

Annex E1 and E2 - Depreciation of the Opening Asset Base

Asset Category		Original Regulatory Asset Base	Historical Cost Basis
A. Distribution Plant			
1	Land and Land Rights (Distribution Purpose)		
2	Structures and Improvements (Distribution Purpose)	1,156,904.49	
3	Station Equipment	-	
3a	Power transformers	11,709,860.99	5,521,983.82
3b	Switchgear	9,868,322.92	3,934,860.37
3a	Protective equipment	7,080,236.06	1,464,903.10
3b	Metering & control equipment	-	
3a	Communications equipment	5,702,560.66	4,421,840.52
3b	Other station equipment	4,096,234.12	
4	Poles, Towers and Fixtures - Distribution	38,318,601.75	22,990,262.83
5	Poles, Towers and Fixtures - Customer	-	
6	Overhead Conductors and Devices - Distribution	33,104,542.90	17,370,080.80
7	Overhead Conductors and Devices - Customer	-	
8	Underground Conduits - Distribution	-	
9	Underground Conduits - Customer	-	
10	Underground Conductors and Devices - Distribution	-	
11	Underground Conductors and Devices - Customer	-	
12	Line Transformers - Distribution	20,586,261.54	15,719,700.64
13	Line Transformers - Customer	-	
14	Power Conditioning Equipment	7,038,136.79	3,215,852.88
15	Services	5,255,622.42	4,196,906.84
16	Meters, Instruments & Metering Transformers-distribution	77,923,095.28	16,466,564.28
17	Meters, Instruments & Metering Transformers - customer	-	
18	Information technology equipment (distribution)	-	
19	Regulated Entity Property on Consumers' Premises	-	
20	Street Lights and Signal Systems	1,754,771.80	850,022.60
21	Submarine Cables	-	
	Sub-total Distribution Plant	223,595,151.73	96,152,978.67
B. General Plant			
1	Land and Land Rights (non-network)	-	
2	Structures and Improvements (non-network)	2,129,315.77	
3	Office Furniture and Equipment	3,604,039.18	
4	Transportation Equipment	20,009,894.82	
5	Stores Equipment	-	
6	Tools, Shop and Garage Equipment	1,806,864.84	
7	Laboratory Equipment	-	
8	Information systems equipment (non-network)	2,999,225.62	
9	Power-operated Equipment	-	
10	Communication Plant and Equipment	-	
11	Miscellaneous Equipment	-	
	Sub-total General Plant	30,549,340.23	-
C. Materials and Supplies (including spares)		-	
D. Transferred subtransmission assets		2,972,979.16	
E. Allocated Overheads Capitalized		1,164,161.41	
Total Asset Value		258,281,632.52	96,152,978.67

**Annex E2.1 and E2.2 - Depreciation of the Assets Forecast to be Acquired
During the Second Regulatory Period**

Asset Category		ODRC Basis	Historical Cost Basis
A. Distribution Plant			
1	Land and Land Rights (Distribution Purpose)	-	
2	Structures and Improvements (Distribution Purpose)	165,500.46	
3	Station Equipment	-	
3a	Power transformers	1,070,765.60	504,937.70
3b	Switchgear	4,303,483.31	1,715,955.79
3a	Protective equipment	5,276,298.21	1,091,667.78
3b	Metering & control equipment	-	
3a	Communications equipment	111,428.95	86,403.48
3b	Other station equipment	1,100,179.57	
4	Poles, Towers and Fixtures - Distribution	2,895,959.88	1,737,508.05
5	Poles, Towers and Fixtures - Customer	-	
6	Overhead Conductors and Devices - Distribution	4,261,000.04	2,235,763.08
7	Overhead Conductors and Devices - Customer	-	
8	Underground Conduits - Distribution	-	
9	Underground Conduits - Customer	-	
10	Underground Conductors and Devices - Distribution	-	
11	Underground Conductors and Devices - Customer	-	
12	Line Transformers - Distribution	266,458.80	
13	Line Transformers - Customer	-	
14	Power Conditioning Equipment	608,673.99	
15	Services	445,292.21	
16	Meters, Instruments & Metering Transformers-distribution	1,153,505.34	
17	Meters, Instruments & Metering Transformers - customer	-	
18	Information technology equipment (distribution)	-	
19	Regulated Entity Property on Consumers' Premises	-	
20	Street Lights and Signal Systems	191,563.63	
21	Submarine Cables	-	
	Sub-total Distribution Plant	21,850,109.98	7,372,235.89
B. General Plant			
1	Land and Land Rights (non-network)	-	
2	Structures and Improvements (non-network)	135,172.44	
3	Office Furniture and Equipment	175,602.84	
4	Transportation Equipment	2,466,794.49	
5	Stores Equipment	-	
6	Tools, Shop and Garage Equipment	44,600.52	
7	Laboratory Equipment	-	
8	Information systems equipment (non-network)	780,860.13	
9	Power-operated Equipment	-	
10	Communication Plant and Equipment	-	
11	Miscellaneous Equipment	-	
	Sub-total General Plant	3,603,030.42	-
C. Materials and Supplies (including spares)		-	
D. Transferred subtransmission assets		1,023,659.25	
E. Allocated Overheads Capitalized		1,894,992.18	
Total Asset Value		28,371,791.84	7,372,235.89