

SCHEDULE A8

ILIGAN LIGHT & POWER, INC.

Application of the construction work in progress (CWIP) factor to the Regulatory Asset Base at the start of the Second Regulatory Period

Assets acquired in the lead-up to the Second Regulatory Period

| ASSET CATEGORY | | Assets acquired in the lead-up to the Second Regulatory Period | Construction Work-in-Progress Factor | Assets acquired in the lead-up to the Second Regulatory Period After Application of the CWIP Factor |
|---|--|--|--------------------------------------|---|
| Regulated Distribution Services Assets | | | | |
| Network | Land and Land Rights (Distribution Purposes) | 0 | | |
| | Structures and Improvements | 517,550 | 2.6% | 531,007 |
| | Station Equipment | 0 | | |
| | Power transformers | 0 | 3.6% | - |
| | Switchgear | 0 | 3.6% | - |
| | Protective equipment | 5,275,287 | 3.6% | 5,465,197 |
| | Metering & control equipment | 5,735,313 | 3.6% | 5,941,784 |
| | Communications equipment | 0 | 3.6% | - |
| | Other station equipment | 1,752,186 | 3.6% | 1,815,265 |
| | Poles, Towers and Fixtures | 13,642,118 | 2.6% | 13,996,813 |
| | Overhead Conductors and Devices | 7,160,574 | 2.6% | 7,346,749 |
| | Underground Cables & Devices | 247,598 | 2.6% | 254,036 |
| | Underground Conduits | 0 | | |
| | Line (distribution) Transformers | 6,611,759 | 2.6% | 6,783,665 |
| | Power Conditioning Equipment | 472,949 | 2.6% | 485,246 |
| | Meters, Instruments & Metering Transformers | 3,480,915 | 2.6% | 3,571,419 |
| | Information Systems Equipment | | | - |
| | Regulated Entity Property on Consumer's Premises | 0 | | - |
| | Street Lights and Signal Systems | 0 | | - |
| | Submarine Cables | 0 | | - |
| Non-network | Land and Land Rights (non-network) | 3,222,529 | | 3,222,529 |
| | Structures and Improvements (non-network) | 1,056,041 | 2.6% | 1,083,498 |
| | Office Furniture and Equipment | 1,127,786 | | 1,127,786 |
| | Transportation Equipment | 6,551,647 | | 6,551,647 |
| | Stores Equipment | 325,149 | | 325,149 |
| | Tools, Shop and Garage Equipment | 467,041 | | 467,041 |
| | Laboratory Equipment | 1,535,875 | | 1,535,875 |
| | Information Systems Equipment | 5,170,151 | | 5,170,151 |

| ASSET CATEGORY | | Assets acquired in the lead-up to the Second Regulatory Period | Construction Work-in-Progress Factor | Assets acquired in the lead-up to the Second Regulatory Period After Application of the CWIP Factor |
|--|--|--|--------------------------------------|---|
| | Power-operated Equipment | 0 | | - |
| | Communication Plant and Equipment | 654,612 | | 654,612 |
| | Miscellaneous Equipment | 8,728,812 | | 8,728,812 |
| Materials | Materials and supplies, including spares | 0 | | - |
| Subtrans | Transferred subtransmission assets | 0 | | - |
| | Sub-total Regulated Distribution Services | 73,735,893 | | 75,058,280 |
| Distribution Connection Services Assets | | | | |
| Network | Poles, Towers and Fixtures | | | |
| | Overhead Conductors and Devices | 2,954,747 | 2.6% | 3,031,570 |
| | Underground Circuits | | | |
| | Underground Cables & Devices | | | |
| | Line (distribution) Transformers | | | |
| | Information Systems Equipment | | | |
| Non-network | Land and Land Rights (non-network) | | | |
| | Structures and Improvements (non-network) | | | |
| | Office Furniture and Equipment | | | |
| | Transportation Equipment | | | |
| | Stores Equipment | | | |
| | Tools, Shop and Garage Equipment | | | |
| | Laboratory Equipment | | | |
| | Information Systems Equipment | | | |
| | Power-operated Equipment | | | |
| | Communication Plant and Equipment | | | |
| | Miscellaneous Equipment | | | |
| Materials | Materials and supplies, including spares | | | |
| | Sub-total Distribution Connection Assets | 2,954,747 | | 3,031,570 |
| Regulated Retail Services Assets | | | | |
| | Meters, Instruments & Metering Transformers | 8,142,375 | 2.6% | 8,354,077 |
| | Land and land rights | | | |
| | Structures & improvements | | | |
| | Office Furniture and Equipment | | | |
| | Transportation Equipment | | | |
| | Stores Equipment | | | |
| | Tools, Shop and Garage Equipment | | | |
| | Laboratory Equipment | | | |

| ASSET CATEGORY | Assets acquired in the lead-up to the Second Regulatory Period | Construction Work-in-Progress Factor | Assets acquired in the lead-up to the Second Regulatory Period After Application of the CWIP Factor |
|---|--|--------------------------------------|---|
| Information Systems Equipment | | | |
| Communication Plant and Equipment | | | |
| Miscellaneous Equipment | | | |
| Sub-total Regulated Retail Services Assets | 8,142,375 | | 8,354,077 |
| TOTAL | 84,833,015 | | 86,443,928 |