

Appendix 2-C

Depreciation and Amortization Expense

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 changes to MFRS are material).		
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Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 changes to MFRS are material).	2014	MFR

Account	Description	Book Values															Service Lives										Depreciation Expense										Variance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		Opening NBV of Assets at Date of Policy Change- Jan. 1, 2013					Less Fully Depreciated / Disposals Previous Years					Fully Depreciated Current Year (NBV)					Less Disposals (NBV)					Net for Depreciation					Depreciation Expense on Fully Depreciated Current Year [e]					Depreciation Expense on Disposals Current Year						Opening Gross Book Value of Assets Acquired After Policy Change					Less Fully Depreciated Previous Years					Less Fully Depreciated Current Year					Net for Depreciation					Depreciation Expense on Fully Depreciated Current Year [f]					Current Year Additions					Average Remaining Life Assets Excluded Before Policy Change					Depreciation Rate Assets Acquired After Policy Change					Life of Assets Excluded Before Policy Change					Depreciation Rate on Assets Excluded Before Policy Change					Depreciation Expense on Assets Excluded Before Policy Change					Depreciation Expense on Assets Acquired After Policy Change					Depreciation Expense on Current Year Additions (1/2 year rule)					Adjustments					Total Current Year Depreciation Expense					Depreciation Expense per Appendix 2 & 6a Assets, Column J 2014																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai		aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	wx	wy	wz	xa	xb	xc	xd	xe	xf	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	wx	wy	wz	xa	xb	xc	xd	xe	xf	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	wx	wy	wz	xa	xb	xc	xd	xe	xf	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	wx	wy	wz	xa	xb	xc	xd	xe	xf	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly

Appendix 2-C

Depreciation and Amortization Expense

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
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Account	Description	Opening NBV of Assets at Date of Policy Change Jan. 1, 2013	Book Values										Current Year Additions	Average Remaining Life of Assets Existing Before Policy Change	Service Lives	Depreciation Expense										Variance
			Less Fully Depreciated Disposals Previous Years	Fully Depreciated Current Year (NBV)	Less Disposals (NBV)	Net for Depreciation	Depreciation Expense on Fully Depreciated Current Year (f)	Depreciation Expense Disposals Current Year	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated Previous Years	Less Fully Depreciated Current Year	Net for Depreciation				Depreciation Expense on Fully Depreciated Current Year (j)	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Depreciation Expense on Current Year Additions (12 year rule)	Adjustments	Total Current Depreciation	Depreciation Expense per Appendix 2.84 Fuel W			
		a	b	c	d	e=a-b-c-d	f	g	h	i	j=k-h-i	l	m	n	o=13n	p	q=a/b/p	r=ch+1+fg	s=13p+1+fg	t=13p+1+fg	u	v=w+x+y+z	w	x=y-z		
1508	ICM Transformer Station Equipment +50 KV Conc JS, TX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,661,056	-	0.00%	45.00	2.22%	\$ -	\$ -	\$ -	\$ 18,496	\$ -	\$ 18,496	\$ -		
1508	ICM Transformer Station Equipment +50 KV Conc JS, OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	875,691	-	0.00%	55.00	1.82%	\$ -	\$ -	\$ -	\$ 7,961	\$ -	\$ 7,961	\$ -		
1611	Computer Software (Formerly known as Account 1025)	\$ 165,566	\$ -	\$ 69,451	\$ 96,115	\$ -	\$ (0)	\$ 21,838	\$ -	\$ 234,271	\$ -	\$ 234,271	108,818	-	0.00%	3.00	33.33%	\$ 21,838	\$ 78,090	\$ 18,136	\$ -	\$ 118,064	\$ 118,064	\$ 0		
1725	CIS Upgrade	\$ 119,030	\$ -	\$ -	\$ -	\$ 119,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	3.50	28.58%	3.00	33.33%	\$ -	\$ -	\$ -	\$ -	\$ 34,013	\$ 34,013	\$ 0		
1812	Land Rights (Formerly known as Account 1506)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1825	Land	\$ 258,134	\$ -	\$ -	\$ -	\$ 258,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1826	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1826	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1815	Transformer Station Equipment +50 KV York (TX)	\$ 630,588	\$ -	\$ -	\$ -	\$ 630,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	35.52	2.82%	45.00	2.22%	\$ 17,783	\$ -	\$ -	\$ -	\$ 17,783	\$ 17,783	\$ -		
1815	Transformer Station Equipment +50 KV York Other	\$ 1,466,075	\$ -	\$ -	\$ -	\$ 1,466,075	\$ -	\$ -	\$ 11,056	\$ -	\$ 11,056	-	45.66	2.19%	55.00	1.82%	\$ 32,109	\$ 201	\$ -	\$ -	\$ 32,310	\$ 32,310	\$ (0)			
1815	Transformer Station Equipment +50 KV Conc 5 (TX)	\$ 544,453	\$ -	\$ -	\$ -	\$ 544,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	37.52	2.67%	46.00	2.22%	\$ 14,511	\$ -	\$ -	\$ -	\$ 14,511	\$ 14,511	\$ -			
1815	Transformer Station Equipment +50 KV Conc 5 Other	\$ 1,664,608	\$ -	\$ -	\$ -	\$ 1,664,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	48.16	2.08%	55.00	1.82%	\$ 34,567	\$ -	\$ -	\$ -	\$ 34,567	\$ 34,567	\$ (0)			
1820	Distribution Station Equipment +50 kv	\$ 47,927	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1830	Poles, Towers & Fixtures	\$ 2,130,517	\$ 4,483	\$ -	\$ 2,086	\$ 2,123,049	\$ -	\$ -	\$ 490,622	\$ -	\$ 490,622	\$ 178,746	27.13	0.04	45.00	2.22%	\$ 78,268	\$ 10,014	\$ 1,986	\$ -	\$ 90,268	\$ 90,268	\$ -			
1835	Overhead Conductors & Devices	\$ 2,638,561	\$ 3,838	\$ 12,499	\$ 8,181	\$ 2,614,143	\$ 4,166	\$ -	\$ 490,513	\$ -	\$ 490,513	\$ 149,660	44.53	0.02	60.00	1.67%	\$ 67,363	\$ 6,769	\$ 1,247	\$ -	\$ 75,369	\$ 75,369	\$ -			
1840	Underground Conduct	\$ 2,705,310	\$ -	\$ -	\$ -	\$ 2,705,310	\$ 605,060	\$ -	\$ 605,060	\$ -	\$ 605,060	\$ 205,443	51.02	9.29	1,380	1.54%	\$ 9,389	\$ 1,380	\$ -	\$ -	\$ 9,389	\$ 9,389	\$ -			
1845	Underground Conductors & Devices	\$ 4,168,057	\$ -	\$ -	\$ -	\$ 4,168,057	\$ 1,001,761	\$ -	\$ 1,001,761	\$ -	\$ 1,001,761	\$ 288,464	29.89	3.35%	45.00	2.22%	\$ 139,442	\$ 2,261	\$ 3,205	\$ -	\$ 144,908	\$ 144,908	\$ -			
1850	Line Transformers	\$ 3,765,974	\$ 122,116	\$ -	\$ 33,033	\$ 3,610,825	\$ -	\$ -	\$ 492,404	\$ -	\$ 492,404	\$ 32,088	33.88	3.12%	45.00	2.22%	\$ 112,509	\$ 10,553	\$ 2,482	\$ -	\$ 125,544	\$ 125,544	\$ -			
1850	Line Transformers-Inventory	\$ 96,563	\$ -	\$ -	\$ -	\$ 96,563	\$ 15,817	\$ -	\$ 15,817	\$ -	\$ 15,817	\$ 6,331	22.81	3.31	2.00	2.22%	\$ 331	\$ 2,888	\$ 628	\$ -	\$ 3,847	\$ 3,847	\$ 0			
1850	Line Transformers-Damaged	\$ 9,005	\$ -	\$ -	\$ -	\$ 9,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	45.00	2.22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1850	Line Transformers-Special	\$ 72,443	\$ -	\$ -	\$ -	\$ 72,443	\$ 7,461	\$ -	\$ 7,461	\$ -	\$ 7,461	\$ 47,132	23.79	4.31%	45.00	2.22%	\$ 166,443	\$ 384	\$ 3	\$ -	\$ 167,230	\$ 167,230	\$ -			
1855	Services (Overhead)	\$ 443,107	\$ -	\$ -	\$ -	\$ 443,107	\$ 43,888	\$ -	\$ 43,888	\$ -	\$ 43,888	\$ 14,725	55.08	1.82%	60.00	1.67%	\$ 8,044	\$ 734	\$ 123	\$ -	\$ 8,899	\$ 8,899	\$ (0)			
1855	Services (Underground)	\$ 1,679,090	\$ -	\$ -	\$ -	\$ 1,679,090	\$ 501,926	\$ -	\$ 501,926	\$ -	\$ 501,926	\$ 38,611	38.61	2.59%	45.00	2.22%	\$ 43,484	\$ 11,351	\$ 778	\$ -	\$ 45,063	\$ 45,063	\$ -			
1860	Non Standard Meters-Other	\$ 126,488	\$ 113	\$ -	\$ -	\$ 126,488	\$ 15,648	\$ 28	\$ 15,676	\$ -	\$ 15,676	\$ 14,163	21.23	4.20%	25.00	6.00%	\$ 1,100	\$ 567	\$ 13	\$ -	\$ 1,173	\$ 1,173	\$ -			
1860	Non Standard Meters (Smart Meters)	\$ 1,370,813	\$ 3,839	\$ -	\$ -	\$ 1,366,975	\$ -	\$ -	\$ 62,580	\$ -	\$ 62,580	\$ 33,503	12.47	8.02%	15.00	6.67%	\$ 109,631	\$ 4,172	\$ 1,117	\$ -	\$ 114,919	\$ 114,919	\$ -			
1860	Standard Meters	\$ 102,246	\$ 96,489	\$ 193	\$ -	\$ 5,565	\$ 64	\$ -	\$ 5,629	\$ -	\$ 5,629	\$ 12,21	8.19%	1.00%	25.00	6.00%	\$ 520	\$ -	\$ -	\$ -	\$ 520	\$ 520	\$ -			
1860	Non Standard Meters-CT/PT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,758	\$ -	\$ 27,758	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1860	Non Standard Meters-CT/PT Inventory	\$ 39,189	\$ -	\$ -	\$ -	\$ 39,189	\$ -	\$ -	\$ 2,104	\$ -	\$ 2,104	\$ 659	16.18	6.19%	40.00	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
1860	Smart Meters Inventory	\$ 46,534	\$ -	\$ -	\$ -	\$ 46,534	\$ -	\$ -	\$ 2,104	\$ -	\$ 2,104	\$ 7,367	14.03	6.19%	25.00	6.00%	\$ 2,436	\$ 13	\$ -	\$ -	\$ 2,547	\$ 2,547	\$ -			
1860	Non Standard Meters-CT/PT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,758	\$ -	\$ 27,758	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1860	Non Standard Meters-CT/PT Inventory	\$ 49,000	\$ -	\$ -	\$ -	\$ 49,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1860	Buildings & Fixtures B Heneghan Rd	\$ 678,370	\$ -	\$ -	\$ -	\$ 678,370	\$ -	\$ -	\$ 7,777	\$ -	\$ 7,777	\$ 7,008	39.33	2.54%	60.00	1.67%	\$ 17,249	\$ 113	\$ 38	\$ -	\$ 17,420	\$ 17,420	\$ 0			
1860	Buildings & Fixtures PCB Shed	\$ 1,606	\$ -	\$ -	\$ -	\$ 1,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.00	19.99%	30.00	3.33%	\$ 321	\$ -	\$ -	\$ -	\$ 321	\$ 321	\$ (0)			
1860	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1915	Office Furniture & Equipment (10 years)	\$ 43,729	\$ 258	\$ 1,277	\$ -	\$ 41,194	\$ 254	\$ -	\$ 2,509	\$ -	\$ 2,509	\$ 4,302	6.55	15.26%	10.00	10.00%	\$ 6,621	\$ 261	\$ 235	\$ -	\$ 7,087	\$ 7,087	\$ (0)			
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1920	Computer Equipment - Hardware	\$ 38,222	\$ 24,04	\$ 14,178	\$ -	\$ (0)	\$ 3,445	\$ -	\$ 44,795	\$ -	\$ 44,795	\$ 18,754	-	3.00	3.33%	3.44	14.93%	\$ 3,126	\$ -	\$ -	\$ 25,502	\$ 25,502	\$ (0)			
1920	Computer Equip. Hardware(Post Mar. 2004)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1920	Computer Equip. Hardware(Post Mar. 2007)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1930	Transportation Equipment - 3 Tons	\$ 11,707	\$ 11,031	\$ -	\$ -	\$ 676	\$ -	\$ -	\$ 53,681	\$ -	\$ 53,681	\$ 44,963	3.42	29.77%	5.00	20.00%	\$ 198	\$ 10,736	\$ 4,496	\$ -	\$ 15,430	\$ 15,430	\$ 0			
1930	Transportation Equipment - 3 Tons	\$ 623,113	\$ -	\$ -	\$ -	\$ 623,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7.86	12.72%	10.00	10.00%	\$ 79,258	\$ -	\$ -	\$ 79,258	\$ 79,258	\$ 0				
1930	Transportation Equipment-Trailers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1930	Stores Equipment	\$ 6,309	\$ -	\$ -	\$ -	\$ 6,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6.04	16.55%	10.00	10.00%	\$ 1,044	\$ -	\$ -	\$ -	\$ 1,044	\$ 1,044	\$ (0)			
1940	Tools, Shop & Garage Equipment	\$ 63,171	\$ 11,133	\$ 15,347	\$ -	\$ 36,694	\$ 3,049	\$ -	\$ 8,300	\$ -	\$ 8,300	\$ 3,842	4.79	20.87%	8.00	12.50%	\$ 10,706	\$ 1,037	\$ 240	\$ -	\$ 11,984	\$ 11,984	\$ -			
1940	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1950	Power Operations Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1950	Communications Equipment	\$ 15,938	\$ -	\$ -	\$ 5,674	\$ -	\$ 10,364	\$ 1,107	\$ -	\$ -	\$ -	\$ -	5.88	17.00%	10.00	10.00%	\$ 2,869	\$ -	\$ -	\$ -	\$ 2,869	\$ 2,869	\$ (0)			
1960	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1970	Load Management Controls, Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1980	System Supervision Equipment	\$ 110,749	\$ 26,793	\$ 55,491	\$ -	\$ 28,467	\$ 11,025	\$ -	\$ 237,952	\$ -	\$ 237,952	\$ 237,952	4.68	21.36%	10.00	10.00%	\$ 17,107	\$ 23,795	\$ 5,568	\$ -	\$ 36,334	\$ 36,334	\$ 75			
1980	Miscellaneous Fuel Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1995	Contributions & Grants-Poles	\$ (169,565)	\$ -	\$ -	\$ -	\$ (169,565)	\$ -	\$ -	\$ (6,683)	\$ -	\$ (6,683)	\$ 38,55	2.59%	45.00	2.22%	\$ (4,399)	\$ (149)	\$ -	\$ -	\$ (4,548)	\$ (4,548)	\$ -				
1995	Contributions & Grants-Oh Conductor	\$ (164,116)	\$ -	\$ -	\$ -	\$ (164,116)	\$ -	\$ -	\$ (6,883)	\$ -	\$ (6,883)	\$ 52,82	13.89%	60.00	1.67%	\$ (1,891)	\$ -	\$ -	\$ -	\$ (1,891)	\$ (1,891)	\$ -	\$ -			
1995	Contributions & Grants-Oh Services	\$ (88,520)	\$ -	\$ -	\$ -	\$ (88,520)	\$ -	\$ -	\$ (9,014)	\$ -	\$ (9,014)	\$ 51,24	1.95%	65.00	1.54%	\$ (1,728)	\$ (139)	\$ -	\$ -	\$ (1,866)	\$ (1,866)	\$ (12)				
1995	Contributions & Grants-UG Conduit	\$ (67,817)	\$ -	\$ -	\$ -	\$ (67,817)	\$ -	\$ -	\$ (7,678)	\$ -	\$ (7,678)	\$ 59,13	1.89%	65.00	1.54%	\$ (1,777)	\$									

3,649,237.73
0.051,043,515.11
(0.26)

Appendix 2-C
Depreciation and Amortization Expense

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Releasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).		
Releasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).		
Already released with depreciation policy changes in a prior reporting period.	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).	2016	MFR

Account	Description	Book Values													Service Lives										Depreciation Expense										Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2-A: Fixed Assets, Column 3 2016	Variance
		Opening NBV of Assets at Date of Policy Change- Jan. 1, 2013													Average Remaining Life of Assets Existing Before Policy Change										Depreciation Expense on Fully Depreciated Current Year (I)												
		a	b	c	d	e=a+b+c+d	f	g	h	i	j	k=h-i-j	l	m	n	o=i+m	p	q	r=q-p	s=r+h+i+g	t=s+k+p+i	u	v=t+s+k+u	w	x=w-v												
1508	ICM-Transformer Station Equipment >50 kV Conc (5, 17X)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,661,056	-	-	1,661,056	-	-	30,906	-	0.00%	45.00	2,22%	\$ -	\$ 36,912	\$ -	\$ -	\$ 36,912	\$ -	\$ -											
1508	ICM-Transformer Station Equipment >50 kV Conc (5, OTHER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	875,691	-	-	875,691	-	-	16,642	-	0.00%	55.00	1,82%	\$ -	\$ 15,922	\$ 151	\$ -	\$ 16,073	\$ 15,878	\$ (195)											
1611	Computer Software (Formerly known as Account 1925)	\$ 165,566	\$ 165,566	\$ -	\$ -	\$ (0)	\$ -	\$ -	343,088	-	-	343,088	-	-	104,895	238,193	17,483	0.00%	3.00	33.33%	\$ -	\$ 96,880	\$ 18,409	\$ -	\$ 115,290	\$ 115,290	\$ (10)										
1925	CIS Upgrade	\$ 119,000	\$ -	\$ 119,000	\$ -	\$ 0	\$ 16,960	\$ -	-	-	-	-	-	-	-	-	0.00%	3.00	33.33%	\$ 16,960	\$ -	\$ -	\$ -	\$ 16,960	\$ 16,960	\$ 0											
1612	Land Rights (Formerly known as Account 1906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1905	Land	\$ 258,134	\$ -	\$ -	\$ -	\$ -	\$ 258,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1815	Transformer Station Equipment >50 kV York (TX)	\$ 630,588	\$ -	\$ -	\$ -	\$ 630,588	\$ -	\$ -	-	-	-	-	-	-	35.52	2.82%	45.00	2,22%	\$ 17,753	\$ -	\$ -	\$ -	\$ 49	\$ 17,801	\$ 17,801	\$ -											
1815	Transformer Station Equipment >50 kV York Other (TX)	\$ 1,466,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,056	-	-	11,056	-	-	29,230	45.66	2.19%	55.00	1,82%	\$ 32,109	\$ 201	\$ 206	\$ 88	\$ 32,664	\$ 32,664	\$ (10)											
1815	Transformer Station Equipment >50 kV Conc 5 (TX)	\$ 544,453	\$ -	\$ -	\$ -	\$ 544,453	\$ -	\$ -	-	-	-	-	-	-	37.52	2.67%	45.00	2,22%	\$ 14,511	\$ -	\$ -	\$ -	\$ 14,511	\$ 14,511	\$ -												
1815	Transformer Station Equipment >50 kV Conc 5 Other	\$ 1,664,608	\$ -	\$ -	\$ -	\$ 1,664,608	\$ -	\$ -	-	-	-	-	-	-	47.97	2.08%	55.00	1,82%	\$ 34,701	\$ -	\$ -	\$ -	\$ 34,701	\$ 34,701	\$ -												
1820	Distribution Station Equipment >50 kV	\$ 47,927	\$ 47,927	\$ -	\$ -	\$ (0)	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1830	Poles, Towers & Poles	\$ 2,130,512	\$ 7,469	\$ 28,686	\$ 2,487	\$ 2,091,875	\$ 7,186	\$ -	629,368	-	-	629,368	-	-	389,988	29.64	0.03	45.00	2,22%	\$ 77,760	\$ 13,985	\$ 4,333	\$ -	\$ 96,080	\$ 96,080	\$ -											
1835	Overhead Conductors & Devices	\$ 2,835,661	\$ 24,518	\$ -	\$ 2,539	\$ 2,811,604	\$ -	\$ -	555,172	-	-	555,172	-	-	220,211	44.65	0.02	60.00	1,67%	\$ 62,970	\$ 9,253	\$ 1,838	\$ -	\$ 74,058	\$ 74,058	\$ -											
1840	Underground Conduct	\$ 2,705,310	\$ -	\$ -	\$ -	\$ 2,705,310	\$ -	\$ -	810,501	-	-	810,501	-	-	242,371	53.12	0.02	65.00	1,54%	\$ 69,929	\$ 12,449	\$ 1,864	\$ -	\$ 85,263	\$ 85,263	\$ -											
1845	Underground Conductors & Devices	\$ 4,168,057	\$ -	\$ -	\$ -	\$ 4,168,057	\$ -	\$ -	1,290,225	-	-	1,290,225	-	-	480,830	29.81	3.35%	45.00	2,22%	\$ 139,823	\$ 29,672	\$ 5,454	\$ -	\$ 173,949	\$ 173,949	\$ -											
1850	Line Transformers	\$ 3,765,974	\$ 155,145	\$ 2,612	\$ 33,412	\$ 3,574,902	\$ 629	\$ -	673,958	-	-	673,958	-	-	793,436	32.46	3.08%	45.00	2,22%	\$ 110,766	\$ 14,977	\$ 8,818	\$ -	\$ 134,599	\$ 134,599	\$ (10)											
1850	Line Transformers-Inventory	\$ 95,563	\$ -	\$ -	\$ -	\$ 95,563	\$ -	\$ -	71,432	-	-	71,432	-	-	167,709	34.67	2.88%	45.00	2,22%	\$ 2,786	\$ 1,587	\$ 730	\$ -	\$ 9,623	\$ 9,623	\$ 0											
1850	Line Transformers-Damaged	\$ 9,005	\$ -	\$ -	\$ -	\$ 9,005	\$ -	\$ -	-	-	-	-	-	-	26,34	3.40%	45.00	2,22%	\$ 297	\$ -	\$ -	\$ -	\$ 297	\$ 297	\$ -												
1850	Line Transformers-Spare	\$ 73,443	\$ -	\$ -	\$ -	\$ 73,443	\$ -	\$ -	31,254	-	-	31,254	-	-	45,642	41.12	2.43%	45.00	2,22%	\$ 1,786	\$ 695	\$ 907	\$ -	\$ 2,988	\$ 2,988	\$ (10)											
1855	Services (Overhead)	\$ 443,107	\$ -	\$ -	\$ -	\$ 443,107	\$ -	\$ -	58,013	-	-	58,013	-	-	10,231	54.93	1.82%	60.00	1,67%	\$ 8,066	\$ 977	\$ 85	\$ -	\$ 9,128	\$ 9,128	\$ -											
1855	Services (Underground)	\$ 1,679,060	\$ -	\$ -	\$ -	\$ 1,679,060	\$ -	\$ -	837,483	-	-	837,483	-	-	282,564	38.51	3.69%	45.00	2,22%	\$ 43,604	\$ 18,611	\$ 3,149	\$ -	\$ 65,364	\$ 65,364	\$ -											
1860	Meters	\$ 197,059	\$ 1,411	\$ 1,890	\$ 3,006	\$ 190,752	\$ 474	\$ -	23,675	-	-	23,675	-	-	52,668	20.18	4.95%	25.00	4.00%	\$ 9,525	\$ 947	\$ 1,053	\$ -	\$ 11,526	\$ 11,526	\$ -											
1860	Meters (Smart Meters)	\$ 1,370,811	\$ 3,839	\$ -	\$ 753	\$ 1,366,222	\$ -	\$ -	96,063	-	-	96,063	-	-	93,188	12.61	7.93%	15.00	3.67%	\$ 108,335	\$ 6,406	\$ 3,395	\$ -	\$ 117,946	\$ 117,946	\$ -											
1860	Stranded Meters	\$ 102,246	\$ 95,682	\$ 3,217	\$ -	\$ 2,348	\$ 806	\$ -	-	-	-	-	-	-	12.21	8.19%	-	-	0.00%	\$ 998	\$ -	\$ -	\$ -	\$ 998	\$ -	\$ -											
1860	Non Stranded Meters-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,758	-	-	27,758	-	-	-	-	0.00%	25.00	4.00%	\$ -	\$ 1,110	\$ -	\$ -	\$ 1,110	\$ -	\$ -											
1860	Non Stranded Meters-CTPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	40.00	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1860	Meters Inventory	\$ 39,189	\$ -	\$ -	\$ -	\$ 39,189	\$ -	\$ -	2,763	-	-	2,763	-	-	(18,903)	16.15	6.19%	25.00	4.00%	\$ 2,426	\$ 111	\$ (70)	\$ -	\$ 2,169	\$ 2,169	\$ -											
1860	Smart Meters Inventory	\$ 46,634	\$ -	\$ -	\$ -	\$ 46,634	\$ -	\$ -	(15,448)	-	-	(15,448)	-	-	0.00	14.01	7.14%	15.00	3.30%	\$ 3,320	\$ (1,043)	\$ (80)	\$ -	\$ 2,257	\$ 2,257	\$ -											
1860	Non Stranded Meters-CTPT Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,962	-	-	5,962	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75											
1905	Land	\$ 47,000	\$ -	\$ -	\$ -	\$ 47,000	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1908	Buildings & Fixtures-PCIR Shed	\$ 678,270	\$ -	\$ -	\$ -	\$ 678,270	\$ -	\$ -	13,785	-	-	13,785	-	-	81,142	39.22	2.55%	60.00	1,67%	\$ 17,296	\$ 230	\$ 676	\$ -	\$ 18,202	\$ 18,202	\$ -											
1908	Buildings & Fixtures-PCIR Shed	\$ 1,606	\$ -	\$ -	\$ -	\$ 1,606	\$ -	\$ -	5.00	-	-	5.00	-	-	19,999	30.00	3.33%	-	-	\$ 321	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ 1											
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1915	Office Furniture & Equipment (10 years)	\$ 43,284	\$ 1,535	\$ 3,663	\$ -	\$ 38,066	\$ 522	\$ -	6,811	-	-	6,811	-	-	1,542	14.01%	10.00	10.00%	5,857	\$ 681	\$ 1,416	\$ 77	\$ 6,615	\$ 6,615	\$ -												
1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1920	Computer Equipment - Hardware	\$ 38,222	\$ 38,222	\$ -	\$ -	\$ (0)	\$ -	\$ -	63,549	-	-	63,549	-	-	38,762	24,787	6,460	9,825	-	0.00%	3.00	33.33%	\$ -	\$ 14,723	\$ 1,636	\$ -	\$ 16,360	\$ 16,360	\$ (10)								
1920	Computer Equip -Hardware(Post Mar. 1996)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1920	Computer Equip -Hardware(Prior Mar. 1997)	\$ 11,707	\$ 11,031	\$ 676	\$ -	\$ 10,699	\$ 82	\$ -	98,643	-	-	98,643	-	-	-	-	0.00%	5.00	20.00%	\$ 62	\$ 10,729	\$ -	\$ -	\$ 10,811	\$ 10,811	\$ (10)											
1930	Transportation Equipment > 3 Tons	\$ 623,113	\$ -	\$ -	\$ -	\$ 623,113	\$ -	\$ -	-	-	-	-	-	-	7,84	12.75%	10.00	10.00%	\$ 79,475	\$ -	\$ -	\$ -	\$ 79,475	\$ 79,475	\$ -												
1930	Transportation Equipment Trailers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	15.00	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1935	Stoves Equipment	\$ 6,309	\$ 1	\$ -	\$ -	\$ 6,308	\$ -	\$ -	5.04	-	-	5.04	-	-	16,558	10.00	10.00%	10.00	10.00%	\$ 1,644	\$ -	\$ -	\$ -	\$ 1,644	\$ 1,644	\$ 3											
1940	Tools, Shop & Garage Equipment	\$ 63,171	\$ 26,478	\$ 10,745	\$ -	\$ 25,948	\$ 1,531	\$ -	12,142	-	-	12,142	-	-	13,286	5.64	17.74%	8.00	12.50%	\$ 6,130	\$ 1,518	\$ 839	\$ -	\$ 8,478	\$ 8,478	\$ -											
1945	Measurement & Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1955	Communications Equipment	\$ 15,938	\$ 5,573	\$ -	\$ -	\$ 10,364	\$ -	\$ -	-	-	-	-	-	-	5.88	17.00%	10.00	10.00%	1,762	\$ -	\$ -	\$ -	\$ 1,762	\$ 1,762	\$ 5												
1955	Communications Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	0.00%	-	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).	2017	MFRS

1,283,290.52
0.36

1,038,028.70
(0.01)

Appendix 2-C

Depreciation and Amortization Expense

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 if changes to MFRS are material).	2018	MFR

Account	Description	Book Values														Service Lives														Depreciation Expense										Variance
		Opening NBV of Assets at Date of Policy Change Jan. 1, 2013														Average Remaining Life of Assets Existing Before Policy Change														Depreciation Expense on Assets Existing Before Policy Change										
		a	b	c	d	e=a-b-c-d	f	g	h	i	j	k=b-i-j	l	m	n	o	p	q	r	s	t	u	v	w	x	y														
Less Fully Depreciated / Disposals Previous Years	Fully Depreciated Current Year (NBV)	Less Disposals (NBV)	Net for Depreciation	Depreciation Expense on Depreciated Current Year (k)	Depreciation Expense on Disposals Current Year	Opening Gross Book Value of Assets Acquired After Policy Change	Less Fully Depreciated Previous Years	Less Fully Depreciated Current Year	Net for Depreciation	Depreciation Expense on Fully Depreciated Current Year (l)	Current Year Additions	Depreciation Rate as % of Assets Acquired After Policy Change	Life of Assets Acquired After Policy Change	Depreciation Rate on New Additions	Depreciation Expense on Assets Existing Before Policy Change	Depreciation Expense on Assets Acquired After Policy Change	Adjustments	Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2.8(a) Full Assets, Column j 2018																					
1508	ICM Transformer Station Equipment +50 KV Conc 55 TX	\$	\$	\$	\$	\$	\$	\$	\$	\$	1,679,783																													
1508	ICM Transformer Station Equipment +50 KV Conc 55 OTH/IR	\$	\$	\$	\$	\$	\$	\$	\$	\$	1,679,783																													
1611	Computer Software (Formerly known as Account 1905)	\$	\$	\$	\$	\$	\$	\$	\$	\$	885,765																													
1925	CIS Upgrade	\$	\$	\$	\$	\$	\$	\$	\$	\$	234,271																													
1931	Line Rights (Formerly known as Account 1906)	\$	\$	\$	\$	\$	\$	\$	\$	\$	108,818																													
1935	Land	\$	\$	\$	\$	\$	\$	\$	\$	\$	258,134																													
1808	Buildings	\$	\$	\$	\$	\$	\$	\$	\$	\$	258,134																													
1910	Leasedhold Improvements	\$	\$	\$	\$	\$	\$	\$	\$	\$	258,134																													
1815	Transformer Station Equipment +50 KV York (TY)	\$	\$	\$	\$	\$	\$	\$	\$	\$	630,588																													
1815	Transformer Station Equipment +50 KV York Oth	\$	\$	\$	\$	\$	\$	\$	\$	\$	630,588																													
1815	Transformer Station Equipment +50 KV Conc 5 (TY)	\$	\$	\$	\$	\$	\$	\$	\$	\$	1,466,075																													
1815	Transformer Station Equipment +50 KV Conc 5 Other	\$	\$	\$	\$	\$	\$	\$	\$	\$	1,466,075																													
1815	Transformer Station Equipment +50 KV Conc 5 Other	\$	\$	\$	\$	\$	\$	\$	\$	\$	544,453																													
1815	Transformer Station Equipment +50 KV Conc 5 Other	\$	\$	\$	\$	\$	\$	\$	\$	\$	1,664,608																													
1820	Distribution Station Equipment +50 kv	\$	\$	\$	\$	\$	\$	\$	\$	\$	47,927																													
1825	Storage Battery Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	47,927																													
1830	Poles, Towers & Fixtures	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1835	Overhead Conductors & Devices	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1840	Underground Conduct	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1845	Underground Conductors & Devices	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1850	Transformer Inventory	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1850	Line Transformers Inventory	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1850	Line Transformers Damaged	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1850	Line Transformers Spent	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1855	Services (Overhead)	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1855	Services (Underground)	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Meters	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Meters (Small Meters)	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Standard Meters	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Non Standard Meters Other	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Non Standard Meters C-TPT	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Smart Meters Inventory	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Smart Meters Inventory	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Non Standard Meters C-TPT Inventory	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Land	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1860	Buildings & Fixtures B Henehan Rd	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1908	Buildings & Fixtures PCB Shed	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1910	Leasedhold Improvements	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1915	Office Furniture & Equipment (10 years)	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1915	Office Furniture & Equipment (5 years)	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1920	Computer Equip. Hardware	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1920	Computer Equip. Hardware/Post Mar. 22064	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1920	Computer Equip. Hardware/Post Mar. 1905	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1930	Transportation Equipment > 3 years	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1930	Transportation Equipment > 3 years	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1930	Transportation Equipment Trailers	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1935	Stores Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1940	Tools, Shop & Garage Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1940	Measurement & Testing Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1950	Power Operated Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1950	Communication Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1950	Communication Equipment (Smart Meters)	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1960	Microelectronics Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1970	Load Management Controls Customer Premises	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1970	Load Management Controls Utility Premises	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1980	System Support Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1980	Miscellaneous Fixed Assets	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1990	Other Tangible Property	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-Poles	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-CH Conductors	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-CH Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-UG Conduct	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-UG Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-UG Conduct	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-UG Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-Buildings	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-Rolling Stock	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-Stations	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
1995	Contributions & Grants-Battery	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-CH Poles	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-CH Conductors	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-CH Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-UG Conduct	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-UG Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-UG Conduct	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-UG Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-Transformers	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-Meters	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-Admin	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-Rolling Stock	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-Stations	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Def Rev Contributions & Grants-Battery	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													
2440	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,130,517																													

Appendix 2-C

Depreciation and Amortization Expense

Scenario that applies	Applicable Years and Accounting Standard	Year Reflected in Schedule Below	Accounting Standard Reflected in Schedule Below
Rebasing for the first time with depreciation policy changes made in 2012.	This appendix must be duplicated and completed for the years 2012 to 2018. The appendix for 2012 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2012 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 changes to MFRS are material).		
Rebasing for the first time with depreciation policy changes made in 2013.	This appendix must be duplicated and completed for the years 2013 to 2018. The appendix for 2013 is to be completed under CGAAP (prior to changes in depreciation policies). The appendix for 2013 to 2014 must be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 changes to MFRS are material).		
Already rebased with depreciation policy changes in a prior rate application	This appendix must be completed for 2014 to 2018. The appendix for 2014 is to be completed under Revised CGAAP (after changes in depreciation policies). The appendix for 2014 to 2018 is to be completed under MFRS (2014 changes to MFRS are material).	2019	MFR

Account	Description	Book Values																				Service Lives										Depreciation Expense										Total Current Year Depreciation Expense	Depreciation Expense per Appendix 2.B.a Fund Assets, Column J 2019	Variance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		Opening NBV of Assets at Date of Policy Change- Jan. 1, 2013					Less Fully Depreciated / Disposals Previous Years					Fully Depreciated Current Year (NBV)					Less Disposals (NBV)					Net for Depreciation					Depreciation Expense on Fully Depreciated Current Year [e]					Depreciation Expense on Disposals Current Year					Opening Gross Book Value of Assets Acquired After Policy Change								Less Fully Depreciated Previous Years					Less Fully Depreciated Current Year					Net for Depreciation					Depreciation Expense on Fully Depreciated Current Year [f]					Current Year Additions					Average Remaining Life of Assets Expected Before Policy Change					Depreciation Rate/Assets Acquired After Policy Change					Life of Assets if Policy Change					Depreciation Rate on New Additions					Depreciation Expense on Assets Existing Before Policy Change					Depreciation Expense on Assets Acquired After Policy Change					Depreciation Expense on Assets Added Year Additions (1/2 year rule)					Adjustments																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	wx	wy	wz	xa	xb	xc	xd	xe	xf	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx

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