Undertaing J1.4 -

Greater Sudbury has agreed to calculate the difference between the methodology that they used for depreciation and using the half year rule.

Greater Sudbury Hydro Inc
Fixed Asset Continuity Schedule (Distribution & Operations)
2009 Test Year

Depreciation Calculation using Half year Rule

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Depreciation using 1/2 Yerar Rule**	**Disposals**	**Closing Balance**	**Net Book Value**
N/A	1805	Land - Substations	890,771.88	400,000.00		1,290,771.88	0.00			0.00	1,290,771.88
47	1808	Buildings - Substations	9,230,592.16			9,230,592.16	3,753,476.38	175,968.98		3,929,445.36	5,301,146.80
13	1810	Leasehold Improvements	0.00			0.00	0.00			0.00	0.00
47	1815	Transformer Station Equipment > 50 kV	0.00			0.00	0.00			0.00	0.00
47	1820	Substation Equipment	15,656,047.69	750,716.33		16,406,764.02	9,503,615.71	419,666.74		9,923,282.45	6,483,481.57
47	1825	Storage Battery Equipment	0.00			0.00	0.00			0.00	0.00
47	1830	Poles, Towers & Fixtures	13,021,346.99	1,140,782.51		14,162,129.50	6,342,679.52	862,403.36		7,205,082.88	6,957,046.62
47	1835	OH Conductors & Devices	38,005,529.96	3,065,525.82		41,071,055.78	23,788,160.52	841,238.67		24,629,399.19	16,441,656.59
47	1840	UG Conduit	19,256,161.48	1,151,584.00		20,407,745.48	9,590,382.07	813,094.61		10,403,476.68	10,004,268.80
47	1845	UG Conductors & Devices	16,832,955.69	670,287.32		17,503,243.01	8,775,851.30	700,761.67		9,476,612.97	8,026,630.04
47	1850	Line Transformers	24,174,660.29	728,744.52		24,903,404.81	14,654,944.33	796,852.16		15,451,796.49	9,451,608.32
47	1855	Services (OH & UG)	8,899,536.85	281,099.30		9,180,636.15	5,313,564.03	169,762.87		5,483,326.90	3,697,309.25
47	1860	Meters	8,952,811.92	111,370.00		9,064,181.92	5,890,121.12	311,106.43		6,201,227.55	2,862,954.37
47	1861	Smart Meters	0.00	0.00		0.00	0.00	0.00		0.00	0.00
N/A	1905	Land	0.00			0.00	0.00			0.00	0.00
CEC	1906	Land Rights	0.00			0.00	0.00			0.00	0.00
47	1908	Buildings & Fixtures	0.00	90,000.00		90,000.00	0.00	4,500.00		4,500.00	85,500.00
13	1910	Leasehold Improvements	0.00			0.00	0.00			0.00	0.00
8	1915	Office Furniture & Equipment	44,314.56			44,314.56	37,959.50	938.52		38,898.02	5,416.54
10	1920	Computer - Hardware	93,648.76	0.00		93,648.76	93,648.76	0.00		93,648.76	0.00
45	1921	Computer - Hardware post Mar 22/04	0.00			0.00	0.00			0.00	0.00
45.1	1921	Computer - Hardware post Mar 19/07	0.00			0.00	0.00			0.00	0.00
12	1925	Computer - Software	2,396,349.54	2,640,000.00		5,036,349.54	1,990,765.58	369,582.77		2,360,348.35	2,676,001.19
10	1930	Transportation Equipment	4,073,036.30	613,000.00	236,429.85	4,449,606.45	3,146,595.88	341,398.64	236,429.85	3,251,564.67	1,198,041.78
8	1935	Stores Equipment	0.00			0.00	0.00			0.00	0.00
8	1940	Tools, Shop & Garage Equipment	1,531,785.18	170,000.00		1,701,785.18	1,132,467.71	82,992.53		1,215,460.24	486,324.94
8	1945	Measurement & Testing Equipment	0.00			0.00	0.00			0.00	0.00
8	1950	Power operated Equipment	0.00			0.00	0.00			0.00	0.00
8	1955	Communications Equipment	2,185,673.55	15,000.00		2,200,673.55	987,371.57	78,969.36		1,066,340.93	1,134,332.62
8	1960	Miscellaneous Equipment	0.00			0.00	0.00			0.00	0.00
47	1965	Water Heater Rental Units	0.00			0.00	0.00			0.00	0.00
47	1970	Load Management controls	0.00			0.00	0.00			0.00	0.00
47	1975	Load Management Controls Utility Premises	0.00			0.00	0.00			0.00	0.00
47	1980	System Supervisory Equipment	1,245,223.47			1,245,223.47	1,049,029.82	43,833.37		1,092,863.19	152,360.28
47	1985	Sentinel Lighting Rental Units	42,116.86			42,116.86	39,385.92	620.72		40,006.64	2,110.22
47	1996	Hydro One S/S Contribution	0.00			0.00	0.00			0.00	0.00
47	1995	Contributions & Grants	(10,561,305.13)	(959,585.00)		(11,520,890.13)	(1,774,256.97)	(397,748.75)		(2,172,005.72)	(9,348,884.41)
		Total before Work in Process	**155,971,258.00**	**10,868,524.80**	**236,429.85**	**166,603,352.95**	**94,315,762.75**	**5,615,942.65**	**236,429.85**	**99,695,275.55**	**66,908,077.40**
WIP		Work in Process	73,672.26			73,672.26	0.00			0.00	73,672.26
		Total after Work in Process	**156,044,930.26**	**10,868,524.80**	**236,429.85**	**166,677,025.21**	**94,315,762.75**	**5,615,942.65**	**236,429.85**	**99,695,275.55**	**66,981,749.66**

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	341,398.64
Stores Equipment	82,992.53
Net Depreciation	5,191,551.48
Original application	5,597,109.60
Differential	(405,558.12)