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

A.

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

#### IC-NLH-22 Attachment 1, Page 1 of 25 **Depreciation Methodology**

Section 31 Attachment 5 Page 47 of 238

ATCO ELECTRIC

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

		Estimated	Estimated	Surviving	Calculated		
Account	Description	Curve	Calvada	original Cost	Degraciation	Amount Accrual	Data
(1)	(2)	(8)	(4)	(5)	(6)	Allouin (7)	(R)= (7)/(5)
Transmission Plant		2					(0) (1) (0)
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	(06)	275,251,396.63	78,206,556	5,432,800	1.97
454.0	Overhead Conductors - Poles	60-R4	(20)	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 Tran	Total Transmission Plant			1,239,581,575.49	346,606,941.00	24,563,958	
McNeill Co	McNeill Converter Station						
451.02	Land Rights	45-R4	0	21,201.65	10,302	515	2.43
453.02	Poles and Fixtures	45-R3	* (2)	126,968.70	62,086	3,171	2.50
454.02	Overhead Conductors - Poles	45-R3	. (2)	119,137.24	58,091	2,979	2.50
457.02	Substation Equipment	45-R2.5	* (2)	42,907,280.50	16,454,977	1,234,004	2.88
Total McN	otal McNeill Converter			43,174,588.09	16,585,456.00	1,240,669	
Distribution Plant	n 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	(20)	503,211,225.25	137,416,832	12,542,591	2.49
474.0	Overhead Conductor	55-R2.5	(69)	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	0	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	(2)	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	2	366,774,173.69	96,287,671	10,352,577	2.82
Total Distr	fotal Distribution Plant			1,666,441,323.17	453,604,889.00	43,465,968	
General Plant	ant						
482.0	Structures and Improvements	55-R3	(2)	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	5-80.5	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	96.6
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	60.6
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	eral Plant			249,019,229.45	87,813,783.00	11,469,280	
Total Utilit	Total Utility Plant in Service			3.198.216.716.20	904 611 069	80 739 875	2.52
						2141001100	20.0

Indicates use of a life span expiring at June 30, 2035. Indicates use of a life span expiring at June 30, 2020.

Section 31 Attachment 5 Page 48 of 238

ATCO ELECTRIC

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

Salvage			Summared	Not	Original Cost	Accreased	lengo Approp	leic
Communication Plant   Communication Plant   Communication Plant   Communication Plant   Communication Plant   Communication Equipment   Communicat	Account	Description	Curve	Salvade	at 12/31/2008	Depreciation	Amount	Rate
Poles and Fixtures	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)= (7)/(5)
Poles and Fixtures   75-R3   0   775,51,366,23   20	ransmiss	on Plant						
Poles and Fixtues   55-R3 (90)   175,51,966.3   70	151.0	Land Rights	75-R3	0	20,674,833.12			00.00
Overhead Conductors - Poles         60-R4         (50)         4155 046,283.70         26           Substant Equipment         59-R3         (10)         621,665,287.73         165         173,590,22         175,69         22         175,99         28         173,60         173,60         28         173,60<	153.0	Poles and Fixtures	55-R3	(06)	275,251,396.63	70,385,900	4,889,520	1.78
Coverhead Conductor - Towers   60-R4   (20)   49.222.15.48   2     Coverhead Conductor - Towers   60-R4   (25)   117.511.599.25   6     Ill converter Station   1.239.581.575.49   123.60     Ill converter Station   1.239.581.572.40   113.23     Ill converter   1.239.581.28   13.23     Ill converter   1.239.581.28   13.23   13.23   13.23     Ill converter   1.239.581.28   13.23   1	154.0	Overhead Conductors - Poles	60-R4	(20)	155,046,283.70	26,963,993	1,346,545	0.87
Towers and Fixtures   59-R4   (25)   (1773) 589.25   6     Converter Station   Land Rights   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)   1236 547.31   (10)	154.1	Overhead Conductor - Towers	60-R4	(20)	49,222,215,48	2,964,697	172,159	0.35
Converter Station   53-R3   (10)   671 655 247.31   16	155.0	Towers and Fixtures	50-R4	(25)	117,731,599.25	6,335,398	620,121	0.53
Converter Station	157.0	Substation Equipment	53-R3	(10)	621,655,247,31	16,952,794	1.279.276	0.21
Land Rights	Fotal Trans	mission Plant			1,239,581,575.49	123,602,782.00	8,307,621	v.
Poles and Fixtures	ACNeill Co	nverter Station						
Overhead Conductors - Poles         45-R3         * (2)         178,988,70           Substation Equipment         45-R3         * (2)         419,137,24           Substation Equipment         45-R2.5         * (2)         42,907,280,50         33           Levell Converted         45-R2.5         * (2)         42,907,280,50         33           Land Rights         75-R3         0         37,948,212,21         48           Poles Towers and Fixtures         45-R2.5         (65)         315,005,840,13         48           Overhead Conductor         50-R4.         0         37,948,212,21         48           Overhead Conductor         50-R4.         0         315,005,840,13         48           Services - Overhead         50-R4.         0         20,139,904,65         30,139,904,65         48           Meters         Automated Mater Reading         50-R4.         (10)         20,139,504,65         49         49,84,61,13         43,84,61,14         43,84,61,14         43,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,14         44,84,61,	151.02	Land Rights	45-R4	0	21,201.65	•		00.00
Overhead Conductors - Poles         45-R2 (2)         42-907-280.50         43.174,588.09         33           Substation Equipment         45-R2 (2)         42.907-280.50         33         43.174,588.09         33           Lide III Converter         45-R2 (2)         (2)         42.907-280.50         33         45.R2 (2)         33         44.88.09         33         44.88.09         33         44.88.09         33         44.88.09         33         44.88.09         33         44.88.09         33         44.88.09         33         44.88.01         44.88 </td <td>153.02</td> <td>Poles and Fixtures</td> <td>45-R3</td> <td>. (2)</td> <td>126,968.70</td> <td>1,242</td> <td>63</td> <td>0.05</td>	153.02	Poles and Fixtures	45-R3	. (2)	126,968.70	1,242	63	0.05
Substation Equipment   45-R2.5	154.02	Overhead Conductors - Poles	45-R3	. (2)	119,137.24	1,162	09	0.05
very bill Converter         43,174,588.09         33           uttion Plant         75-R3         0         37,948,212.21         88           Land Rights         45-R2.5         (50)         503,211,226.25         68           Poles fowers and Fixtures         45-R2.5         (50)         503,211,226.25         68           Poles fowers and Fixtures         56-R2.5         (50)         50,15,802.28         68           Overhead Conductor         56-R3         (50)         20,139,904.65         33           Underground Conductor         56-R3         (10)         20,139,904.65         33           Services - Underground         56-R3         (50)         20,139,904.65         30           Meters         Automated Moter Reading         56-R3         (5)         21,39,4807.53         1           Substation Equipment         56-R3         (5)         60,850,105.78         44         47-R4         40         46,831,126.30         44           Street Lighting and Signal Systems         15-R2         5         366,362.04         44         46         47-R4         47         47         47         47         46         46,831,141.73,59         46         46,831,141.73,59         46         46,831,741.73,59	457.02	Substation Equipment	45-R2.5	(2)	42,907,280,50	329,100	24,680	90.0
Poles Towers and Fixtures	Total McNe	III Converter			43,174,588.09	331,504.00	24,803	
Land Rights   75-R3   0   37948.212.21     Poles Towers and Fixtures   75-R2.5   (56)   509.211.225.25     Overhead Conductor   65-R2.5   (56)   509.211.225.25     Overhead Conductor   65-R2.5   (56)   500.2640.13     Services - Overhead Conductor   55-R4   (10)   201.691.265.19     Services - Underground Conductor   55-R4   (10)   201.691.265.19     Services - Underground Conductor   55-R4   (10)   201.691.265.19     Services - Underground Conductor   55-R3   (10)   201.691.265.19     Services - Underground Conductor   55-R3   (10)   201.691.265.19     Services - Underground Conductor   50-R3   (10)   201.691.265.19     Services - Underground Conductor   50-R3   (10)   201.891.692.80     Services - Underground Conductor   50-R3   (10)   201.891.692.80     Services - Underground Conductor   50-R3   (10)   201.891.692.80     Services - Underground Conductor   50-R3   (10)   201.892.80.90     Services - Underground Conductor   50-R3   (10)   201.892.90.46     Services - Underground Conductor   50-R3   (10)   201.892.90.46     Services - Underground Conductor   50-R3   (10)   201.892.90.46     Services - Underground Conductor   50-R3   (10)   201.90.70     Transportation Equipment-Category 2   12-L1   10   292.560.57     Transportation Equipment Category 3   12-R2   20   12-67.002.49     Tools and Voor Equipment   25-R2   0   85.409.46.00     Communication Equipment   25-R2   0   85.409.46.00     Communication Equipment   25-R2   0   85.409.46.00     Communication Equipment   25-R2   0   2019.229.45     Communication Equipment   25-R2   0   2019.229.45     Communication Equipment   25-R2   0   2019.229.45     Communication Equipment   25-R2   20   31.99.83     Communication Equipment   25-R2   30.89.83     Communication Equipment   25-	Distributio	Plant						
Poles Towers and Fixtures         45-R2.5         (50)         503.211,225.25         68           Services - Overhead         55-R2.5         (65)         31,506,802.18         48           Services - Overhead         56-R2         (10)         201,691,265.19         33           Underground Conductor         56-R3         (10)         201,691,265.19         3           Neters         Automated Meter Reading         15-R2.5         0         46,831,216.30           Substation Equipment         50-R3         (5)         20,139,904.65         1           Substation Equipment         50-R3         (5)         22,136,408.14         1           Street Lighting and Signal Systems         31-R1         20         3,366,362.04         1           Sentine Lights         43-R4         (10)         52,324,807.53         1           Sentine Lights         43-R4         (10)         52,324,807.53         1           Substation Equipment         40-R2.5         5         36,744,173.59         (4           Line Transformers         55-R3         (5)         86,535,169.23         (17,516.74           Structures and Improvements         55-R3         (5)         86,535,169.23         (17,516.74           Computer	171.0	Land Rights	75-R3	0	37,948,212.21	1		00.0
Overhead Conductor         55-R2.5         (65)         315,005,840.13         48           Services - Overhead         50-R4         0         26,155,802.26         19           Underground Conductor         50-R3         0         20,139,304.65         3           Services - Underground         50-R3         0         46,831,216.30         3           Automated Meter Reading         50-R3         0         46,831,216.30         3           Substation Equipment         50-R3         0         46,831,216.30         1           Street Lighting and Signal Systems         43-R4         (10)         52,324,807.53         1           Street Lighting and Signal Systems         31-R1         20         3,366,362.04         1           Line Transformers         40-R2.5         5         36,774,173.69         4           Distribution Plant         15-R3         0         3,366,362.04         117,51           All Plant         Structures and Improvements         55-R3         0         3,366,302.33         1           All Plant         Structures and Improvements         55-R3         0         86,774,171.73.69         1           Transportation Equipment-Category 1         15-R3         0         222,548,04 <td< td=""><td>173.0</td><td>Poles Towers and Fixtures</td><td>45-R2.5</td><td>(20)</td><td>503,211,225,25</td><td>68,708,416</td><td>6,271,296</td><td>1.25</td></td<>	173.0	Poles Towers and Fixtures	45-R2.5	(20)	503,211,225,25	68,708,416	6,271,296	1.25
Services - Overhead	174.0	Overhead Conductor	55-R2.5	(65)	315,005,840.13	48,715,937	4,249,442	1.35
Underground Conductor   55-R4   (10)   201,831,265,19   3     Services - Underground Conductor   50-R3   0   301,831,216.30     Meters Lighting and Signal Systems   15-R2.5   0   60,886,105.78   1     Substation Equipment   20-R3   (5)   22,136,408.14   1     Substation Equipment   20-R3   (5)   22,136,408.14   1     Substation Equipment   20-R3   (5)   22,136,408.14   1     Services - Underground   21-R2.5   31-R1   20   32,324,807.53   1     Services - Lighting and Signal Systems   31-R1   20   32,324,807.53   1     Services - Lighting and Signal Systems   31-R1   20   32,324,807.53   1     Services - Lighting and Signal Systems   25-R3   0   8,503,832.37   1     Instribution Plant   5-S0.5   0   8,503,832.37   1     Transportation Equipment-Category   10-L1.5   10   24,525,4504   1     Transportation Equipment-Category   12-R2   20   1,267,002.49   1     Transportation Equipment   25-R2   20   1,267,002.49   1     Tools and Work Equipment   25-R2   0   249,019,229.45   1     Communication Equipment   25-R2   0   249,019,229.45   1     Communication Equipment   25-R2   0   37,084,004   1     Communication Equipment   25-R2   0   37,084,004   1     Communication Equipment   25-R2   0   249,019,229.45   1     Communication Equipment   25-R2   0   37,084,004   1     Communication Equipment   37,084	174.1	Services - Overhead	50-R4	0	26,155,802.26	•	•	00.0
Services - Underground   50-R3   0   30,139,904.65     Meters   Meters   50-R1,5   0   46,831,216.30     Automated Meter Reading   15-R2,5   0   60,865,105.78     Substition Equipment   50-R3   (10)   52,324,807.53     Sertinel Lights and Signal Systems   31-R1   20   3,366,362.04     Line Transformers   40-R2,5   5   366,774,173.69     Distribution Plant   20   3,366,320.04     Line Transportation Equipment   5-R3   (10)   5,232,159.23     Computer Hardware   5-S0,5   0   409,167.71     Transportation Equipment-Category   12-L1   10   24,525,454.04     Transportation Equipment   25-R2   20   1,267,002.49     Tools and Work Equipment   25-R2   0   2,249,310.45     Communication Equipment   25-R2   0   2,249,310.45     Communication Equipment   25-R2   0   37,086.76     Communication Equipment   25-R2   0   2,249,019,229.45     Communication Equipment   25-R2   0   37,086.76     Communication Equipment   25-R2   0   37,086.76     Communication Equipment   25-R2   0   37,086.76     Communication Equipment   25-R2   37,086.76     Communication Equipment   25-R2   37,086.70     Communication Equipment   25-R2   37,086.76     Communication Equipment   3,198,216,716.20     Communicatio	475.0	Underground Conductor	55-R4	(10)	201,691,265.19	3,240,617	387,162	0.18
Automated Meter Reading   15-R2.5   0   46.831.216.30     Substition Equipment   15-R2.5   0   60.865,105.78     Substition Equipment   15-R2.5   0   60.865,105.78     Street Lighting and Signal Systems   31-R1   20   3.366.362.04     Line Transformers   31-R1   20   3.366.362.04     Line Transformers   40-R2.5   5   3.366.362.04     Line Transformers   40-R2.5   5   3.366.362.04     Line Transportation Equipment   15-R3   0   68.535,159.23     Transportation Equipment-Category   12-R1   10   292.550.57     Transportation Equipment   12-R2   20   1257.002.49     Tools and Work Equipment   25-R3   0   255.83     Communication Equipment   25-R3   0   292.560.57     Transportation Equipment   25-R3   0   293.49.38     Transportation Equipment   25-R3   0   293.49.39     Transportation Equipment   25-R3   0   293.49.30     Transportation Equipment   25-R3   20   293.49.30     Transportation Equipment   25-R3   20   293.49.30     Transportation Equipment   25-R3   20   293.49.30     Transportation Equipment   293.49	175.1	Services - Underground	50-R3	0	30,139,904.65	,	1	0.00
Automated Meter Reading   15-R2.5   0   60.865,105.78     Substation Equipment   50-R3   (5)   22,136,408.14     Street Lighting and Signal Systems   31-R1   20   3,366,362.04     Line Transformers   31-R1   20   3,366,362.04     Line Transformers   40-R2.5   5   366,774,173.69     Distribution Plant   15-R3   (5)   68,555,159.23     Computer Hardware   15-R3   (5)   68,555,159.23     Computer Hardware   10-L1.5   10   292,550.57     Transportation Equipment-Category   12-L1   10   24,555,454.04     Transportation Equipment   12-R2   20   12,707,002.49     Transportation Equipment   25-R3   0   95,408,346.00     Communication Equipment   25-R3   0   95,408,346.00     Communication Equipment   25-R2   0   95,408,346.00     Communication Equipment   25-R2   0   95,408,346.00     Communication Equipment   25-R2   0   31,98,216,716,20     Communication Equipment   25-R2   0   31,98,216,716,20     Computer Handware   25-R2   31,98,216,716,70     Computer Ha	476.1	Meters	20-R1.5	0	46,831,216.30	,	•	0.0
Substition Equipment	476.12	Automated Meter Reading	15-R2.5	0	60,856,105,78			0.0
Sertinet Lighting and Signal Systems	177.1	Substation Equipment	50-R3	(2)	22,136,408.14	452,293	23,169	0.10
Sentinel Lights   1-R1   20   3,365,362.04     Line Transformers   40-R2.5   5   3,365,362.04     Line Transformers   40-R2.5   5   3,365,362.04     Interpolation Plant   15-R3   1,566,441,323.17     Interpolation Equipment Category   15-R3   0   8,530,382.37     Computer Hardware   5-S0.5   0   292,550.57     Transportation Equipment Category   12-L1   10   24,525,454.04     Transportation Equipment Category   12-R2   20   1,267,002.49     Tools and Work Equipment   25-R3   0   1,267,002.49     Tools and Work Equipment   25-R2   0   1,267,002.49     Communication Equipment   25-R2   0   1,267,002.49     Tools and Work Equipment   25-R2   0   1,267,002.49     Tools and Work Equipment   25-R2   0   1,267,002.49     Tools and Work Equipment   25-R2   0   3,198,216.716.20     Company Houses   12-L0   85   249,019,229.45     Utility Plant in Service   3,198,216,716.20   238	178.1	Street Lighting and Signal Systems	43-R4	(10)	52,324,807.53	1,572,886	126,378	
Line Transformers	178.2	Sentinel Lights	31-R1	20	3,366,362.04	(364,123)	(20,384)	
1,666,441,323.17   117,51     24,555,159.23   17,51     24,535,159.23   17,51     24,535,159.23   17,51     24,535,159.23   17,51     24,535,159.23   17,51     24,535,159.23   17,51     24,535,159.23   17,51     24,535,159.23   17,51     24,535,45,04   10,51   10,51     24,525,454,04   10,51   10,51     24,525,454,04   10,51   10,51     25,53   20   12,57,002,49     25,63   20   12,249,310,45     25,63   20   12,249,310,45     25,63   20   12,249,310,45     25,63   20   20,63,60     25,63   20   20,63,60     25,63   20   20,63,60     25,63   20   20,63,60     25,63   20   20,63,60     25,63   20   20,63,60     25,63   20   20,63,60     25,63   20   20,63,60     25,63   2	179.1	Line Transformers	40-R2.5	2	366,774,173.69	(4,814,384)	(517,629)	-0.14
Structures and Improvements   55-R3   55-R3   68,535,159,23     Structures and Improvements   15-R3   0   8,530,83.37     Computer Hardware Computer Hardware Equipment-Category 1   10-L1,5   10   292,550,57     Transportation Equipment-Category 2   12-L1   10   24,525,454,04     Transportation Equipment-Category 3   25-R3   20   37,064,319,83     Transportation Equipment-Category 4   12-R2   20   12,706,319,83     Transportation Equipment Category 4   10-R2   249,310,45     Transportation Equipment Category 4   10-R2   25-R2   20   31,198,216,716,20     Transportation Equipment Category 4   12-L0   85   249,019,229,45     Transportation Equipment Category 4   12-L0   31,198,216,716,20     Transportation Equipment Category 4   12-L0   31,198,216,716,20     Transportation Equipment Category 4   12-L0   85   249,019,229,45     Transportation Equipment	<b>Fotal Distr</b>	bution Plant			1,666,441,323.17	117,511,642.00	10,519,434	
Structures and Improvements         55-R3         (5)         68,555,159,23           Office Furniture and Equipment         15-R3         0         8,555,159,23           Computer Hardware         6,58,5         0         8,530,833,37           Computer Hardware         10-L1,5         10         292,550,57           Transportation Equipment-Category 2         12-L1         10         292,550,57           Transportation Equipment-Category 3         12-R3         20         37,064,319,83         (1           Transportation Equipment-Category 4         12-R2         20         1267,002,49         (1           Tools and Work Equipment         25-R2         0         95,408,346,00         (256,002,49           Communication Equipment         25-R2         0         95,408,346,00         (2,560           Company Houses         12-L0         85         249,019,229,45         (2,560           Utility Plant in Service         3,198,216,716,20         238	General Pl	int						
Office Furniture and Equipment 15-R3 0 8,530,832.37  Computer Hardware 5-S0.5 0 409,167.71  Transportation Equipment-Category 1 12-L1 10 24,554,44.44  Transportation Equipment-Category 3 25-R3 20 37,064,319.83  Transportation Equipment Category 4 12-R2 20 1,267,002.49  Transportation Equipment 25-R2 0 1,267,002.49  Communication Equipment 25-R2 0 1,267,002.49  Tools and Work Equipment 25-R2 0 16,208,310.45  Communication Equipment 25-R2 0 25,310.45  Tools and Work Equipment 25-R2 0 25,310.45  Tools a	482.0	Structures and Improvements	55-R3	(2)	68,535,159.23	837,861	68,428	0.10
Computer Hardware	483.0	Office Furniture and Equipment	15-R3	0	8,530,832.37	r	**	00.00
Transportation Equipment-Category 1         10-L1.5         10         282,550,57           Transportation Equipment-Category 3         12-L1         10         24,524,64         14           Transportation Equipment-Category 3         12-R2         20         37,064,319,83         (1           Transportation Equipment-Category 4         12-R2         20         1267,002,49         (1           Tools and Work Equipment         10-R2         0         12,249,310,45         (2,500,249)           Communication Equipment         25-R2         0         54,08,346,00         (2,500,249)           General Plant         12-L0         85         249,019,229,45         (2,500,249)           Utility Plant in Service         3,198,216,716,20         238	483.2	Computer Hardware	5-80.5	0	409,167.71	ř		0.00
Transportation Equipment-Category 2         12-L1         10         24,525,454,04           Transportation Equipment-Category 3         25-R3         20         37,054,319,83         (1           Transportation Equipment Category 4         12-R2         20         1,267,002,49         (12,249,310,45           Tools and Work Equipment Company Houses         10-R2         0         95,408,346,30         (2,50           General Plant         12-L0         85         731,086,76         (2,50           Utility Plant in Service         3,198,216,716,20         238	184.1	Transportation Equipment-Category 1	10-L1.5	10	292,550,57	(15,416)	(2,814)	96.0-
Transportation Equipment-Category 3         25-R3         20         37,064,319,83         (1           Transportation Equipment Category 4         12-R2         20         1,267,002.49         (12,249,310.45           Tools and Work Equipment Communication Equipment Communication Equipment Company Houses         25-R2         0         95,408,346.00           General Plant         12-L0         85         731,086.76         2,56           Utility Plant in Service         3,198,216,716.20         238	184.2	Transportation Equipment-Category 2	12-L1	10	24,525,454.04	(852,682)	(244,705)	-1.00
Transportation Equipment-Category 4         12-R2         20         1.267,002.49           Tools and Work Equipment         10-R2         0         12.249,310.45           Communication Equipment         25-R2         0         95,408,346.00           Company Houses         12-L0         85         737,086.76           General Plant         249,019,229.45         (2.50           Utility Plant in Service         3,198,216,716.20         238	184.3	Transportation Equipment-Category 3	25-R3	20	37,064,319,83	(1,964,260)	(320,099)	-0.86
Tools and Work Equipment         10-R2         0         12,249,310.45           Communication Equipment         25-R2         0         95,408,346,00           Company Houses         12-L0         85         737,086,76           General Plant         249,019,229,45         (2,50           Utility Plant in Service         3,198,216,716,20         238	484.4	Transportation Equipment-Category 4	12-R2	20	1,267,002.49	(87,707)	(23,046)	-1.82
Communication Equipment         25-R2         0         95,408,346,00           Company Houses         12-L0         85         737,086,76           General Plant         249,019,229,45         (2,50           Utility Plant in Service         3,198,216,716,20         238	485.0	Tools and Work Equipment	10-R2	0	12,249,310.45	ı		00.0
Company Houses         12-L0         85         737,086,76         (2,50           General Plant         249,019,229,45         (2,50           Utility Plant in Service         3,198,216,716,20         238	486.0	Communication Equipment	25-R2	0	95,408,346.00			0.00
3,198,216,716.20	488.2	Company Houses	12-L0	85	737,086.76	(419,237)	(38,945)	-5.28
3,198,216,716,20	Fotal Gene	ral Plant			249,019,229,45	(2,501,441.00)	(561,181)	
D31110110110	Total Hillin	Plant in Service			3 198 216 716 20	238 944 487	18 290 677	0.57
	Down Street	Tank III Octavio			Vilonia International			-

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 TABLE 19, 2008 "LIFE ANALYSIS" "LIFE ANALYSIS"

Account	Description	Surviving Original Cost at 12/31/2008	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Depreciation Variance	Probable Remaining Life	Provision for True-Up
(1) Transmission Diant	(2)	(3)	(4)	(5)	(6) = (4)-(5)	(2)	(8)=(9)/(2)
451.0	l and Rights	20 674 833 12	4 779 383	4 637 456	141 927	665	
453.0	Poles and Fixtures	275,251,396,63	78,206,556	89,395,274	(11,188,718)	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	117,731,599.25	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 Trans	Total Transmission Plant	1,239,581,575.49	346,606,941.00	387,358,835.00	(40,751,894.00)		(979,452.00)
McNeill Co	McNelll 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	58,091	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 McNe	Total McNeill Converter	43,174,588.09	16,585,456,00	13,969,956.00	2,615,500.00		115,284.00
Distribution Plant	n 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	46,831,216.30	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	22,136,409.14	9,045,852	11,447,266	(2,401,414)	34.5	(909'69)
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	1,820,613	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)
lotal Distr	otal Distribution Plant	1,656,441,323.17	453,604,869.00	485,800,625.00	(32,193,730.00)		00.002,100,1
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		
483.2	Computer Hardware	409,167.71	223,023	330,005	(106,982)	2.0 #	_
484.1	Transportation Equipment-Category 1	292,550.57	154,159	237,541	(83,382)	8.9	(6)363)
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	4,471,099	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	ral Plant	249,019,229.45	87,813,783.00	107,261,231.00	(19,447,448.00)		(752,059.00)
							1000
Total Utilit	Total Utility Plant in Service	3,198,216,716.20	904,611,069	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%.

#### IC-NLH-22 Attachment 1, Page 4 of 25 Depreciation Methodology

Section 31 Attachment 5 Page 50 of 238

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	Description	Original Cost at 12/31/2008	Accrued Depreciation	Accumulated Depreciation	Depreciation Variance	Remaining	Provision for True-Up
(1) Transmission Plant	(2)	(3)	(4)	(2)	(6) = (4)-(5)	(2)	(8)=(9)/(7)
451.0	Land Rights	20,674,833.12	٠	(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 Trans	Fotal Transmission Plant	1,239,581,575.49	123,602,782.00	51,235,786.00	72,366,996.00		1,718,634.00
McNeill Co	McNelli 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 McN	Total McNeili Converter	43,174,588.09	331,504.00	247,801.00	83,703.00		3,688.00
Distribution Plant	n 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	(32,647)	43.3	(754)
476.1	Meters	46,831,216.30		513,657	(513,657)	8.1	(63,414)
476.12	Automated Meter Reading	60,856,105.78	1	(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
lotal Distr	otal Distribution Plant	1,666,441,323.17	117,511,642.00	98,114,087.00	19,397,555,00		491,091.00
<b>General Plant</b>	ant						
482.0	Structures and Improvements	68,535,159.23	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	1.00	(58,125)	58,125	2.0 #	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	37,064,319.83	(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)	6.0	(14,676)
485.0	Tools and Work Equipment	12,249,310.45		927	(927)	6.4	(145)
486.0	Communication Equipment	95,408,346.00		(1,766,607)	1,766,607	18.7	94,471
488.2	Company Houses	737,086.76	(419,237)	(516,638)	97,401	11.3	8,620
Total General Plant	ral Plant	249,019,229,45	(2,501,441.00)	(8,642,797.00)	6,141,356.00		301,591,00
Total Utilit	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%.

ALTALINK LP

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

		i								
		Survivor	Estimated	Surviving Original Cost	Calculated	Annual Accrual	76	Annual Provision for	Total Depreciation	contribution
Account	Description	Curve	Salvage	at 12/31/2011	Depreciation	Amount	Rate	True-up	Expense	Rate
(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)= (7)/(5)	(6)	(10)=(7)+(8)	(11)=(10)/(5)
NSMIS	TRANSMISSION PLANT									
350,10	LAND RIGHTS	52-56	0	37,261,416	17,071,061	718,852	1.93	(187,129)	531,723	1,43
352.00	STRUCTURES AND IMPROVEMENTS	50-R2	(8)	111,283,793	26,813,355	2,646,268	2.38	(173,401)	2,472,867	2.22
353.00	STATION 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	6	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	(29)	453,463,683	121,407,281	12,394,972	2.73	(815,823)	11,579,149	2.55
355.00	POLES AND FIXTURES	52-R3	(52)	499,675,809	85,752,947	10,770,621	2.16	(210,979)	10,559,642	2.11
356.00	OVERHEAD CONDUCTORS AND DEVCES	60-R4	1231	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	1,982,648	400,272	2.27	(10,659)	389,613	2.21
	TOTAL TRANMISSION PLANT			3,351,743,010	826,061,143 0	95,081,287		-5,958,550	89,122,737	
GENERAL PLANT	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	5,916,484	1,671,599	394,630	6.67	0	394,630	6.67
391.10		5-80	0	24,957,883	7,265,115	4,991,577	20.00	92,120	5,083,697	20,37
391.20		5-80	D	49,300,514	19,333,512	9,860,103	20.00	-506,052	9,354,051	18.97
392.00		9-0.5	15	5,707,929	1,343,654	734,713	12.87	333,772	1,068,485	18.72
394.00		10-80	0	14,342,338	6,308,809	1,434,234	10.00	160,356	1,594,590	11.12
396.00	POWER OPERATED EQUIPMENT	25-12	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
NTNO	PLANT NOT STUDIED									
	LAND LEASEHOLD IMPROVEMENTS			14,049,621						
	TOTAL PLANT NOT STUDIED			14,049,621						
	TOTAL UTILITY PLANT			3,499,408,978						

EMMAX POWER CORPORATION
TABLE 1. ESTIMATED SURVIVOR CURVES, INET SALVAGE PRECENS. ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTH'S ENDED DECEMBER 31, 2006
Compliance Filing Resulting from AUC Decision 2009-035

	Alberta	Estimated	Estimated	Surviving Original Cost		Annual Accrual	crual	
	Regulatory Code	Curve	Salvage	at 12/31/2006	Amount	True-Up*	Total	Rate
	(1)	(3)	(4)	(5)	(9)	(2)	(8)= (8)+(7)	(8)=(8)/(2)
Distribu	Distribution Plant							
471.0	Land Rights	50 - SQ	0	127,334,92	2.547	4.649	7.196	5 65
472.1	Buildings	40 - 50	(30)	484,953,69	14.329	(11,393)	2.936	0.61
472.2	Site Development	35 - 50	(30)	340,396.43	12,591	3,055	15,646	4.60
473.1	Wood Poles	50 - R1.5	(26)	73,884,925,24	2,195,497	(551,121)	1,644,376	2.23
473.2	Overhead Transformers	50 - 80	(10)	1,075.22	24	(6)	15	1.40
473.8	insulators	60 - 80	(30)	42,894.70	931	(510)	421	0.98
474.1	Primary Conductor - Overhead	50 - R1.5	(32)	33,161,848,74	994,226	(256.645)	737,581	2.22
474.2	Secondary Conductor - Overhead	60 - R3	(32)	5,906,916.78	136,559	(136,559)		0.00
474.3	Fault Indicators - Overhead	65 - R2	(15)	220,645.73	4,720	(2,515)	2,205	1.00
474.6	Switches - Overhead	55 - R2	(10)	6,977,925,47	159,820	(133,893)	25,927	0.37
475.1	Underground Conduit	40 - 80	(10)	31,953,922.35	878,247	(479,463)	398,784	1.25
475.2	Transformer Pads	65 · SQ	(22)	34,108,203.88	656,583	(656,583)		00.0
475.3	Pull Boxes	55 - SQ	(40)	14,426,332.19	367,583	(182,801)	184,782	1.28
475.5	Manholes	80 - SQ	(30)	4,412,373.85	95,783	(85,783)		00.0
476.1	Primary Cable - Underground	45 - R3	(10)	145,103,137,73	3,883,416	(1,752,105)	2,131,311	1.47
476.2	Secondary Cable - Underground	45 - R3	(25)	50,516,245.08	1,549,776	(287,950)	1,261,826	2.50
476.6	Swtiches - Underground	32 - R3	(10)	14,495,267.00	520,456	77,268	597,724	4.12
477.1	Transformers - Overhead	50 - R3	(25)	1,507,883.80	47,858	267,415	315,273	20.91
477.3	Transformers - Padmount	50 - R3	(40)	56,108,606.90	1,709,274	(232,245)	1,477,029	2.63
477.4	Transformers - Minipad	55 - SQ	(40)	55,651,025.53	1,417,988	(608,455)	809,533	1.45
477.5	Transformers - Substations	45 - SQ	(20)	1,644,265.98	43,461	(15,815)	27,646	1.68
477.6	Switchgear	35 - 50	(20)	1,551,481,17	50,620	(12,682)	37,938	2.45
477.7	Structures	35 - SQ	0	6,000.00	148	(148)		00.00
477.8	Protection	35 - 50	(20)	1,122,101,59	37,953	5,075	43,028	3.83
478.1	Telecontrol	35 - SQ	0	3,695,939.53	105,704	2,429	108,133	2.93
478.2	Supervisory Equipment	15 - SQ	(10)	1,119,647.06	81,655	(19,061)	62,594	5.59
479.0	Maters	25 - 50	0	39,989,839.14	1,542,647	1,238,598	2,781,245	6.95
	Total Distribution			578,561,189.70	16,510,396	(3,837,248)	12,673,148	2.19
Network	Network Assets							
493.1	Wood Poles	50 - 80	(25)	561,934.92	14,048	96,189	110,237	19.62
494.1	Primary Conductor - Overhead	50 - 80	(32)	24,188.10	653	2,181	2,834	11.72

Networ	Network Assets							
493.1	Wood Poles	50 - SQ	(22)	561,934.92	14,048	96,189	110.237	19.62
494.1	Primary Conductor - Overhead	50 - 50	(32)	24,188.10	653	2.181	2.834	11.72
494.2	Secondary Condutor - Overhead	60 - 80	(32)	311,758.54	7,029	12,558	19,587	6.28
495.1	Conduit - Underground	40 - 80	(10)	10,367,955.37	276,840	264,261	541,101	5.22
495.2	Transformer Pads	56 - SQ	(20)	43,851.38	958	515	1,473	3.36
495.3	Pull Boxes	60 - 80	(20)	62,352.56	1,250	(112)	1,138	1.83
485.4	Vaults	60 - 80	(10)	22,949,888.33	421,589	242,025	663,614	2.89
485.5	Manholes	60 - 80	(30)	16,204,288.81	335,570	334,883	670,453	4.14
496.1	Primary Cable - Underground	30 - 80	(20)	33,111,715.03	1,322,321	1,424,107	2,746,428	8.29
496.2	Secondary Cable- Underground	40 - 80	(25)	12,864,398.50	402,012	369,189	771,201	5.99
496.6	Switches - Underground	40 - 50	(25)	1,278,535,27	39,954	16,658	56,612	4.43
497.1	Transformers - Overhead	45 - 50	(25)	180,949.95	5,021	8,713	13,734	7.59
497.2	Transformers - Underground	45 - SQ	(40)	36,749,325.63	1,136,474	1,603,357	2,739,831	7.46
497.3	Transformers - Padmount	45 - SQ	(40)	11,349,64	353	2,226	2,579	22.72
497.4	Transformers - Padmount	45 - SQ	(40)	(28.48)	(1)	-		0.00
497.6	Switchgear	45 - 80	(20)	407,889.45	10,866	(5,116)	5,750	1,41
498.1	Telecontrol	45 - SQ	0	(1,250.00)	(28)	28		00'0
498.2	Supervisory	45 - 50	0	1,643,415.48	36,368	(36,368)		0.00
	Total Network Assets			136,772,518.46	4,011,277	4,335,296	8,346,573	6.10
	Total Utility Plant in Service			715,333,708.16	20,521,673	498,048	21,019,721	2.94

#### **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

	Alberta	Probable Retirement	Estimated	Estimated Net	Surviving Original Cost		Annual Accrual	rual	
	Regulatory Code (1)	Year (2)	Curve (3)	Salvage (4)	at 12/31/2006 (5)	Amount (6)	True-Up*	Total (8)= (6)+(7)	Rate (9)= (8)/(6)
Transmis	Transmission Plant								
450	Substation Land	_	Nondepreciable		ā				
452.1	Substation Buildings		40-R2.5	ç,	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
	Telecontrol System				148,348,478.81	3,990,438	(744,241)	3,246,197	
458.1	Telecontrol Links		13-R0.5	c	3 145 435 46	139 631	(49.349)	90 282	287
458.2	Supervisory Equipment		10-L1.5	0	3.236.484.86	229.898	(59.873)	170.025	5.25
	Total Telecontrol System				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	234
463.2	Steel Towers		50-R4	-5	1,674,078,53	35,173	í .	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	ς,	554,266.09	12,348		12,348	2.23
					26,338,688.99	808,166	(122,324)	685,842	
466.3	Underground Cable I POF		45-R5	ų	6 910 279 04	163 880	(161 165)	2715	0.04
466 4	Underground Cable HPOF		45-R4	ı ıç	895 651 36	20,623	(10 598)	10,025	1 13
466.5	Underground Cable Solid Dielectric		35-83	0	359.659.31	9.963	(5.847)	4.116	41.
	Total Underground conductor				8,165,589.71	194,466	(177,610)	16,856	
Total Tra	Total Transmission Plant				189,234,677.83	5,362,599	(1,153,398)	4,209,201	2.22
Ganaral Dlant	-								
480	Land		Nondepreciable	e	,		·	*	
	Structures and Improvements			(					į
402.01	South Service Center	2043	1200-K	0 (	27,713,246.54	221,122	610,194	1,249,316	4.0
482.02	South Service Center - Site Costs	2043	100-K1	0 0	3,273,554.10	72,782	(14,371)	58,411	1.78
404.3	Total Structures and Improvements		70-0	5	31.391.852.62	787.914	624,549	1,412,463	72.80
	. !								
483.1	Office Furniture and Equipment		20-50	0 8	4,108,383.33	205,419	46,549	251,968	6.13
484.0	Vehicles		13-13	20	14,635,744.45	927,552	(383,566)	543,986	3.72
1485.1	Tools and instruments		70-20	0	10,688,470.01	534,424	(142,785)	391,639	3.66
485.2	Kadios		75-50	0 (	3,210,177.24	214,119	36,109	250,228	7.79
407.1	Computer Systems - Software		200	0 0	5,018,535.67	1,003,707	(382,582)	652,115	12.99
2.101	Computer Systems - Hardware		2000	0 0	4,260,023.23	600,000	(207,702)	0242,022	13.29
5.704	computer systems - Enterprise sonware		76-01	•	105,028,056.52	10,049,898	(647,620)	9,402,278	10.69
Total Ger	Total General Plant				136,419,909.14	10,837,812	(23,071)	10,814,741	7.93
	Total Hillity Plant in Service				325 GEA 596 07	46 200 444	(4 476 460)	45 023 042	4 64
	Dial Othery Frank III Service				243,004,000,01	114,002,01	(1,170,403)	10,020,074	10.4

(\*) 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

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		-	N COMPLIANCE	IN COMPLIANCE WITH BOARD DECISION 2010-309	010-309				
		Estimated	Estimated	Surviving Original Cost	Calculated Annual Accrual	Acerial	Annual	Total Depreciation	noilei
	Description	Curve	Salvage	at 12/31/2008	Amount	Rate (%)	For True-Up	Expense	Rate (%)
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(2)	(8)=(5)+(7)	(9)=(8)/(4)
1050	SURFACE AND MINERAL RIGHTS	35-53	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	(09)	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	2.97
1825	DISTRIBUTION - STREET LIGHT POLES	45-R1.5	(60)	108,217,082.60	3,050,034	2.82	61,829	3,111,863	2.88
1835	AMI - SUBSTATION FOLIDMENT	25.50	0 0	3 677 152 85	147 096	00.4	1,736	148 411	4.01
1845	AMI - SKID INFRASTRUCTURE	25-50	0 0	260 565 56	10 423	4.00	213	10,411	4.04
2050	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	1,824,987.13	121,727	6.67	2 .	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 - PC'S AND LAPTOPS	3-80	0	12,769,710.65	2,660,263	20.83	1,599,248	4,259,511	33.36
2252	COMPUTER - SERVERS AND OTHER	5-80	0	15,709,240.18	3,141,848	20.00	486,114	3,627,962	23.09
2260	MOBILE COMMUNICATION EQUIPMENT	7-80	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	r		17,238,885.34				9	0
	DISTRIBUTION - ANALOG METERS LEASEHOLD IMPROVEMENTS			74,890,586.28	5,817,195	77.7		5,817,195	7.77
	LAND			9,485,560.15					
	TOTAL PLANT NOT STUDIED			109,829,658.83	5,817,195		e	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

<u>LIFE ANALYSIS</u>
IN COMPLIANCE WITH BOARD DECISION 2010-309

	ciation	Rate (%)	(9)=(8)/(4)
	Total Depre	Expense	(8)=(2)+(1)
Annual	Provision	For True-Up	(2)
	nnual Accrual	Rate (%)	(6)=(5)/(4)
	Calculated A	Amount	(5)
Surviving	Original Cost	at 12/31/2008	(4)
Estimated	Net	Salvage	(3)
Estimated	Survivor	Curve	(2)
		Description	(1)

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, In

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

COMPOSITE REMAINING LIFE (9)=(6)(7)	38.8 57.9 52.1 65.2 41.6 42.1 61.5	58.9 31.2 34.6 38.1 36.9	45.2 34.7 37.0 29.3 33.9 0.0 18.0 32.4	33.9 15.1 7.1 5.0 11.7 6.5	
ACCRUAL RATE (8)=(7)/(4)	2.58 1.74 2.22 2.23 2.23 2.25 1.39	1.56 3.26 3.73 3.52 2.88	14.95 3.00 2.296 3.48 2.88 3.48 3.48	0.80 5.92 7.48 10.59 0.43 5.39	3.48
CALCULATED ANNUAL ACCRUAL ACCR	2,550 118,725 253,228 816,412 421,995 809,374 14,531	2,436,815 140,843 1,828,897 1,793,769 1,749,272 21,871	5,534,592 2,552,810 2,150,222 4,331,265 1,479,663 362,329 69,018	2,689 2,689 981,361 327,682 3,346,214 25,515 664,731 451,704	24,566,289
FUTURE ACCRUALS (6)	98,939 6,877,134 13,182,987 53,216,451 17,544,964 34,080,019 893,035	125,893,529 8,296,778 56,899,238 62,033,234 66,644,334 807,602	2,684,697 2,684,697 81,446,996 79,502,137 126,907,081 50,161,078 6,354,686	91,588 14,826,778 2,341,926 16,731,071 2,98,612 4,643,836 43,230,853	713,296,714
BOOK DEPRECIATION RESERVE (5)	3.884.309 2.831.094 1.835.285 3.770.885 3.720.997 153.191 1,352.834	707.655 15.935.658 10.146.568 7.905.649	34,647,521 117,901 20,512,165 22,102,625 31,564,283 14,049,209 6,090,373 3,768,923 3,768,923 1,133,314	245,779 1,762,091 2,041,126 14,871,706 4,400,520 2,729,131 2,902,671	183,032,564 3,908,600 727,508 4,636,108 187,668,672
CALCULATED DEPRECIATION RESERVE	37,689 1,526,992 4,213,653 5,493,200 2,519,169 2,519,169 164,987 501,341	17,114,107 1,389,950 21,182,133 14,911,160 14,089,726 35,563	51,588,532 1,003,893 22,535,534 22,534,576 40,463,601 15,388,325 6,700,272 2,946,114 377,631 760,296	115,497,242 114,918 6,439,362 2,203,238 27,466,035 1,238,488 3,868,462 3,747,236	229,227,620
ORIGINAL COST AT DECEMBER 31, 2004 (4)	98,939,00 9,783,130,00 14,558,256,00 36,701,157,00 17,632,807,00 98,000,986,00 1,046,225 1,352,834	9,004,433 6,006,067 48,119,868 49,699,990 760,193	163,680,551 2,812,598 78,507,045 72,574,830 126,777,091 6,090,373 10,123,611 937,832 2,927,997	352,119,606 337,364 16,588,869 4,333,050 31,602,777 5,873,914 7,056,174 7,546,508	706,333,127 2,055,420 11,912,000 1,380,779 15,348,199 721,681,326
NET SALVAGE	0 6 6 6 6 6 6 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 9 4 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	000000	
SURVIVOR CURVE (2)	75-R4 65-L3 75-R4 75-R3 45-R2 45-R3 75-S4 40-R4	75-R3 50-S3 45-S2 50-R3 40-R0.5	75-R3 46-R2.5 50-R4 40-R3 45-R4 75-R4 25-R1 25-R1 35-R3	40-R3 30-R2 15-SQ 5-SQ 13-12.5 15-SQ 15-SQ	
DEPRECIABLE WORK (1)	GENERATION PLANT LAND RIGHTS STRUCTURES AND IMPROVEMENTS RESERVOIRS, DAMS, AND WATERWAYS WATER WHELES, TURBINES, AND GENERATORS ACCESSORY ELECTRICAL EQUIPMENT POTHER POWER POUNT EQUIPMENT ROADS, RALIRGANDS AND BRIDGES OTHER PRODUCTION PLANT - EQUIPMENT	TOTAL GENERATION PLANT TRANSMISSION PLANT LAND RIGHTS USUSTATION COUPMENT POLES, TOWERS AND FIXTURES CONDUCTORS AND DEVICES ROADS AND TRAILS	TOTAL TRANSMISSION PLANT DISTRIBUTION PLANT LAND RIGHTS SUBSTATION EQUIPMENT SUBSTATION EQUIPMENT SUBSTATION EVIPMENT CONDUCTORS AND PEVICES SERVICES METERS METERS SERVICES STREET LIGHTING AND SIGNAL SYSTEMS	GENERAL DISTRIBUTION PLANT GENERAL PLANT STRUCTURES. FRAME AND IRON STRUCTURES. ABSONRY OFFICE PURNITURE AND EQUIPMENT COMPUTER EQUIPMENT AND SOFTWARE TOOLS AND WORK EQUIPMENT TOOLS AND WORK EQUIPMENT COMMUNICATIONS STRUCUTRES AND EQUIPMENT TOTAL GENERAL PLANT.	TOTAL DEPRECIABLE PLANT PLANT NOT STUDIED LAND UTILITY PLANT ACQUISTION ADJUSTMENT LEASEHOLD IMPROVEMENTS TOTAL NON - DEPRECIABLE PLANT TOTAL PLANT
	330.1 331.0 332.0 333.0 335.0 336.0 346.0	350.1 353.0 355.0 356.0 359.0	360.1 362.0 364.0 365.0 368.0 369.0 370.0 371.0	390.0 390.1 391.0 391.1 392.0 394.0	389.0 114.0 390.0

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

# THE CITY OF LETHBRIDGE ELECTRICAL UTILTY

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

LIFE ANALYSIS

	Estimated Survivor	Estimated Net	Surviving Original Cost	Calculated Annual Accrual	ual Accrual	Annual	Total Depreciation	ciation
Description (1)	Curve (2)	Salvage (3)	at 12/31/2007 (4)	Amount (5)	Rate (6)=(5)/(4)	For True-Up (7)	Expense (8)=(5)+(7)	Rate (%)
Transmission Plant				ar Ka				
	40-R4	(10)	1,510,700	40,034	2.65	(14,913)	25,121	1.66
	38-R2 15-R1.5	(2)	17,325,027 223,925	508,562	4.91	(35,165)	473,397	2.73
350.0 Transmission Lines & Poles	45-K3	(40)	2,810,757	65,537	2.33	(46,274)	55,187	1.96
City Owned Assets - Communication	,							
353.11 System Communication	10-SQ	0	75,854	7,585	10.00		7,585	10.00
	12-SQ	0	936,334	77,997	8.33		766,77	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	1	162,448	10.00
394.0 Tools / Facilities	15-SQ	00	1,378,032	91,915	6.67	6	91,915	6.67
	200	,	3,010,484	254,895	, , , , , , , , , , , , , , , , , , , ,		254,895	0.07
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	Survivor	Net Salvage	Original Cost March 31, 2006	Calculated Reserve March 31, 2006	Book Reserve March 31, 2006	Annual Accrual Amount	Annual Accrual Rate Percent	Converted to Years
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	
5.00	Easements	30 - 80	0	3,777,700.65	2,888,106	2,393,254	97,655	2.59	38.6
20.00		30-50	0	2,967,082.99	1,025,125	778,189	98,804	3.33	30.0
130.00		33 - R1	0	106,968,225.27	47,019,530	46,409,077	3,364,786	3.15	31.7
150.00		34 - R1.5	0	145,747,697.63	61,146,487	58,487,306	4,529,462	3.11	32.2
20.002		40 - K3	0 (	78,139,989.36	34,619,895	40,191,897	2,015,867	2.58	38.8
230.00	OH Secondary Wire / Conductor	40 - K1	0 (	40,315,773.42	16,479,687	19,128,935	1,079,452	2.68	37.3
250.00		39-17	0 (	3,604,271.91	1,753,783	1,087,603	104,953	2.91	34.4
20.102	Carreton sub Easement	35 - K4	0 0	69,693.89	52,573	169,69	1,787	2.59	38.6
261.00		35 - R3	0 0	1,201,569.35	494 080	521 661	30,887	2.05	320.4
280.00		35 - R4	0	5,125,771.52	1,980,368	2,139,608	150,710	2.94	34.0
300.00	Protective Equipment	32 - R2	0	38.302.471.67	16.548.409	18.366.471	1.254,446	3.28	30.5
305.00		19-11.5	0	274,045.07	211,398	219,029	9,797	3.57	28.0
306.00		27 - L0.5	0	1,359,862.47	755,408	853,259	45,666	3,36	29.8
350.00		28 - LO.5	0	1,511,851.48	454,095	289,601	69,572	4.60	21.7
351.00	Switch - 200 AMP	28 - K2	0 0	352.33	25	974 808	17	4.83	20.7
353.00	20.77	28 - R2	0 0	3 386 825 66	1813.516	1 711 434	118 097	3.49	28.7
354.00		28 - R3	0 0	1.063.085.25	479.542	399.500	39,189	3.69	27.1
356.00		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		25-L1.5	0	37,893.60	29,983	32,299	985	2.60	38.5
362.00		25 - R1,5	0	2,986,534.46	1,854,519	1,825,834	106,570	3,57	28.0
363.00		35 - R2	0 0	4,084,934.74	1,991,497	2,435,713	117,874	2.89	34.6
365.00	225 A Voltage Regulators	25 - K3	0 0	1,339,939,95	212,272	900,000	53,911	2 80	24.9
370.00		24 - B4	0 0	746 427 67	407 081	402,203	30,506	3.00	24.4
372.00		35 - R2	0 0	667,617.27	279,944	327,376	20,073	3.01	33.2
50			•	00 000 000 00	700 070 000	200 000	200 200 0	0	4
407.00	25 KVA & Under Transformers	25 - K1	0 0	56,631,895.36	28,919,961	23,807,513	2,197,917	3.88	25.8
403.00		28 - R1 5	o c	12 131 611 58	5 765 958	4 901 328	439 061	3.83	20.3
404 00		29 - R15	0	9 844 965 98	4 101 879	3 478 298	359 570	3.65	27.4
405.00	1	29 - R1.5	0	5,267,137,41	2,030,040	1,690,458	197,679	3.75	26.7
406.00		23 - LO	0	945,636.88	373,688	256,909	47,625	5.04	19.8
407.00		30 - R3	0	476,574.36	176,798	140,488	16,505	3.46	28.9
408.00	-	35 - R3	0	146,950.34	55,841	139,443	4,467	3.04	32.9
410.00	Transformer Enclosures	35 - R3	0	30,977.52	9,885	9,553	852	3.07	32.6
540.00		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	23,184,906.30	11,492,483	9,323,976	1,033,602	4.46	22.4
582.00		27 - R1.5	0	14,814,155.73	7,108,386	8,462,128	550,259	3.71	27.0
583.00		29 - R4	0	535,944.40	209,972	45,633	19,246	3.59	27.9
650.00	Street Lights	33 - R0.5	0 0	12,031,084.02	5,046,024	5,902,409	387,897	3.22	31.1
200.00		Z0-L0	0 0	8,137,827.54	4,148,518	4,297,881	380,488	4.80	20.6
/00.00	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			-39,024,968		-15,358,943	-1,354,166	3.47	28.8
1222						15,550,864	0	3.47	
1223	3 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		

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	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/06	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(9)	(2)=(2)/(2)	(8)
DEPREC	DEPRECIABLE PLANT							
Hydro P	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 - 80.5	(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)	696'902	17,967	2.54	352,586
	Total Hydro Production				117,332,272	2,577,811	2.20	40,194,138
Other Pi	Other Production							
331	Buildings and Structures		0	í				
	Port Aux Basques Diesei	9-2016	09 - 20	(52)	234,847	1984	4.25	203,967
	Green Hill Gas Turbine	6-2016	08 - 09	(3)	344,773	14,783	4.29	221,429
	Wesleyville Gas Turbine	6-2026	08 - 09	(3)	73,725	2,646	3.59	30,183
	l otal Account 331				653,345	27,410		455,579
332	Electrical Plant							
	Port Union Diesel	9002-9	70 - LO	(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 - LO	(3)	632,493	42,785	9.76	267,034
	Wesleyville Gas Turbine	6-2026	70 - LO	(3)	223,216	10,800	4.84	49,975
	Mobile Diesel #3	6-2036	70 - LO	0	1,355,188	55,156	4.07	137,958
	Total Account 332				2,331,865	113,195		566,448

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	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/06	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(9)	(2)=(2)/(2)	(8)
333	Prime Movers, Generators and Auxiliaries St. John's Diesel							
	Port Union Diesel	6-2006	50 - L1	(25)	52,594	a	,	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
	Total Account 333				16,712,331	765,080		6,339,219
334	Fuel Holders							
	St. John's Diesel							
	Port Union Diesel	6-2006	Square	(25)	17,545	T	1	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
	Total Account 334			20 20	826,015	55,483		283,181
335	Miscellaneous Power Plant Equipment Port Aux Basques Diesel	6-2016	Square	(25)	6,898	150	2.17	7,197
	Total Other Production				20,530,454	961,318	4.68	7,651,624
Substation	ion							
341	Buildings and Structures Equipment		50 - R2.5 46 - R2	(10)	5,522,983	129,138 3,169,747	2.34	2,400,444
	Total Substation				126,020,486	3,298,885	2.62	50,540,676

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

		Probable	Estimated	Net	Original	Annual	Annual	Calculated
	Depreciable Group	Retirement Year	Survivor	Salvage Percent	Cost at 12/31/06	Accrual Amount	Accrual Rate	Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(9)	(2)=(2)/(2)	(8)
Transmission	ssion							
350	Land and Land Rights		65 - \$2.5	0	10,585,240	173,239	1.64	4,368,938
353.1	Overhead Conductors		53 - R3	(32)	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	(32)	20,372,606	658,683	3.23	11,405,494
355.3	Insulators		31 - S0.5	(32)	18,404,814	897,638	4.88	9,303,596
	Total Transmission				92,489,291	3,017,131	3.26	48,201,522
Distribution	tion							
360.0	Land and Land Rights		65 - R5	0	905,599	13,972	1.54	539,356
	Overhead Conductors and Underground Cables							
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
	Total Account 361				141,477,594	4,410,163		65,402,573

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

		Probable	Estimated	Net	Original	Annual	Annual	Calculated
	Depreciable Group	Year	Curve	Percent	12/31/06	Accrual	Rate	Depreciation
	(1)	(2)	(3)	(4)	(5)	(9)	(2)/(9)=(2)	(8)
6	Poles and Fixtures							
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
	Total Account 362				356,912,015	9,978,115		134,508,954
363	Street Lights		16 - 01	(2)	17,884,623	1,045,973	5.85	11,033,115
364.1	Transformers and Mountings							
	Up to and Including 15 kVA		36 - S0	2	7,591,071	243,792	3.21	2,212,016
	Over 15 kVA		36 - S0	2	74,308,106	2,381,655	3.21	21,848,584
	Total Account 364.1				81,899,177	2,625,447	3.21	24,060,600
364.2	Voltage Regulators		36 - 50	2	3,077,955	81,146	2.64	1,454,082
364.3	Capacitor Banks		36 - S0	2	203,002	6,337	3.12	62,214
364.4	Reclosers		36 - S0	2	619,132	19,759	3.19	179,085
365.1	Services Overhead		39 - S1.5	(09)	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
	Meters							
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
	Total Account 366				21,607,352	751,693	3.48	9,504,767
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
	Total Distribution				700,742,952	22,013,823	3.14	293,234,971

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

		Probable	Estimated	Net	Original	Annual	Annual	Calculated
	Depreciable Group	Retirement Year	Survivor	Salvage Percent	Cost at 12/31/06	Accrual	Accrual Rate	Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(9)	(2)/(9)=(2)	(8)
Genera	General Property							
371.1			35 - S0	(5)	1,694,322	44,912	2.65	1,067,774
371.2	Br.							
	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
	Clarenville 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

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

		Probable	Estimated	Net	Original	Annual	Annual	Calculated
		Retirement	Survivor	Salvage	Cost at	Accrual	Accrual	Accrued
	Depreciable Group	Year	Curve	Percent	12/31/06	Amount	Rate	Depreciation
	(1)	(2)	(3)	(4)	(2)	(9)	(2)=(6)/(5)	(8)
	Transportation							
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 - \$2.5	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
	Total Account 378				21,543,482	2,217,981	10.30	8,553,259
379.1	Computers - Hardware		5 - 80	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		14,748,395
	Total General Property				108,512,066	8,177,994	7.54	48,339,817
Telecomi	Telecommunications							
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	(2)	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 Power Line Carrier		10 - L2.5	0	1,048,649	88,326	8.42	769,323
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				1,177,320,794	40,711,842		495,623,243
	TOTAL NONDEPRECIABLE PLANT				9,292,999			
	TOTAL ELECTRICAL PLANT				1,186,613,793			

(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

	i	Estimated	Estimated	Surviving Original Cost	Annual Accrual	
	Description (1)	Curve (3)	Salvage (%) (4)	at 12/31/2010 (5)	Amount (6)	(7)= (6)/(5)
PRODUC 442.00	PRODUCTION - NON HAY RIVER 442.00 Structures and Improvements - Other	50-515	(10)	291 813	7 272	2.49
444.00	Fuel Holders, Producers & Acc. Equipment - Other	23-L2	(10)	1,112,175	61,689	5.55
445.00	Generating Equipment and Prime Movers - Other	25-R1.5	(5)	2,095,904	101,316	4.83
447.00	Misc. Power Plant Equipment - Other	27-R3	(2)	41,861	1,688	4.03
Total Pro	Total Production - Non Hay River			4,600,382	211,670	
MINORA					· S	
442.10	Structures and Improvements	50-51.5	(2)	327.607	7.181	2.19
444.10	Fuel Holders, Producers, & Acc. Equipment	23-L2	(10)	328,211	18,894	5.76
445.10	Generating Equipment & Prime Movers	· 0S-09	(10)	3,181,156	236,078	7.42
446.10	Accessory Electric Equipment Misc. Power Plant Equipment	30-R1.5 27-R3	(2)	470,072 76,518	16,352	3.48
Total Pro	fotal Production - Hay River			4,383,564	281,762	
TRANSA	TRANSMISSION					
453.00	Poles, Towers and Fixtures Overhead Conductor	50-R4	(35)	983,249	27,699	2.82
457.00	Substation Equipment	45-R4	(10)	1,244,519	31,564	2.54
Total Tra	Total Transmission			3,162,769	82,510	
LOCATIO 453.10	LOCATION 415A 453.10 Poles, Towers and Fixtures	40-R4	(35)	447,716	15,362	3.43
454.10	Overhead Conductor	40-R4	(20)	709,821	21,637	3.05
Total Lo	Total Location 415A			1,157,537	36,999	
DISTRIB	DISTRIBUTION PLANT			ding my		i
473.00	Land Rights Poles. Towers and Fixtures	75-R3 44-R4	(20)	3.648.970	129.171	3.54
474.00	Overhead Conductor	50-R3	(22)	2,076,806	69,164	3.33
474.10	Services - Overhead	50-R3	(10)	888,854	21,233	2.39
475.10	Services - Underground	35-R3	(2)	387.991	12.708	3.28
476.10	Meters	16-L0	0	149,954	11,424	7.62
477.10	Substation Equipment	50-R2	(2)	233,275	5,087	2.18
478.20	Sentine Lights	30-53	2 0	124 027	3 293	2.85
479.10	Line Transformers	33-R3	(9)	2,201,180	72,262	3.28
Total Dis	Total Distribution Plant			12,308,985	382,131	
GENERA	GENERAL PLANT	46 00	c	200 900	2000	
483.00	Office Furniture and Equipment	15-SO	0 0	64.210	3.904	6.08
483.20	Computer Equipment	5-80	0	2,268	380	16.75
485.00	Transportation and Mobile Equipment Tools and Work Equipment	20-L1 10-SO	20	943,865	42,589	8.50
486.00	Communication Structures and Equipment	20-13	0	282,804	14,507	5.13
Total Ge	Total General Plant			2,418,951	100,320	
Total Pla	Total Plant Studied			28,032,188	1,095,392	
Total Uti	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

		ESTIMATED	ESTIMATED	SURVIVING	CALCULATED ANNUAL	ED ANNUAL
	DESCRIPTION	SURVIVOR	NET	ORIGINAL COST AT 12/31/2010	ACCRUAL	ACCRUAL
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)
Distribu	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	35-83	(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	35-83	(30)	9,418,743	374,678	3.98
Total Di	Total Distribution Plant			52,959,152	1,997,139	3.77
General Plant	Plant					
482.00	Structures and Improvements	45-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	5-80	0	29,788	5,958	20
484.01	Vehicles Category 1	9-1.2	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 G	Total General Plant			4,841,814	285,258	5.89
TOTAL	TOTAL DEPRECIABLE PLANT					
				57,800,966	2,282,397	3.95
0.000000000000000000000000000000000000						

<sup>\*</sup>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 DEPREECIATION AS OF MARCH 31, 2005

ACCOUNT	T DESCRIPTION	SURVIVOR	SALVAGE	ORIGINAL COST AT MARCH 31, 2005	CALC ANNUAL RATE	CALCULATED DEPRECIATION JAL ANNUAL CALCUL TE AMOUNT ACCRL	CALCULATED ACCRUED
121	OTHER UTILITY PROPERTY RESIDUAL HEAT SYSTEM EQUIPMENT WIND TURBINES TOTAL ACCOUNT 121	40-R3 5-SQ	0 0	384,902 335,631 720,533	2.50	9,623	51,677 335,631 387,308
131	RESIDUAL HEAT SYSTEM TOTAL OTHER UTILITY PROPERTY	35-R2.5	0	3,283,875	2.86	93,919	452,774 840,082
331 332 333 334 335 336	HYDRO PLANT STRUCTURES AND IMPROVEMENTS RESERVOIRS, DAMS AND WATERWAYS WATER WHEELS, TURBINES AND GENERATORS ACCESSORY ELECTRIC EQUIPMENT MISCELLANEOUS POWER PLANT EQUIPMENT ROADS, RAILROADS, AND BRIDGES TOTAL HYDRO PLANT	75-R2 100-R2 75-R4 20-R3 15-L1 100-R3	-20 -15 -10 -10 -5	12,776,596 22,820,958 14,806,486 9,034,341 3,094,611 7,557,897 70,090,889	1.99 1.72 2.12 5.23 6.98	254,800 391,865 314,368 472,601 215,931 99,196	6,050,047 8,998,912 4,204,837 6,531,661 1,349,999 1,790,463
342 342 343 344 345 346	DIESEL PLANT STRUCTURES AND IMPROVEMENTS FUEL HOLDERS, PRODUCERS AND ACCESSORIES PRIME MOVERS GENERATORS ACCESSORY ELECTRIC EQUIPMENT MISCELLANEOUS POWER PLANT EQUIPMENT TOTAL DIESEL PLANT	30-L2.5 20-S2 18-R2.5 30-R3 20-S2.5 15-R3	-20 -60 -20 -5 -5 0	30,983,845 9,012,365 33,028,272 5,515,938 14,507,939 1,416,416 94,464,774	4.00 8.00 6.45 3.50 5.24 6.38	1,238,114 720,989 2,130,646 192,865 760,540 90,367 5,133,520	13.451,710 6,748,351 20,326,671 1,537,674 7,052,955 944,013
351 352 353 354 355 356 357 358 359	TRANSMISSION PLANT CLEARING LAND AND LAND RIGHTS STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT TOWERS AND FIXTURES POLES AND FIXTURES OVERHEAD CONDUCTORS AND DEVICES UNDERGROUND CONDUIT UNDERGROUND CONDUIT UNDERGROUND CONDUIT TOMER TRANSMISSION PLANT	SQUARE 40-R2.5 30-S2.5 60-R3 25-L2 50-R3 25-R3 40-R2		2,497,224 3,321,758 11,730,815 13,680,816 797,647 8,202,763 12,434 16,344 749,884	1.22 2.75 3.48 2.48 6.00 3.00 4.00 2.50	30,364 91,348 408,397 339,723 47,879 246,148 654 11,183,718	565,012 1,151,115 5,094,969 6,004,490 415,827 4,135,74 4,694 183,851 17,558,674
361 362 364 365 366 367 368	DISTRIBUTION PLANT STRUCTURES AND IMPOVEMENTS STATION EQUIPMENT POLES, TOWERS, AND FIXTURES OVERHEAD CONDUCTORS AND DEVICES UNDERGROUND CONDUIT UNDERGROUND CONDUCTORS AND DEVICES LINE TRANSFORMERS	40-R1.5 35-S3 35-R3 40-R3 25-R3 25-R3	6 0 4 4 0 0 0	247,291 1,423,158 9,879,279 3,349,166 43,077 160,821 3,294,314	2.75 2.86 4.00 3.50 4.00 2.22	6,801 40,702 395,566 117,221 1,723 6,433	41,862 489,916 5,385,211 2,091,349 64,336 1,256,267

NORTHWEST TERRITORIES POWER CORPORATION

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

CALCULATED ACCRUED	684.020	489,665	2,778	173,878	10,685,130		748,622	2,321,633	3,070,255	2,919,713	434,145	674,823	8,523	91,538	230,752	626,287	550,689	178,464	28,312	8,813,501	116,884,680								116,884,680
CALCULATED DEPRECIATION JAL ANNUAL CALCUL TE AMOUNT ACCRL	37.619	49,612	359	15,601	744,770		60,222	281,532	341,754	478,489	17,640	125,709	1,224	14,563	10,566	88,922	106,566	19,780	3,803	1,209,017	10,123,327								10,123,327
CALC ANNUAL RATE	2.55	3.33	3.33	2.87			1.47	5.80		11.56	2.88	5.29	4.00	6.21	3.71	3.60	3.33	09.9	5.00										
ORIGINAL COST AT MARCH 31, 2005	1.473.508	1,489,849	10,770	542,638	21,913,871		4,105,639	4,850,084	8,955,723	4,137,547	611,875	2,375,449	30,608	234,419	285,080	2,470,057	3,200,195	299,699	76,056	22,676,709	254,160,335	200	4 108 734	783,825	5,466	338,857	269,139	3,004,312	259,964,847
SALVAGE	-15	0	0	-15			+15	+5		0	0	+10	0	0	0	+10	0	0	0										
SURVIVOR	45-R3	30-R2.5	30-R2.5	40-S1.5			100-R2	15-L3		5-80	15-SQ	17-L1.5	25-R3	15-SQ	20-SQ	25-S1.5	30-R3	15-SQ	20-SQ										
DESCRIPTION	SERVICES	METERS	INSTALLATIONS ON CUSTOMER PREMISES	STREET LIGHTING AND SIGNAL SYSTEMS	TOTAL DISTRIBUTION PLANT	GENERAL PLANT STRUCTURES AND IMPROVEMENTS	HAY RIVER OFFICE BUILDINGS	OTHER SMALL STRUCTURES	TOTAL STRUCTURES AND IMPROVEMENTS	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	TRANSPORTATION EQUIPMENT	STORES EQUIPMENT	TOOLS, SHOP AND GARAGE EQUIPMENT	LABORATORY EQUIPMENT	POWER OPERATED EQUIPMENT	COMMUNICATION EQUIPMENT	MISCELLANOUS EQUIPMENT	OTHER TANGIBLE PLANT	TOTAL GENERAL PLANT	TOTAL DEPRECIABLE PLANT	NONDEPRECIABLE PLANT	I AND AND I AND RIGHTS	LAND AND LAND RIGHTS	OLAL NONDERNEORDEE FLANI	TOTAL ELECTRIC PLANT			
ACCOUNT	369	370	371	373		390				391.01	391.02	392	393	394	395	396	397	398	399			107	330	340	350	360	389		

 SURIVOR CURVE USED TO DISCRIBE INTERIM RATE OF RETIREMENT BETWEEN INSTALLATION FINAL RETIREMENT OF SNARE, BLUEFISH, TALSTON AND HAY RIVER OFFCIE BUILDING

6,781,539.26

(740,166.00)

114.45

7,521,705.26

204,311,882.76

TOTAL PLANT

QULLIQ ENERGY CORPORATION

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

Mind Tubines			Estimated	Estimated Net	Surviving Original Cost	Calculated Annual Accrual	nual Accrual	Annual Provision	Total Depreciation	ciation
(1) (2) (3) (4) (4) (5) (6) (6) (7) (7) (6) (6) (7) (7) (9) (6) (7) (7) (7) (9) (9) (6) (7) (7) (7) (7) (9) (9) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7		Description	Curve	Salvage	at 03/31/08	Amount	Rate (%)	For True-Up	Expense	Rate (%)
Payelement	T	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)=(2)+(1)	(9)=(8)/(4)
Rights         Apple of the PR of	wind iu	sauid								
Rights   Non-Depreciable   1,065,923-36   42,567   4.00   (36,979)   5,578   Rights   Non-Depreciable   1,025,646   1,025,646   2.86   (36,075)   5,578   4.27,748   4.27,748   4.00   (36,075)   5,578   4.27,748   4.00   (36,075)   5,578   4.00   (36,075)   5,578   4.27,748   4.00   (36,075)   5,578   4.00   (36,075)   4.	121	Wind Turbines	40-R3	0	14,442,330.34	361,058	2.50	(47,737)	313,321	2.17
Rights         Non-Depreciable         422 704 84         1025 546         2.6 6         (38 075)         984 470           Tricolociss and Accessories         26 R2 3         0         14,265,106,46         711,755         4.99         (170,678)         541,077           Tricolociss and Accessories         26 R2 3         0         14,266,106,46         711,759         4.00         (424,405)         14,484,007           Tricolocis and Accessories         27 R2 5         0         14,742,293         777,999         4.00         47,4405         14,484,007           Tricolocis and Accessories         27 R2 5         0         14,742,993         777,999         4.00         46,524         40,007           Rights         Non-Depreciable         1,506,604,89         777,999         5.00         39,037         503,566           Rights         Non-Depreciable         2,506,604,89         777,499         5.00         39,037         772,224           Rights         Non-Depreciable         1,484,52         0	131	Residual Heating systems	25-R2	0	1,063,923.38	42,557	4.00	(36,979)	5,578	0.52
Land Rights         Non-Depreciable         35,22,704,84         1,022,545         2.86         (38,075)         984,470           foliares Producers and Accessories         20,422,704,84         1,022,545         2.86         (38,075)         984,470           foliares Producers and Accessories         20,422         0         1,176,560         1,999         (170,678)         541,077           foliares Producers and Accessories         20,421         0         1,908,683         7,772,298         3,70         (424,465)         1,484,087           foliares Producers and Accessories         27,422         0         1,908,472         3,70         67,622         7,72,284           foliar Political Equipment         25,420         0         1,908,472         3,70         67,622         177,284           foliar and Rights         Non-Depreciable         21,804,222         1,444,59         0         1,014         1           foliar and Rights         Non-Depreciable         21,804,222         1,446         0	Other Pro	oduction (Diesel)								
Separation of the producers and Accessories         35-R25         6         160,2545         2.6         (100,545)         5.40 (170,578)         544,077	340	Land and Land Rights	Non-Depreciable		422,704.84					
1,000,000,000,000,000,000,000,000,000,0	341	Structures and Improvements	35-R2.5	0	35,753,314.64	1,022,545	2.86	(38,075)	984,470	2.75
Oversity of the control of t	342	Fuel Holders, Producers and Accessories	20-R2	0	14,265,106.45	711,755	4.99	(170.678)	541,077	3.79
Overgregated studyment         27-R2.5         0         21/026/888.57         777/999         3.77         9.9         3.77         9.9         3.77         9.9         9.45 (6.2)	343	Prime Movers	25-R1.5	0	47,742,293.05	1,908,492	4.00	(424, 405)	1,484,087	3.11
ory Electrical Equipment         25-R2         0         19306 604 89         772,264         4 00         772,264           aneous Power Plant Equipment         25-R2         0         19306 604 89         7772,264         4 00         772,264           d Land Rights         Non-Depreciable         27-83         0         39,203 86         5.00         4 0.00           es and Inprovements         35-S3         0         40,1356.22         11479         2.86         (11,479)         0.29           Equipment         15-R3         0         40,1356.22         11479         2.86         (11,479)         0.29           Cows. s. and Powers         40-R3         0         40,1356.22         2.63         (11,479)         0.29           Cows. s. and Conductor and Devices         25-R3         0         40,1356.27         4,40         2.86         (11,479)         1.014         1.014           Towars, and Pkulvaes         25-R3         0         40,136.27         4,01         4,01         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014         1.014	344	Generators	27-R2 5	0 0	21 026 988 57	777 999	3.70	67 622	845 621	4 02
aneous Power Plaint Equipment 20-R3 0 9290,987.83 464,549 5.00 39.037 503,586 and Land Rights Non-Depreciable 40-R2 21,804.52 0.00 4.479 2.89 4.000 4.472 2.85 0.000 4.479 2.89 4.000 4.472 2.85 0.000 4.479 2.89 4.000 4.472 2.85 0.000 4.479 2.89 4.000 4.472 2.85 0.000 4.479 2.89 4.000 4.000 4.472 2.84 4.000 4.000 4.400 4.000 4.400 4.000 4.000 4.400 4.000 4.000 4.400 4.000 4.000 4.400 4.000	345	Accessory Electrical Equipment	25-R2	0	19,306,604,89	772,264	4.00	,	772.264	4.00
role Land Rights         Non-Depreciable         21,804,52         9,783         0,000	346	Miscellaneous Power Plant Equipment	20-R3	0	9.290.987.93	464,549	5.00	39.037	503,586	5.42
right statements         Non-Dependable         21,804,52         0.00         494         9,289           ructures and Improvements         40-R2         0         40-R2         10.4         10.	Distributi	ion Plant								
uctures and Improvements         40-R2         0         391,328.46         9,783         2.50         (1494)         9,288           uctures and Improvements         45-S3         0         401,356.22         11,479         2.86         (11,479)         (10)           rage Battery Eulipment         15-S3         0         9,972.62         665         667         349         1,014           loss Towers, and Fixtures         38-R3         0         8,873.835.09         2.71,448         2.63         (11,479)         (10)           les, Towers, and Fixtures         38-R3         0         8,873.835.09         2.71,448         2.63         (14,5803)         160,800           les, Towers, and Fixtures         38-R3         0         105,312.23         2.63         (14,39)         1,399           derground conductor and Devices         2-R3         0         103,316.77         4,013         4,00         (14,39)         2,619           derground conductor and Devices         2-R3         0         103,316.77         4,013         4,00         (17,39)         2,619           derground conductor and Devices         2-R3         0         10,317.22         2.26         (17,005)         11,705           derground conductor and Devi	360	Land and Land Rights	Non-Depreciable		21.804.52		00.00	,	•	0.00
state of patrone of control of c	361	Structures and Improvements	40-R2	0	391.328.46	9.783	2.50	(484)	9.289	2.37
rage Battery Equipment         15-R3         0         9372.62         665         667         349         1,014         1           les, Towners, and Extures         38-R3         0         1,012.123.3         276,003         2.63         (115,003)         160,800         1,014         1           derground Conduit         25-R3         0         8873,035.09         2214.48         2.63         (143)         1,309         1,309           derground Conduit         25-R3         0         887,035.09         2.40         (143)         1,309         1,309           derground Conduit         25-R3         0         2800,449.48         8.6267         2.60         (143)         1,309         1,309           rices         40-R3         0         2,890,449.48         8.2667         2.60         (1,394)         2,619         1,394         2,619         1,394         1,309	362	Station Equipment	35-83	0	401.356.22	11,479	2.86	(11,479)	(0)	000
les, Towers, and Fixtures         38-R3         0         10,517,212.34         276,603         2.63         (115,803)         160,000           refread Conductor and Devices         40-R3         0         40,735,505         221,448         2.60         (2.165)         182,633           derground Conductor and Devices         25-R3         0         10,517,212.34         1,403         4,000         (1,394)         1,60,600           derground Conductor and Devices         25-R3         0         280,449,48         2.667         2.66         (1,394)         2,619         1,309           refread Conductor and Devices         25-R3         0         280,449,48         2.667         2.86         (17,005)         65,662           refread Conductor and Devices         25-R3         0         970,470,13         24,262         2.50         (1,394)         2,619         1,309           refreed Conductor and Devices         25-S2         0         970,470,13         24,262         2.50         (1,194)         2,619         1,134           refree Lighting and Signal Systems         35-S1         2,117,60.71         6,211         2,86         4,00         (1,194)         3,134         1,134           refree Furthirus and Signal Systems         35-S1	363	Storage Battery Equipment	15-R3	0	9 972 62	999	6.67	349	1014	10.17
enfreed Conductor and Devices 40-R3 0 8,857,935.09 221,448 2.50 (32,185) 189,283 40-R3 0 8,857,935.09 221,448 2.50 (143) 1.309 (143) 1.309 40-R3 0 0.316,77 4.013 4.00 (143) 1.309 40-R3 0 0.0316,77 4.013 4.00 (143) 1.309 40-R3 0 0.0316,77 4.013 4.00 (143) 1.309 40-R3 0 0.0316,77 4.013 2.400 (143) 1.309 65,662 1.006,376 (17,005) 1.309 1	364	Poles Towers and Fixtures	38-R3		10 517 212 34	276 603	2 63	(115 803)	160,800	1 53
deground Conduit         25-R3         0         36,287.44         1,452         4,00         (143)         1,309           deground Conduit         25-R3         0         100,316.77         4,013         4,013         4,00         (1439)         2619           deground conductor and Devices         25-R3         0         2,890,449.48         82,667         2,86         (17,005)         65,662           rivoses         25-S2         0         2,890,449.48         82,667         2,86         (10,392)         13,670           ster Installations         25-S2         0         28,113.22         1,125         4,00         (6,739)         28,815           ster Installations         35-S1.5         0         21,106.71         6,211         2,86         (864)         5,347           det Lighting and Signal Systems         35-S1.5         0         21,106.71         6,211         2,86         (864)         5,347           and Land Rightis         Non-Depreciable         7,107.50         1,34,998         2,22         (28,622)         106,376           dies Furniture and Equipment         5-SQ         0         2,053,483.76         1,34,998         2,22         (28,622)         106,376           fier Furniture	365	Overhead Conductor and Devices	40-R3	0	8.857.935.09	221,448	2.50	(32,185)	189.263	2.14
derground conductor and Devices         25-R3         0         100,316,77         4,013         4,00         (1,394)         2,619           re Transformers         35-R2         0         280,4948         82,667         2.86         (17,005)         65,662           recess         40-R3         0         280,4948         82,667         2.86         (17,005)         65,662           sters         25-S2         0         280,413,22         35,554         4.00         (6,739)         28,815           ster Installations         25-S2         0         281,13,22         1,125         4.00         (6,739)         28,815           ster Lighting and Signal Systems         25-S2         0         281,13,22         1,125         4.00         (6,739)         2,815           d and Land Rights         Non-Depreciable         7,107.50         2,11         2,26         (864)         5,347           d and Land Rights         Non-Depreciable         7,107.50         134,998         2.22         286,622         106,376           Licage Furither and Equipment         25-R3         0         2,053,483.76         133,793         6,52         106,376           Area         15-R3         0         1,256         1,3	366	Underground Conduit	25-R3	0	36,287.44	1,452	4.00	(143)	1,309	3.61
ter Transformers         35-R2         0         2,890,449.48         82.667         2.86         (17,005)         65,662           vices         40-R3         0         2,890,449.48         82.667         2.86         (17,005)         65,662           vices         40-R3         0         970,470.13         24,262         2.50         (10,592)         13,670           dets         25-S2         0         28,13.53         4.00         (6,739)         28,145           set Lighting and Signal Systems         25-S2.5         0         28,11.25         4.00         (6,739)         28,145           and and Land Rights         Non-Depreciable         7,107.50         217,160.71         6,211         2.86         (864)         5,347           ductures and improvements         45-R3         0         2,053,483.76         133,793         6.52         198,149         5,347           Largely company residences)         5-SQ         0         2,053,483.76         133,793         6.52         198,149         331,942         1           Rock Eurither and Equipment         5-SQ         0         2,053,483.76         1,358         4,00         6,037         6,037         6,037         1,778           Rock Spot	367	Underground conductor and Devices	25-R3	0	100,316.77	4,013	4.00	(1,394)	2,619	2.61
roices         40-R3         0         970,470.13         24,262         2.50         (10,592)         13,670           tetrs         25-S2         0         988,851.95         35,554         4.00         (6,739)         28,815           eet Lighting and Signal Systems         25-S2         0         28,113.22         1,125         4.00         (6,739)         28,815           eet Lighting and Signal Systems         35-S1.5         0         217,160.71         6,211         2.86         (864)         5,347           and and Land Rights         Non-Depreciable         7,107.50         2.286         (864)         5,347         1,194           dand Land Rights         Non-Depreciable         7,107.50         2.286         (864)         5,347         1,194           ductures and Improvements         45-R3         6,081,003.18         134,998         2.22         (28,622)         106,376           Largely company residences)         2.5Q         4,390,689.16         4,390,689.16         36,744         8.33         (50,470)         315,274           Rost Operated Equipment         15-SQ         1,586         4,00         (1,586)         1,778           Associalence Equipment         2.5R3         2.5R3         2.5R3	368	Line Transformers	35-R2	0	2,890,449.48	82,667	2.86	(17,005)	65,662	2.27
ters see that the installations see the installations see that the installations seemble seemb	369	Services	40-R3	0	970,470.13	24,262	2.50	(10,592)	13,670	1.41
ster Installations         25-S2         0         28,113.22         1,125         4,00         69         1,194           eet Lighting and Signal Systems         35-S1.5         0         217,160.71         6,211         2.86         (864)         5,347           nd and Land Rights         Non-Depreciable         7,107.50         2,217,160.71         6,211         2.86         (864)         5,347           uctures and Improvements         45-R3         0         2,053,483.76         133,793         6.52         198,149         331,942         1           (Largely company residences)         5-SQ         0         2,053,483.76         133,793         6.52         198,149         331,942         1           (Both furniture and Equipment         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274         315,274           ansportation Equipment         15-SQ         0         4,390,689.16         365,744         8.33         (50,470)         315,274           ansportation Equipment         20-SQ         0         15,320.77         4,306,89.16         4,00         (1,586)         (0)           obstatory Equipment         25-R3         0         1,339,683.35         7,594	370	Meters	25-52	0	888,851.95	35,554	4.00	(6,739)	28,815	3.24
reet Lighting and Signal Systems         35-S1.5         0         217,160.71         6,211         2.86         (864)         5,347           and and Land Rights         Non-Depreciable         7,107.50         2.22         (28,622)         106,376           uctures and Improvements         45-R3         0         2,053,483.76         133,793         6.52         198,149         31,942         1           (Largely company residences)         5-SQ         0         2,053,483.76         133,793         6.52         198,149         31,942         1           (Both furniture and Equipment         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274         1           ansportation Equipment         15-SQ         0         4,390,689.16         365,744         8.33         (50,470)         315,274         1           ansportation Equipment         20-SQ         0         15,286         4,00         (1,586)         0         0           obstatory Equipment         20-SQ         0         27,831.62         -         -         -         -         -           wer Operated Equipment         25-R3         0         1,399,80.35         7,594         4,00         (1,510)	371	Meter Installations	25-52	0	28,113.22	1,125	4.00	69	1,194	4.25
nd and Land Rights         Non-Depreciable         7,107.50         134,998         2.22         (28,622)         106,376           uctures and Improvements         45-R3         0         6,081,003.18         133,793         6.52         198,149         331,942         1           (Largely company residences)         5-SQ         0         2,053,483.76         133,793         6.52         198,149         331,942         1           (Both furniture & computer equipment         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274         1           ansportation Equipment         15-SQ         0         4,390,689.16         365,744         8.33         (50,470)         315,274         1           obs. Shop, and Garage Equipment         25-R3         0         27,831.62         -         0.00         -         -           wer Operatory Equipment         20-L1         0         143,146.73         7,157         5.00         (5,379)         1,778           wer Operated Equipment         15-SQ         0         1,789,384         4.00         (1,610)         74,384           mmunication Equipment         15-SQ         0         0.00         0.00         1,778	373	Street Lighting and Signal Systems	35-S1.5	0	217,160.71	6,211	2.86	(864)	5,347	2.46
Land and Land Rights         Non-Depreciable         7,107.50         134,998         2.22         (28,622)         106,376           Structures and Improvements         45-R3         0         6,081,003.18         134,998         2.22         (28,622)         106,376           Clargely company residences)         5-SQ         0         2,053,483.76         133,793         6.52         198,149         331,942         1           Office Furniture and Equipment         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274           Transportation Equipment         25-R3         0         154,292.77         8,177         5.30         -         8,177           Laboratory Equipment         20-SQ         0         27,831.62         -         0.00         -         -           Power Operated Equipment         20-SQ         0         143,146.73         7,157         5.00         (1,586)         0           Power Operated Equipment         25-R3         0         143,146.73         7,157         5.00         (1,586)         1,778           Communication Equipment         25-R3         0         143,146.73         7,157         5.00         (1,610)         7,384	General	Plant								
Structures and Improvements         45-R3         0         6,081,003.18         134,998         2.22         (28,622)         106,376           (Largely company residences)         5-SQ         0         2,053,483.76         133,793         6.52         198,149         331,942         1           Office Furniture and Equipment         5-SQ         0         2,053,483.76         133,793         6.52         198,149         31,942         1           Transportation Equipment         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274         1           Stores Equipment         15-SQ         0         154,292.77         8,177         5.30         -         -           Laboratory Equipment         20-SQ         0         27,831.62         -         0.00         -         -           Power Operated Equipment         20-SQ         0         1,733         7,157         5.00         (5.379)         1,778           Power Operated Equipment         25-R3         0         1,899,888.35         7,594         4.00         1,778           Communication Equipment         15-SQ         0         0.00         1,778         0         1,778           Communicatio	389	Land and Land Rights	Non-Depreciable		7,107.50			ı		
(Largely company residences)         (Largely company residences)         (Experiment of the company residences)         (Experiment of the computer equipment)         (Experiment of the computer	390	Structures and Improvements	45-R3	0	6,081,003.18	134,998	2.22	(28,622)	106,376	1.75
Office Furniture and Equipment 5-SQ 0 2,053,483.76 133,793 6.52 198,149 331,942 1  (Both furniture & computer equipment)  Transportation Equipment 12-L1.5 0 4,390,689.16 365,744 8.33 (50,470) 315,274  Transportation Equipment 15-SQ 0 154,292.77 8,177 6.30 -		(Largely company residences)								
(Both furniture & computer equipment)         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274           Transportation Equipment         25-R3         0         4,390,689.16         365,744         8.33         (50,470)         315,274           Stores Equipment         15-SQ         0         154,222.77         8,177         5.00         1,586           Laboratory Equipment         20-SQ         0         27,831.62         -         0.00         -         -           Power Operated Equipment         20-L1         0         1,43,146.73         7,157         5.00         (5,379)         1,778           Communication Equipment         15-SQ         0         89,308.03         75,994         4.00         (1,610)         74,384           Miscellaneous Equipment         15-SQ         0         89,308.03         57,775         6.65         (43,153)         14,622	391	Office Furniture and Equipment	5-80	0	2,053,483.76	133,793	6.52	198,149	331,942	16.16
Transportation Equipment         12-L1.5         0         4,390,689.16         365,744         8.33         (50,470)         315,274           Stores Equipment         25-R3         0         39,648.62         1,586         4.00         (1,586)         (0)           Tools, Shop, and Garage Equipment         15-SQ         0         154,292.77         8,177         5.30         -         8,177           Laboratory Equipment         20-SQ         0         27,831.62         -         0.00         -         -         0.00         -<		(Both furniture & computer equipment)								
Stores Equipment         25-R3         0         39,648.62         1,586         4.00         (1,586)         (0)           Tools, Shop, and Garage Equipment         15-SQ         0         154,292.77         8,177         5.30         -         8,177           Laboratory Equipment         20-SQ         0         27,831.62         -         0.00         -	392	Transportation Equipment	12-L1.5	0	4,390,689.16	365,744	8.33	(50,470)	315,274	7.18
Tools, Shop, and Garage Equipment         15-SQ         0         154,292.77         8,177         5.30         8,177           Laboratory Equipment         20-SQ         0         27,831.62         0         0.00           Power Operated Equipment         20-L1         0         143,146.73         7,157         5.00         (5,379)         1,778           Communication Equipment         25-R3         0         1,899,888.35         75,994         4.00         (1,610)         74,384           Miscellaneous Equipment         15-SQ         0         869,308.03         57,775         6.65         (43,153)         14,622           Other (mostly LH)         0.00         0.00         0.00         0.00         0.00	393	Stores Equipment	25-R3	0	39,648.62	1,586	4.00	(1,586)	(0)	0.00
Laboratory Equipment         20-SQ         0         27,831.62         0.00         1,778           Power Operated Equipment         20-L1         0         143,146.73         7,157         5.00         (5,379)         1,778           Communication Equipment         25-R3         0         1,899,885.35         75,994         4.00         (1,610)         74,384           Miscellaneous Equipment         15-SQ         0         869,308.03         57,775         6.65         (43,153)         14,622           Other (mostly LH)         0.00         0.00         0.00         0.00         0.00	394	Tools, Shop, and Garage Equipment	15-80	0	154,292.77	8,177	5.30		8.177	5.30
Power Operated Equipment         20-L1         0         143,146.73         7,157         5.00         (5,379)         1,778           Communication Equipment         25-R3         0         1,899,858.35         75,994         4.00         (1,610)         74,384           Miscellaneous Equipment         15-SQ         0         869,308.03         57,775         6.65         (43,153)         14,622           Other (mostly LH)         0.00         0.00         0.00         0.00         0.00	395	Laboratory Equipment	20-80	0	27.831.62		0.00	,		0.00
Communication Equipment         25-R3         0         1,899,858.35         75,994         4.00         (1,610)         74,384           Miscellaneous Equipment         15-SQ         0         869,308.03         57,775         6.65         (43,153)         14,622           Other (mostly LH)         0.00         0.00         0.00         0.00         0.00	396	Power Operated Equipment	20-1.1	0	143,146,73	7.157	5.00	(5.379)	1,778	1.24
Miscellaneous Equipment 15-SQ 0 869,308.03 57,775 6.65 (43,153) 14,622 Other (mostly LHI)	397	Communication Equipment	25-R3	0	1,899,858.35	75,994	4.00	(1.610)	74.384	3.92
Other (mostly LHI)	398	Miscellaneous Equipment	15-SQ	0	869,308.03	57.775	6,65	(43,153)	14,622	1.68
	399	Other (mostly I HI)			000		000			000

## 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	EMBER 31, 2005, Recovery of	ER 31, 2005, RELATED TO ASSETS UPST Recovery of Original Cost of Investment	ASSETS UPS of Investment	FREAM OF THE POOLING	3 INTERFACE	
	Alberta	Probable Retirement	Estimated Survivor	Estimated Net	Forecast Original Cost at	Annual Accrual	Accrual
	Regulatory Code (1)	Year (2)	Curve (3)	Salvage (4)	December 31, 2005 (5)	Amount (6)	Rate (7)=(6)/(5)
DEPRE	DEPRECIABLE PLANT Transmission Plant						
452.0	Buildings and Site Development		40-R4	(10)	986,576	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
2	Telegorital Custom		2-07	(61)	9,693,585	283,166	2.92
458.1	Communication Links		20-R1.5	0	203,517	9,478	4.66
458.2	Supervisory Equipment Total Telecontrol System		10-R1.5	0	909,004	64,961	7.15
Total Ti	Total Transmission Plant				10,806,106	357,605	3.31
Genera	General Plant						
482.0	Structures and Improvements Electric Light & Power Building	2002	80-R1	c	1 440 358	36 206	2 50
	Purchasing Office & Stores Warehouse	2025	80-R1	00	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 0	93,005	4,650	5.00
485.1	Tools and Instruments		10-50	00	278.034	27.803	10.00
487.1	Computer Systems - Software		5-80	0	57,477	11,495	20.00
487.2	Computer Equipment - Hardware		5-SQ	0	92,446	18,489	20.00
Total G	Total General Plant				2,417,986	109,543	4.53
NON-D	NON-DEPRECIABLE PLANT						
450.0 480.0	Substation Land Land - General Plant				428,369 253,183		
Total N	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

		Survivor	Net	Original Cost	Accrued	Annual Accrual	consi
	Description	Curve	Salvage	at 12/31/2007	Depreciation	Amount	Rate
Hydro Plant	lant (1)	(2)	(3)	(4)	(9)	(9)	(7)= (6)/(4)
425.0 Total Hy	425.0 Hydro Equipment Total Hydro Plant	30-R3	(10)	1,418,301.07	738,978	47,704	3.36
Product	Production Diesel Plant						
442.0	Structures & Improvements	40-R2.5	0	1,497,843.99	515,814	41,046	2.74
444.0	Fuel Holders, Products & ACC	35-R4	(30)	2,136,739,93	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	(2)	643,165.97	148,396	20.270	3.15
Total Pr	Total Production Diesel Plant			14,864,043.92	6,421,753	501.044	
Substat	Substation Plant						
457.0	Substation Equipment - Transmission	40-R4	0	1 401 497 52	648 636	35 755	2.55
Total Su	Total Substation Plant			1,401,497.52	648,636	35,755	
Distribu	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	(09)	22,740,165.77	7,554,167	608.189	2.67
474.0	Overhead Conductor	40-R3	(02)	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	(9)	17,425,892,21	3,832,190	367,507	2.11
478.1	Underground Services	40-K4	0 0	2,547,049.17	667,877	66,938	2.63
478.3	AMD - Majore	E 2 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C 2 C	0 0	08.110,202,1		807,611	8.00
477.1	Substation Fouriement - Distribution	35-83	0 0	2 121 515 81	1 463 250	305	40.0
478.1	Street Lights & Signal Systems	25-R3	(10)	7 699 005 33	3 241 369	318 169	4 13
478.2	Sentinel Lights	23-R2	10	284,738.28	229,745	9.597	3.37
479.1	Line Transformers	35-R3	(2)	17,595,915.83	5,940,290	534,579	3.04
Total Di	fotal Distribution Plant			91,022,234.87	28,682,200	2,590,199	
General Plant	Plant						
482.0	Structures and Improvements	32-R4	40	3,184,452.77	1,606,904	101,543	3.19
483.0	Office Furniture and Equipment	15-50	0	219,727.68	134,619	9,863	4.49
483.2	Computer Equipment and Acc.	5-SQ	0	37,419.53	23,889	7,484	20.00
484.0	Transportation & Mobile Equipment	10-R0.5	20	2,207,200,13	1,066,133	238,875	10.82
485.0	loois & instruments	15-50	0	500,791.27	184,949	32,730	6.54
488.2	Communication Equipment	15-50	o Ç	387,335,99	271,910	28,457	5.79
Total Ge	Total General Plant			7,028,881.05	3,388,251	429,601	i
Total Uti	Total Utility Plant in Service			115 734 958 43	39 879 818	3 604 303	21.5
				04:000:40	010,910,90	2,004,003	9

Non - Depreciable Plant

Land

119,024.92