

SCHEDULE A8

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

	ODRC	CWIP Factor	TOTAL
Distribution Plant			
Land and Land Rights (Distribution Purpose)	10,259,500.00	-	10,259,500.00
Structures and Improvements (Distribution Purpose)	947,439.63	-	947,439.63
Station Equipment			
Power transformers	18,963,724.52	4.5%	19,817,092.13
Switchgear	10,161,629.06	4.5%	10,618,902.37
Protective equipment	6,891,978.93	4.5%	7,202,117.98
Metering & control equipment	3,357,440.79	4.5%	3,508,525.62
Communications equipment	-	4.5%	-
Other station equipment	3,395,335.29	4.5%	3,548,125.38
Poles, Towers and Fixtures	91,136,245.23	3.2%	94,052,605.07
Overhead Conductors and Devices	38,312,367.06	3.2%	39,538,362.81
Underground Conduits	-	3.2%	-
Underground Conductors and Devices	-	3.2%	-
Line Transformers - Distribution	121,259,913.68	3.2%	125,140,230.92
Power Conditioning Equipment	2,870,149.85	3.2%	2,961,994.65
Services	10,319,088.72	3.2%	10,649,299.56
Meters, Instruments & Metering Transformers-distribution	74,686,272.92	3.2%	77,076,233.65
Information technology equipment (distribution)	-	3.2%	-
Regulated Entity Property on Consumers' Premises	-	3.2%	-
Street Lights and Signal Systems	13,651,329.37	3.2%	14,088,171.91
Submarine Cables	-	3.2%	-
General Plant			
Land and Land Rights (non-network)	60,646,500.00	-	-
Structures and Improvements (non-network)	8,293,433.78	3.2%	8,558,823.66
Office Furniture and Equipment	1,693,017.01	-	-
Transportation Equipment	14,762,531.15	-	-
Stores Equipment	-	-	-
Tools, Shop and Garage Equipment	5,904,309.40	-	-
Laboratory Equipment	5,371,273.73	-	-
Information systems equipment (non-network)	2,768,191.77	-	-
Power-operated Equipment	-	-	-
Communication Plant and Equipment	433,099.98	-	-
Miscellaneous Equipment	364,310.33	-	-
Materials and Supplies (including spares)	56,604,912.35	-	-
Transferred subtransmission assets	-	-	-
Allocated Overheads Capitalized	-	-	-
Generation	21,202,703.91	3.2%	21,881,190.43
TOTAL	584,256,698.48		449,848,615.79