs and Pole Hardware457Pole Lines Wood (Telecontrol)P05P0le Structures - Wood459Pole Structures Wood Type 1P05P0le Structures - Wood461Pole Structure Wood Type 2P05P0le Structures - Wood463Pole Structure Wood Type 3P05P0le Structures - Wood465Pole Structures Wood Type 4P05P0le Structures - Wood469Pole Structures Wood Type AP05P0le Structures - Wood471Pole Structures Wood Type AP05P0le Structures - Wood475Pole Structures Wood Type AAP05P0le Structures - Wood476Pole Structures Wood Type AGP05P0le Structures - Wood477Pole Structures Wood Type AGP05P0le Structures - Wood481Pole Structures Wood Type AWP05P0le Structures - Wood	437	•	M14	Mobile - Flex/Fork/Load/Grade/Musk/Trailer	
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444 Office Equipment-Mechanical O01 Office Equipment 445 Office Furniture 447 P.C.B. Storage Container 449 Pabx-Priv. Auto Branch Exch 451 Penstock 453 Pole Crib Foundations 455 Pole Hardware 457 Pole Lines Wood (Telecontrol) 459 Pole Structures Wood Type 1 461 Pole Structure Wood Type 2 463 Pole Structure Wood Type 4 464 Pole Structures Wood 465 Pole Structures Wood Type 4 466 Pole Structures Wood Type 4 467 Pole Structures Wood Type 4 468 Pole Structures Wood Type 6 469 Pole Structures Wood Type AA 471 Pole Structures Wood Type AA 472 Pole Structures Wood Type AA 473 Pole Structures Wood Type AA 474 Pole Structures Wood Type AG 475 Pole Structures Wood Type AG 476 Pole Structures Wood Type AG 477 Pole Structures Wood Type AG 488 Pole Structures Wood Type AW 481 Pole Structures Wood Type AW 482 Pole Structures Wood Type AW 483 Pole Structures Wood Type AW 485 Pole Structures Wood Type AW 486 Pole Structures Wood Type AW 487 Pole Structures Wood Type AW 488 Pole Structures Wood Type AX 489 Pole Structures Wood Type BB 480 Pole Structures Wood 480 Pole Structures Wood 480 Pole Structures Wood Type AW 480 Pole Structures Wood 481 Pole Structures Wood Type AW 482 Pole Structures Wood 483 Pole Structures Wood Type AW 484 Pole Structures Wood Type AW 485 Pole Structures Wood Type AW 486 Pole Structures Wood 487 Pole Structures Wood Type AW 488 Pole Structures Wood Type AW 489 Pole Structures Wood Type BB 480 Pole Structures Wood 489 Pole	441	Mobile - Trailers	M14	Mobile - Flex/Fork/Load/Grade/Musk/Trailer	
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491 Pole Structures Wood Type C POS Pole Structures - Wood	491	Pole Structures Wood Type B	P05	Pole Structures - Wood	
493 Pole Structures Wood Type D P05 Pole Structures - Wood  493 Pole Structures - Wood		••			

2004 Depreciation Study		2009 Depreciation Study		
Old Account Number	Description	New Account Number	Description	
495	Pole Structures Wood Type E	P05	Pole Structures - Wood	
497	Pole Structures Wood Type EE	P05	Pole Structures - Wood	
499	Pole Structures Wood Type EEX	P05	Pole Structures - Wood	
501	Pole Structures Wood Type H	P05	Pole Structures - Wood	
503	Pole Structures Wood Type OTH	P05	Pole Structures - Wood	
505	Pole Structures Wood Type T	P05	Pole Structures - Wood	
509	Poles - Concrete 30'	P06	Poles - Concrete	
511	Poles - Concrete 35'	P06	Poles - Concrete	
513	Poles - Concrete 40'	P06	Poles - Concrete	
515	Poles - Wood 30'	P07	Poles - Wood	
517	Poles - Wood 35'	P07	Poles - Wood	
519	Poles - Wood 40'	P07	Poles - Wood	
521	Poles - Wood 45'	P07	Poles - Wood	
523	Poles - Wood 50'	P07	Poles - Wood	
525	Poles - Wood 55'	P07	Poles - Wood	
527	Poles - Wood 60'	P07	Poles - Wood	
529	Poles - Wood 65'	P07	Poles - Wood	
531	Poles - Wood 70'	P07	Poles - Wood	
533	Power Line Carrier Equipment	P07	Power Line Carrier	
535		B01		
537	Power System - Battery Bank Power System - Battery Charger	B01	Battery and Power Systems Battery and Power Systems	
539		B01	Battery and Power Systems	
	Power System - Generator (Fuel Elec)	P09	•	
541	Power System - Generator Controls		Power Systems	
543	Power System - Inverters	P09	Power Systems	
545	Power System - Supply Serv and Equip	P09	Power Systems	
547	Powerhouse - Aux Steam Sys	P10	Powerhouse	
549	Powerhouse Substructure	P10	Powerhouse	
551	Powerhouse Superstructure	P10	Powerhouse	
552	Printers	P11	Printers	
553	Protective Control and Relay Panels	P12	Protective Control and Relay Panels	
555	Radio Towers (Wood Or Steel)	R01	Radio Towers (Wood or Steel)	
557	Radios-Fixed Microwave Equipment	R02	Radios - Fixed Microwave Equipment	
559	Radios - Fixed UHF Equipment	R03	Radios - Fixed UHF Equipment	
561	Radios - Fixed VHF Equipment	R04	Radios - Fixed VHF Equipment	
563	Radios-Fixed VHF Repeator Equipment	R04	Radios - Fixed VHF Equipment	
565	Radios - Mobile VHF Base Station	R05	Radios - Mobile VHF Base Station	
567	Radios - Mobile VHF Radios	R05	Radios - Mobile VHF Base Station	
569	Radios - Mobile VHF (Mobile)	R05	Radios - Mobile VHF Base Station	
573	Reactors and Resistors	R07	Reactors and Resistors	
575	Reclosers	R08	Reclosers	
577	Recloser By-Pass Switches	R08	Reclosers	
581	Regulators	R09	Regulators	
583	Reservoir Power - Diesel Unit	R10	Reservoir Power	
585	Reservoir Power - Emerg. Hydro	R10	Reservoir Power	
587	Revenue Metering - Metering Tanks	R11	Revenue Metering	
589	Revenue Metering-Speedomax Rec	R11	Revenue Metering	
591	Revenue Metering-Statrel Duplex Relay	R11	Revenue Metering	
593	Revenue Metering-Term. Meters	R11	Revenue Metering	
595	Revenue Metering-Transient Fault Rec #8	R11	Revenue Metering	
597	Right - Of - Ways	R12	Right - of - Ways	
599	Roads	R13	Roads	
600	Routers and Lan	R14	Routers and Lan	
601	Runner	R15	Runner	
603	Scada - Computers (Hardware)	S01	Scada Equipment	
611	Scada - Printers	S01	Scada Equipment	
613	Scada - Recorder Interface	S01	Scada Equipment	
615	Scada - Recorders	S01	Scada Equipment	
617	Scada - Remote Term Unit (RTU)	S01	Scada Equipment	
640	Constant Tomostonia	S01	Condo Foreign and	
619	Scada - Terminals	301	Scada Equipment	

2004 Depreciation Study		2009 Depreciation Study		
Old Account Number	Description	New Account Number	Description	
622	Servers	S03	Servers	
623	Sewage Disposal System	S04	Servers Sewage Disposal System	
625	Software	S05	Software	
627	Spillway Structures	S06	Spillway Structures	
629	Stack Breeching	S07	Stacks	
633	Stack breeching Stack Liners	S07	Stacks	
635		S07	Stacks	
637	Stacks (Exhaust) Static Excitation - Exciter	S08		
639		S08	Static Excitation System	
641	Static Excitation - Field Bkrs		Static Excitation System	
643	Static Excitation - Other Static Excitation - Transformers	S08 S09	Static Excitation System	
			Static Excitation System	
645	Station Service - Control Or Relay Board	\$10	Station Service	
647	Station Service - Other	S10	Station Service	
649	Station Service - Panel	S10	Station Service	
651	Station Service - Transformers	S10	Station Service	
653	Stop Logs	S11	Stop Logs	
655	Storage Pallets and Rackings	S12	Storage Pallets and Rackings	
657	Storm and Yard Drainage System	S13	Storm and Yard Drainage	
659	Storm Drainage System	S13	Storm and Yard Drainage	
661	Street Lights - 150 HPS	S14	Street Lights	
663	Street Lights - 250 Merc Vap	S14	Street Lights	
665	Street Lights - 400 HPS	S14	Street Lights	
667	Street Lights - 100 HPS	S14	Street Lights	
669	Structl Supps (Wood and Steel)	S15	Structural Supports (Wood or Steel)	
670	Studies	S16	Studies	
671	Sump Pumps	S17	Sump Systems	
673	Surge Tank	S18	Surge Systems	
675	Surge Tank Heating System	S18	Surge Systems	
677	Switches(Load Break and ISO SW)	S19	Station Switching	
679	Switchgear	S19	Station Switching	
681	Switchgear(SF <sub>6</sub> )	S19	Station Switching	
683	Tailrace Channel	T10	Tunnels	
685	Telecontrol - Miscellaneous Equipment	T01	Telecontrol System	
687	Telecontrol - Protection Equipment	T01	Telecontrol System	
689	Telephone Apparatus	T01	Telecontrol System	
691	Test Equipment - General	T02	Test Equipment	
693	Test Equipment - Telecontrol	T02	Test Equipment	
695	Tools and Equipment - General	T03	Tools and Equipment	
697	Towers - Guyed Anchors	T04	Towers	
699	Towers - Metal Guyed	T04	Towers	
701	Towers - Metal Ridged	T04	Towers	
703	Transformers-Current	T05	Transformers - Other	
705	Transformers-Grounding	T05	Transformers - Other	
707	Transformers-Other	T05	Transformers - Other	
709	Transformers-Pad Type-1000 kVA	T06	Transformers - Pad Mount	
711	Transformers-Pad Type-1250 kVA	T06	Transformers - Pad Mount	
713	Transformers-Pad Type-1500 kVA	T06	Transformers - Pad Mount	
717	Transformers-Pad Type-2000 kVA	T06	Transformers - Pad Mount	
719	Transformers-Pad Type-200 kVA	T06	Transformers - Pad Mount	
721	Transformers-Pad Type-2500 kVA	T06	Transformers - Pad Mount	
723	Transformers-Pad Type-250 kVA	T06	Transformers - Pad Mount	
725 725	Transformers-Pad Type-333 kVA	T06	Transformers - Pad Mount	
723 727	Transformers-Pad Type-533 kVA Transformers-Pad Type-500 kVA	T06	Transformers - Pad Mount Transformers - Pad Mount	
727 729		T06	Transformers - Pad Mount Transformers - Pad Mount	
	Transformers-Pad Type-650 kVA			
731	Transformers-Pad Type-750 kVA	T06	Transformers - Pala Mount	
733	Transformers-Pole Type-100 kV	T07	Transformers - Pole Mounted	
735	Transformers-Pole Type-10 kVA	T07	Transformers - Pole Mounted	
737	Transformers-Pole Type-112.5 kV	T07	Transformers - Pole Mounted	
739	Transformers-Pole Type-150 kVA	T07	Transformers - Pole Mounted	
741	Transformers-Pole Type-15 kVA	T07	Transformers - Pole Mounted	

2004 Depreciation Study		2005 Depreciation Study		
Old		New	Description	
Account Number	Description	Account Number	Description	
743	Transformers-Pole Type-167 kVA	T07	Transformers - Pole Mounted	
745	Transformers-Pole Type-25 kVA	T07	Transformers - Pole Mounted	
747	Transformers-Pole Type-37.5 kVA	T07	Transformers - Pole Mounted	
749	Transformers-Pole Type-50 kVA	T07	Transformers - Pole Mounted	
751	Transformers-Pole Type-5 kV	T07	Transformers - Pole Mounted	
753	Transformers - Pole Type-75 kVA	T07	Transformers - Pole Mounted	
755	Transformers - Potential	T05	Transformers - Other	
757	Transformers - Power	T05	Transformers - Other	
759	Transformers - Unit Service	T05	Transformers - Other	
763	Trash Rack	S11	Stop Logs	
765	Trash Rack Rake	S11	Stop Logs	
767	Tunnels	D01	Dams and Dykes	
769	Turbines	T09	Turbines	
771	Underground Storage Tanks	F06	Fuel Systems	
773	Vacuum Cleaning System	V01	Vacuum Cleaning System	
775	Valves - Penstock	V02	Valves - Penstock	
777	Valves - Relief	V02	Valves - Penstock	
779	Vehicles - 1 Ton Pick-Ups	V03	Vehicles - 1 ton	
781	Vehicles - 1/2 Ton Pick-Ups	V04	Vehicles - 3/4 ton and Under	
783	Vehicles - 1/4 Ton Pick-Ups	V04	Vehicles - 3/4 ton and Under	
785	Vehicles - 3/4 Ton Pick-Ups	V04	Vehicles - 3/4 ton and Under	
787	Vehicles - Booms and Cranes	V05	Vehicles - Booms/Bodies/Cranes/Cab and Chassis	
789	Vehicles - Booms/Stake Bodies	V05	Vehicles - Booms/Bodies/Cranes/Cab and Chassis	
791	Vehicles - Cab and Chassis	V05	Vehicles - Booms/Bodies/Cranes/Cab and Chassis	
793	Vehicles - Cars and Stn Wagons	V06	Vehicles - Cars/Station Wagons and Vans	
795	Vehicles - Dump Trucks	V07	Vehicles - Dump Trucks	
797	Vehicles - Line Bodies	V05	Vehicles - Booms/Bodies/Cranes/Cab and Chassis	
799	Vehicles - Vans and 4 X 4	V06	Vehicles - Cars/Station Wagons and Vans	
801	Volt Regulator Bypass Sws	R09	Regulators	
803	Voltage Regulators	R09	Regulators	
805	Water Regulating Structures	W01	Water Regulating Structures	
807	Water Supply System	W02	Water Supply System	
809	Water Supply System - Other	W02	Water Supply System	
811	Water Supply System - Pump	W02	Water Supply System	
813	Water Supply System - Well	W02	Water Supply System	
815	Water Treatment-Acid Treat Plt	W04	Water Treatment	
817	Water Treatment-Mixed Bed Unit	W04	Water Treatment	
819	Water Treatment - Other	W04	Water Treatment	
823	Wood Receiving	R06	Ramps - Yard Storage	
825	Wood Storage and Chipping	M10	Miscellaneous Units of Property	
023	Yard Storage Ramps	R06	Ramps - Yard Storage	