

1 Q. Please identify the Canadian electric utilities that utilize the average service life
2 (ASL) depreciation procedure and those that do not. If Hydro or Gannett Fleming
3 have not obtained this information, explain why it cannot now be obtained for the
4 purposes of this Application.

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7 A. In general, the ASL procedure is used in British Columbia, Manitoba (however,
8 Manitoba Hydro has applied to start using the ELG Procedure for both its electric
9 and gas assets), and Ontario, some utilities in Quebec, the Northwest Territories,
10 and one utility in the Yukon. The ELG procedure is widely used in Alberta by all
11 regulated utilities with the exception of EPCOR, in Saskatchewan with SaskPower
12 and SaskEnergy, in Manitoba (as recently applied for) by Manitoba Hydro and
13 Centra Gas Manitoba, in Quebec by Gaz Metro, in Nova Scotia by Nova Scotia
14 Power and all of its regulated subsidiaries, in New Brunswick by New Brunswick
15 Power and all of its regulated subsidiaries, in Prince Edward Island by Maritime
16 Electric, in Newfoundland by Newfoundland Power Inc., in the Yukon by The Yukon
17 Electric Company and Nunavut by Quilliq Energy Corporation Power.