

**A9. Summary of ODRC and the DHC OF THE RAB AT THE START OF THE SECOND REGULATORY PERIOD (the oping value of the RAB rolled forward)**

ASSET CATEGORY		Historical Cost	Depreciated Historic Cost	Replacement Cost	Optimization Adjustment	Optimized Replacement Cost	Optimized Depreciated Replacement Cost	Line Count	HC Weighted Average Age of Asset Category	HC Weighted Average Asset Life (Tax Purpose)	ODRC Weighted Average Age of Asset Category	ODRC Weighted Average Asset Life (Regulatory Purpose)	Remaining Life (Weighted, of Category)
A.	Distribution Plant												
A1	1 Land and Land Rights (Distribution Purpose)	3,324,378.00	3,324,378.00	24,104,000.00	(14,151,000.00)	9,953,000.00	9,953,000.00	-	8.42	-	8.42	-	-
A2	2 Structures and Improvements (Distribution Purpose)	2,848,500.00	2,255,587.00	5,332,600.00	-	5,332,600.00	5,199,285.00	-	10.20	40.00	10.20	40.00	29.80
A3	3 Station Equipment			-		-							
A3A	3a Power transformers	37,238,498.00	29,747,363.91	84,365,492.18	-	84,365,492.18	82,490,703.46	3.00	8.52	45.00	7.69	45.00	37.31
A3B	3b Switchgear	9,990,977.00	6,978,833.57	25,952,743.79	-	25,952,743.79	25,087,652.33	15.00	8.12	30.00	7.50	30.00	22.50
A3C	3c Protective equipment	5,836,581.00	4,076,931.35	9,485,974.42	-	9,485,974.42	9,169,775.27	9.00	8.12	30.00	7.88	30.00	22.12
A3D	3d Metering & control equipment	5,830,167.84	4,354,438.92	3,181,917.42	-	3,181,917.42	3,074,150.97	13.00	6.59	29.75	6.11	29.53	23.42
A3E	3e Communications equipment	-	-	-	-	-	-	-	-	-	-	-	-
A3F	3f Other station equipment	7,362,341.90	5,417,536.66	11,223,323.05	-	11,223,323.05	10,853,136.29	10.00	6.93	30.24	7.46	30.32	22.85
A4	4 Poles, Towers and Fixtures - Distribution	93,250,731.49	70,124,008.24	144,549,943.61	-	144,549,943.61	142,617,447.44	22,925.00	8.47	58.17	9.22	74.80	65.58
A5	5 Poles, Towers and Fixtures - Customer	-	-		-			-	-	-	-	-	-
A6	6 Overhead Conductors and Devices - Distribution	89,083,581.66	74,432,773.91	205,406,402.28	(347,424.00)	205,058,978.28	202,109,258.24	15,698.00	7.63	59.49	9.14	69.52	60.37
A7	7 Overhead Conductors and Devices - Customer	-	-		-			-	-	-	-	-	-
A8	8 Underground Conduits - Distribution	-	-		-			-	-	-	-	-	-
A9	9 Underground Conduits - Customer	-	-		-			-	-	-	-	-	-
A10	10 Underground Conductors and Devices - Distribution	-	-		-			-	-	-	-	-	-
A11	11 Underground Conductors and Devices - Customer	-	-		-			-	-	-	-	-	-
A12	12 Line Transformers - Distribution	133,090,949.00	112,266,918.59	197,917,179.00	(20,823,153.67)	177,094,025.33	171,162,790.94	1,252.00	3.69	25.00	4.23	29.86	25.63
A13	13 Line Transformers - Customer	-	-		-			-	-	-	-	-	-

A14	14 Power Conditioning Equipment	1,908,000.00	1,826,004.54	11,888,504.16	-	11,888,504.16	11,548,832.61	24.00	1.49	30.00	1.53	35.00	33.47
A15	15 Services	26,124,403.69	19,299,814.98		-	60,542,696.64	58,524,606.75	52,884.00	5.45	30.00	7.71	30.00	22.29
A16	16 Meters, Instruments & Metering Transformers-distribution	69,626,379.59	46,129,537.83		-	126,396,130.00	121,491,491.28	53,639.00	5.31	25.86	6.51	25.77	19.26
A17	17 Meters, Instruments & Metering Transformers -customer	-	-	-	-	-	-	-	-	-	-	-	-
A18	18 Information technology equipment (distribution)	-	-	-	-	-	-	-	-	-	-	-	-
A19	19 Regulated Entity Property on Consumers' Premises	-	-	-	-	-	-	-	-	-	-	-	-
A20	20 Street Lights and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-
A21	21 Submarine Cables	-	-	-	-	-	-	-	-	-	-	-	-
B.	General Plant												
B1	1 Land and Land Rights (non-network)	10,392,000.00	10,392,000.00	50,427,000.00	-	50,427,000.00	50,427,000.00	-	22.31	-	22.31	-	-
B2	2 Structures and Improvements (non-network)	2,817,000.00	2,061,599.00	9,279,000.00	-	9,279,000.00	9,047,025.00	-	20.39	40.00	20.39	40.00	19.61
B3	3 Office Furniture and Equipment	1,003,182.60	673,580.56	1,472,495.26	-	1,472,495.26	1,379,067.22	148.00	3.85	16.75	3.15	15.76	12.61
B4	4 Transportation Equipment	8,505,500.00	3,235,691.67	22,533,000.00	-	22,533,000.00	20,912,142.26	26.00	10.47	12.57	9.99	13.90	3.91
B5	5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-
B6	6 Tools, Shop and Garage Equipment	3,180,029.25	2,359,049.37	3,009,000.00	-	3,009,000.00	2,858,398.55	106.00	4.22	19.99	4.68	19.98	15.30
B7	7 Laboratory Equipment	2,792,300.00	1,828,262.71	5,166,300.00	-	5,166,300.00	4,907,985.00	15.00	6.40	20.00	6.49	20.00	13.51
B8	8 Information systems equipment (non-network)	1,311,779.40	482,811.01	1,548,000.00	-	1,548,000.00	1,238,400.00	39.00	2.13	5.00	2.06	5.00	2.94
B9	9 Power-operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-
B10	10 Communication Plant and Equipment	659,200.00	285,513.24	333,300.00	-	333,300.00	299,970.00	11.00	3.24	10.00	3.26	10.00	6.74
B11	11 Miscellaneous Equipment	54,712.64	21,104.26	291,000.00	-	291,000.00	271,600.00	4.00	7.12	15.00	8.09	15.00	6.91
C.	Materials and Supplies (including spares)	23,855,453.45	23,855,453.45	24,422,003.45	-	24,422,003.45	23,590,681.29	198.00	-	29.48	-	29.38	29.38
D.	Transferred subtransmission assets	-	-	-	-	-	-	-	-	-	-	-	-
E.	Allocated Overheads Capitalized	-	-	-	-	-	-	-	-	-	-	-	-

Totals	540,086,646.51	425,429,192.78	841,889,178.62	(35,321,577.67)	993,506,427.59	968,214,399.94	147,019.00
	P 540.09 M	P 425.43 M	P 841.89 M	P 35.32M (-4.2%)	P 993.51 M	P 968.21 M	

Service Drop Adj	12,400,311.36	CPI
		50.1%

	ORC		ODRC	
Previous Value	372,444,850.00	P 372.44M	295,302,900.00	P 295.3M
CPI Component	186,594,869.85	P 186.59M		
Subtotal	559,039,719.85	P 559.04M		

PB Values without C	894,075,203.63	659,794,978.84
	P 894M	P 660M

Additions >19	417,000,000.00	P 417M
Subtotal	976,039,719.85	P 976.04M
New Value	929,396,781.30	P 929.4M (-4.8%)
Diff	(46,642,938.55)	P -46.64M
% Diff	-4.78%	

OLANGGO ADDITION													
A.	Distribution Plant												
A1	1 Land and Land Rights (Distribution Purpose)	-	-	-	-	-	-	-	-	-	-	-	-
A2	2 Structures and Improvements (Distribution Purpose)	-	-	-	-	-	-	-	-	-	-	-	-
A3	3 Station Equipment	-	-	-	-	-	-	-	-	-	-	-	#VALUE!
A3A	3a Power transformers	37,238,498.00	29,747,363.91	51,463,588.18	-	51,463,588.18	42,016,566.49	3.00	8.52	45.00	7.69	45.00	37.31
A3B	3b Switchgear	9,990,977.00	6,978,833.57	22,574,911.79	-	22,574,911.79	16,196,256.31	15.00	8.12	30.00	7.50	30.00	22.50
A3C	3c Protective equipment	5,836,581.00	4,076,931.35	9,151,617.42	-	9,151,617.42	6,455,932.89	9.00	8.12	30.00	7.88	30.00	22.12
A3D	3d Metering & control equipment	5,830,167.84	4,354,438.92	3,181,917.42	-	3,181,917.42	2,417,694.15	13.00	6.59	29.75	6.11	29.53	23.42
A3E	3e Communications equipment	-	-	-	-	-	-	-	-	-	-	-	-
A3F	3f Other station equipment	7,362,341.90	5,417,536.66	10,720,621.05	-	10,720,621.05	7,713,790.24	10.00	6.93	30.24	7.46	30.32	22.85
A4	4 Poles, Towers and Fixtures - Distribution	8,761,179.30	5,804,452.05	15,010,284.61	-	15,010,284.61	8,236,733.82	1,773.00	3.08	30.66	3.33	40.39	37.05
A5	5 Poles, Towers and Fixtures - Customer	-	-	-	-	-	-	-	-	-	-	-	-
A6	6 Overhead Conductors and Devices - Distribution	4,067,598.46	2,962,243.74	10,887,385.04	-	10,887,385.04	7,082,273.00	1,815.00	2.97	30.69	3.18	36.32	33.13
A7	7 Overhead Conductors and Devices - Customer	-	-	-	-	-	-	-	-	-	-	-	-

A8	8 Underground Conduits - Distribution	-	-	-	-	-	-	-	-	-	-	-	-
A9	9 Underground Conduits - Customer	-	-	-	-	-	-	-	-	-	-	-	-
A10	10 Underground Conductors and Devices - Distribution	-	-	-	-	-	-	-	-	-	-	-	-
A11	11 Underground Conductors and Devices - Customer	-	-	-	-	-	-	-	-	-	-	-	-
A12	12 Line Transformers - Distribution	1,239,200.00	1,133,153.17	1,917,063.00	(212,793.99)	1,704,269.01	1,558,776.54	22.00	0.03	0.25	0.03	0.34	0.31
A13	13 Line Transformers - Customer	-	-	-	-	-	-	-	-	-	-	-	-
A14	14 Power Conditioning Equipment	-	-	-	-	-	-	-	-	-	-	-	-
A15	15 Services	941,906.50	703,551.51	2,052,915.36	-	2,052,915.36	1,404,897.27	2,260.00	0.24	1.09	0.33	1.21	0.87
A16	16 Meters, Instruments & Metering Transformers-distribu	1,331,482.41	857,047.88	4,443,870.00	-	4,443,870.00	2,779,949.03	2,262.00	0.14	0.47	0.30	0.96	0.66
A17	17 Meters, Instruments & Metering Transformers - custor	-	-	-	-	-	-	-	-	-	-	-	-
A18	18 Information technology equipment (distribution)	-	-	-	-	-	-	-	-	-	-	-	-
A19	19 Regulated Entity Property on Consumers' Premises	-	-	-	-	-	-	-	-	-	-	-	-
A20	20 Street Lights and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-
A21	21 Submarine Cables	-	-	-	-	-	-	-	-	-	-	-	-
B.	General Plant	-	-	-	-	-	-	-	-	-	-	-	-
B1	1 Land and Land Rights (non-network)	-	-	-	-	-	-	-	-	-	-	-	-
B2	2 Structures and Improvements (non-network)	-	-	-	-	-	-	-	-	-	-	-	-
B3	3 Office Furniture and Equipment	1,003,182.60	673,580.56	1,225,900.00	-	1,225,900.00	871,786.37	148.00	3.85	16.75	3.15	15.76	12.61
B4	4 Transportation Equipment	8,505,500.00	3,235,691.67	21,103,000.00	-	21,103,000.00	9,501,400.00	26.00	10.47	12.57	9.99	13.90	3.91
B5	5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-
B6	6 Tools, Shop and Garage Equipment	3,180,029.25	2,359,049.37	2,720,300.00	-	2,720,300.00	1,905,706.41	106.00	4.22	19.99	4.68	19.98	15.30
B7	7 Laboratory Equipment	2,792,300.00	1,828,262.71	2,720,500.00	-	2,720,500.00	1,767,544.13	15.00	6.40	20.00	6.49	20.00	13.51
B8	8 Information systems equipment (non-network)	1,311,779.40	482,811.01	1,271,000.00	-	1,271,000.00	460,156.42	39.00	2.13	5.00	2.06	5.00	2.94
B9	9 Power-operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-
B10	10 Communication Plant and Equipment	659,200.00	285,513.24	293,300.00	-	293,300.00	122,208.01	11.00	3.24	10.00	3.26	10.00	6.74
B11	11 Miscellaneous Equipment	54,712.64	21,104.26	191,000.00	-	191,000.00	45,446.29	4.00	7.12	15.00	8.09	15.00	6.91
C.	Materials and Supplies (including spares)	23,855,453.45	23,855,453.45	24,422,003.45	-	24,422,003.45	24,422,003.45	198.00	-	29.48	-	29.38	29.38
D.	Transferred subtransmission assets	-	-	-	-	-	-	-	-	-	-	-	-
E.	Allocated Overheads Capitalized	-	-	-	-	-	-	-	-	-	-	-	-