

1 Q. With reference to Schedule 2 of Exhibit 1 to the Application, showing a summary of
2 average service life estimates of peer Canadian electric utilities, please provide a
3 schedule that shows a summary of net salvage estimates by account of peer
4 Canadian electric utilities. If Hydro or Gannett Fleming have not obtained this
5 information, explain why it cannot now be obtained for the purposes of this
6 Application.

7
8
9 A. Please refer to IC-NLH-22, Attachment 1 which provides the detailed depreciation
10 parameters (including net salvage) for each of the peer electric utilities. The
11 schedules within the attachment are provided by the account number of the peer
12 utilities. As there is no Canadian uniform system of accounts, there is a great
13 amount of diversity in both the level of account componentization and assignment
14 of specific assets to each of the accounts. In Schedule 2 of the Gannett Fleming
15 report, Gannett Fleming attempted to restructure the peer parameters to best
16 provide a meaningful analysis.

ATCO ELECTRIC
TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
AS OF DECEMBER 31, 2008
"LIFE ANALYSIS"

Account (1)	Description (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2008 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Rate (8)=(7)/(5) (9)
Transmission Plant							
451.0	Land Rights	75-R3	0	20,674,833.12	4,779,383	304,031	1.47
453.0	Poles and Fixtures	55-R3	(90)	275,251,396.63	78,206,556	5,432,800	1.97
454.0	Overhead Conductors - Poles	60-R4	(50)	155,046,283.70	53,927,986	2,693,090	1.74
454.1	Overhead Conductor - Towers	60-R4	(20)	49,222,215.48	14,823,485	860,794	1.75
455.0	Towers and Fixtures	50-R4	(25)	117,731,599.25	25,341,593	2,480,485	2.11
457.0	Substation Equipment	53-R3	(10)	621,655,247.31	169,527,938	12,792,758	2.06
Total Transmission Plant					346,606,941.00	24,563,958	
McNeill Converter Station							
451.02	Land Rights	45-R4	*	21,201.65	10,302	515	2.43
453.02	Poles and Fixtures	45-R3	*	126,968.70	62,086	3,171	2.50
454.02	Overhead Conductors - Poles	45-R3	*	119,137.24	58,091	2,979	2.50
457.02	Substation Equipment	45-R2.5	*	42,907,280.50	16,454,977	1,234,004	2.88
Total McNeill Converter					16,585,456.00	1,240,669	
Distribution Plant							
471.0	Land Rights	75-R3	0	37,948,212.21	5,775,999	569,543	1.50
473.0	Poles Towers and Fixtures	45-R2.5	(50)	503,211,225.25	137,416,832	12,542,591	2.49
474.0	Overhead Conductor	55-R2.5	(95)	315,005,840.13	74,947,596	6,537,604	2.08
474.1	Services - Overhead	50-R4	0	26,155,802.26	9,225,562	539,031	2.06
475.0	Underground Conductor	55-R4	(10)	201,691,265.19	35,646,788	3,871,618	1.92
475.1	Services - Underground	50-R3	0	30,139,904.65	5,697,316	670,714	2.23
476.1	Meters	20-R1.5	**	46,831,216.30	25,370,068	2,679,330	5.72
476.12	Automated Meter Reading	15-R2.5	0	60,856,105.78	36,641,736	3,873,876	6.37
477.1	Substation Equipment	50-R3	(5)	22,136,408.14	9,045,852	463,385	2.09
478.1	Street Lighting and Signal Systems	43-R4	(10)	52,324,807.53	15,728,856	1,263,777	2.42
478.2	Sentinel Lights	31-R1	20	3,366,362.04	1,820,613	101,922	3.03
479.1	Line Transformers	40-R2.5	5	366,774,173.69	96,287,671	10,352,577	2.82
Total Distribution Plant					453,604,889.00	43,465,968	
General Plant							
482.0	Structures and Improvements	55-R3	(5)	68,535,159.23	16,757,221	1,368,559	2.00
483.0	Office Furniture and Equipment	15-R3	0	8,530,832.37	2,783,202	599,493	7.03
483.2	Computer Hardware	5-S0.5	0	409,167.71	223,023	62,140	15.19
484.1	Transportation Equipment-Category 1	10-L1.5	10	292,550.57	154,159	28,143	9.62
484.2	Transportation Equipment-Category 2	12-L1	10	24,525,454.04	8,526,821	2,447,047	9.98
484.3	Transportation Equipment-Category 3	25-R3	20	37,064,319.83	9,821,302	1,600,496	4.32
484.4	Transportation Equipment-Category 4	12-R2	20	1,267,002.49	438,536	115,232	9.09
485.0	Tools and Work Equipment	10-R2	0	12,249,310.45	5,278,517	1,272,316	10.39
486.0	Communication Equipment	25-R2	0	95,408,346.00	43,337,782	3,930,036	4.12
488.2	Company Houses	12-L0	85	737,086.76	493,220	45,818	6.22
Total General Plant					87,813,783.00	11,469,280	
Total Utility Plant in Service					904,611,069	80,739,875	2.52

* Indicates use of a life span expiring at June 30, 2035.

** Indicates use of a life span expiring at June 30, 2020.

ATCO ELECTRIC
TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
AS OF DECEMBER 31, 2008
"NET SALVAGE ANALYSIS"

Account (1)	Description (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2008 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Rate (8) = (7)/(5) (9)
Transmission Plant							
451.0	Land Rights	75-R3	0	20,674,833.12	-	-	0.00
453.0	Poles and Fixtures	55-R3	(90)	275,251,396.63	70,385,900	4,889,520	1.78
454.0	Overhead Conductors - Poles	60-R4	(50)	155,046,283.70	26,963,993	1,346,545	0.87
454.1	Overhead Conductor - Towers	60-R4	(20)	49,222,215.48	2,964,897	172,159	0.35
455.0	Towers and Fixtures	50-R4	(25)	117,731,599.25	6,335,398	620,121	0.53
457.0	Substation Equipment	53-R3	(10)	621,655,247.31	16,952,794	1,279,276	0.21
	Total Transmission Plant			1,239,581,575.49	123,602,782.00	8,307,621	
McNeill Converter Station							
451.02	Land Rights	45-R4 *	0	21,201.65	-	-	0.00
453.02	Poles and Fixtures	45-R3 *	(2)	126,968.70	1,242	63	0.05
454.02	Overhead Conductors - Poles	45-R3 *	(2)	119,137.24	1,162	60	0.05
457.02	Substation Equipment	45-R2.5 *	(2)	42,907,280.50	329,100	24,680	0.06
	Total McNeill Converter			43,174,588.09	331,504.00	24,803	
Distribution Plant							
471.0	Land Rights	75-R3	0	37,948,212.21	-	-	0.00
473.0	Poles Towers and Fixtures	45-R2.5	(50)	503,211,225.25	68,708,416	6,271,296	1.25
474.0	Overhead Conductor	55-R2.5	(65)	315,005,840.13	48,715,937	4,249,442	1.35
474.1	Services - Overhead	50-R4	0	26,155,802.26	-	-	0.00
475.0	Underground Conductor	55-R4	(10)	201,691,265.19	3,240,617	387,162	0.19
475.1	Services - Underground	50-R3	0	30,139,904.65	-	-	0.00
476.1	Meters	20-R1.5	**	46,831,216.30	-	-	0.00
476.12	Automated Meter Reading	15-R2.5	0	60,856,105.78	-	-	0.00
477.1	Substation Equipment	50-R3	(5)	22,136,408.14	452,293	23,169	0.10
478.1	Street Lighting and Signal Systems	43-R4	(10)	52,324,807.53	1,572,886	126,378	0.24
478.2	Sentinel Lights	31-R1	20	3,366,362.04	(364,123)	(20,384)	-0.61
479.1	Line Transformers	40-R2.5	5	366,774,173.89	(4,814,364)	(517,629)	-0.14
	Total Distribution Plant			1,666,441,323.17	117,511,642.00	10,519,434	
General Plant							
482.0	Structures and Improvements	55-R3	(5)	68,535,159.23	837,861	68,428	0.10
483.0	Office Furniture and Equipment	15-R3	0	8,530,832.37	-	-	0.00
483.2	Computer Hardware	5-S0.5	0	409,167.71	-	-	0.00
484.1	Transportation Equipment-Category 1	10-L1.5	10	292,550.57	(15,416)	(2,814)	-0.96
484.2	Transportation Equipment-Category 2	12-L1	10	24,525,454.04	(852,682)	(244,705)	-1.00
484.3	Transportation Equipment-Category 3	25-R3	20	37,064,319.83	(1,964,260)	(320,099)	-0.86
484.4	Transportation Equipment-Category 4	12-R2	20	1,267,002.49	(87,707)	(23,046)	-1.82
485.0	Tools and Work Equipment	10-R2	0	12,249,310.45	-	-	0.00
486.0	Communication Equipment	25-R2	0	95,408,346.00	-	-	0.00
488.2	Company Houses	12-L0	85	737,086.76	(419,237)	(38,945)	-5.28
	Total General Plant			249,019,229.45	(2,501,441.00)	(561,181)	
	Total Utility Plant In Service			3,198,216,716.20	238,944,487	18,290,677	0.57

* Indicates use of a life span expiring at June 30, 2035.

** Indicates use of a life span expiring at June 30, 2020.

ATCO ELECTRIC

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION
FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2008
"LIFE ANALYSIS"

Account (1)	Description (2)	Surviving Original Cost at 12/31/2008 (3)	Calculated Accrued Depreciation (4)	Book Accumulated Depreciation (5)	Accumulated Depreciation Variance (6) = (4)-(5)	Probable Remaining Life (7)	Annual Provision for True-Up (8)=(6)/(7)
Transmission Plant							
451.0	Land Rights	20,674,833.12	4,779,383	4,637,456	141,927	59.9	-
453.0	Poles and Fixtures	275,251,396.63	78,208,556	89,395,274	(11,186,718)	42.4	(263,885)
454.0	Overhead Conductors - Poles	155,046,283.70	53,927,986	64,950,577	(11,022,591)	42.1	(261,819)
454.1	Overhead Conductor - Towers	49,222,215.48	14,823,485	18,390,942	(3,567,457)	43.7	(81,635)
455.0	Towers and Fixtures	117,731,589.25	25,341,593	25,237,206	104,387	40.0	-
457.0	Substation Equipment	621,655,247.31	169,527,938	184,747,380	(15,219,442)	40.9	(372,113)
	Total Transmission Plant	1,239,581,575.49	346,606,941.00	387,358,835.00	(40,751,894.00)		(979,452.00)
McNeill Converter Station							
451.02	Land Rights	21,201.65	10,302	7,563	2,739	22.2	123
453.02	Poles and Fixtures	126,968.70	62,086	44,289	17,797	21.8	816
454.02	Overhead Conductors - Poles	119,137.24	59,091	41,582	16,509	21.8	757
457.02	Substation Equipment	42,907,280.50	16,454,977	13,876,522	2,578,455	22.7	113,588
	Total McNeill Converter	43,174,588.09	16,585,456.00	13,969,955.00	2,615,500.00		115,284.00
Distribution Plant							
471.0	Land Rights	37,948,212.21	5,775,999	5,542,793	233,206	65.1	-
473.0	Poles Towers and Fixtures	503,211,225.25	137,416,832	152,277,119	(14,860,287)	35.8	(415,092)
474.0	Overhead Conductor	315,005,840.13	74,947,596	86,145,949	(11,198,353)	45.4	(246,660)
474.1	Services - Overhead	26,155,802.26	9,225,562	10,766,320	(1,540,758)	36.8	(41,868)
475.0	Underground Conductor	201,691,265.19	35,646,788	33,396,776	2,250,012	46.9	47,975
475.1	Services - Underground	30,139,904.65	5,697,316	7,381,541	(1,684,225)	43.3	(38,897)
476.1	Meters	48,831,216.30	25,370,068	16,480,952	8,889,116	8.1	1,097,422
476.12	Automated Meter Reading	60,856,105.78	36,641,736	21,490,432	15,151,304	6.4	2,367,391
477.1	Substation Equipment	22,136,408.14	9,045,852	11,447,266	(2,401,414)	34.5	(69,606)
478.1	Street Lighting and Signal Systems	52,324,807.53	15,728,856	20,806,445	(5,077,589)	34.5	(147,176)
478.2	Sentinel Lights	3,366,362.04	1,820,313	2,351,336	(530,723)	25.3	(20,977)
479.1	Line Transformers	366,774,173.69	96,287,671	117,713,696	(21,426,025)	32.9	(651,247)
	Total Distribution Plant	1,666,441,323.17	453,604,889.00	485,800,625.00	(32,195,736.00)		1,881,265.00
General Plant							
482.0	Structures and Improvements	68,535,159.23	16,757,221	22,799,157	(6,041,936)	44.7	(135,166)
483.0	Office Furniture and Equipment	8,530,832.37	2,783,202	2,386,205	396,997	10.0	39,700
483.2	Computer Hardware	409,167.71	223,023	330,005	(106,882)	5.0	(21,396)
484.1	Transportation Equipment-Category 1	292,550.57	154,159	237,541	(83,382)	8.9	(9,369)
484.2	Transportation Equipment-Category 2	24,525,454.04	8,526,821	8,703,677	(176,856)	9.4	-
484.3	Transportation Equipment-Category 3	37,064,319.83	9,821,302	12,248,745	(2,427,443)	21.7	(111,864)
484.4	Transportation Equipment-Category 4	1,267,002.49	438,536	422,631	15,905	9.3	-
485.0	Tools and Work Equipment	12,249,310.45	5,278,517	4,471,059	807,418	6.4	126,159
486.0	Communication Equipment	95,408,346.00	43,337,782	54,956,484	(11,618,702)	18.7	(621,321)
488.2	Company Houses	737,086.76	493,220	705,687	(212,467)	11.3	(18,802)
	Total General Plant	249,019,229.45	87,813,783.00	107,261,231.00	(19,447,448.00)		(752,059.00)
	Total Utility Plant In Service	3,198,216,716.20	904,611,059	994,390,647	(89,779,578)		265,038

Indicates use of a minimum 5 year Remaining Life

* Annual Provision for True - Up not calculated where variance percentage is less than +/- 5%.

ATCO ELECTRIC

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION
FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2008
"NET SALVAGE ANALYSIS"

Account (1)	Description (2)	Surviving Original Cost at 12/31/2008 (3)	Calculated Accrued Depreciation (4)	Book Accumulated Depreciation (5)	Accumulated Depreciation Variance (6) = (4)-(5)	Probable Remaining Life (7)	Annual Provision for True-Up (8)=(6)/(7)
Transmission Plant							
451.0	Land Rights	20,674,833.12	-	(10,418)	10,418	59.9	174
453.0	Poles and Fixtures	275,251,396.63	70,385,900	30,647,121	39,738,779	42.4	937,235
454.0	Overhead Conductors - Poles	155,046,283.70	26,963,993	5,797,661	21,166,332	42.1	502,763
454.1	Overhead Conductor - Towers	49,222,215.48	2,964,697	1,647,916	1,316,781	43.7	30,132
455.0	Towers and Fixtures	117,731,599.25	6,335,398	5,356,630	978,768	40.0	24,469
457.0	Substation Equipment	621,655,247.31	16,952,794	7,796,876	9,155,918	40.9	223,861
	Total Transmission Plant	1,239,581,575.49	123,602,782.00	51,235,786.00	72,366,996.00		1,718,634.00
McNeill Converter Station							
451.02	Land Rights	21,201.65	-	-	-	22.2	-
453.02	Poles and Fixtures	126,968.70	1,242	876	366	21.8	17
454.02	Overhead Conductors - Poles	119,137.24	1,162	825	337	21.8	15
457.02	Substation Equipment	42,907,280.50	329,100	246,100	83,000	22.7	3,656
	Total McNeill Converter	43,174,588.09	331,504.00	247,801.00	83,703.00		3,688.00
Distribution Plant							
471.0	Land Rights	37,948,212.21	-	27,609	(27,609)	65.1	(424)
473.0	Poles Towers and Fixtures	503,211,225.25	68,708,416	57,136,859	11,571,557	35.8	323,228
474.0	Overhead Conductor	315,005,840.13	48,715,937	48,447,328	268,609	45.4	-
474.1	Services - Overhead	26,155,802.26	-	887	(887)	36.8	(24)
475.0	Underground Conductor	201,691,265.19	3,240,617	1,285,194	1,955,423	46.9	41,693
475.1	Services - Underground	30,139,904.65	-	32,647	(513,657)	43.3	(754)
476.1	Meters	46,831,216.30	-	513,657	(513,657)	8.1	(63,414)
476.12	Automated Meter Reading	60,656,105.78	-	(10,642)	10,642	6.4	1,663
477.1	Substation Equipment	22,136,408.14	452,293	(184,537)	636,830	34.5	18,459
478.1	Street Lighting and Signal Systems	52,324,807.53	1,572,886	535,807	1,037,079	34.5	30,060
478.2	Sentinel Lights	3,366,362.04	(364,123)	(809,040)	444,917	25.3	17,586
479.1	Line Transformers	366,774,173.69	(4,814,384)	(8,861,682)	4,047,298	32.9	123,018
	Total Distribution Plant	1,666,441,323.17	117,511,642.00	98,114,087.00	19,397,555.00		491,091.00
General Plant							
482.0	Structures and Improvements	69,535,159.23	837,861	(1,677,640)	2,515,501	44.7	56,275
483.0	Office Furniture and Equipment	8,530,832.37	-	(10,564)	10,564	10.0	1,056
483.2	Computer Hardware	409,167.71	-	(58,125)	58,125	5.0	11,625
484.1	Transportation Equipment-Category 1	292,550.57	(15,416)	(128,712)	113,296	8.9	12,730
484.2	Transportation Equipment-Category 2	24,525,454.04	(852,682)	(1,723,293)	870,611	9.4	92,618
484.3	Transportation Equipment-Category 3	37,964,319.83	(1,964,260)	(2,810,923)	846,663	21.7	39,017
484.4	Transportation Equipment-Category 4	1,267,002.49	(87,707)	48,778	(136,485)	9.3	(14,676)
485.0	Tools and Work Equipment	12,249,310.45	-	927	(927)	6.4	(145)
486.0	Communication Equipment	95,403,346.00	-	(1,766,607)	1,766,607	18.7	94,471
488.2	Company Houses	737,066.76	(419,237)	(516,636)	97,401	11.3	8,620
	Total General Plant	249,019,229.45	(2,501,441.00)	(8,642,797.00)	6,141,356.00		301,591.00
	Total Utility Plant In Service	3,198,216,716.20	238,944,487	140,954,877	97,989,610		2,515,004

Indicates use of a minimum 5 year Remaining Life

* Annual Provision for True - Up not calculated where variance percentage is less than +/- 5%.

ALITALINK LP
SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
AS OF DECEMBER 31, 2011
"LIFE ANALYSIS"

Account (1)	Description (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2011 (5)	Calculated Accrued Depreciation (6)	Annual Accrual Amount (7)	Rate (8) = (7)/(5)	Annual Provision for True-up (9)	Total Depreciation Expense (10) = (7)+(9)	Rate (11) = (10)/(5)
TRANSMISSION PLANT										
350.10	LAND RIGHTS	52-S6	0	37,261,416	17,071,061	718,852	1.93	(187,126)	531,723	1.43
352.00	STRUCTURES AND IMPROVEMENTS	50-R2	(3)	111,283,793	26,813,355	2,646,268	2.38	(173,401)	2,472,867	2.22
353.00	SYSTEM EQUIPMENT	45-L2	(15)	1,468,244,203	310,345,763	41,672,161	2.84	(1,991,474)	39,680,687	2.70
353.10	SYSTEM COMMUNICATION AND CONTROL	24-L0.5	(9)	382,579,468	129,731,338	19,859,670	5.19	(1,231,725)	18,627,945	4.87
354.00	TOWERS AND FIXTURES	45-R2	(26)	453,463,883	121,407,281	12,394,972	2.73	(815,823)	11,579,149	2.55
355.00	POLES AND FIXTURES	52-R3	(52)	498,675,809	85,752,947	10,770,621	2.16	(210,979)	10,559,642	2.11
356.00	OVERHEAD CONDUCTORS AND DEVICES	60-R4	(23)	381,601,421	132,956,750	6,618,471	1.73	(1,337,360.00)	5,281,111	1.38
358.00	UNDERGROUND CONDUCTORS AND DEVICES	45-R5	0	17,633,218	1,962,648	400,272	2.27	(10,659)	369,613	2.21
	TOTAL TRANSMISSION PLANT			3,351,743,010	826,061,143 0	95,091,287		-5,958,550	89,122,737	
GENERAL PLANT										
390.00	STRUCTURES AND IMPROVEMENTS	43-R3	10	19,718,222	4,347,733	450,643	2.29	42,032	492,675	2.50
391.00	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	5,916,464	1,671,599	394,630	6.67	0	394,630	6.67
391.10	COMPUTER HARDWARE	5-SQ	0	24,957,883	7,265,115	4,991,577	20.00	92,120	5,083,697	20.37
391.20	COMPUTER SOFTWARE - NON SAP	5-SQ	0	49,300,514	19,333,512	9,860,103	20.00	-506,052	9,354,051	18.97
392.00	TRANSPORTATION EQUIPMENT - FLEET VEHICLES	9-L0.5	15	5,707,929	1,343,654	734,713	12.87	333,772	1,068,485	18.72
394.00	TOOLS, SHOP AND LAB EQUIPMENT	10-SQ	0	14,342,338	6,308,809	1,434,234	10.00	160,356	1,594,590	11.12
396.00	POWER OPERATED EQUIPMENT	25-L2	15	13,672,978	3,163,728	544,560	3.98	-197,141	347,419	2.54
	TOTAL GENERAL PLANT			133,616,347 0	43,434,150 0	18,410,459		-74,913	18,335,546	
	TOTAL PLANT STUDIED			3,485,359,357	869,495,293	113,491,746		-6,033,463	107,458,283	3.08
PLANT NOT STUDIED										
	LAND									
	LEASEHOLD IMPROVEMENTS			14,049,621						
	TOTAL PLANT NOT STUDIED			14,049,621						
	TOTAL UTILITY PLANT			3,499,408,978						

ENMAX POWER CORPORATION
TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006
Compliance Filing Resulting from AUC Decision 2009-035

Alberta Regulatory Code (1)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2006 (5)	Amount (6)	True-Up* (7)	Annual Accrual Total (8) = (6)+(7)	Rate (9) = (8)/(5)
Distribution Plant							
471.0	Land Rights	0	127,334.92	2,547	4,649	7,196	5.65
472.1	Buildings	(30)	484,953.69	14,329	(11,393)	2,936	0.61
472.2	Site Development	(30)	340,396.43	12,591	3,055	15,646	4.60
473.1	Wood Poles	(25)	73,884,925.24	2,195,497	(651,121)	1,644,376	2.23
473.2	Overhead Transformers	(10)	1,075.22	24	(9)	15	1.40
473.9	Insulators	(30)	42,894.70	931	(510)	421	0.98
474.1	Primary Conductor - Overhead	(35)	33,161,848.74	994,226	(256,645)	737,581	2.22
474.2	Secondary Conductor - Overhead	(35)	5,906,916.78	136,559	(136,559)	-	0.00
474.3	Splices - Overhead	(15)	220,645.73	4,720	(2,515)	2,205	1.00
474.6	Switches - Overhead	(10)	6,977,925.47	159,820	(133,893)	25,927	0.37
475.1	Underground Conduit	(35)	31,953,922.55	878,247	(479,463)	398,784	1.25
475.2	Transformer Pads	(35)	24,108,263.68	656,563	(656,563)	-	0.00
475.3	65 - SQ	(40)	397,583	397,583	(182,911)	184,762	1.28
475.4	65 - SQ	(40)	4,412,375.95	56,563	(176,161)	54,802	1.24
475.5	Manholes	(30)	145,103,137.73	3,893,416	(1,752,155)	2,131,311	1.47
476.1	Primary Cable - Underground	(10)	50,516,245.08	1,549,778	(287,960)	1,261,826	2.50
476.2	Secondary Cable - Underground	(25)	14,495,267.00	520,459	(77,268)	597,724	4.12
477.1	Switches - Underground	(10)	1,507,883.80	47,858	267,415	315,273	20.91
477.3	Transformers - Overhead	(20)	56,108,606.90	1,709,274	(232,245)	1,477,029	2.63
477.4	Transformers - Padmount	(40)	55,651,025.53	1,417,988	(608,455)	809,533	1.46
477.5	Transformers - Minipad	(20)	1,644,265.98	43,461	(15,815)	27,646	1.68
477.6	Transformers - Substations	(20)	1,551,481.17	50,620	(12,682)	37,938	2.46
477.7	Switchgear	(20)	6,000.00	148	(148)	-	0.00
477.8	Protection	(20)	1,122,101.59	37,953	5,075	43,028	3.83
478.1	Telecontrol	(20)	3,695,939.53	105,704	2,429	108,133	2.93
478.2	Supervisory Equipment	(10)	1,119,647.06	81,655	(19,061)	62,594	5.59
479.0	Meters	0	39,989,839.14	1,542,647	1,238,599	2,781,245	6.95
Total Distribution				16,510,396	(3,837,248)	12,673,148	2.19
Network Assets							
493.1	Wood Poles	(25)	561,934.92	14,048	96,189	110,237	19.62
494.1	Primary Conductor - Overhead	(35)	24,188.10	653	2,181	2,834	11.72
494.2	Secondary Conductor - Overhead	(35)	311,788.54	7,029	12,558	19,587	6.28
495.1	Underground	(10)	10,307,955.37	276,840	264,261	541,101	5.22
495.2	Transformer Pads	(20)	43,851.38	958	515	1,473	3.36
495.3	Pull Boxes	(10)	22,045,855.50	421,280	(112)	1,138	1.83
495.4	Manholes	(30)	16,204,288.81	355,570	342,063	693,614	2.89
495.5	60 - SQ	(30)	33,111,715.03	1,322,321	1,324,167	2,646,488	8.00
496.1	Primary Cable - Underground	(20)	12,864,398.50	402,012	369,189	771,201	5.99
496.2	Secondary Cable - Underground	(25)	1,278,535.27	39,954	16,658	56,612	4.43
496.3	Switches - Underground	(25)	180,949.95	5,021	8,713	13,734	7.59
497.1	Transformers - Overhead	(20)	36,749,325.63	1,136,474	1,803,357	2,739,831	7.46
497.2	Transformers - Underground	(40)	11,349.64	353	2,226	2,579	22.72
497.3	Transformers - Padmount	(40)	(28.48)	(1)	1	-	0.00
497.4	Transformers - Substation	(40)	407,859.45	10,866	(5,116)	5,750	1.41
497.6	Switchgear	(20)	(1,250.00)	(28)	28	-	0.00
498.1	Telecontrol	0	1,643,415.46	36,368	(36,368)	-	0.00
498.2	Supervisory	0	-	-	-	-	0.00
Total Network Assets				4,011,277	4,335,296	8,346,573	6.10
Total Utility Plant in Service				20,521,673	498,048	21,019,721	2.94

(*) Amount of credit true-up has been limited to the amount of annual depreciation expense. Accumulated Depreciation balances have been adjusted to reflect manual AD entries

ENMAX POWER CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, AVERAGE ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2006
Compliance Filing Resulting from AUC Decision 2009-035

Regulatory Code (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Surviving Original Cost at 12/31/2006 (5)	Amount (6)	True-Up* (7)	Total (8) = (6)+(7)	Rate (9) = (8)/(6)
Transmission Plant								
450 Substation Land		Nondepreciable						
452.1 Substation Buildings		40-R2.5	-5	18,959,048.81	489,039	86,111	575,150	3.03
452.2 Substation Site Development		40-R3	-10	10,269,325.37	294,619	-	294,619	2.87
457 Substation Equipment		45-R3	-15	119,120,104.63	3,206,780	(830,352)	2,376,428	1.99
				148,348,478.81	3,990,438	(744,241)	3,246,197	
Telecontrol System								
458.1 Telecontrol Links		13-R0.5	0	3,145,435.46	139,631	(49,349)	90,282	2.87
458.2 Supervisory Equipment		10-L1.5	0	3,236,484.86	229,898	(59,873)	170,025	5.25
				6,381,920.32	369,529	(109,222)	260,307	
461 Land Rights - Transmission		50-R4	0	800,031.07	16,566	24,648	41,214	5.15
463.1 Wood Poles and Fixtures		50-R1.5	-25	7,976,158.76	229,933	(43,109)	186,824	2.34
463.2 Steel Towers		50-R4	-5	1,674,078.53	35,173	-	35,173	2.10
463.3 Steel Poles		50-R4	-5	395,203.61	8,819	(8,819)	-	0.00
463.9 Insulators - Transmission		37-R0.5	-30	5,467,665.56	225,278	112,214	337,492	6.17
464 Overhead Conductor		47-R3	-35	8,695,372.95	260,383	(187,592)	72,791	0.84
465 Underground Conduit		40-R4	-5	775,912.42	19,666	(19,666)	-	0.00
465.5 Manholes		50-R4	-5	554,266.09	12,348	-	12,348	2.23
				26,338,688.99	808,166	(122,324)	685,842	
Underground Conductor								
466.3 Underground Cable LPOF		45-R5	-5	6,910,279.04	163,880	(161,165)	2,715	0.04
466.4 Underground Cable HPOF		45-R4	-5	895,651.36	20,623	(10,598)	10,025	1.12
466.5 Underground Cable Solid Dielectric		35-S3	0	359,659.31	9,963	(5,847)	4,116	1.14
				8,165,589.71	194,466	(177,610)	16,856	
Total Transmission Plant				189,234,677.83	5,362,599	(1,153,398)	4,209,201	2.22
General Plant								
480 Land		Nondepreciable						
Structures and Improvements								
482.01 South Service Center	2043	100-R1	0	27,713,246.54	634,122	615,194	1,249,316	4.51
482.02 South Service Center - Site Costs	2043	100-R1	0	3,273,554.10	72,782	(14,371)	58,411	1.78
482.3 Leasehold Improvements		5-SQ	0	405,051.98	81,010	23,726	104,736	25.86
				31,391,852.62	787,914	624,549	1,412,463	
483.1 Office Furniture and Equipment		20-SQ	0	4,108,383.33	205,419	46,549	251,968	6.13
484.0 Vehicles		13-L3	20	14,635,744.45	927,552	(383,566)	543,986	3.72
485.1 Tools and Instruments		20-SQ	0	10,688,470.01	534,424	(142,785)	391,639	3.66
485.2 Radios		15-SQ	0	3,210,177.24	214,119	36,109	250,228	7.79
487.1 Computer Systems - Software		5-SQ	0	5,018,535.67	1,003,707	(351,592)	652,115	12.99
487.2 Computer Systems - Hardware		5-SQ	0	4,280,023.23	856,005	(287,285)	568,720	13.29
487.3 Computer Systems - Enterprise Software		10-SQ	0	63,086,722.59	6,308,672	434,951	6,743,623	10.69
				105,028,056.52	10,049,898	(647,620)	9,402,278	
Total General Plant				136,419,909.14	10,837,812	(23,071)	10,814,741	7.93
Total Utility Plant in Service				325,654,586.97	16,200,411	(1,176,469)	15,023,942	4.61

(*) Amount of credit true-up has been limited to the amount of annual depreciation expense. Accumulated Depreciation balances have been adjusted to reflect manual AD entries

FORTISALBERTA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
LIFE ANALYSIS

IN COMPLIANCE WITH BOARD DECISION 2010-309

	Description (1)	Estimated Survivor Curve (2)	Estimated Net Salvage (3)	Surviving Original Cost at 12/31/2008 (4)	Calculated Annual Accrual Amount (5)	Annual Accrual Rate (%) (6)=(5)/(4)	Annual Provision For True-Up (7)	Total Depreciation Expense (8)=(5)+(7)	Rate (%) (9)=(8)/(4)
1050	SURFACE AND MINERAL RIGHTS	35-S3	0	10,200,052.83	306,876	3.01	(26,950)	279,926	2.74
1350	BUILDINGS AND/OR MAJOR IMPROVEMENTS - DIST.	25-L2	0	77,855,873.74	3,332,794	4.28	-	3,332,794	4.28
1360	BUILDINGS - GENERAL	40-R1.5	10	13,557,896.17	380,594	2.81	16,452	397,046	2.93
1650	DISTRIBUTION - POLES, TOWERS, FIXTURES	45-R1.5	(60)	719,464,370.23	18,500,663	2.57	(1,568,152)	16,932,511	2.35
1660	DISTRIBUTION - OH CONDUCTORS	39-R0.5	(75)	472,761,036.70	14,843,469	3.14	(1,023,429)	13,820,040	2.92
1670	DISTRIBUTION - UG CONDUCTORS	55-R1	(2)	459,378,079.33	12,280,414	2.67	(1,393,098)	10,887,316	2.37
1675	DISTRIBUTION - TRANSFORMERS / REGULATORS / OCR	30-R0.5	(5)	568,574,796.52	22,920,476	4.03	(976,267)	21,944,209	3.86
1680	DISTRIBUTION - SCADA	17-R1	0	882,466.70	92,306	10.46	1,885	94,191	10.67
1685	DISTRIBUTION - STREET LIGHTING	20-R1	(40)	34,259,138.73	1,794,443	5.24	250,456	2,044,899	5.97
1690	DISTRIBUTION - STREET LIGHT POLES	45-R1.5	(60)	108,217,082.60	3,050,034	2.82	61,829	3,111,863	2.88
1825	AMI - DIGITAL METERS	25-SQ	0	15,282,886.99	611,315	4.00	1,758	613,073	4.01
1835	AMI - SUBSTATION EQUIPMENT	25-SQ	0	3,677,152.85	147,086	4.00	1,325	148,411	4.04
1845	AMI - SKID INFRASTRUCTURE	25-SQ	0	260,565.56	10,423	4.00	213	10,636	4.08
2050	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	1,824,987.13	121,727	6.67	-	121,727	6.67
2055	DISTRIBUTION - OFFICE FURNITURE	15-SQ	0	9,089,354.16	606,260	6.67	42,200	648,460	7.13
2100	FLEET VEHICLES (<1 TON)	6-L1	15	18,442,457.30	2,926,370	15.87	789,361	3,715,731	20.15
2105	CORPORATE VEHICLES	4-L3	15	309,618.56	60,287	19.47	-	60,287	19.47
2110	VEHICLES OVER 1 TON & OTHER WORK EQUIPMENT	16-L3	15	43,333,323.37	2,570,601	5.93	-	2,570,601	5.93
2200	GENERAL TOOLS AND INSTRUMENTS	10-SQ	0	13,138,196.43	1,313,820	10.00	72,190	1,386,010	10.55
2251	COMPUTER - PCS AND LAPTOPS	3-SQ	0	12,769,710.65	2,660,263	20.83	1,599,248	4,259,511	33.36
2252	COMPUTER - SERVERS AND OTHER	5-SQ	0	15,709,240.18	3,141,848	20.00	486,114	3,627,962	23.09
2260	MOBILE COMMUNICATION EQUIPMENT	7-SQ	0	405,942.60	58,009	14.29	(14,077)	43,932	10.82
	TOTAL DEPRECIABLE PLANT			2,599,394,229.33	91,730,078		(1,678,942)	90,051,136	3.46
Other									
	DIGITAL METERS IN STORES			2,519,963.99	100,799	4.00	9,765	110,564	4.39
	CUSTOMER CONTRIBUTIONS			(577,607,653.56)	(17,996,552)	3.12	2,215,828	(15,780,724)	2.73
	CUSTOMER CONTRIBUTIONS - SPP			(1,679,235.00)	(52,320)	3.12	12,753	(39,567)	2.36
	ASSET CHANGE BILLINGS			(49,230,082.29)	(1,533,864)	3.12	(250,796)	(1,784,660)	3.63
	AESO CONTRIBUTION			50,374,777.50	1,569,530	3.12	-	1,569,530	3.12
	TOTAL OTHER			(575,622,229.36)	(17,912,408)		1,987,551	(15,924,857)	2.77
Plant Not Studied									
	TRANSFORMERS IN STORES			17,238,885.34		7.77	-	-	0
	DISTRIBUTION - ANALOG METERS			74,890,586.28	5,817,195			5,817,195	7.77
	LEASEHOLD IMPROVEMENTS			8,214,627.06					
	LAND			9,485,560.15					
	TOTAL PLANT NOT STUDIED			109,829,658.83	5,817,195		-	5,817,195	5.30
	TOTAL PLANT IN SERVICE			2,133,601,658.80	79,634,865		308,609	79,943,473	3.75

FORTISALBERTA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

LIFE ANALYSIS
IN COMPLIANCE WITH BOARD DECISION 2010-309

Description (1)	Estimated Survivor Curve (2)	Estimated Net Salvage (3)	Surviving Original Cost at 12/31/2008 (4)	Calculated Annual Accrual Amount (5)	Rate (%) (6)=(5)/(4)	Annual Provision For True-Up (7)	Total Depreciation Expense (8)=(5)+(7)	Rate (%) (9)=(8)/(4)
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Note (*): Transformers in stores are no longer depreciated and the life to date accumulated depreciation is being refunded to customers over the test period as noted in the Application.

FortisBC, Inc.

TABLE 1: ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2004

DEPRECIABLE WORK (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT DECEMBER 31, 2004 (4)	CALCULATED DEPRECIATION RESERVE (5)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCRUAL AMOUNT (7)	ACCURAL RATE (8)=(7)/(4)	
GENERATION PLANT									
LAND RIGHTS	75-R4	0	98,939.00	37,689	-	98,939	2,550	2.58	38.8
STRUCTURES AND IMPROVEMENTS	65-L3	-10	9,783,130.00	1,526,992	3,884,309	6,877,134	118,725	1.21	57.9
RESERVOIRS, DAMS, AND WATERWAYS	75-R4	-10	4,213,653	4,213,653	2,831,094	13,182,987	253,228	1.74	52.1
WATER WHEELS, TURBINES, AND GENERATORS	75-R4	-50	36,701,157.00	5,493,200	1,835,285	53,216,451	816,412	2.22	65.2
ACCESSORY ELECTRICAL EQUIPMENT	45-R2.5	-30	17,632,807.00	2,519,169	17,637,685	17,544,964	421,995	2.39	41.6
OTHER POWER PLANT EQUIPMENT	45-R3	-5	36,000,966.00	2,637,076	3,720,997	34,080,019	809,374	2.25	42.1
ROADS, RAILROADS AND BRIDGES	75-S4	0	184,987	184,987	153,191	893,035	14,531	1.39	61.5
OTHER PRODUCTION PLANT - EQUIPMENT	40-R4	0	1,352,834	501,341	1,352,834	-	-	-	0.0
TOTAL GENERATION PLANT									
			117,174,314	17,114,107	19,155,395	125,893,529	2,436,815		
TRANSMISSION PLANT									
LAND RIGHTS	75-R3	0	9,004,433	1,339,950	707,655	8,286,778	140,843	1.56	58.9
SUBSTATION EQUIPMENT	50-S3	-30	56,096,067	21,182,133	15,935,058	56,989,828	1,828,897	3.26	31.2
POLES, TOWERS AND FIXTURES	45-S2	-50	48,119,868	14,911,160	10,146,568	62,033,234	1,793,769	3.73	34.6
CONDUCTORS AND DEVICES	50-R3	-50	49,699,990	14,089,726	7,905,649	66,644,334	1,749,212	3.52	38.1
ROADS AND TRAILS	40-R0.5	0	760,193	35,563	(47,409)	807,602	21,871	2.88	36.9
TOTAL TRANSMISSION PLANT									
			163,680,551	51,558,532	34,647,521	194,771,776	5,534,592	14.95	
DISTRIBUTION PLANT									
LAND RIGHTS	75-R3	0	2,812,598	1,003,893	117,901	2,694,697	59,659	2.12	45.2
SUBSTATION EQUIPMENT	45-R2.5	-30	78,507,045	22,535,534	20,512,165	81,546,996	2,352,810	3.00	34.7
POLES, TOWERS AND FIXTURES	50-R4	-40	72,574,830	25,341,576	22,102,625	79,502,137	2,150,222	2.96	37.0
CONDUCTORS AND DEVICES	40-R3	-25	126,777,091	40,463,601	31,564,283	126,907,081	4,331,295	3.42	29.3
LINE TRANSFORMERS	45-L2.5	-25	51,368,229	15,368,325	14,049,209	50,161,078	1,479,663	2.88	33.9
SERVICES	75-R4	0	6,090,373	6,700,272	6,090,373	-	-	-	0.0
METERS	25-L1	0	10,123,611	2,946,114	3,768,923	6,354,686	352,329	3.48	18.0
INSTALLATIONS ON CUSTOMERS PREMISES	25-R1	0	937,832	377,631	937,832	-	-	-	0.0
STREET LIGHTING AND SIGNAL SYSTEMS	35-R3	-15	2,927,997	760,296	1,133,314	2,233,881	69,018	2.36	32.4
TOTAL DISTRIBUTION PLANT									
			352,119,606	115,497,242	100,276,625	349,400,556	10,794,996		
GENERAL PLANT									
STRUCTURES - FRAME AND IRON	40-R3	0	337,364	114,918	245,779	91,588	2,699	0.80	33.9
STRUCTURES-MASONRY	30-R2	0	16,588,869	6,439,362	1,762,091	14,826,778	981,361	5.92	15.1
OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	4,383,050	2,203,238	2,041,126	2,341,926	327,662	7.48	7.1
COMPUTER EQUIPMENT AND SOFTWARE	5-SQ	0	31,602,777	27,456,035	14,871,705	16,731,071	3,346,214	10.59	5.0
TRANSPORTATION EQUIPMENT	13-L2.5	20	5,873,914	1,238,488	4,400,520	298,612	25,515	0.43	11.7
TOOLS AND WORK EQUIPMENT	15-SQ	0	7,026,174	3,858,462	2,729,131	4,297,042	664,731	9.46	6.5
COMMUNICATIONS STRUCTURES AND EQUIPMENT	15-SQ	0	7,546,508	3,747,236	2,902,671	4,643,836	451,704	5.99	10.3
TOTAL GENERAL PLANT									
			73,358,656	45,057,739	28,953,023	43,230,853	5,799,886		
TOTAL DEPRECIABLE PLANT									
			706,333,127	229,227,620	183,032,564	713,296,714	24,566,289	3.48	
PLANT NOT STUDIED									
LAND			2,055,420	-	3,908,600	-	-	-	-
UTILITY PLANT ACQUISITION ADJUSTMENT			11,912,000	727,508	-	-	-	-	-
LEASEHOLD IMPROVEMENTS			1,380,779	-	-	-	-	-	-
TOTAL NON - DEPRECIABLE PLANT									
			15,348,199	4,636,108	-	-	-	-	-
TOTAL PLANT									
			721,681,326	187,668,672	187,668,672	713,296,714	24,566,289		

(*) the remaining life in this account has been adjusted to 5 years to avoid large adjustments in future studies

THE CITY OF LETHBRIDGE ELECTRICAL UTILITY

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007
LIFE ANALYSIS

Description (1)	Estimated Survivor Curve (2)	Estimated Net Salvage (3)	Surviving Original Cost at 12/31/2007 (4)	Calculated Annual Accrual Amount (5)	Annual Accrual Rate (6)=(5)/(4)	Annual Provision For True-Up (7)	Total Depreciation Expense (8)=(5)+(7)	Depreciation Rate (%) (9)=(8)/(4)
Transmission Plant								
352.0 Buildings	40-R4	(10)	1,510,700	40,034	2.65	(14,913)	25,121	1.66
353.0 Substation Equipment	38-R2	(10)	17,325,027	508,562	2.94	(35,165)	473,397	2.73
353.1 Telecom	15-R1.5	(2)	223,925	10,992	4.91	14,154	25,146	11.23
356.0 Transmission Lines & Poles	45-R3	(40)	2,810,757	65,537	2.33	(10,350)	55,187	1.96
			21,870,409	625,125		(46,274)	578,851	
City Owned Assets - Communication								
353.11 System Communication	10-SQ	0	75,854	7,585	10.00	-	7,585	10.00
353.12 SCADA	12-SQ	0	936,334	77,997	8.33	-	77,997	8.33
353.13 System Fibre - Optics	10-SQ	0	2,508,322	250,832	10.00	-	250,832	10.00
			3,520,510	336,414		-	336,414	
City Owned Assets - General Plant								
391.2 Information Systems	10-SQ	0	1,624,482	162,448	10.00	-	162,448	10.00
394.0 Tools / Facilities	15-SQ	0	1,378,032	91,915	6.67	-	91,915	6.67
399.0 Environment	15-SQ	0	7,970	532	6.67	-	532	6.67
			3,010,484	254,895		-	254,895	
Non - Depreciable Plant								
Transmission Lines - Land			544,700					
Total Plant			28,946,103					

NB POWER
TABLE 1 - DISTRIBUTION FACILITIES
WHOLE LIFE METHOD

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT MARCH 31, 2006

Account (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost March 31, 2006 (4)	Calculated Reserve March 31, 2006 (5)	Book Reserve March 31, 2006 (6)	Annual Accrual Amount (7)	Annual Accrual Rate Percent (8)	Converted to Years
5.00 Easements	30 - SQ	0	3,777,700.65	2,888,106	2,393,254	97,655	2.59	38.6
20.00 Clearing	30 - SQ	0	2,967,082.99	1,025,125	778,189	98,804	3.33	30.0
130.00 Poles	33 - R1	0	106,968,225.27	47,019,530	46,409,077	3,364,786	3.15	31.7
150.00 Fittings	34 - R1.5	0	145,747,087.63	61,146,467	58,487,306	4,520,462	3.11	32.2
210.00 OH Primary Wire / Conductor	40 - R3	0	78,139,986.36	34,619,865	40,191,867	2,015,867	2.58	38.8
230.00 OH Secondary Wire / Conductor	40 - R1	0	40,315,773.42	16,476,687	19,128,935	1,076,452	2.81	37.3
250.00 UG Structures	35 - L1	0	3,604,271.91	1,753,783	1,087,603	104,953	2.81	34.4
251.00 Carleton Sub Easement	35 - R4	0	69,893.89	52,573	63,651	1,787	2.59	38.6
260.00 UG Primary Conductor	35 - R3	0	17,201,569.35	7,979,679	8,609,856	490,987	2.91	34.4
261.00 Submarine Cable - Miscou Island	35 - R4	0	1,037,586.70	494,080	521,661	30,614	2.95	33.9
260.00 UG Secondary Conductor	35 - R4	0	5,125,771.52	1,890,388	2,139,608	150,710	2.94	34.0
300.00 Protective Equipment	32 - R2	0	38,302,471.67	16,548,408	18,386,471	1,254,446	3.28	30.5
305.00 Re - Closer Single Phase	19 - L1.5	0	274,045.07	211,398	219,029	9,767	3.57	28.0
306.00 Re - Closer 3 Phase	27 - L0.5	0	1,359,862.47	755,408	853,259	45,666	3.36	29.8
350.00 Switch - Size Unknown	28 - L0.5	0	1,511,851.48	454,065	289,601	69,572	4.00	21.7
351.00 Switch - 200 AMP	28 - R2	0	352.33	25	6	17	4.83	20.7
352.00 Switch - 400 AMP	28 - R3	0	33,801.36	25,608	24,805	1,050	3.12	32.1
353.00 Switch - 600 AMP	28 - R2	0	3,386,825.66	1,813,516	1,711,434	118,097	3.49	28.7
354.00 Switch - 1200 AMP	28 - R3	0	1,063,085.25	479,542	399,500	39,189	3.69	27.1
356.00 Switch - 1200 AMP	28 - R3	0	24,601.08	16,449	15,143	837	3.40	29.4
360.00 50 A Voltage Regulators	25 - L0.5	0	168,235.88	122,011	142,097	4,474	2.66	37.6
361.00 70 A Voltage Regulators	25 - L1.5	0	37,893.60	29,983	32,269	965	2.60	38.5
362.00 100 A 1P Voltage Regulators	25 - R1.5	0	2,966,534.46	1,854,519	1,825,834	106,570	3.57	28.0
363.00 219 A Voltage Regulators	35 - R2	0	4,084,934.74	1,991,467	2,435,713	117,874	2.89	34.6
364.00 328 A Voltage Regulators	25 - R3	0	1,339,936.95	697,272	590,655	53,911	4.02	24.9
365.00 438 A Voltage Regulators	25 - R4	0	166,100.61	115,551	100,205	6,488	3.89	25.7
370.00 Capacitors	24 - R4	0	746,327.67	497,081	402,835	30,506	4.09	24.4
372.00 Switchgear	35 - R2	0	667,617.27	279,944	327,376	20,073	3.01	33.2
401.00 25 KVA & Under Transformers	25 - R1	0	56,631,895.36	28,919,981	23,807,513	2,107,917	3.99	25.8
402.00 37.5 KVA - 75 KVA Transformers	29 - R2	0	68,967,905.94	32,763,903	28,537,959	2,421,892	3.51	28.5
403.00 100 KVA - 300 KVA Transformers	28 - R1.5	0	12,131,811.58	5,765,658	4,901,328	430,061	3.62	27.6
404.00 225 KVA - 500 KVA Transformers	29 - R1.5	0	9,844,865.96	4,101,879	3,476,288	359,570	3.65	27.4
405.00 600 KVA - 1000 KVA Transformers	29 - R1.5	0	5,267,137.41	2,030,040	1,680,468	197,679	3.75	26.7
406.00 1200 KVA - 1500 KVA Transformers	23 - L0	0	945,636.88	373,688	256,909	47,625	5.04	19.8
407.00 2000 KVA - 2500 KVA Transformers	30 - R3	0	476,574.36	176,798	140,488	16,505	3.46	28.9
408.00 Schools / Large Facilities	35 - R3	0	146,950.34	55,641	139,443	4,467	3.04	32.9
410.00 Transformer Enclosures	35 - R3	0	30,977.52	9,885	9,553	952	3.07	32.6
540.00 Services	30 - R0.5	0	47,910,469.16	23,660,752	14,617,056	1,550,546	3.24	30.9
581.00 Domestic Meter	22 - R2	0	23,184,806.30	11,482,483	9,323,978	1,033,602	4.46	22.4
582.00 Power Meter	27 - R1.5	0	14,814,155.73	7,108,386	8,462,128	550,259	3.71	27.0
583.00 Metering Tanks	29 - R4	0	535,944.40	209,972	19,246	19,246	3.59	27.9
610.00 Street Lights	33 - R0.5	0	12,031,084.02	5,046,024	5,902,409	387,897	3.22	31.1
650.00 Dusk to Dawn	20 - L0	0	8,137,827.54	4,145,518	4,297,881	395,498	4.86	20.6
700.00 Water Heaters	16 - R1.5	0	58,029,657.23	28,297,473	31,254,176	3,626,338	6.25	16.0
TOTAL DEPRECIABLE PLANT			780,197,532.99	355,493,182	344,611,607	27,102,663	3.47	
1050 Customer Contributions			-36,024,968		-15,358,943	-1,354,166	3.47	28.8
1222 Distribution Salvage Proceeds					15,550,864	0	3.47	
1223 Distribution Dismantlement Costs					-8,898,285	0	3.45	
TOTAL PLANT IN SERVICE			741,172,564.77	355,493,182	335,905,243	25,748,497		

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation
Related to Original Cost of Electric Plant at December 31, 2006

Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/06 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
DEPRECIABLE PLANT							
Hydro Production							
320 Land and Land Clearing		75 - R2.5	0	957,756	13,941	1.46	307,826
321 Roads, Trails, and Bridges		55 - R3	(10)	2,910,170	61,108	2.10	1,105,482
322 Buildings and Structures		75 - R2.5	(20)	7,169,552	125,794	1.75	2,741,473
323 Canals, Penstocks, Surge Tanks and Tailraces		60 - L2.5	(20)	40,378,397	904,823	2.24	14,185,963
324 Dams and Reservoirs		70 - S0.5	(20)	27,548,708	556,482	2.02	10,144,057
325 Prime Movers, Generators and Auxiliaries		70 - R2	(20)	26,938,718	539,380	2.00	8,476,259
326 Switching, Metering and Control Equipment		45 - S0.5	(20)	10,722,003	358,316	3.34	2,880,492
327 Miscellaneous Power Plant Equipment		50 - R2	(20)	706,969	17,967	2.54	352,586
Total Hydro Production				117,332,272	2,577,811	2.20	40,194,138
Other Production							
Buildings and Structures							
331 Port Aux Basques Diesel	6-2016	60 - S0	(25)	234,847	9,981	4.25	203,967
Green Hill Gas Turbine	6-2016	60 - S0	(3)	344,773	14,783	4.29	221,429
Wesleyville Gas Turbine	6-2026	60 - S0	(3)	73,725	2,646	3.59	30,183
Total Account 331				653,345	27,410		455,579
Electrical Plant							
332 Port Union Diesel	6-2006	70 - L0	(25)	10,147	-	-	12,684
Port Aux Basques Diesel	6-2016	70 - L0	(25)	110,821	4,454	4.02	98,797
Green Hill Gas Turbine	6-2016	70 - L0	(3)	632,493	42,785	6.76	267,034
Wesleyville Gas Turbine	6-2026	70 - L0	(3)	223,216	10,800	4.84	49,975
Mobile Diesel #3	6-2036	70 - L0	0	1,355,188	55,156	4.07	137,958
Total Account 332				2,331,865	113,195		566,448

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation
Related to Original Cost of Electric Plant at December 31, 2006

	Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/06 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
333	<i>Prime Movers, Generators and Auxiliaries</i>							
	St. John's Diesel							
	Port Union Diesel	6-2006	50 - L1	(25)	52,594	-	-	65,743
	Port Aux Basques Diesel	6-2016	50 - L1	(25)	457,186	21,592	4.72	380,675
	Portable Gas Turbine	6-2026	50 - L1	0	2,325,725	104,102	4.48	551,106
	Green Hill Gas Turbine	6-2016	50 - L1	(3)	5,879,074	261,774	4.45	3,725,891
	Mobile Diesel #3	6-2036	50 - L1	0	625,833	24,409	3.90	63,129
	<i>Total Account 333</i>				<i>16,712,331</i>	<i>765,080</i>		<i>6,339,219</i>
334	<i>Fuel Holders</i>							
	St. John's Diesel							
	Port Union Diesel	6-2006	Square	(25)	17,545	-	-	21,931
	Port Aux Basques Diesel	6-2016	Square	(25)	160,915	20,114	12.50	10,057
	Green Hill Gas Turbine	6-2016	Square	(3)	446,145	27,379	6.14	199,400
	Wesleyville Gas Turbine	6-2026	Square	(3)	201,410	7,990	3.97	51,793
	<i>Total Account 334</i>				<i>826,015</i>	<i>55,483</i>		<i>283,181</i>
335	<i>Miscellaneous Power Plant Equipment</i>							
	Port Aux Basques Diesel	6-2016	Square	(25)	6,898	150	2.17	7,197
	<i>Total Other Production</i>				<i>20,530,454</i>	<i>961,318</i>	<i>4.68</i>	<i>7,651,624</i>
Substation								
341	Buildings and Structures		50 - R2.5	(10)	5,522,983	129,138	2.34	2,400,444
342	Equipment		46 - R2	(10)	120,497,503	3,169,747	2.63	48,140,232
	<i>Total Substation</i>				<i>126,020,486</i>	<i>3,298,885</i>	<i>2.62</i>	<i>50,540,676</i>

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation
Related to Original Cost of Electric Plant at December 31, 2006

Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/06 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
Transmission							
350 Land and Land Rights		65 - S2.5	0	10,585,240	173,239	1.64	4,388,938
353.1 Overhead Conductors		53 - R3	(35)	19,581,447	520,858	2.66	11,013,574
353.2 Underground Cables		50 - SQ	(15)	965,569	22,208	2.30	640,908
355.1 Poles		44 - R2.5	(35)	22,579,616	744,505	3.30	11,469,012
355.2 Pole Fixtures		44 - R2.5	(35)	20,372,606	658,683	3.23	11,405,494
355.3 Insulators		31 - S0.5	(35)	18,404,814	897,638	4.88	9,303,596
Total Transmission				92,489,291	3,017,131	3.26	48,201,522
Distribution							
360.0 Land and Land Rights		65 - R5	0	905,599	13,972	1.54	539,356
<i>Overhead Conductors and Underground Cables</i>							
361.1 Bare Copper		45 - R1.5	(45)	805,398	22,308	2.77	783,845
361.11 Weather-Proof Copper		39 - S1.5	(45)	1,825,557	52,446	2.87	2,147,124
361.12 Bare Aluminum		50 - R2.5	(30)	90,019,939	2,581,036	2.87	37,587,198
361.13 Weather-Proof Aluminum		31 - R1.5	(30)	23,492,750	1,042,656	4.44	13,523,182
361.14 Aerial Cable		25 - R1	(45)	709,872	37,532	5.29	586,572
361.15 Duplex, Triplex, and Quadruplex		39 - S1.5	(30)	3,122,739	114,082	3.65	1,365,018
361.2 Underground Cables		40 - R3	0	17,951,631	466,226	2.60	7,709,853
361.3 Special Insulated Copper Cable		25 - R1	(45)	102,076	4,460	4.37	111,441
361.4 Submarine Cable		40 - R3	0	3,447,631	89,417	2.59	1,588,340
<i>Total Account 361</i>				<i>141,477,594</i>	<i>4,410,163</i>		<i>65,402,573</i>

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation
Related to Original Cost of Electric Plant at December 31, 2006

Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/06 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
<i>Poles and Fixtures</i>							
362.1 Wood - Under 35 ft.		45 - R1.5	(10)	73,845,394	1,999,014	2.71	30,068,841
362.2 Wood - 35 ft. and Over		45 - R1.5	(10)	276,990,705	7,775,115	2.81	101,291,711
362.3 Concrete and Steel		37 - R2.5	(20)	5,891,142	199,902	3.39	3,040,180
362.4 Steel Towers		45 - R3	0	184,774	4,084	2.21	108,222
<i>Total Account 362</i>				<i>356,912,015</i>	<i>9,978,115</i>		<i>134,508,954</i>
363 Street Lights		16 - O1	(5)	17,884,623	1,045,973	5.85	11,033,115
<i>Transformers and Mountings</i>							
364.1 Up to and Including 15 kVA		36 - S0	5	7,591,071	243,792	3.21	2,212,016
Over 15 kVA		36 - S0	5	74,308,106	2,381,655	3.21	21,848,584
<i>Total Account 364.1</i>				<i>81,899,177</i>	<i>2,625,447</i>	<i>3.21</i>	<i>24,060,600</i>
<i>Voltage Regulators</i>							
364.2 Voltage Regulators		36 - S0	5	3,077,955	81,146	2.64	1,454,082
364.3 Capacitor Banks		36 - S0	5	203,002	6,337	3.12	62,214
364.4 Reclosers		36 - S0	5	619,132	19,759	3.19	179,085
365.1 Services Overhead		39 - S1.5	(60)	63,987,255	2,812,242	4.40	42,103,323
365.2 Services Underground		45 - R3	(5)	5,520,698	137,331	2.49	2,039,624
<i>Meters</i>							
366.1 Watt-hour		32 - S0.5	0	13,681,370	463,860	3.39	5,604,532
366.2 Demand		25 - S0.5	0	4,922,668	202,599	4.12	2,297,783
366.3 Instrument Transformers		35 - R3	0	1,908,757	54,901	2.88	948,372
366.4 Metering Tanks		35 - R3	0	1,094,557	30,333	2.77	654,080
<i>Total Account 366</i>				<i>21,607,352</i>	<i>751,693</i>	<i>3.48</i>	<i>9,504,767</i>
<i>Underground Ducts and Manholes</i>							
367.1 Underground Ducts and Manholes		60 - R4	0	4,984,325	86,084	1.73	1,958,819
367.2 Underground Switches and Switchgear		40 - R3	0	1,664,226	45,561	2.74	388,459
<i>Total Distribution</i>				<i>700,742,952</i>	<i>22,013,823</i>	<i>3.14</i>	<i>293,234,971</i>

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation
Related to Original Cost of Electric Plant at December 31, 2006

Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/06 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
General Property							
371.1 Buildings and Structures - Small							
371.2 Buildings and Structures - Large			(5)	1,694,322	44,912	2.65	1,067,774
Topsail Road - Former System Control Center							
Topsail Road - Transformer Storage	6-2026	70 - R1	0	1,192,500	38,554	3.23	519,722
Topsail Road - System Control Center	6-2054	70 - R1	0	1,157,360	28,289	2.44	198,578
Kenmount Road	6-2046	70 R1	0	6,110,562	120,509	1.97	2,462,519
Duffy Place	6-2060	70 - R1	0	11,922,745	242,533	2.03	3,219,157
Carbonear - Office/Warehouse	6-2030	70 - R1	0	1,788,818	45,769	2.56	837,280
Whitbourne	6-2033	70 - R1	0	591,322	13,636	2.31	278,485
Salt Pond	6-2023	70 - R1	0	717,288	22,557	3.14	375,904
Clareville Regional Building	6-2042	70 - R1	0	2,001,838	47,022	2.35	671,676
Gander	6-2023	70 - R1	0	1,414,735	48,971	3.46	667,544
Grand Falls Service Building	6-2041	70 - R1	0	1,197,514	39,879	3.33	232,246
Corner Brook - Maple Valley Service Buildings	6-2034	70 - R1	0	776,473	18,862	2.43	333,330
Stephenville Office and Service Build	6-2028	70 - R1	0	1,046,407	28,502	2.72	500,189
Port Aux Basques	6-2026	70 - R1	0	269,706	6,805	2.52	148,976
Total Account 371.2				30,187,267	701,888		10,445,606
372 Office Equipment		25 - SQ	0	6,817,216	264,766	4.00 (a)	3,560,034
373 Store Equipment		25 - SQ	0	645,866	24,588	4.00 (a)	365,444
374 Shop Equipment		25 - SQ	0	710,952	27,890	4.00 (a)	370,406
375 Laboratory and Testing Equipment		25 - SQ	0	5,275,221	209,016	4.00 (a)	2,285,957
376 Miscellaneous Equipment		15 - SQ	0	2,220,342	144,782	6.67 (a)	841,842
377 Engineering Equipment		25 - SQ	0	283,709	11,348	4.00 (a)	202,524

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation
Related to Original Cost of Electric Plant at December 31, 2006

Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/06 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
<i>Transportation</i>							
378.1 Sedans and Station Wagons		5 - R1.5	16	242,219	44,332	18.30	73,499
378.2 Pick-up Trucks, Window Vans		6 - S2.5	17	5,221,263	736,410	14.10	2,024,326
378.3 Large Trucks with Hydraulic Derricks		10 - S1.5	10	11,702,149	1,086,704	9.29	4,773,250
378.4 Large Trucks with Line and Stake Bodies		10 - S1.5	10	3,172,183	291,329	9.18	1,283,718
378.5 Miscellaneous		18 - L1	20	1,205,668	59,206	4.91	398,466
<i>Total Account 378</i>				<u>21,543,482</u>	<u>2,217,981</u>	<u>10.30</u>	<u>8,553,259</u>
379.1 Computers - Hardware		5 - SQ	0	9,504,094	1,655,694	20.00 (a)	5,898,576
379.2 Computers - Software		10 - SQ	0	29,629,595	2,875,129	10.00 (a)	14,748,395
Total General Property				108,512,066	8,177,994	7.54	48,339,817
<i>Telecommunications</i>							
381.1 Mobile Radios		15 - SQ	0	378,203	25,226	6.67 (a)	186,164
381.2 Portable Radios		15 - SQ	0	185,014	12,340	6.67 (a)	117,748
381.3 Base Stations		15 - SQ	0	74,976	1,240	6.67 (a)	72,609
382.1 Radio Sites - Roads		30 - R4	0	109,734	3,483	3.17	80,296
382.2 Radio Sites - Buildings		30 - R4	(5)	385,158	13,023	3.38	286,115
383 Radio Equipment		15 - SQ	0	1,586,888	74,727	6.67 (a)	1,160,896
384 Communication Cables		25 - R3	(10)	2,332,999	107,446	4.61	1,029,710
386 SCADA Equipment		14 - L2	0	4,954,999	304,715	6.15	3,217,849
389.1 Telephone and Data Collection Equipment		10 - L2.5	0	1,048,649	88,326	8.42	769,323
390 Power Line Carrier							
391 Communication Test Equipment		15 - R3	0	636,653	34,354	6.67 (a)	539,785
Total Telecommunications				11,693,273	664,880	5.69	7,460,495
TOTAL DEPRECIABLE PLANT				<u>1,177,320,794</u>	<u>40,711,842</u>		<u>495,623,243</u>
TOTAL NONDEPRECIABLE PLANT				<u>9,292,999</u>			
TOTAL ELECTRICAL PLANT				<u>1,186,613,793</u>			

(a) Amortization Rate applicable to vintages that are not fully amortized. (Amortization Rate=1/Amortization Period, Years)

NORTHLAND UTILITIES (NWT) LIMITED

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2010

Description (1)	Estimated Survivor Curve (3)	Estimated Net Salvage (%) (4)	Surviving Original Cost at 12/31/2010 (5)	Annual Accrual	
				Amount (6)	Rate (7)=(6)/(5)
PRODUCTION - NON HAY RIVER					
442.00 Structures and Improvements - Other	50-S1.5	(10)	291,813	7,272	2.49
Fuel Holders, Producers & Acc. Equipment - Other	23-L2	(10)	1,112,175	61,689	5.55
Generating Equipment and Prime Movers - Other	25-R1.5	(5)	2,095,904	101,316	4.83
Accessory Electric Equipment - Other	30-R1.5	(5)	1,058,628	39,705	3.75
Misc. Power Plant Equipment - Other	27-R3	(5)	41,861	1,688	4.03
Total Production - Non Hay River			4,600,382	211,670	
PRODUCTION - HAY RIVER					
442.10 Structures and Improvements	50-S1.5	(5)	327,607	7,181	2.19
Fuel Holders, Producers, & Acc. Equipment	23-L2	(10)	328,211	18,894	5.76
Generating Equipment & Prime Movers	60-SQ	(10)	3,181,156	236,078	7.42
Accessory Electric Equipment	30-R1.5	(5)	470,072	16,352	3.48
Misc. Power Plant Equipment	27-R3	(5)	76,518	3,257	4.26
Total Production - Hay River			4,383,564	281,762	
TRANSMISSION					
453.00 Poles, Towers and Fixtures	50-R4	(35)	983,249	27,699	2.82
Overhead Conductor	50-R4	(20)	935,001	23,247	2.49
Substation Equipment	45-R4	(10)	1,244,519	31,564	2.54
Total Transmission			3,162,769	82,510	
LOCATION 415A					
453.10 Poles, Towers and Fixtures	40-R4	(35)	447,716	15,362	3.43
Overhead Conductor	40-R4	(20)	709,821	21,637	3.05
Total Location 415A			1,157,537	36,999	
DISTRIBUTION PLANT					
471.00 Land Rights	75-R3	0	17,970	271	1.51
Poles, Towers and Fixtures	44-R4	(50)	3,648,979	129,171	3.54
Overhead Conductor	50-R3	(55)	2,076,806	69,164	3.33
Services - Overhead	50-R3	(10)	888,854	21,233	2.39
Underground Conductor	59-R3	(5)	1,780,640	34,673	1.95
Services - Underground	35-R3	(5)	387,991	12,708	3.28
Meters	16-L0	0	149,954	11,424	7.62
Substation Equipment	50-R2	(5)	233,275	5,087	2.18
Street Lighting	35-S3	0	799,308	22,845	2.86
Sentinel Lights	30-S1.5	20	124,027	3,293	2.66
Line Transformers	33-R3	(5)	2,201,180	72,262	3.28
Total Distribution Plant			12,308,985	382,131	
GENERAL PLANT					
482.00 Structures and Improvements	45-R3	0	936,091	22,819	2.44
Office Furniture and Equipment	15-SQ	0	64,210	3,904	6.08
Computer Equipment	5-SQ	0	2,268	380	16.75
Transportation and Mobile Equipment	20-L1	20	943,865	42,589	4.51
Tools and Work Equipment	10-SQ	0	189,713	16,121	8.50
Communication Structures and Equipment	20-L3	0	282,804	14,507	5.13
Total General Plant			2,418,951	100,320	
Total Plant Studied			28,032,188	1,095,392	
Total Utility Plant in Service			28,032,188	1,095,392	3.91

(*) for all vintages surviving as of December 31, 2010, a life span ending at December 31, 2019 has been used.

NORTHLAND UTILITIES (YELLOWKNIFE) LIMITED

SCHEDULE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2010

DESCRIPTION (1)	ESTIMATED SURVIVOR CURVE (2)	ESTIMATED NET SALVAGE (3)	SURVIVING ORIGINAL COST AT 12/31/2010 (4)	CALCULATED ANNUAL	
				ACCRUAL AMOUNT (5)	ACCRUAL RATE (6) = (5)/(4)
Distribution Plant					
471.00 Land Rights	75-R3	0	595,085	8,998	1.51
473.00 Poles, Towers and Fixtures	45-R4	(40)	10,029,440	323,749	3.23
474.00 Overhead Conductor	40-R4	(35)	5,681,849	200,774	3.53
474.10 Service - Overhead	45-R3	0	1,241,073	29,868	2.41
475.00 Underground Conductor	50-R3	(5)	7,488,312	176,078	2.35
475.10 Service - Underground	40-R3	0	197,953	4,856	2.45
476.10 Meters			517,224	58,496 **	
476.30 AMR Meters	15-R2.5	0	2,219,007	188,600	8.5
477.10 Distribution Substation Equipment*			1,794,375	138,867	
477.15 Distribution Substation Equipment - Post 2004	31-S2	0	6,464,377	236,435	3.66
478.10 Street Lights	35-S3	(10)	3,786,741	124,684	3.29
478.20 Sentinel lights	31-R1	20	52,186	1,592	3.05
479.10 Transformers*			3,472,787	129,464	
479.15 Transformers - Post 1999	35-S3	(30)	9,418,743	374,678	3.98
Total Distribution Plant			52,959,152	1,997,139	3.77
General Plant					
482.00 Structures and Improvements	42-S2	0	1,640,691	42,022	2.56
483.00 Office Furniture and Equipment	15-SQ	0	41,814	2,789	6.67
483.20 Computer Equipment	5-SQ	0	29,788	5,958	20
484.01 Vehicles Category 1	9-L2	20	421,091	39,890	9.47
484.03 Vehicles Category 3	20-R3	20	1,218,682	52,279	4.29
485.00 Tools and Work Equipment	10-SQ	0	227,921	22,792	10
486.00 Communication Structures and Equipment	15-R4	0	156,329	8,978	5.74
496.02 Software - ATCOCIS	10-SQ	0	770,459	77,046	10
496.05 Software - ORACLE	10-SQ	0	181,177	18,118	10
496.28 Software - ORACLE HRXCELLENCE	10-SQ	0	153,862	15,386	10
Total General Plant			4,841,814	285,258	5.89
TOTAL DEPRECIABLE PLANT			57,800,966	2,282,397	3.95

*As at amortization of balances as at 2003

** Calculated as follows. (Original - AID)/10 years

NORTHWEST TERRITORIES POWER CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF MARCH 31, 2005

ACCOUNT	DESCRIPTION	SURVIVOR CURVE	SALVAGE PERCENT	ORIGINAL COST AT MARCH 31, 2005	ANNUAL RATE	ANNUAL AMOUNT	CALCULATED DEPRECIATION ACCRUED
OTHER UTILITY PROPERTY							
121	RESIDUAL HEAT SYSTEM EQUIPMENT	40-R3	0	384,902	2.50	9,623	51,677
	WIND TURBINES	5-SQ	0	335,631	-	-	335,631
	TOTAL ACCOUNT 121			720,533	1.34	9,623	387,308
131	RESIDUAL HEAT SYSTEM	35-R2.5	0	3,283,875	2.86	93,919	452,774
	TOTAL OTHER UTILITY PROPERTY			4,004,407		103,541	840,082
HYDRO PLANT							
331	STRUCTURES AND IMPROVEMENTS	75-R2	*	12,776,596	1.99	254,800	6,050,047
332	RESERVOIRS, DAMS AND WATERWAYS	100-R2	*	22,820,958	1.72	391,865	8,998,912
333	WATER WHEELS, TURBINES AND GENERATORS	75-R4	*	14,806,486	2.12	314,368	4,204,837
334	ACCESSORY ELECTRIC EQUIPMENT	20-R3	*	9,034,341	5.23	472,601	6,531,661
335	MISCELLANEOUS POWER PLANT EQUIPMENT	15-L1	*	3,094,611	6.98	215,931	1,349,999
336	ROADS, RAILROADS, AND BRIDGES	100-R3	*	7,557,897	1.31	99,196	1,790,463
	TOTAL HYDRO PLANT			70,090,889		1,748,761	28,925,919
DIESEL PLANT							
341	STRUCTURES AND IMPROVEMENTS	30-L2.5	-20	30,983,845	4.00	1,238,114	13,451,710
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	20-S2	-60	9,012,365	8.00	720,989	6,748,351
343	PRIME MOVERS	18-R2.5	-20	33,028,272	6.45	2,130,646	20,326,671
344	GENERATORS	30-R3	-5	5,515,938	3.50	192,865	1,537,674
345	ACCESSORY ELECTRIC EQUIPMENT	20-S2.5	-5	14,507,939	5.24	760,540	7,052,955
346	MISCELLANEOUS POWER PLANT EQUIPMENT	15-R3	0	1,416,416	6.38	90,367	944,013
	TOTAL DIESEL PLANT			94,464,774		5,133,520	50,061,374
TRANSMISSION PLANT							
351	CLEARING LAND AND LAND RIGHTS	SQUARE	*	2,497,224	1.22	30,364	565,012
352	STRUCTURES AND IMPROVEMENTS	40-R2.5	-10	3,321,758	2.75	91,348	1,151,115
353	STATION EQUIPMENT	30-S2.5	-5	11,730,815	3.48	408,397	5,094,969
354	TOWERS AND FIXTURES	60-R3	*	13,680,816	2.48	339,723	6,004,490
355	POLES AND FIXTURES	25-L2	*	797,647	6.00	47,879	415,827
356	OVERHEAD CONDUCTORS AND DEVICES	50-R3	*	8,202,763	3.00	246,108	4,135,145
357	UNDERGROUND CONDUIT	25-R3	0	12,434	4.00	498	3,571
358	UNDERGROUND CONDUCTORS AND DEVICES	25-R3	0	16,344	4.00	654	4,694
359	ROADS AND TRAILS	40-R2	0	749,884	2.50	18,747	183,851
	TOTAL TRANSMISSION PLANT			41,009,684		1,183,718	17,558,674
DISTRIBUTION PLANT							
361	STRUCTURES AND IMPROVEMENTS	40-R1.5	-10	247,291	2.75	6,801	41,862
362	STATION EQUIPMENT	35-S3	0	1,423,158	2.86	40,702	489,916
364	POLES, TOWERS, AND FIXTURES	35-R3	-40	9,879,279	4.00	395,566	5,385,211
365	OVERHEAD CONDUCTORS AND DEVICES	40-R3	-40	3,349,166	3.50	117,221	2,091,349
366	UNDERGROUND CONDUIT	25-R3	0	43,077	4.00	1,723	5,848
367	UNDERGROUND CONDUCTORS AND DEVICES	25-R3	0	160,821	4.00	6,433	64,336
368	LINE TRANSFORMERS	45-S2.5	0	3,294,314	2.22	73,134	1,256,267

NORTHWEST TERRITORIES POWER CORPORATION

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF MARCH 31, 2005

ACCOUNT	DESCRIPTION	SURVIVOR CURVE	SALVAGE PERCENT	ORIGINAL COST AT MARCH 31, 2005	ANNUAL RATE	ANNUAL AMOUNT	CALCULATED ACCRUED
369	SERVICES	45-R3	-15	1,473,508	2.55	37,619	684,020
370	METERS	30-R2.5	0	1,489,849	3.33	49,612	489,665
371	INSTALLATIONS ON CUSTOMER PREMISES	30-R2.5	0	10,770	3.33	359	2,778
373	STREET LIGHTING AND SIGNAL SYSTEMS	40-S1.5	-15	542,638	2.87	15,601	173,878
	TOTAL DISTRIBUTION PLANT			21,913,871		744,770	10,685,130
	GENERAL PLANT						
390	STRUCTURES AND IMPROVEMENTS						
	HAY RIVER OFFICE BUILDINGS	100-R2	* +15	4,105,639	1.47	60,222	748,622
	OTHER SMALL STRUCTURES	15-L3	+5	4,850,084	5.80	281,532	2,321,633
	TOTAL STRUCTURES AND IMPROVEMENTS			8,955,723		341,754	3,070,255
391.01	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	0	4,137,547	11.56	478,489	2,919,713
391.02	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	15-SQ	0	611,875	2.88	17,640	434,145
392	TRANSPORTATION EQUIPMENT	17-L1.5	+10	2,375,449	5.29	125,709	674,823
393	STORES EQUIPMENT	25-R3	0	30,608	4.00	1,224	8,523
394	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	234,419	6.21	14,563	91,538
395	LABORATORY EQUIPMENT	20-SQ	0	285,080	3.71	10,566	230,752
396	POWER OPERATED EQUIPMENT	25-S1.5	+10	2,470,057	3.60	88,922	626,287
397	COMMUNICATION EQUIPMENT	30-R3	3.33	3,200,195	3.33	106,566	550,689
398	MISCELLANEOUS EQUIPMENT	15-SQ	0	299,699	6.60	19,780	178,464
399	OTHER TANGIBLE PLANT	20-SQ	0	76,056	5.00	3,803	28,312
	TOTAL GENERAL PLANT			22,676,709		1,209,017	8,813,501
	TOTAL DEPRECIABLE PLANT			254,160,335		10,123,327	116,884,680
	NONDEPRECIABLE PLANT						
155	Plant Amortized on a Straight Line Basis			298,491			
330	LAND AND LAND RIGHTS			4,108,734			
340	LAND AND LAND RIGHTS			783,825			
350	LAND AND LAND RIGHTS			5,466			
360	LAND AND LAND RIGHTS			338,857			
389	LAND AND LAND RIGHTS			269,139			
	TOTAL NONDEPRECIABLE PLANT			5,804,512			
	TOTAL ELECTRIC PLANT			259,964,847		10,123,327	116,884,680

* SURVIVOR CURVE USED TO DISCRIBE INTERIM RATE OF RETIREMENT BETWEEN INSTALLATION FINAL RETIREMENT OF SNARE, BLUEFISH, TALSTON AND HAY RIVER OFFICE BUILDING

QUILLIQ ENERGY CORPORATION
TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2008

Description (1)	Estimated Survivor Curve (2)	Estimated Net Salvage (3)	Surviving Original Cost at 03/31/08 (4)	Calculated Annual Accrual		Annual Provision For True-Up (7)	Total Depreciation	
				Amount (5)	Rate (%) (6)=(5)/(4)		Expense (8)=(5)+(7)	Rate (%) (9)=(8)/(4)
Wind Turbines								
121 Wind Turbines	40-R3	0	14,442,330.34	361,058	2.50	(47,737)	313,321	2.17
131 Residual Heating systems	25-R2	0	1,063,923.38	42,557	4.00	(36,979)	5,578	0.52
Other Production (Diesel)								
340 Land and Land Rights	Non-Depreciable		422,704.84			-		
341 Structures and Improvements	35-R2.5	0	35,753,314.64	1,022,545	2.86	(38,075)	984,470	2.75
342 Fuel Holders, Producers and Accessories	20-R2	0	14,265,106.45	711,755	4.99	(170,678)	541,077	3.79
343 Prime Movers	25-R1.5	0	47,742,293.05	1,908,492	4.00	(424,405)	1,484,087	3.11
344 Generators	27-R2.5	0	21,026,988.57	777,999	3.70	67,622	845,621	4.02
345 Accessory Electrical Equipment	25-R2	0	19,306,604.89	772,264	4.00	-	772,264	4.00
346 Miscellaneous Power Plant Equipment	20-R3	0	9,290,987.93	464,549	5.00	39,037	503,586	5.42
Distribution Plant								
360 Land and Land Rights	Non-Depreciable		21,804.52		0.00	-	-	0.00
361 Structures and Improvements	40-R2	0	391,328.46	9,783	2.50	(494)	9,289	2.37
362 Station Equipment	35-S3	0	401,356.22	11,479	2.86	(11,479)	(0)	0.00
363 Storage Battery Equipment	15-R3	0	9,972.62	665	6.67	349	1,014	10.17
364 Poles, Towers, and Fixtures	38-R3	0	10,517,212.34	276,603	2.63	(115,803)	160,800	1.53
365 Overhead Conductor and Devices	40-R3	0	8,857,935.09	221,448	2.50	(32,185)	189,263	2.14
366 Underground Conduit	25-R3	0	36,287.44	1,452	4.00	(143)	1,309	3.61
367 Underground conductor and Devices	25-R3	0	100,316.77	4,013	4.00	(1,394)	2,619	2.61
368 Line Transformers	35-R2	0	2,890,449.48	82,667	2.86	(17,005)	65,662	2.27
369 Services	40-R3	0	970,470.13	24,262	2.50	(10,592)	13,670	1.41
370 Meters	25-S2	0	888,851.95	35,554	4.00	(6,739)	28,815	3.24
371 Meter Installations	25-S2	0	28,113.22	1,125	4.00	69	1,194	4.25
373 Street Lighting and Signal Systems	35-S1.5	0	217,160.71	6,211	2.86	(864)	5,347	2.46
General Plant								
389 Land and Land Rights	Non-Depreciable		7,107.50			-		
390 Structures and Improvements (Largely company residences)	45-R3	0	6,081,003.18	134,998	2.22	(28,622)	106,376	1.75
391 Office Furniture and Equipment (Both furniture & computer equipment)	5-SQ	0	2,053,483.76	133,793	6.52	198,149	331,942	16.16
392 Transportation Equipment	12-L1.5	0	4,390,689.16	365,744	8.33	(50,470)	315,274	7.18
393 Stores Equipment	25-R3	0	39,648.62	1,586	4.00	(1,586)	(0)	0.00
394 Tools, Shop, and Garage Equipment	15-SQ	0	154,292.77	8,177	5.30	-	8,177	5.30
395 Laboratory Equipment	20-SQ	0	27,831.62	-	0.00	-	-	0.00
396 Power Operated Equipment	20-L1	0	143,146.73	7,157	5.00	(5,379)	1,778	1.24
397 Communication Equipment	25-R3	0	1,899,858.35	75,994	4.00	(1,610)	74,384	3.92
398 Miscellaneous Equipment	15-SQ	0	869,308.03	57,775	6.65	(43,153)	14,622	1.68
399 Other (mostly LHI)			0.00		0.00	-	-	0.00
TOTAL PLANT			204,311,882.76	7,521,705.26	114.45	(740,166.00)	6,781,539.26	

THE CITY OF RED DEER ELECTRIC SYSTEM

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, AVERAGE ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2005, RELATED TO ASSETS UPSTREAM OF THE POOLING INTERFACE
Recovery of Original Cost of Investment

	Alberta Regulatory Code (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Estimated Net Salvage (4)	Forecast Original Cost at December 31, 2005 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)
DEPRECIABLE PLANT							
Transmission Plant							
452.0	Buildings and Site Development		40-R4	(10)	996,576	25,986	2.61
457.0	Substation Equipment		35-R2	(15)	5,144,040	155,766	3.03
457.5	Substation Equipment - Transformers		40-R1.5	(15)	3,102,762	79,468	2.56
457.8	Substation Equipment - Protection & Control		20-S1	(15)	450,207	21,946	4.87
					9,693,585	283,166	2.92
Telecontrol System							
458.1	Communication Links		20-R1.5	0	203,517	9,478	4.66
458.2	Supervisory Equipment		10-R1.5	0	909,004	64,961	7.15
	Total Telecontrol System				1,112,521	74,439	6.69
	Total Transmission Plant				10,806,106	357,605	3.31
General Plant							
482.0	Structures and Improvements						
	Electric Light & Power Building	2022	80-R1	0	1,449,358	36,296	2.50
	Purchasing Office & Stores Warehouse	2025	80-R1	0	444,765	10,230	2.30
	Total Structures and Improvements				1,894,123	46,526	2.46
483.1	Office Furniture & Equipment - Furniture		20-SQ	0	93,005	4,650	5.00
483.2	Office Furniture & Equipment - Equipment		5-SQ	0	2,901	580	19.99
485.1	Tools and Instruments		10-SQ	0	278,034	27,803	10.00
487.1	Computer Systems - Software		5-SQ	0	57,477	11,495	20.00
487.2	Computer Equipment - Hardware		5-SQ	0	92,446	18,489	20.00
	Total General Plant				2,417,986	109,543	4.53
NON-DEPRECIABLE PLANT							
450.0	Substation Land				428,369		
480.0	Land - General Plant				253,183		
	Total Non-Depreciable Plant				681,552		

YUKON ELECTRICAL COMPANY LIMITED
TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007
LIFE ANALYSIS

Description (1)	Estimated Survivor Curve (2)	Estimated Net Salvage (3)	Surviving Original Cost at 12/31/2007 (4)	Calculated Accrued Depreciation (5)	Annual Accrual Amount (6)	Rate (7)=(6)/(4)
Hydro Plant						
425.0 Hydro Equipment	30-R3 **	(10)	1,418,301.07	738,078	47,704	3.36
Total Hydro Plant			1,418,301.07	738,078	47,704	
Production Diesel Plant						
442.0 Structures & Improvements	40-R2.5	0	1,497,843.09	515,814	41,046	2.74
444.0 Fuel Holders, Products & ACC	35-R4	(30)	2,138,739.93	538,827	64,042	3.00
445.0 Gen. Equip. & Prime Movers	27-R2.5	(10)	8,444,472.84	4,386,036	311,399	3.69
446.0 Accessory Electric Equipment	35-R3	0	2,141,821.19	832,680	64,287	3.00
447.0 Misc. Power Plant Equipment	35-R3	(5)	643,165.97	148,396	20,270	3.15
Total Production Diesel Plant			14,864,043.92	6,421,753	501,044	
Substation Plant						
457.0 Substation Equipment - Transmission	40-R4	0	1,401,497.52	648,036	35,755	2.55
Total Substation Plant			1,401,497.52	648,036	35,755	
Distribution Plant						
471.0 Land Rights	75-R3	0	928,629.61	86,134	14,121	1.52
473.0 Poles, Towers, and Fixtures	40-R3	(60)	22,740,165.77	7,954,167	608,189	2.67
474.0 Overhead Conductor	40-R3	(70)	15,092,499.08	4,764,209	405,300	2.69
474.1 Overhead Services	40-R3	0	2,305,976.34	912,778	60,367	2.62
475.0 Underground Conduit	50-R4	(6)	17,425,692.21	3,832,190	367,507	2.11
475.1 Underground Services	40-R4	0	2,547,049.17	667,877	68,938	2.63
476.1 Meters	75-R3	0	1,262,611.95	182	113,709	9.00
476.3 AMR - Meters	35-S2	0	6,035.69	182	365	4.54
477.1 Substation Equipment - Distribution	35-R3	0	3,131,518.61	1,453,259	91,358	2.92
478.1 Street Lights & Signal Systems	25-R3	(10)	7,894,053.35	3,913,359	318,169	4.13
478.2 Sentinel Lights	23-R2	10	294,738.26	27,745	2,791	3.37
479.1 Line Transformers	35-R3	(5)	17,695,915.83	5,040,760	534,570	3.04
Total Distribution Plant			91,022,234.87	28,682,200	2,560,199	
General Plant						
482.0 Structures and Improvements	32-R4	5	3,184,452.77	1,606,004	101,543	3.19
483.0 Office Furniture and Equipment	15-SQ	0	219,727.68	134,619	9,863	4.49
483.2 Computer Equipment and Acc.	5-SQ	0	37,419.53	23,880	7,484	20.00
484.0 Transportation & Mobile Equipment	10-R0.5	20	2,207,200.13	1,068,133	238,875	10.82
485.0 Tools & Instruments	15-SQ	0	500,791.27	184,949	32,730	6.54
486.0 Communication Equipment	15-SQ	0	491,335.99	271,910	28,457	5.79
488.2 Houses	40-R3	10	387,953.68	99,847	10,649	2.74
Total General Plant			7,026,881.05	3,388,251	429,601	
Total Utility Plant in Service			115,734,958.43	39,870,818	3,604,303	3.11
Non-Depreciable Plant						
420.0 Land			119,024.92			

* Annual Accrual rate has been determined by amortizing the December 31/07 net book value over a 10 year period.
** Truncated to 2052