

**SCHEDULE A9.2**

**ILIGAN LIGHT & POWER, INC.**

**Summary of the depreciated historical cost of the full Regulatory Asset Base as at the start of the Second Regulatory Period (the opening value of the rolled-forward Regulatory Asset Base)**

ASSET CATEGORY	Depreciated Historical Cost of the Original RAB, Inflated as at March 2009	Assets acquired in the lead-up to the Second Regulatory Period After Application of the CWIP Factor	Depreciation for assets acquired in the lead-up to the Second Regulatory Period		Depreciated Historical Cost of the Full Regulatory Asset Base, As at the start of the 2nd Regulatory Period	Wtd. Ave. Remaining Life, as at the start of the 2nd Regulatory Period
			Asset Acquired January to March 2008	Forecast Assets Regulatory Year 2009		
<b>Regulated Distribution Services Assets</b>						
<b>Network</b>						
Land and Land Rights (Distribution Purposes)	217,486	-	0	0	217,486	
Structures and Improvements	98,728	531,007	0	12,939	616,797	25.75
Station Equipment	-	-	0	0	0	
Power transformers	16,941,469	-	0	0	16,941,469	20.49
Switchgear	7,989,594	-	0	0	7,989,594	20.97
Protective equipment	1,982,027	5,465,197	0	173,710	7,273,514	19.48
Metering & control equipment	1,273,736	5,941,784	0	201,019	7,014,501	19.97
Communications equipment	-	-	0	0	0	
Other station equipment	2,145,738	1,815,265	0	57,276	3,903,727	20.06
Poles, Towers and Fixtures	74,658,395	13,996,813	0	465,279	88,189,928	20.87
Overhead Conductors and Devices	60,500,218	7,346,749	0	119,343	67,727,625	44.72
Underground Cables & Devices	-	254,036	0	0	254,036	33.75
Underground Conduits	-	-	0	0	0	
Line (distribution) Transformers	32,895,311	6,783,665	0	0	39,678,976	17.03
Power Conditioning Equipment	387,092	485,246	0	0	872,338	19.16
Meters, Instruments & Metering Transformers	6,510,245	3,571,419	0	0	10,081,664	22.90
Information Systems Equipment	-	-	0	0	0	
Regulated Entity Property on Consumer's Premises	-	-	0	0	0	
Street Lights and Signal Systems	-	-	0	0	0	
Submarine Cables	-	-	0	0	0	
<b>Non-network</b>						
Land and Land Rights (non-network)	8,945,313	3,222,529	0	0	12,167,843	
Structures and Improvements (non-network)	4,470,235	1,083,498	7,188	20,651	5,525,895	24.75
Office Furniture and Equipment	3,438,903	1,127,786	4,630	58,178	4,503,881	13.33
Transportation Equipment	3,836,223	6,551,647	0	580,163	9,807,707	5.44
Stores Equipment	-	325,149	3,750	13,257	308,142	15.00

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			Asset Acquired January to March 2008	Forecast Assets Regulatory Year 2009		
Tools, Shop and Garage Equipment	7,581,788	467,041	5,625	18,852	8,024,352	15.84
Laboratory Equipment	-	1,535,875	0	76,794	1,459,081	15.00
Information Systems Equipment	1,574,070	5,170,151	0	1,034,030	5,710,191	1.99
Power-operated Equipment	-	-	0	0	0	
Communication Plant and Equipment	507,847	654,612	0	65,461	1,096,998	3.32
Miscellaneous Equipment	305,414	8,728,812	0	581,921	8,452,305	11.51
<b>Materials</b> Materials and supplies, including spares	18,510,895	-	0	0	18,510,895	
<b>Subtrans</b> Transferred subtransmission assets	-	-	0	0	0	
<b>Sub-total Regulated Distribution Services</b>	<b>254,770,729</b>	<b>75,058,280</b>	<b>21,192</b>	<b>3,478,874</b>	<b>326,328,943</b>	
<b>Distribution Connection Services Assets</b>						
<b>Network</b> Poles, Towers and Fixtures						
Overhead Conductors and Devices	12,885,858	3,031,570	23,285	79,863	15,814,280	22.13
Underground Circuits						
Underground Cables & Devices						
Line (distribution) Transformers						
Information Systems Equipment						
Land and Land Rights (non-network)						
<b>Non-network</b> 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						
<b>Materials</b> Materials and supplies, including spares						
<b>Sub-total Distribution Connection Assets</b>	<b>12,885,858</b>	<b>3,031,570</b>	<b>23,285</b>	<b>79,863</b>	<b>15,814,280</b>	
<b>Regulated Retail Services Assets</b>						
Meters, Instruments & Metering Transformers	42,017,441	8,354,077	82,862	259,406	50,029,251	17.30
Land and land rights						

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			Asset Acquired January to March 2008	Forecast Assets Regulatory Year 2009		
Structures & improvements						
Office Furniture and Equipment						
Transportation Equipment						
Stores Equipment						
Tools, Shop and Garage Equipment						
Laboratory Equipment						
Information Systems Equipment						
Communication Plant and Equipment						
Miscellaneous Equipment						
<b>Sub-total Regulated Retail Services Assets</b>	<b>42,017,441</b>	<b>8,354,077</b>	<b>82,862</b>	<b>259,406</b>	<b>50,029,251</b>	
<b>TOTAL</b>	<b>309,674,028</b>	<b>86,443,928</b>	<b>127,339</b>	<b>3,818,143</b>	<b>392,172,474</b>	