

1 Q. Please provide copies of the life estimates (along with copies of the studies, if
2 publicly available) Gannett Fleming has prepared in the last 5 years for other major
3 Crown hydro-based utilities with large (>\$1 billion) assets in service, such as
4 Manitoba Hydro, BC Hydro and Hydro Quebec.

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7 A. Please see attached IC-NLH-13 Attachment 1 and IC-NLH-13 Attachment 2.

MANITOBA HYDRO

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2005

Acct	Depreciable Group	Estimated	Estimated	Surviving	Calculated Annual		Annual	Total Depreciation	
		Survivor	Net	Original	Amount	Rate	Provision	Expense	Rate (%)
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)=(5)+(7)	(9)=(8)/(4)
HYDRAULIC GENERATION									
GREAT FALLS - TERMINAL DATE 2052/03/31									
1001	CIVIL	100-R3	(10)	48,455,542.08	800,465	1.65	(158,211)	642,254	1.33
1002	TURBINES & GENERATORS	65-R4	(10)	36,031,221.86	798,241	2.19	(3,536)	794,705	2.18
1003	ACCESSORY STATION EQUIPMENT	50-R3	(10)	22,816,389.69	543,506	2.38	(19,706)	523,800	2.30
1004	OTHER	50-R1.5	(10)	1,417,173.00	36,139	2.55	(7,657)	28,482	2.01
POINT DU BOIS - TERMINAL DATE 2015/03/31									
1011	CIVIL	100-R3	(10)	9,479,665.60	1,010,986	10.66	103,140	1,114,126	11.75
1012	TURBINES & GENERATORS	65-R4	(10)	6,087,550.51	630,195	10.35	75,329	705,524	11.59
1013	ACCESSORY STATION EQUIPMENT	50-R3	(10)	923,833.26	95,380	10.32	10,722	106,102	11.48
1014	OTHER	50-R1.5	(10)	2,833,500.49	281,041	9.92	43,754	324,795	11.46
SEVEN SISTERS - TERMINAL DATE 2052/03/31									
1021	CIVIL	100-R3	(10)	49,147,994.46	794,509	1.62	(149,834)	644,675	1.31
1022	TURBINES & GENERATORS	65-R3	(10)	31,901,458.39	677,977	2.13	(78,166)	599,811	1.88
1023	ACCESSORY STATION EQUIPMENT	50-R3	(10)	27,487,771.82	660,481	2.40	(17,267)	643,214	2.34
1024	OTHER	50-R1.5	(10)	1,461,665.00	34,881	2.39	(3,662)	31,219	2.14
SLAVE FALLS - TERMINAL DATE 2033/03/31									
1031	CIVIL	100-R3	(10)	44,431,631.70	1,652,147	3.72	84,003	1,736,150	3.91
1032	TURBINES & GENERATORS	65-R3	(10)	11,100,000.00	416,361	3.75	17,171	433,532	3.91
1033	ACCESSORY STATION EQUIPMENT	50-R3	(10)	15,665,091.51	596,166	3.81	14,528	610,694	3.90
1034	OTHER	50-R1.5	(10)	3,908,585.13	156,538	4.00	6,946	163,484	4.18
PINE FALLS - TERMINAL DATE 2052/03/31									
1041	CIVIL	100-R3	(10)	21,432,798.06	343,444	1.60	(11,187)	332,257	1.55
1042	TURBINES & GENERATORS	65-R3	(10)	9,542,696.55	178,194	1.87	3,711	181,905	1.91
1043	ACCESSORY STATION EQUIPMENT	50-R3	(10)	13,115,409.36	299,829	2.29	(27,022)	272,002	2.07
1044	OTHER	50-R1.5	(10)	1,393,833.00	32,177	2.31	(1,400)	28,037	2.01
1045	COMMUNITY DEVELOPMENT COSTS	Square	0	3,032,283.97	55,764	1.84	9,193	57,667	1.90
MCARTHUR FALLS - TERMINAL DATE 2055/03/31									
1061	CIVIL	100-R3	(10)	26,226,931.81	403,185	1.54	(15,211)	387,974	1.48
1062	TURBINES & GENERATORS	65-R3	(10)	5,222,634.00	88,949	1.70	(37,799)	51,150	0.98
1063	ACCESSORY STATION EQUIPMENT	50-R3	(10)	7,425,658.40	169,045	2.28	(19,646)	149,399	2.01
1064	OTHER	50-R1.5	(10)	279,236.00	6,568	2.35	(281)	6,287	2.25
KELSEY - TERMINAL DATE 2062/03/31									
1081	CIVIL	100-R3	(10)	50,162,280.00	677,992	1.35	(17,256)	660,736	1.32
1082	TURBINES & GENERATORS	65-R3	(10)	19,609,647.21	348,941	1.78	(32,820)	316,121	1.61
1083	ACCESSORY STATION EQUIPMENT	50-R3	(10)	24,158,687.49	539,755	2.23	(46,264)	493,491	2.04
1084	OTHER	50-R1.5	(10)	12,773,141.95	293,986	2.30	(6,156)	287,830	2.25
GRAND RAPIDS - TERMINAL DATE 2067/03/31									
1111	CIVIL	100-R3	(10)	91,433,284.25	1,173,919	1.28	(65,181)	1,108,738	1.21
1112	TURBINES & GENERATORS	65-R3	(10)	121,780,992.04	2,252,692	1.85	(26,742)	2,225,950	1.83
1113	ACCESSORY STATION EQUIPMENT	50-R3	(10)	18,757,574.08	414,703	2.21	(47,659)	367,044	1.96
1114	OTHER	50-R1.5	(10)	13,596,950.74	306,871	2.26	38,272	345,143	2.54
1115	COMMUNITY DEVELOPMENT COSTS	Square	0	75,901,662.79	1,092,614	1.44	(48,375)	1,044,086	1.38
KETTLE - TERMINAL DATE 2072/03/31									
1141	CIVIL	100-R3	(10)	230,277,240.00	2,873,984	1.25	(89,417)	2,784,567	1.21
1142	TURBINES & GENERATORS	65-R3	(10)	74,102,343.81	1,262,110	1.70	(91,589)	1,170,521	1.58
1143	ACCESSORY STATION EQUIPMENT	50-R3	(10)	29,651,391.42	652,734	2.20	(74,676)	578,258	1.95
1144	OTHER	50-R1.5	(10)	26,483,094.00	591,637	2.23	(58,632)	533,005	2.01
LAURIE RIVER - TERMINAL DATE 2056/03/31									
1161	CIVIL	100-R3	(10)	4,978,160.54	94,020	1.89	1,599	95,619	1.92
1162	TURBINES & GENERATORS	65-R3	(10)	1,603,857.00	33,149	2.07	(91)	33,058	2.06
1163	ACCESSORY STATION EQUIPMENT	50-R3	(10)	3,923,642.00	90,539	2.31	(2,735)	87,804	2.24
1164	OTHER	50-R1.5	(10)	1,797,833.00	43,361	2.41	349	43,710	2.43
JENPEG - TERMINAL DATE 2078/03/31									
1191	CIVIL	100-R3	(10)	121,633,421.94	1,523,871	1.25	(1,876)	1,521,995	1.25
1192	TURBINES & GENERATORS	65-R3	(10)	77,029,952.77	1,310,516	1.70	(34,885)	1,275,631	1.66
1193	ACCESSORY STATION EQUIPMENT	50-R3	(10)	35,001,595.66	770,035	2.20	(93,076)	676,959	1.93
1194	OTHER	50-R1.5	(10)	6,134,242.10	135,069	2.20	(38,100)	96,969	1.58
LAKE WPG. REGULATION - TERMINAL DATE 2078/03/31									
1196	CIVIL	100-R3	(10)	10,086,810.75	125,025	1.24	17,557	142,582	1.41
1197	WATER CHANNELS	100-R3	(10)	86,720,256.00	1,059,553	1.22	97,280	1,156,833	1.33
1198	COMMUNITY DEVELOPMENT COSTS	Square	0	289,780,946.86	3,556,781	1.23	(297,992)	3,258,789	1.12
CHURCHILL R DIVERSION - TERMINAL DATE 2078/03/31									
1216	CIVIL	100-R3	(10)	132,121,292.42	1,638,658	1.24	147,128	1,785,786	1.35
1217	WATER CHANNELS	100-R3	(10)	92,712,703.06	1,145,493	1.24	(61,905)	1,083,588	1.07
1218	COMMUNITY DEVELOPMENT COSTS	Square	0	236,496,767.11	2,892,298	1.22	(321,628)	2,570,670	1.19
LONG SPRUCE - TERMINAL DATE 2078/03/31									
1221	CIVIL	100-R3	(10)	304,589,267.00	3,797,209	1.25	(9,418)	3,787,791	1.24
1222	TURBINES & GENERATORS	65-R4	(10)	143,834,015.76	2,437,091	1.69	(32,774)	2,404,317	1.67
1223	ACCESSORY STATION EQUIPMENT	50-R3	(10)	57,227,221.08	1,258,999	2.20	(293,035)	965,964	1.69
1224	OTHER	50-R1.5	(10)	30,436,817.72	669,733	2.20	35,148	704,881	2.32
LIMESTONE - TERMINAL DATE 2092/03/31									
1231	CIVIL	100-R3	(10)	808,766,114.00	10,068,923	1.24	(40,842)	10,028,081	1.24
1232	TURBINES & GENERATORS	65-R4	(10)	421,995,589.75	7,148,605	1.69	(377,348)	6,771,257	1.60
1233	ACCESSORY STATION EQUIPMENT	50-R3	(10)	184,067,384.45	4,049,482	2.20	(317,403)	3,732,079	2.03
1234	OTHER	50-R1.5	(10)	23,572,385.00	518,592	2.20	7,222	525,814	2.23
TOTAL HYDRO GENERATION				4,264,019,121.40	67,600,955		(2,376,043)	65,224,912	
THERMAL GENERATION									
BRANDON 1-4									
1401	GENERATION - TERMINAL DATE 2000/03/31			24,847,855.00					
1401.1	SYNCHRONOUS CONDENSER - TERMINAL DATE 2010/03/31	Square	0	4,846,889.00	119,327	2.46	(99,079)	20,248	0.42
BRANDON UNIT 5									
1411	GENERATION - TERMINAL DATE 2020/03/31	65-R3	0	43,536,932.33	1,619,074	3.72	(5,264)	1,613,810	3.71
SELKIRK 1 & 2									
1421	GENERATION - TERMINAL DATE 2020/03/31	65-R3	0	62,637,199.00	2,379,864	3.80	(521,304)	1,858,560	2.97
1431	BRANDON COMBUSTION TURBINE	25-SQ	(10)	181,413,523.03	7,982,195	4.40	-	7,982,195	4.40
THERMAL LIFE ASSURANCE									
2001	BRANDON 1-4 Terminal Date 2001/03/31			11,926,002.00					
2011	BRANDON 5 Terminal Date 2020/03/31	65-R3	0	76,530,324.00	3,266,641	4.27	444,753	3,711,394	4.85
2010	SELKIRK Terminal Date 2020/03/31	65-R3	0	45,528,573.00	1,842,534	4.05	(724,366)	1,118,168	2.46
TOTAL THERMAL GENERATION				451,267,297.36	17,209,635		(905,260)	16,284,127	
DIESEL GENERATION									

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Depreciation Methodology

MANITOBA HYDRO

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2005

Acct	Depreciable Group	Estimated Survivor Curve	Estimated Net Salvage	Surviving Original Cost at 03/31/2005	Calculated Annual Accrual Amount	Rate	Annual Provision For True-Up	Total Depreciation Expense	Rate (%)
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)=(5)-(7)	(9)=(8)/(4)
2918	STRUCTURES & IMPROVEMENTS	18-R2	(5)	8,196,278.00	478,499	5.84	117,477	595,976	7.27
4318	ACCESSORY STATION EQUIPMENT	14-R2.5	(5)	13,486,708.98	1,011,249	7.50	503,973	1,515,222	11.23
4619	ENG & GNRTR - POST - 1987	10-R2	0	17,160,326.21	1,715,033	10.00	476,795	2,192,738	12.78
	TOTAL DIESEL			38,845,313.19	3,205,781		1,098,185	4,303,966.00	
TRANSMISSION LINES									
3030	METAL TOWERS	85-R3	(25)	243,313,896.28	3,588,880	1.48	(50,357)	3,538,523	1.45
3230	POLES & FIXTURES	55-R3	(35)	82,933,264.23	2,037,670	2.46	116,688	2,154,358	2.60
3430	CONCRETE POLES	75-R4	(10)	261,677.38	3,828	1.46	(142)	3,686	1.41
3520	GROUNDLINE TREATMENT	10-SQ	0	341,944.00	34,194	10.00 *	-	34,194	10.00
3630	CONDUCTORS & DEVICES	60-L4	(15)	221,374,473.46	4,251,497	1.92	(163,379)	4,088,118	1.85
3930	UNDERGROUND CONDUCTOR & DEVICES	45-R3	(5)	1,163,882.47	27,130	2.33	563	27,693	2.38
4930	ROADS, TRAILS & BRIDGES	50-R4	(10)	3,433,388.00	75,535	2.20	1,550	77,085	2.25
	TOTAL TRANSMISSION LINES			552,822,525.82	10,018,734		(95,077)	9,923,657.00	
HVDC PURCHASE - GOVERNMENT OF CANADA									
TRANSMISSION									
3031	METAL TOWERS	85-R3	(25)	79,090,581.00	1,166,586	1.47	348,211	1,514,797	1.92
3631	CONDUCTORS & DEVICES	60-L4	(15)	56,582,374.00	1,086,664	1.92	252,951	1,339,615	2.37
	TOTAL HVDC TRANSMISSION LINES			135,672,955.00	2,253,250		601,162	2,854,412.00	
SUB - TRANSMISSION									
3045	METAL TOWERS	46-S3	(25)	3,768,259.70	102,214	2.71	7,607	109,821	2.91
3995	POLES, CONDUCTOR & ATTACHMENTS	38-R2.5	(30)	200,928,128.00	6,869,733	3.42	533,906	7,403,639	3.68
3545	GROUNDLINE TREATMENT	10-SQ	0	247,227.81	24,723	10.00 *	-	24,723	10.00
3945	UNDERGROUND CONDUCTOR & DEVICES	35-R3	(5)	13,200,208.03	396,402	3.00	45,863	442,265	3.35
4045	SERIALIZED EQUIPMENT	20-R1.5	(15)	1,035,110.98	59,519	5.75	2,663	62,182	6.01
4945	ROADS, TRAILS & BRIDGES	50-R4	(10)	298,654.43	5,841	1.96	40	5,881	1.97
	TOTAL SUB-TRANSMISSION			219,477,588.95	7,458,432		590,079	8,048,511.00	
SUB - STATIONS									
2620	STRUCTURES & IMPROVEMENTS	57-L4	(5)	85,863,128.00	1,577,735	1.84	(151,910)	1,425,825	1.66
3320	POLES & FIXTURES	42-R4	(35)	5,459,523.29	175,414	3.21	8,237	183,651	3.36
4020	SERIALIZED EQUIPMENT	37-R2	(15)	400,150,001.18	12,424,658	3.11	(470,668)	11,953,990	2.99
4120	SERIALIZED EQUIPMENT - (prev. in 4020) - HVDC SYSTEM	32-R3	(15)	309,386,775.21	11,136,449	3.60	581,355	11,717,804	3.79
4420	ACCESSORY STATION EQUIPMENT	43-R3	(15)	408,942,372.21	10,957,611	2.68	(851,594)	10,106,017	2.47
4520	ACC. STN. EOP (prev. inc. in 4420) - HVDC SYSTEM	34-S5	(15)	591,978,664.00	20,014,799	3.38	4,049,577	24,064,376	4.07
4920	ROADS, TRAILS & BRIDGES	50-R4	(10)	3,596,606.00	79,125	2.20	(718)	78,407	2.18
6020	SUPERVISORY	20-R3	(10)	31,317,337.27	1,700,812	5.43	(8,678)	1,692,134	5.40
6120	SUPR. EOP. (prev. inc. in 6020) -HVDC SYSTEM	20-R3	(10)	15,561,999.56	855,910	5.50	(76,829)	779,081	5.01
	TOTAL SUBSTATIONS			1,852,258,406.72	58,922,513		3,078,772	62,001,285.00	
HVDC PURCHASE - GOVERNMENT OF CANADA									
SUB - STATION									
2621	STRUCTURES & IMPROVEMENTS - CONCRETE	57-L4	(5)	13,868,540.00	254,834	1.84	4,189	259,023	1.87
4021	SERIALIZED EQUIPMENT	32-R2	(15)	30,075,636.00	1,082,573	3.60	(268,155)	814,418	2.71
4421	ACCESSORY STATION EQUIPMENT	34-S5	(15)	21,098,156.00	713,329	3.38	1,264,579	1,977,908	9.37
	TOTAL HVDC SUB-STATION			65,042,332.00	2,050,736		1,000,613	3,051,349.00	
DISTRIBUTION - TOWN AND RURAL									
3996	POLES, CONDUCTOR & ATTACHMENTS	31-R2	(40)	742,357,750.77	33,569,418	4.52	(68,927)	33,500,491	4.51
3540	GROUNDLINE TREATMENT	10-SQ	0	12,097,008.13	1,209,701	10.00 *	-	1,209,701	10.00
3940	UNDERGROUND CONDUCTORS & DEVICES	45-R3	(5)	355,407,881.85	8,284,558	2.33	382,480	8,667,038	2.44
4040	SERIALIZED EQUIPMENT	20-R1.5	(15)	245,792,607.91	14,129,921	5.75	(1,625,420)	12,504,501	5.09
5040	STREET LIGHTING	36-R1.5	(15)	119,079,645.19	3,806,976	3.20	(839,724)	2,967,252	2.49
5340	SERVICES	28-R2	(40)	94,381,823.46	4,717,204	5.00	30,064	4,747,268	5.03
	TOTAL DISTRIBUTION			1,569,116,717.31	65,717,778		(2,121,527)	63,596,251.00	
DISTRIBUTION - METERS									
5647	METERS	29-R3	0	38,477,059.11	1,327,459	3.45	7,561	1,335,020	3.47
5748	METER TRANSFORMERS	68-R4	0	5,904,084.19	89,360	1.47	(17,624)	87,636	1.17
	TOTAL DISTRIBUTION - METERS			44,281,143.30	1,412,779		(10,063)	1,402,716.00	
COMMUNICATION									
2670	STRUCTURES & IMPROVEMENTS	57-L4	(5)	19,974,852.40	367,038	1.84	2,680	369,718	1.85
6070	COMMUNICATION & CONTROL EQUIPMENT	15-R2	(5)	205,010,861.54	14,338,769	6.99	684,759	15,023,528	7.33
6071	FIBRE OPTIC CABLE	40-R3	(5)	83,552,792.48	2,193,261	2.63	(26,701)	2,166,560	2.59
6072	FIBRE OPTIC ELECTRONICS	15-R3	0	21,859,733.41	1,458,044	6.67	8,286	1,466,332	6.71
	TOTAL COMMUNICATION			330,398,239.83	18,357,112		667,026	19,024,138.00	
BUILDINGS									
2350	BUILDINGS - WOOD	60-R2.5	(5)	42,301,401.73	741,755	1.75	(26,907)	714,848	1.69
2650	BUILDINGS - CONCRETE	57-L4	(5)	61,916,847.06	1,137,722	1.84	92,284	1,230,006	1.99
2950	BUILDINGS - METAL	55-S2.5	(5)	40,421,020.38	772,446	1.91	(10,628)	761,818	1.88
	TOTAL BUILDINGS			144,639,269.17	2,651,923		54,749	2,706,672.00	
GENERAL EQUIPMENT									
2299	EASEMENTS	75-SQ	0	38,517,669.00	512,285	1.33 *	-	512,285	1.33
6380	TOOLS, SHOP / GARAGE	15-SQ	0	57,019,241.16	3,803,183	6.67 *	-	3,803,183	6.67
6480	COMPUTER APPLICATION	10-SQ	0	125,918,602.98	12,591,860	10.00 *	-	12,591,860	10.00
6580	COMPUTER EQUIPMENT - POST 1999	5-SQ	0	85,365,522.75	17,073,105	20.00 *	-	17,073,105	20.00
6680	OFFICE FURNITURE & EQUIPMENT	15-SQ	0	14,233,927.91	949,403	6.67 *	-	949,403	6.67
7777	HOT WATER TANKS	15-SQ	0	3,448,160.23	229,992	6.67 *	-	229,992	6.67
8888	BILL INSERTER	7-SQ	0	179,923.00	25,711	14.29 *	-	25,711	14.29
9999	FIRE RETARDANT CLOTHING	5-SQ	0	2,622,291.93	524,458	20.00 *	-	524,458	20.00
	TOTAL GENERAL EQUIPMENT			327,305,338.96	35,709,997		-	35,709,997	
VEHICLES									
8060	PASSENGER VEHICLES	8-L0.5	20	1,150,412.70	115,041	10.00	(30,614)	84,427	7.34
8161	LIGHT TRUCKS	9-R3	15	41,774,796.30	3,930,207	9.41	(127,551)	3,802,656	9.10
8262	HEAVY TRUCKS	15-R3	12	44,695,093.83	2,623,423	5.87	95,822	2,719,245	6.08
8366	CONSTRUCTION EQUIPMENT	15-R2	20	10,338,661.00	551,671	5.34	(79,505)	472,166	4.57
8467	LARGE SOFT - TRACK EQUIPMENT	22-L0.5	10	6,375,762.55	261,087	4.09	(45,107)	215,980	3.39
8568	TRAILERS	31-R0.5	20	11,182,170.89	288,947	2.58	(65,144)	223,803	2.00
8865	MISCELLANEOUS	9-L2	10	5,243,923.17	524,340	10.00	93,723	618,063	11.79
	TOTAL VEHICLES			120,760,820.44	8,294,716		(158,376)	8,136,340	
	TOTAL DEPRECIABLE PLANT REVIEWED			10,115,907,069.45	300,864,341		1,424,240	302,268,333	2.99

* Accounts are depreciated using the amortization method. Amortization rate equals 1 divided by the amortization period.

BC HYDRO

Table 1

ESTIMATED SURVIVOR CURVES AND WHOLE LIFE EXPECTANCY
APPLICABLE TO PLANT AS AT MARCH 31, 2005
ASSETS COSTS ARE NET OF POST 1995 CONTRIBUTIONS IN AID

LIFE ESTIMATES DEVELOPED USING THE RETIREMENT RATE ANALYSIS

Profile ID	Description	Estimated Survivor Curve	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
Profile ID's for Assets Owned and Operated by BC Hydro							
12202	Bridge - Steel	46-R3	6,870,183	2,192,320	4,677,863	50	46
12203	Bridge - Concrete	75-R2	6,080,873	1,284,633	4,796,240	100	75
21001	Dam - Embankment / Concrete	100-R4	1,785,305,198	425,907,643	1,359,397,554	100	100
21002	Dam - Crib / Wooden	35-L3	1,782,880	1,695,489	87,392	25	35
21901	Roofs	30-R1.5	14,662,679	3,328,548	11,334,132	25	30
22002	Commercial - Concrete Or Steel	50-R2.5	223,570,827	66,449,280	157,121,547	50	50
22003	Powerhouse - Integral With Dam	100-R4	748,401,444	187,490,729	560,910,715	100	100
22004	Building - Wood	15-R1	1,961,663	603,761	1,357,902	25	15
22005	Building - Composite Pool	60-R2	457,241,857	252,564,882	204,676,975	45	60
22101	Office Trailer / Mobile Home	23-R1	7,787,712	5,479,175	2,308,537	15	23
23001	Spillway - Separate From Dam	75-R2	163,191,881	35,911,640	127,280,241	100	75
23101	Intake Structure - Power	100-R4	107,854,543	34,452,306	73,402,237	100	100
23201	Penstock - Steel	75-R4	151,055,786	75,269,194	75,786,592	50	75
23202	Penstock - Concrete	100-R4	126,793,869	43,480,911	83,312,958	100	100
23203	Penstock - Wood	50-S3	7,277,687	7,039,625	238,062	25	50
23302	Tank - Surge / Steel	50-R3	16,360,105	4,772,499	11,587,606	50	50
23401	Tailrace	100-R3	90,235,623	26,935,785	63,299,837	100	100
23501	Canal	100-R3	2,115,597	882,390	1,233,207	100	100
23601	Stoplogs - Steel	60-R3	6,783,830	2,935,476	3,848,354	50	60
23603	Hoist - Gate	55-R4	77,316,526	32,688,502	44,628,023	50	55
23604	Gate	40-R2.5	110,900,350	44,914,102	65,986,248	50	40
23701	Trash Racks	50-R2.5	23,215,908	13,723,547	9,492,361	50	50
23801	Cranes	60-R3	46,576,573	18,590,108	27,986,466	50	60
23901	Fishways - Steel	50-R2.5	5,625,932	1,329,104	4,296,829	50	50
24101	Sluiceway - Separate From Dam	100-R3	70,698,104	26,650,429	44,047,675	100	100
24201	Tunnels	100-R4	83,726,916	28,378,387	55,348,529	100	100
25201	Poles	50-L4	733,081,565	273,687,974	459,393,590	40	50
25501	Ductbanks	50-R3	383,337,273	123,594,830	259,742,443	50	50
31007	Turbine / Penstock Inlet Valves	50-R3	1,759,688	606,207	1,153,480	50	50
41001	Runner - Water Wheel	50-R2	63,562,369	5,318,920	58,243,449	50	50
41002	Governor System - Turbine	50-R4	27,380,721	9,813,610	17,567,111	50	50
41003	Casing - Embedded / Spiral Case	50-R4	15,598,303	1,646,196	13,952,107	50	50
41004	Shaft - Turbine	50-R4	6,472,497	1,278,012	5,194,485	50	50
41006	Cover - Head	50-R4	7,857,978	626,319	7,231,659	50	50
41007	Turbine - Hydro Composite Pool	50-R4	206,437,717	101,139,323	105,298,394	50	50
41501	Draft Tube Water Depression System	25-R3	1,363,419	83,868	1,279,551	25	25
41601	Unwatering System	25-R3	2,626,529	991,653	1,634,876	25	25
42001	Coils - Stator	30-R2.5	53,992,523	15,960,706	38,031,817	50	30

Profile ID	Description	Estimated Survivor Curve	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
42002	Rotor - Generator	50-R4	32,144,196	9,137,640	23,006,556	50	50
42003	Generator - Composite Pool (Hydro)	50-R3	187,325,394	99,558,692	87,766,702	50	50
42101	Excitor - Rotary	40-R1.5	9,831,703	4,563,563	5,268,140	50	40
42102	Excitor - Static	40-R4	16,011,500	2,032,193	13,979,308	30	40
42104	Excitor - Composite Pool	40-R4	7,834,344	4,058,353	3,775,991	40	40
46502	Engine - Internal Combustion	25-R2.5	23,884,725	12,139,839	11,744,886	25	25
46701	Heat Exchanger	30-R3	6,216,129	2,261,552	3,954,576	20	30
47201	Turbine - Gas	25-R3	28,612,114	6,902,951	21,709,162	25	25
48003	Generator - Composite Pool	30-R2	16,483,720	10,356,658	6,127,062	40	30
49001	Pump	20-R0.5	1,706,169	224,281	1,481,888	30	20
52101	Transformer - Generator / Set-Up	40-R4	81,994,427	60,923,815	21,070,611	25	40
52105	Transformer - Station Service	40-R3	20,559,847	4,999,580	15,560,267	40	40
52201	Distribution Transformers	35-R2	763,565,327	291,569,423	471,995,903	35	35
52601	Mobile Substations	25-R3	2,163,652	233,688	1,929,964	35	25
55102	Overhead Conductor	45-R1	557,802,767	187,191,060	370,611,707	45	45
55301	Underground / Submarine Cable	40-R3	497,556,463	182,533,681	315,022,783	35	40
59001	Power Supply - Uninterruptible	15-R3	11,571,482	1,557,935	10,013,547	15	15
59401	Meters	25-R2	168,425,442	76,148,903	92,276,539	30	25
59501	Street Lights	40-R3	39,273,763	17,420,923	21,852,839	35	40
68204	Distributed Control System	20-R2	13,960,818	1,479,300	12,481,518	20	20
68901	Telephone Equipment - Pbx/Pax	20-R2	21,199,218	14,524,329	6,674,889	10	20
74001	Motor - Generator Sets	35-S4	8,617,489	6,587,487	2,030,002	25	35
75104	Compressor - Air	25-R3	15,081,225	10,274,809	4,806,416	25	25
75203	Tanks - Air Stainless/Oil Steel	30-R2	2,677,980	332,296	2,345,684	30	30
80211	Controller - Telecom Master	20-S4	15,934,633	15,929,471	5,162	8	20
81001	Automobiles	8-L2.5	3,251,170	1,736,318	1,514,851	8	8
81101	Trucks < 1 Ton- 2 Wheel Drive	8-L2.5	14,596,114	8,441,768	6,154,346	8	8
81201	Trucks < 1 Ton- 4 Wheel Drive	8-L2.5	20,171,558	11,458,614	8,712,944	7	8
81301	Trucks > 1 Ton-2 Wheel Drive	13-R1.5	31,151,430	21,218,990	9,932,440	11	13
81302	Trucks > 1 Ton-4 Wheel Drive	13-R1.5	86,034	60,989	25,045	4	13
81601	Tractor - Highway	9-L2.5	1,031,037	701,311	329,726	7	9
81702	Line / Service / Van Body	15-R3	7,653,785	3,077,574	4,576,211	20	15
82501	Forklift / Pallet Jack	20-R3	4,687,940	2,115,046	2,572,893	13	20
82502	Snow Vehicle	20-R3	2,127,607	1,578,915	548,692	13	20
82504	Loader / Backhoe	17-R1.5	3,156,694	1,169,249	1,987,445	12	17
82505	Trailer - Reel / Pole / Utility	20-R1.5	4,484,488	2,551,415	1,933,074	15	20
82601	Test / Calibration Equipment	15-SQ	2,548,062	446,791	2,101,271	30	15

Profile ID	Description	Estimated Survivor Curve	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
Profile ID's for Assets Operated or Primarily Operated by BCTC							
21102	Erosion Donut &/Or Bank	25-R2	3,937,379	158,508	3,778,871	25	25
22006	Equipment Shelter	10-R0.5	1,130,502	135,485	995,017	20	10
25502	Ductbanks > 60Kv	50-R3	35,058,973	9,026,825	26,032,149	50	50
42201	Resistor - Load Breaking	25-R3	1,393,913	864,137	529,775	40	25
51002	Condenser - Synchronous, Static	40-S4	12,854,723	5,979,245	6,875,477	60	40
52102	Transformer - Auto / Bulk System	45-R4	12,948,957	5,842,195	7,106,762	37	45
52103	Transformer - Power > 100 Mva	40-R3	77,923,461	34,931,213	42,992,248	30	40
52104	Transformer - Power < 100 Mva	45-R3	44,663,855	16,795,357	27,868,498	35	45
52106	Transformer - Power - Composite Pool	45-R3	348,163,091	271,986,592	76,176,498	33	45
52301	Reactor - Oil	25-R1.5	51,287,983	24,539,414	26,748,569	30	25
52302	Reactor - Dry Type	40-R4	21,571,815	5,233,975	16,337,840	40	40
52303	Reactor - Composite Pool	40-R4	74,267,124	52,457,310	21,809,814	35	40
52401	Transformer - Oil / 69 Kv & Above	40-R4	5,982,141	3,828,120	2,154,021	30	40
52402	Transformer - Gas / S16 / 69 Kv & Above	40-R1.5	9,531,574	2,274,696	7,256,878	50	40
52403	Transformer - Current, Encaps	45-R3	1,073,765	325,825	747,941	35	45
52405	Transformer - Current, Composite Pool	50-R4	29,340,630	16,991,467	12,349,163	40	50
53101	Capacitor - Shunt	30-S4	35,232,213	13,396,005	21,836,208	40	30
53201	Capacitor - Series	35-R4	23,760,653	4,337,998	19,422,655	35	35
53202	Metal Oxide Varistor (Mov)	35-R1	6,092,604	295,420	5,797,184	35	35
53301	Capacitor - Coupling	35-R4	18,870,444	12,492,840	6,377,604	35	35
54102	Breakers - Gas (S16) 12/25 Kv	30-R3	19,967,875	5,863,381	14,104,494	25	30
54103	Breakers - Bulk/Mon Oil/Air Blast	45-R4	34,970,180	26,607,825	8,362,355	35	45
54104	Breakers - Gas (S16) 69 To 500 Kv	45-R2.5	87,946,583	25,047,918	62,898,666	40	45
54105	Breakers - Composite Pool	35-L4	130,997,763	110,757,903	20,239,860	30	35
54203	Disconnect - 3 Phase - 12/25 Kv	35-R2.5	6,407,543	649,168	5,758,375	40	35
54204	Disconnect - 3 Phase - 69-230 Kv	35-R2.5	6,764,938	986,631	5,778,307	40	35
54205	Disconnect - 3 Phase - 500 Kv	35-R2.5	2,085,906	69,880	2,016,026	40	35
54401	Switchgear - Metalclad	30-R3	13,115,170	3,380,230	9,734,940	30	30
54601	Circuit Switcher	30-R4	1,826,987	513,993	1,312,994	20	30
55302	Cable - Underground > 60 Kv	40-R4	93,814,385	37,669,789	56,144,596	40	40
55303	Cable - Submarine > 60 Kv	45-R4	595,562,575	310,131,141	285,431,434	40	45
58101	Var Compensator - Static	40-R3	6,574,927	1,768,909	4,806,018	30	40
59101	Regulator - Feeder Circuit	30-R3	7,743,368	5,549,499	2,193,870	25	30
67005	Oil Spill Containment	35-R3	9,400,895	2,635,555	6,765,341	25	35
68201	Control Center - Master Equipment	12-R2	16,113,428	15,359,666	753,761	10	12
68302	Radio - Microwave - Digital	35-R4	48,557,144	21,021,171	27,535,972	7	35
68402	Multiplex Device - Digital	20-S3	24,424,122	10,559,619	13,864,503	7	20
70103	Seismic Monitoring Equipment	20-R2	1,316,007	148,098	1,167,909	20	20
73001	Cooling System - Air	25-S4	5,427,239	4,604,582	822,657	25	25
75204	Tanks - Concrete	30-R2	2,796,867	394,613	2,402,254	30	30

BC HYDRO
Table 2
ESTIMATED AVERAGE SERVICE LIVES
APPLICABLE TO PLANT AS AT MARCH 31, 2005
ASSETS COSTS ARE NET OF POST 1995 CONTRIBUTIONS IN AID
LIFE ESTIMATES BASED ON INDUSTRY STANDARDS AND GANNETT FLEMING JUDGEMENT

Profile ID	Description	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
Profile ID's for Assets Owned and Operated by BC Hydro						
11501	Land, and Land Rights (ID's 11501, 11601, and 11604)	96,534,904	-	96,534,904	N/A	N/A
11801	Recreation Facilities	7,451,463	1,803,380	5,648,083	45	20
12002	Roads - Paved and Gravel	18,863,767	3,866,614	14,997,152	50	50
12005	Roads and Trails, Composite Pool	57,315,538	30,126,541	27,188,997	50	50
12101	Tracks, Railway	84,972	24,976	59,996	40	40
12201	Bridge, Wood	563,811	284,904	278,907	25	25
12401	Drainage System, Yard	12,747,345	5,597,456	7,149,890	50	50
12501	Wall, Retaining, Steel	536,275	286,692	249,583	50	50
12502	Wall, Retaining, Concrete	279,620	20,931	258,689	100	100
21101	Dike - Protective	4,035,735	430,362	3,605,372	100	100
22001	Plant - Concrete Or Steel	57,373,201	10,468,340	46,904,861	50	50
22201	Leasehold Improvements	6,564,051	6,390,394	173,657	5	5
22202	Leashold Improvements	2,062,521	794,095	1,268,426	10	10
23602	Stoplogs, Wood	29,424	7,117	22,307	25	25
23605	Gates, Embedded Components	2,356,947	205,739	2,151,208	50	40
23606	Inlet Valves, Penstock & Turbi	905,051	8,206	896,845	50	50
23902	Fishways, Concrete	115,439	12,427	103,013	100	100
24001	Navigation Locks	40,638,710	11,246,400	29,392,310	100	100
24002	Navigation Lock Gates - Controls	2,153,820	466,174	1,687,646	20	20
24003	Motor	189,836	114,836	75,000	20	20
24301	Slope Stabilization	19,887,620	1,884,227	18,003,393	100	100
24401	Dock / Wharf	872,770	163,690	709,080	25	25
24402	Ramp, Boat/Barge	104,459	51,556	52,903	20	20
25601	Barriers & Enclosures	3,997,309	1,137,524	2,859,785	50	50
25701	Capacitor, <60 Kv	3,511,255	1,022,307	2,488,948	25	30
30206	Desuperheater/Attemperator	869,982	254,298	615,684	10	10
30401	Valves, Safety	905,342	211,804	693,538	30	30
30607	Asbestos Abatement	14,685,409	1,580,131	13,105,278	30	30
30701	Equipment, Water Treatment	11,866,264	1,695,741	10,170,523	30	40
31006	Valves	379,464	70,643	308,821	30	30
33005	Condenser Air Removal System	29,019	5,314	23,705	15	15
41005	Gates, Wicket	10,285,595	455,311	9,830,284	50	50
41008	Bearings For Wicket Gate	2,211,013	24,290	2,186,723	25	25
41701	Turbine Air Injection Blower	530,128	148,335	381,792	25	25
42501	Piping, Water Cooling System	7,011,072	2,315,503	4,695,569	50	40
42502	Monitoring System, Cooling	221,697	107,719	113,979	20	20
46501	Cooling System, Water	573,665	313,844	259,822	15	15
47401	Fuel System	2,479,633	1,189,302	1,290,331	25	40
48001	Colls, Stator	115,106	36,636	78,469	40	40
48002	Rotor, Generator	18,200	10,142	8,059	40	40
48004	Generator, Diesel	3,842,536	83,100	3,759,436	25	30
49002	Motor	533,881	65,894	467,987	30	30

Profile ID	Description	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
49201	Vacuum System	89,666	34,638	55,028	25	25
51001	Condensor,Synchronous,Rotary	181,133	41,184	139,949	60	50
54101	Breaker,Air/Magnetic	711,366	332,695	378,671	20	20
54202	Disconnect, 1 Phase, Hookstick	318,434	241,592	76,843	30	30
55201	Overhead Conductor Services < 60kV	217,936,185	91,259,029	126,677,156	45	45
55202	Ug Conductor Services < 60 Kv	3,390,792	62,805	3,327,987	40	45
55304	Cable, Submarine < 60 Kv	45,637	869	44,768	35	35
58901	Power Supply, Solar Panel	382,578	232,044	150,534	10	10
59402	Meters, Transmission	412,936	50,907	362,029	30	30
59502	Street Lights,Dist. , Leased	2,850,178	2,492,687	357,491	35	40
61101	Alarm/Security System	2,830,770	518,183	2,312,587	25	20
61201	Booms, Floating	2,805,934	1,666,353	1,139,581	10	15
61202	Booms, Floating Cedar	1,248,438	258,343	990,095	25	25
61203	Booms, Oil Containmnet	144,780	33,496	111,284	15	15
62001	Fire Protection	14,085,145	5,470,402	8,614,744	25	25
62501	Firefighting Equipment	773,509	489,284	284,225	25	25
63001	Exercise Equipment	102,651	60,761	41,890	5	5
67003	Containment Facility, Concrete	5,279,612	794,204	4,485,409	50	50
67004	Spill Pond, Natural	167,787	20,034	147,754	25	25
68205	Global Positioning Equipment	329,733	238,387	91,346	10	10
68301	Radio,Microwave,Analog	5,943,817	4,607,277	1,336,540	15	35
68501	Radio Systems, Uhf/Vhfr	4,983,563	2,516,783	2,466,780	7	35
68502	Mobile Dispatch System	244,622	244,622	-	5	5
68902	Telephone Systems	916,929	910,358	6,570	10	10
68903	Tel Equip, Monitoring System	346,398	302,782	43,615	5	5
68904	Telephone System, Cellular	232,322	130,128	102,193	10	5
70101	Hydrometeorological Equipment	2,673,949	485,201	2,188,748	10	15
75102	Piping/Valving, Steel	454,889	75,606	379,284	20	20
75205	Tanks, Wood	10,869	2,609	8,260	25	25
75301	Water Supply System	12,595,555	4,196,376	8,399,179	35	40
80101	Computer,Hardware,Micro (Pc)	5,867,068	3,527,945	2,339,123	3	4
80102	Computer,Hardware,Mini	3,066,526	1,943,466	1,123,061	7	5
80103	Computer,Hardware,Input/Output	4,918,833	2,574,902	2,343,931	5	5
80104	Computer,H/Ware,Comp. Pool,Pcs	453,691	267,087	186,604	4	5
80105	Laptops	2,188,710	1,164,879	1,023,831	2	3
80201	Computer,Mainframe, Cpu	1,194,863	1,128,669	66,194	5	5
80202	Computer Memory, Mainframe	503,766	440,061	63,705	5	5
80203	SAN, Controllers, Disks/Tapes	1,667,748	794,945	872,803	7	5
80204	Storage Device, Disc/Tape	2,022,809	1,360,231	662,578	7	5
80205	Workstation, Dumb Terminal	25,427	19,591	5,836	15	15
80208	Printer,Mainframe,Laser	185,090	67,988	117,101	10	10
80209	Plotter,Mainframe,Colour	286,022	189,388	96,634	10	10
80212	Controller, Terminal	876	766	110	8	8
80213	Burster/Post-Process Device	89,406	74,222	15,183	10	10
80214	Terminal,Meter Reading,HandHld	199,314	85,222	114,092	5	5
80302	Software - Mainframe	249,119,684	128,902,111	120,217,573	10	10
80303	Software - Mid-Range Systems	68,438,065	63,670,070	4,767,995	3	5
80304	PC Software	1,789,990	401,609	1,388,381	1	4
80305	Software Upgrade, mid-range systems	13,089,011	12,344,551	744,460	2	2
80306	Network Software	4,745,333	4,500,745	244,588	4	5
80401	Stimulator, Training	359,478	239,652	119,826	5	5
80501	Premise Cabling	866,174	384,770	481,404	7	7

Profile ID	Description	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
80502	Routers	1,967,219	942,893	1,024,326	7	5
80503	Switches	4,669,299	3,129,103	1,540,196	7	5
80504	Servers	5,696,519	3,202,377	2,494,143	4	5
80505	Servers	9,304,617	8,486,784	817,833	3	5
80508	Misc. Network Equipment	363,133	199,180	163,953	4	4
81401	Trucks >= 1 Ton 4 Wheel Drive	12,482,424	5,480,953	7,001,472	8	13
81501	Trucks >= 1 Ton 6 Wheel Drive	452,114	268,159	183,955	12	12
81701	Aerial Device	13,192,624	7,780,559	5,412,065	15	13
81703	Derricks / Diggers	7,604,120	4,356,050	3,248,070	20	15
81704	Ride-A-Rails	526,750	497,657	29,092	25	25
81799	Misc. Access	1,330,222	1,222,364	107,858	9	10
82503	Sweeper	104,587	24,150	80,437	20	15
82506	Welder, Mobile, Self-Powered	149,145	67,908	81,237	15	15
82507	Compressor, Mobile, Self-Powered	486,737	215,173	271,564	15	15
82508	Chipper	26,076	17,732	8,344	15	15
82512	Regen Plan, Xtormer Oil	396,440	271,720	124,719	15	15
82513	Manlift	331,719	49,128	282,591	15	15
82514	All Terrain Vehicle	58,806	43,382	15,424	8	8
82550	Tools and Work Equipment	42,934,390	22,274,549	20,659,840	20	15
82551	Tools and Work Equipment - Misc.	15,788,941	4,480,692	11,308,249	10	15
82603	Manufacturing/Test Equipment	2,207,664	754,691	1,452,973	10	15
83001	Boat	580,676	193,310	387,366	15	15
83002	Boat, Tugboat	85,279	47,277	38,002	20	20
85001	Office Furniture	60,242,828	33,776,348	26,466,481	20	15
85002	Office Equipment	1,648,372	777,308	871,064	5	15
85003	Signs/Plaques	317,333	147,018	170,315	30	30
88001	Lab Equipment, Hi-Pwr Lab	8,542,313	6,745,302	1,797,011	20	20
88002	Lab Equipment, Misc	3,495,300	2,654,166	841,134	20	15
88003	Lab Equipment, Hi-Pwr Lab	738,833	479,551	259,282	15	15
99401	Generation - Pre 1996 Contributions in Aid	(79,989)	(76,263)	(3,726)	20	20
99403	Distribution - Pre 1996 Contributions in Aid	(466,867,315)	(296,521,277)	(170,346,038)	25	45
99405	Substation - Pre 1996 Contributions in Aid	(22,566,143)	(12,207,971)	(10,358,172)	40	40
99601	Columbia River Treaty	479,107,517	294,894,116	184,213,401	52	52
99602	Columbia River Treaty - Contributions in Aid	(479,107,523)	(294,835,369)	(184,272,154)	52	52

Profile ID's for Assets Operated or Primarily Operated by BCTC

Profile ID	Description	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
11602	Easement/right of way	106,155,275	-	106,155,275	N/A	N/A
11626	Land Rights, Finite Life, 20Yrs	3,611,806	538,079	3,073,727	20	20
11701	Clearing-Transmission	173,327,766	50,931,897	122,395,869	100	100
11901	Yard Surfacing	21,179,429	8,771,714	12,407,715	35	35
12001	Trail, Caterpillar	203,616	27,257	176,359	50	50
12301	Pad, Helicopter	2,320,789	866,927	1,453,863	50	25
12402	Landscaping	3,823,331	221,525	3,601,806	25	25
21103	Debris/Avallance Deflector	321,595	32,506	289,089	25	25
25101	Structure - Steel Support	89,380,955	36,624,147	52,756,808	50	65
25102	Structure, Support, Wood	2,130,469	644,363	1,486,106	25	30
25202	Pole Structures	154,795,379	79,567,782	75,227,597	35	50
25203	Towers	719,787,279	337,958,751	381,828,528	50	65
25301	Foundations	60,568,417	17,646,543	42,921,874	50	40
25401	Trenches and Ducts	17,739,198	7,761,540	9,977,658	50	50
52403	Oil, < 69 Kv	97,629	51,272	46,357	35	35
52406	Comb Ct & Vt Transformer	583,202	43,926	539,276	35	40
52501	Transformer, Voltage, Capacitor	9,479,330	4,951,603	4,527,727	35	35
52502	Transformer, Voltage, Oil-Fill	2,730,393	1,672,568	1,057,825	40	40
52503	Transformer, Voltage, Gas-Fill	877,475	52,398	825,077	50	50
52504	Transformer, Voltage, Encaps.	3,490,005	838,423	2,651,582	35	45
52505	Transformer, Volt, Comp. Pool	11,631,870	7,213,960	4,417,910	40	40
54201	Disconnects Composite Pool	144,984,129	85,269,637	59,714,492	40	40
54501	Circuit Recloser	1,897,645	821,782	1,075,863	20	40
55101	Overhead Conductor > 60 kV	598,558,226	294,692,745	303,865,481	50	60
55103	Line Disconnect Switches	1,445,934	187,507	1,258,427	25	25
55401	Buswork and Station Conductor	126,348,929	54,020,092	72,328,837	40	60
55501	Grounding Systems	24,174,792	11,530,562	12,644,230	40	40
56001	Insulators	21,367,053	5,821,841	15,545,212	40	55
57001	Surge Arrestor	19,668,658	9,360,376	10,308,281	30	30
58001	Converter	156,871	56,335	100,536	30	30
58002	Inverter	570,169	168,224	401,945	30	30
58201	Resistor, Anode Damping	499,667	192,971	306,696	25	25
59201	Charger System, Battery	9,303,752	2,880,627	6,423,125	15	20
59301	Storage Batteries, Bank	5,679,578	1,616,725	4,062,852	10	20
59601	Metering, Dcp, Trolleys	6,668,901	3,056,551	3,612,350	33	35
61001	Fencing	14,241,944	6,792,231	7,449,713	25	25
65001	Panels/Cubicles, P&C	184,333,221	60,599,298	123,733,923	20	20
65101	Fault Locating & Reporting	2,407,577	1,289,935	1,117,642	10	20
67001	Liner, Pvc, Spill Containment	2,794,260	1,939,159	855,101	15	35
67006	Containment System, Oil Spill	5,304,813	615,117	4,689,696	25	35
68001	Carrier System, Power Line	2,145,749	541,380	1,604,368	15	15
68101	Antennae & Waveguide, Microwave	8,918,229	1,694,431	7,223,798	20	20
68201	Terminal Unit - Remote	19,070,715	12,150,472	6,920,243	10	20
68203	Integrated Control/Data(Icda)	7,958,368	1,388,332	6,570,037	15	5
68303	Microwave	7,178,392	6,274,600	903,792	15	20
68401	Multiplex Device, Analog	995,810	597,288	398,522	15	5
68503	Radio Equipment, Protection	33,306	9,326	23,981	25	25
68601	Protection Tone System	10,840,252	3,454,129	7,386,123	15	20
68602	Digital Teleprotection System	1,284,908	71,918	1,212,991	15	20
68701	Wave Trap / Line Trap	811,450	458,941	352,509	20	20

Profile ID	Description	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)	Recommended Life Estimate
68801	Fibre Optic System	15,363,637	5,540,790	9,822,847	15	20
70001	Cable, Entrance Protection	2,380,325	783,496	1,596,829	15	20
70102	Accelerometers	399,117	122,680	276,437	20	20
75101	Drier, Air	2,396,653	474,647	1,922,006	25	25
75103	Piping, Stainless Steel	1,752,609	113,852	1,638,757	50	40
75201	Tanks, Steel, Air/Fuel	8,127,065	2,457,082	5,669,982	25	30
75202	Tank, Fibreglas, Dbl Bottom, Fuel	814,831	164,482	650,349	30	30
82510	Railcars	341,726	117,157	224,569	35	35
89001	Intangible/Franchise/Consent	7,145,401	7,145,401	-	10	10
89501	Animal Preventative Equipment	2,304,986	11,411	2,293,575	20	20
99404	Transmission - Contributions in Aid	(52,261,995)	(28,575,584)	(23,686,412)	40	40

BC HYDRO
Table 3
PROFILE IDS RELATED TO BURRARD THERMAL PLANT
(see page I-4)

Profile ID	Description	Surviving Original Cost at March 31, 2005	Accumulated Depreciation at March 31, 2005	Net book Value at March 31, 2005	Current Life (yrs)
30101	Boilers, Casing	1,166,505	993,476	173,030	30
30102	Boiler, Insulation	14,228,196	4,610,972	9,617,224	30
30103	Roof, Boiler	872,284	485,417	386,867	30
30201	Waterwall, Boiler	45,335	6,727	38,608	30
30203	Superheater, High Temp	21,000	3,116	17,884	30
30204	Superheater - Low Temp	2,326,903	1,778,402	548,501	30
30205	Reheater, Boiler	2,080,900	516,512	1,564,388	30
30301	Header - Drum	23,645,665	19,832,929	3,812,736	40
30501	Piping - High Pressure	9,183,391	6,822,810	2,360,581	40
30601	Fan - Forced Draft	1,395,601	675,376	720,225	30
30602	Breachling - Flue System	6,518,838	3,193,194	3,325,643	30
30603	Stack, Flue Gases	656,198	222,589	433,609	30
30604	Preheater, Air	200,006	29,679	170,327	30
30605	Burner - Fuel	14,704,571	4,549,107	10,155,464	15
30606	Instrumentation - Boiler	7,581,432	3,133,961	4,447,471	30
30608	Control System, Feedwater	460,872	272,058	188,814	15
30609	Seals - Crown	1,153,049	653,763	499,286	30
30610	Control System, Fuel	98,303	27,485	70,818	15
30611	Desuperheater System	582,527	392,571	189,955	15
30612	Refractory, Boiler	1,569,741	1,283,911	285,830	20
30613	Boiler, Package	2,831,856	544,845	2,287,011	30
30801	Transfer System, Ammonia	560,691	190,752	369,939	20
30802	Water Deluge System, Ammonia	366,600	119,005	247,595	30
30803	Vapouriser, Ammonia	575,191	198,610	376,581	20
30804	Compressor, Vapour, Ammonia	359,491	131,855	227,636	15
30805	Piping System, Ammonia	611,190	146,481	464,709	30
30901	Monitoring Equipment - Continuous Emissions	2,786,350	1,920,479	865,871	10
30902	Reporting System, Cem	181,400	181,400	-	10
30903	Delivery System - Ammonia - Scr	2,300,100	663,015	1,637,085	30
30904	Catalyst - Scr	25,229,770	14,763,395	10,466,375	10
31001	Water Intake / Discharge Structure	8,099,838	5,825,630	2,274,209	50
31002	Protection, Cathodic	356,320	5,968	350,352	20
31003	Gates, Inlet/Outlet	70,569	6,621	63,948	30
31004	Screens - Intake	1,252,137	727,426	524,711	20
31005	Conduit, Intake/Discharge	75,091	7,222	67,869	50
33001	Heat Exchanger, Shell & Tube	884,323	173,089	711,234	30
33002	Pump & Motor	11,618,363	4,088,309	7,530,054	30
33004	Condenser, Boiler	223,962	83,986	139,977	30
34002	Casing Cylinder	3,929,822	397,438	3,532,385	30
34004	Turbine - Composite Pool	3,128,434	945,328	2,183,106	30
34005	Coils - Stator	8,911,279	1,860,042	7,051,236	30
34006	Rotor / Generator - Thermal	11,567,681	5,392,828	6,174,853	30
34007	Generator - Composite Pool - Thermal	8,380,760	7,741,997	638,762	30
34008	Supervisory System, Turbine	2,548,542	1,628,181	920,361	20
34009	Cooling System - Hydrogen	32,885,647	29,734,632	3,151,015	30
34015	Turbine Blades Sets	848,273	141,274	706,998	15