Appendix M

EPCOR WATER SERVICES

Depreciation Studies

May 31, 2024

EPCOR

Wastewater Treatment Plant Assets

DEPRECIATION STUDY

at DECEMBER 31, 2022

http://www.utilityalliance.com

EPCOR
WASTEWATER TREATMENT PLANT ASSETS

DEPRECIATION STUDY

EXECUTIVE SUMMARY

EPCOR (the “Company”) engaged Alliance Consulting Group to conduct a depreciation study of its depreciable assets related to Wastewater Treatment operations as of December 31, 2022.

Overall, this study proposes the use of 850 asset categories to depreciate fixed assets used to support wastewater treatment operations. Seventy-one asset categories propose a revised service life, 161 asset categories retained the existing service lives, and 112 asset categories were split into components with unique service lives, resulting in 506 new asset categories.

The most significant change in this depreciation study is the identification of 30 new components to better define the various lives within each category of plant. When these 30 new components are assigned to each wastewater treatment category, the result is an addition of 506 new asset categories that will be used for future investment. For example, piping assets are currently recorded in 20 asset categories in the fixed asset records. This study proposes four components for each of the asset categories for piping that is used in the multiple processes throughout wastewater treatment operations. The proposed components related to each of the piping asset categories are 15-year, 25-year, 40 year, and 65-year components, which resulted in 80 asset categories instead of the original 20. To further explain this movement, currently, there is one asset category for lagoon piping assets. This study recommends that future investment related to lagoon piping assets use four asset categories using the proposed lives to better model the discrete lives found within the lagoon piping assets. Each of the existing asset categories that was split into components is discussed in more detail in this report. Current investment will continue to use the existing service life assigned and the

new asset categories and existing asset categories with revised lives will be applied prospectively to future investment.

Appendix A contains a table that lists the existing and proposed service life by asset category for Wastewater Treatment operations.

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WASTEWATER TREATMENT PLANT ASSETS
DEPRECIATION STUDY
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PURPOSE

The purpose of this study is to review the mix of assets and current asset service lives assigned to each major asset category for depreciable property related to Wastewater Treatment operations as recorded on EPCOR's books at December 31, 2022. EPCOR directed Alliance to review the currently approved service lives for the mix of assets in each major asset category, propose revised service lives and recommend additional asset categories where appropriate to be applied prospectively to future plant investment. The study also recommends consistent asset categories and service lives for similar assets, such as tools and vehicles, utilized in both Wastewater Collection and Wastewater Treatment operations.

The Company currently calculates depreciation using a straight line, broad life group depreciation system that is designed to recover the total remaining undepreciated investment for the analyzed accounts, over the life of the property on a straight-line basis. Assets are retired when they are no longer used or useful in utility operations. EPCOR's methodology for handling the cost of retired assets that have not been fully accrued is to amortize the unrecovered balance over the original remaining life of the asset. This approach is in essence using the group depreciation principle of recovering the full cost of retired assets from accumulated depreciation on retirement of an asset. EPCOR informed Alliance that the Company will retain its current depreciation system and calculate depreciation using the proposed lives on a prospective basis for future investment.

EPCOR provides wastewater treatment services in Edmonton at Gold Bar, which began operating in 1956. Gold Bar is an advanced wastewater treatment plant ("WWTP") with a focus on three areas of treatment:

i. During normal weather conditions the plant processes on average 288 megaliters per day with full treatment including biological nutrient removal and pathogen reduction.

ii. During wet weather conditions, including heavy rain or snow melt, the plant processes increased flows from EPCOR's combined sanitary and stormwater sewer system:

a. Up to 600 megaliters per day of enhanced primary treatment.

b. Up to 1,200 megaliters per day of primary treatment processes; and

c. Removal of floatable objects up to a capacity of 2,200 megaliters per day.

Annually, Gold Bar treats approximately 100,000 megaliters of wastewater flow. Gold Bar is also responsible for management and operations of biosolids. Biosolids management includes interim storage, dewatering and beneficial use of the biosolids produced at Gold Bar and the Alberta Capital Region Wastewater Commission plants.

STUDY RESULTS

Since EPCOR took over Gold Bar in 2009, there was limited retirement experience available to conduct life analysis. Therefore, the service lives developed in this study rely on the limited retirement experience available, as well as information obtained from subject matter experts from finance, management, and operational areas of the Company, and incorporate professional judgement of the Managing Partner as a professional engineer and obtained while performing depreciation studies for similar assets across North America for more than 35 years. The asset categories with the largest increase and decrease in proposed lives are shown below:

Asset Category	Current Life	Proposed Life
VEHICL-TRAILR-FLTDEC-	15	20
VEHICL-TRAILR-FLTDEC-NONE	10	20
VEHICL-TRAILR-TILT-	15	20
VEHICL-TRAILR-TILT-NONE	15	20
VEHICL-TRAILR-UTILIT-	15	20
VEHICL-TRAILR-UTILIT-NONE	15	20
VEHICL-VAN-E4CMET-NONE	7	12
WWTPLT-CBF-LOAD-SMET	45	25
WWTPLT-CHEMS-AIRSCR-TANK	25	30
WWTPLT-GROUND-SITLIT-SCAM	30	7
WWTPLT-SEC-BIO-SMET	45	25
WWTPLT-SEC-SECCLR-SMET	55	25
WWTPLT-UTL-EPSD-CABL	65	45

In many cases, the life changes above were from relatively minor categories but were identified as having materially different lives or were the result of new asset types within an original category. Appendix A contains a table comparing the current and proposed lives for each major asset category. The mix of assets and information provided by Company subject matter experts related to each asset category are discussed in more detail in the Life Analysis portion of this report.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. EPCOR accrues depreciation on the basis of the original cost of all depreciable property by functional property group.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as individual asset life selection.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, property mix in accounts, or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to consider all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but, overall, may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction,

inference, wisdom, common sense, or the ability to make sensible decisions. There is no answer absent judgment. At the very least, for example, any analysis requires choosing upon which facts and information to place more emphasis.

The establishment of appropriate average service lives for Wastewater Treatment Operations accounts requires judgment to incorporate the understanding of the operation of the system with the available accounting, manufacturing, and operational information incorporated in life analysis. The appropriateness of lives assigned to various assets depends not only on current experience, but also on how well future life expectations for the assets will match past experience.

Current applications and trends in use of the equipment also need to be factored into life recommendations to ensure appropriate capital recovery to occur.

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis were evaluated. Once the first three stages were complete, the fourth phase began. This phase involved documenting the corresponding recommendations. The Company will use the existing lives to calculate straight line depreciation for current investment and the proposed lives will be used to calculate depreciation for future investment.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to be put in the proper format for a depreciation study. Also as part of the Phase 1 data collection process, numerous discussions were conducted with operations personnel to obtain information that would assist in formulating life recommendations in this study. One of the most important elements of performing a proper depreciation study involved understanding how EPCOR utilized assets and the environment of those assets. Interviews with operations personnel served as important ways to allow the analyst to obtain information that was beneficial when evaluating EPCOR's asset utilization and environment. Information that was gleaned in these discussions is found both in the life analysis section of this study and also in workpapers.

Phase 2 is where the review of the lives of each asset is performed. EPCOR personnel reviewed the account records and determined if any asset should be classified in a different asset category. Phase 2 and 3 overlap to a significant degree. The detailed property records information was used in phase 2 to develop revised asset lives for each asset in service in EPCOR's depreciable property. This information was then carried forward into phase 3 for the evaluation process.

Phase 3 was the evaluation process that synthesized analysis, interviews, and operational characteristics into a final selection of asset lives. The analysis and interviews were further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allowed the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual EPCOR operational experience.

Finally, Phase 4 involved making recommendations and documenting the conclusions in a final report. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram (shown as Figure 1[1]) documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study that are: statistical analysis, evaluation of statistical analysis, discussions with management, forecasting assumptions, writing the logic supporting estimates, and writing the final report.

[1] Public Utility Finance & Accounting, A Reader

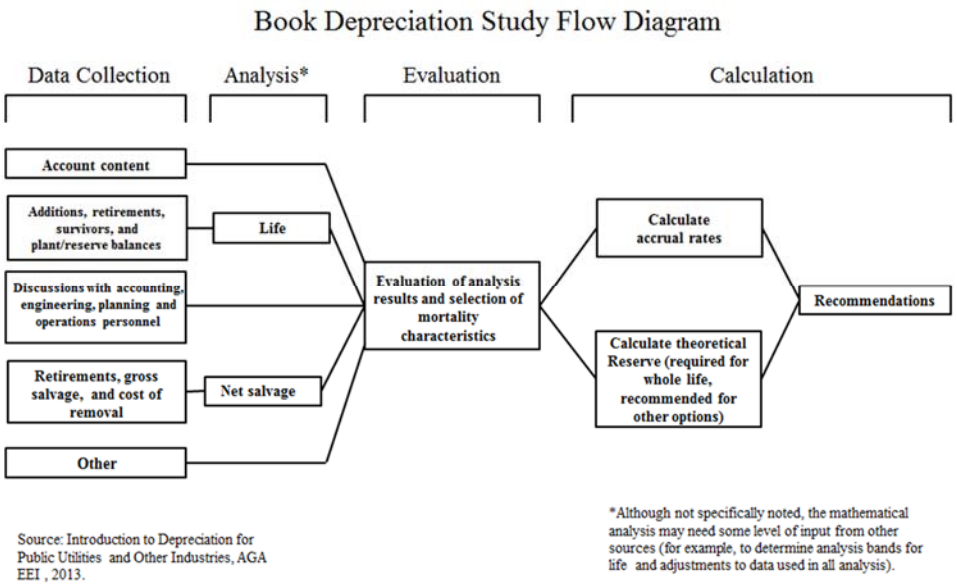

Figure 1

EPCOR WASTEWATER TREATMENT OPERATIONS

DEPRECIATION STUDY PROCESS

Depreciation Accrual Calculation

EPCOR Wastewater Treatment historically has used a broad group approach to depreciating assets. This study uses the same approach. Annual depreciation expense amounts for the depreciable property for EPCOR Wastewater Treatment will continue to be calculated using the straight-line method, broad group procedure. With this approach, asset lives are assigned to each major, minor, and sub-category of assets. Annual accrual amounts for current investment in each existing asset category will be computed and validated to ensure no category is over-accrued in the annual computation. Current investment accrual amounts will continue to use the existing service lives and annual accrual amounts for future investment will be computed using the revised lives and new asset categories while using the same methodology.

LIFE ANALYSIS

By interviewing operational personnel to better understand the operations and expectations for each asset group, as well as using judgment as a professional engineer and gained through analyzing like assets over 35 years, asset categories and mix of assets were reviewed and assigned lives based on their major, minor, and subcategories along with the asset description and usage. Some asset categories were split into multiple components. For example, tools is an asset category that contain assets with unique operating lives that range from 3 years to 15 years based on the type of tool and usage. This study proposes to split the tools asset category into four unique components to better reflect the various unique life characteristics of the assets within the group. The proposed components for tools are 3-year, 5-year, 10-year, and 15-year life groups. Future investment for tools will be assigned to a component based on the type of tool, estimated operating life, and usage. The Company is looking to consistently assign the same life to similar tools used across both wastewater treatment and wastewater collection operations. The same analysis is applied to other asset categories within wastewater treatment operations. The following asset categories were split into additional component asset categories:

- Buildings
- Chains
- Electrical Equipment
- Generators
- Instrumentation
- Liners
- Mechanical Equipment
- Piping
- Programmable Control Systems
- Structures

- Tools

ASSET CATEGORY SPECIFIC INFORMATION
WASTEWATER TREATMENT OPERATIONS

As discussed earlier, the table below lists the existing asset categories that are recommended to be split into new asset categories to better reflect the various life characteristics of multiple components within the existing asset groups. The proposed asset category (and resulting proposed service life) will be assigned to new assets on an ongoing basis based on the specific characteristic of the asset being capitalized.

Existing Asset Category	Existing Life	Proposed Asset Category	Proposed Life
Buildings	25	SUPC	10 years
Chains	10	CHN1	10 years
		CHN2	30 years
Electrical Equipment	25	ELE1	5 years
		ELE2	15 years
		ELE3	25 years
		ELE4	40 years
Generator	25	GEN1	15 years
		GEN2	25 years
Instrumentation	15	INS1	5 years
		INS2	15 years
		INS3	25 years
Liners		LINE	20 years
Mechanical Equipment	25	MECH1	10 years
		MECH2	15 years
		MECH3	25 years
		MECH4	40 years
Programable Control Systems (PCS)	10	PCS1	10 years
		PCS2	15 years
		PCS3	25 years
		PCS4	40 years
Piping	35	PIP1	15 years

		PIP2	25 years
		PIP3	40 years
		PIP4	65 years
Structures	55-75	STR2	20 years
Tools	10	TOOL1	3 years
		TOOL2	5 years
		TOOL3	10 years
		TOOL4	15 years

Building Asset Category

This major asset category consists of building assets used to support wastewater treatment operations. The estimated operating lives for these assets range from 10 to 65 years. The existing lives were retained for building asset categories related to the substructure, such as foundations, with an operating life of 65 years and the superstructure A and B asset categories that include concrete walls, roofing, and plumbing assets with operating lives of 45 and 25 years respectively. Discussion with operational subject matter experts revealed there are shorter-lived assets within the building such as thermostats, fans, heat exchangers, and hot water tanks. This study proposes to add a new 10-year superstructure C asset category for building assets. Based on the current mix of assets in this category, information provided by Company subject matter experts, and professional judgement, this study recommends the following new asset category for future investment related to building assets:

Existing Asset Category	Proposed Asset Category	Proposed Service Life
Buildings	SUPC	10 years

Chain Asset Categories

This major asset category consists of chains used to support wastewater treatment operations. The estimated operating lives for these assets are 10 years and 30 years. Clarifier chains and screen chains used in the primary and secondary clarifiers have a short estimated operating life of 10 years. Whereas

other chain assets such as the DAF Tank chains have a longer estimated operating life of 30 years. Based on the current mix of assets in this category, information provided by Company subject matter experts, and professional judgment, this study recommends the following asset categories for future investment related to chain assets:

Existing Asset Category	Proposed Asset Category	Proposed Service Life
Chains	CHN1	10 years
	CHN2	30 years

Electrical Equipment Asset Categories

This major asset category consists of electrical equipment used to support wastewater treatment operations. The estimated operating lives for these assets range from 5 years to 40 years. Discussions with operational personnel noted that there is a wide mix of electrical equipment assets. These assets would have a wide range of lives based on the equipment type and usage. This study recommends creating life groups that can consistently be applied to electrical equipment throughout wastewater treatment operations. Below is a table that lists the new asset categories, proposed service lives, and a sample of the type of electrical equipment that have estimated operating lives in each life category.

Proposed Asset Category	Proposed Service Life	Life Category	Sample Components in Asset Category
ELE1	5 years	Very Short Life	Non-Flooded Batteries, Scum Trough Actuators, Active Harmonic Filters
ELE2	15 years	Short Life	Motors up to 50hP, Variable Frequency Drives (VFDs), Power Supplies, Surge Protectors, Relays, Motor Starters, Lighting
ELE3	25 years	Medium Life	Dry & Isolation Transformers, Uninterruptible Power Supplies (UPS), Arresters, Motor Control Centers (MCCs), Molded Case Circuit Breakers, Panel Boards, Transfer switches, Disconnects, Capacitor Banks, Motors larger than 50 hP (<600V)
ELE4	40 years	Long Life	Oil Filled Transformers, Polymer Encapsulated Dry Type Transformer, Busbars, Power Capacitors, Substation Power Circuit Breakers, Motors above 600V, cable tray and support

Generator Asset Category

This major asset category consists of generators used to support wastewater treatment operations. The expected operating lives for these assets are 15 years and 25 years. Generator controls and battery charging systems have a short estimated operating life of 15 years. Whereas other generator assets such as standby generators and the peripheral systems including the motor and cooling system would have a longer expected operating life of 25 years. Based on the current mix of assets in this category, discussions with Company subject matter experts, and professional judgement, this study recommends the following asset categories for future investment related to generator assets:

Existing Asset Category	Proposed Asset Category	Proposed Service Life
Generator	GEN1	15 years
	GEN2	25 years

Instrumentation Asset Category

This major asset category consists of various instrumentation and related equipment used to support wastewater treatment operations. Instrumentation is used across various areas of the wastewater treatment process and have operating lives between 5 and 25 years based on the type of instrumentation and usage. Devices such as analytical sensors and portable instrumentation have a short expected operating life of 5 years. Other instrumentation including process measurement and control devices have a longer operating life expectation of 15 years. Longer-lived instrumentation includes motor-controlled actuators would have a longer estimated operating life of 25 years. This study recommends creating life groups that can consistently be applied to electrical equipment throughout wastewater treatment. Below is a table that lists the new asset categories, proposed service lives, and a sample of the type of electrical equipment that have estimated operating lives in each life category.

Proposed Asset Category	Proposed Service Life	Life Category	Sample Components in Asset Category
INS1	5 years	Short Life	Portable Gas Detectors, Handheld Test and Measurement Instrument, Portable Data Loggers, Process analytical sensors (pH, ORP, Cl2, NH4, DO, conductivity) Fugitive Gas sensors (H2S, CO, Cl2, NOx, catalytic-bead LEL)
INS2	15 years	Medium Life	Process measurement sensors, transmitters, switches, & indicators Alarm indicators (beacons, buzzers, horns), Fugitive Gas sensors Process measurement switches (flow, level, pressure, temperature, position), Valve accessories (solenoids, positioners, pressure regulators)
INS3	25 years	Long Life	Pneumatic actuators, motor operated actuators for control valves and gates

Liners Asset Category

This major asset category consists of the liners used in different areas of the treatment process to support wastewater treatment operations. The liners and coating assets within structures and other treatment plant have a shorter operating life than the structure asset themselves. Liner assets such as the channel wall coatings, digester liners, and diversion liners within treatment structures all have an estimated operating life of 20 years. Based on discussions with Company subject matter experts and professional judgement, this study recommends the following asset category with a 20-year life for future investment in liner assets:

Existing Asset Category	Proposed Asset Category	Proposed Service Life
Liners	LINE	20 years

Mechanical Equipment

This major asset category consists of mechanical equipment used to support wastewater treatment operations. The estimated operating lives for these assets range from 10 years to 40 years. Operational personnel noted that they experience mechanical equipment assets having a wide range of lives based on the equipment type and usage. This study recommends creating life groups that can consistently be applied to mechanical equipment throughout wastewater treatment operations. Below is a table that lists the new asset categories,

proposed service lives, and a sample of the type of mechanical equipment that have estimated operating lives in each life category.

Proposed Asset Category	Proposed Service Life	Life Category	Sample Components in Asset Category
MECH1	10 years	Very Short Life	Screens, bioreactor mixers, blend tank mixers
MECH2	15 years	Short Life	Compressors, Small valves, supernatant / sludge line valving, Hydraulics, conveyors, macerators, sump pumps, small blowers, small gear boxes, fermenter internals, grit augers, Chemical makeup systems
MECH3	25 years	Medium Life	Diesel & NG Generators, medium valves, Large Gearboxes, dryers, large blowers, scum troughs, Linear Motion Mixers, large pumps
MECH4	40 years	Long Life	Cranes, Weirs, Large Valves, Fermenter internals, Fire suppression

Programmable Control Systems

This major asset category consists of programmable control systems ("PCS") used in various processes to support wastewater treatment operations. Control systems used across various areas of the wastewater treatment process have operating lives between 10 and 40 years. The estimated lives of the PCS are impacted by how quickly technology is changing, frequency of hardware and software upgrades and replacements, and how closely integrated the controls are to the equipment it supports. Shorter-lived control systems include network communication devices, computer hardware, and distributed control systems. Longer-lived control equipment includes programmable logic controllers and fiber optic cable. This study recommends creating life groups that can consistently be applied to programmable control systems throughout wastewater treatment operations. Below is a table that lists the new asset categories, life groups, and a sample of the type of control systems have estimated operating lives in each asset category.

Proposed Asset Category	Proposed Service Life	Life Category	Sample Components in Asset Category
PCS1	10 years	Short Life	Network Communication Devices & Computer Hardware, Data Historian, Servers, Modems, Power supplies, etc.

PCS2	15 years	Medium Life	Distributed Control System (DCS), Delta V Contollers, I/O Cards, Operator & Engineering Stations (Computers)
PCS3	25 years	Long Life	Programmable Logic Controllers (PLCs), SCADA (Supervisory Control and Data Acquisition) Systems
PCS4	40 years	Extreme Long Life	Fiber Optic Cable

Piping Asset Categories

This major asset category consists of various kinds of piping used for wastewater treatment operations. The estimated operating lives for piping assets range from 15 to 65 years and are typically impacted by the material and usage of the piping. Piping with a 15-year operating life includes small diameter, non-metallic chemical piping used in the citric acid treatment process. High pressure, metallic piping, or plastic piping in a more corrosive operating environment are expected to have an operating life of 25 years. Piping with a longer operating life between 40 and 65 years includes low pressure, buried steel piping such as sludge piping and boiler feed piping. Based on the current mix of assets in this category, information provided by Company subject matter experts, and professional judgement, this study recommends the following asset categories related to piping assets:

Existing Asset Category	Proposed Asset Category	Proposed Service Life
Piping	PIP1	15 years
	PIP2	25 years
	PIP3	40 years
	PIP4	65 years

Structure Asset Category

This asset category includes structural assets used to support wastewater treatment operations such as hatches, outside tank covers and operational platforms. Discussion with operational subject matter experts revealed there are shorter-lived assets within the operational structures that see more frequent replacement such as equipment hatches, tank covers, ladders, and other related

short-lived structures. This study proposes to add a new 20-year asset category for future investment related to these shorter-lived wastewater structure assets. Based on information provided by Company subject matter experts and professional judgement, this study recommends the following new asset category for future investment related to structure assets:

Proposed Asset Category	Proposed Service Life	Life Category	Sample Components in Asset Category
STR2	20 years	Short Life	Hatches, outside tank covers (steel or fiberglass), ladders, railings, platforms

Tools Asset Categories

This major asset category consists of various tools used to support wastewater treatment operations. The existing lives for the assets in this category are 3, 5, and 10 years. The experience of operational personnel finds that the estimated operating life for tools varies based on the type of tool and usage. For example, monitoring devices and electronic tools experience a relatively short operating life between 3 and 5 years, while a boring machine or drill rig typically experiences a longer operating life between 10 and 15 years. Operational personnel expect tools used in both wastewater collection and wastewater treatment operations to have the same operational life. The Company is looking to consistently assign tools to unique life groups based on the type of tool and usage across both operating areas. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends the following asset categories for future investment related to tools:

Existing Asset Category	Proposed Asset Category	Proposed Service Life
Tools	TOOL1	3 years
	TOOL2	5 years
	TOOL3	10 years
	TOOL4	15 years

Vehicles

This major asset category consists of vehicles, pickup trucks, and other related construction equipment used in wastewater treatment operations. The existing lives for the assets in this category range from 5 to 25 years. This study retains the existing asset categories and proposes revised lives based on the type of vehicle and usage for each asset category. Operational subject matter experts shared that the existing assets have relatively low mileage and the operating lives are primarily impacted by idle time and maintenance costs. Cars and light duty trucks are currently being replaced around 7 years. Heavy trucks and vans are estimated to have an operating life between 10 and 12 years. Trailers have an operating life between 15 and 20 years. Operational personnel expect vehicles used in both wastewater collection and wastewater treatment operations to have the same operational life. The Company is looking to assign the same life to each type of vehicle consistently across both operating areas. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends using the following lives for the vehicles in this major asset category.

Asset Category	Existing Life	Proposed Life
VEHICL-CARS-MEDIUM-NONE	7	7
VEHICL-CARS-SUBCPT-NONE	9	7
VEHICL-EQPCON-BKHOEW-NONE	5	7
VEHICL-EQPCON-CRANE-NONE	10	10
VEHICL-EQPCON-FRKHVY-NONE	15	12
VEHICL-EQPCON-FRKLFT-NONE	15	12
VEHICL-EQPCON-SKDSTR-NONE	7	7
VEHICL-EQPCON-TRENCH-NONE	8	7
VEHICL-HVYTRK-DIGGER-NONE	10	10
VEHICL-HVYTRK-DUMP-NONE	11	9
VEHICL-HVYTRK-DUMPW-NONE	9	9
VEHICL-HVYTRK-FLTCRN-NONE	10	10
VEHICL-LGTTRK-F150-NONE	9	7

VEHICL-LGTTRK-F250-NONE	9	7
VEHICL-LGTTRK-F350-NONE	8	7
VEHICL-LGTTRK-F450-NONE	8	12
VEHICL-LGTTRK-F550-NONE	12	12
VEHICL-LGTTRK-QTRTON-NONE	7	7
VEHICL-LGTTRK-WTROUB-NONE	5	5
VEHICL-TRAILR-CABOFF-NONE	25	15
VEHICL-TRAILR-FLTDEC-NONE	10	20
VEHICL-TRAILR-HYDROV-NONE	10	12
VEHICL-TRAILR-REEL-NONE	15	15
VEHICL-TRAILR-TILT-NONE	15	20
VEHICL-TRAILR-UTILIT-NONE	15	20
VEHICL-VAN-E2CCRG-NONE	8	7
VEHICL-VAN-E2CMET-NONE	5	7
VEHICL-VAN-E3CCRG-NONE	12	7
VEHICL-VAN-E3CMET-NONE	10	7
VEHICL-VAN-E4CCUB-NONE	12	12
VEHICL-VAN-E4CMET-NONE	7	12
VEHICL-VAN-E5CCUB-NONE	12	12
VEHICL-VAN-MNVVAN-NONE	10	7

APPENDIX A

Current versus Proposed Life Parameter Table

Wastewater Treatment Asset Categories

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
FURN-NONE-NONE-NONE	8	8
HRDWRE-IT-NONE-NONE	4	5
LAND-NONE-NONE-NONE	1	1
SFTWRE-IT-ACQRD-SWI	10	10
SFTWRE-IT-INTNAL-SWI	10	10
TOOLS-NONE-NONE-10YEAR		10
TOOLS-NONE-NONE-15YEAR		15
TOOLS-NONE-NONE-3YEAR		3
TOOLS-NONE-NONE-5YEAR		5
TOOLS-NONE-NONE-NONE	10	New SubCategory
VEHICL-CARS-MEDIUM-	9	7
VEHICL-CARS-MEDIUM-NONE	7	7
VEHICL-CARS-SUBCPT-	9	7
VEHICL-CARS-SUBCPT-NONE	9	7
VEHICL-EQPCON-BKHOE-	10	7
VEHICL-EQPCON-BKHOET-	7	7
VEHICL-EQPCON-BKHOEW-	5	7
VEHICL-EQPCON-BKHOEW-NONE	5	7
VEHICL-EQPCON-CRANE-	10	10
VEHICL-EQPCON-CRANE-NONE	10	10
VEHICL-EQPCON-FRKHVY-	15	12
VEHICL-EQPCON-FRKHVY-NONE	15	12
VEHICL-EQPCON-FRKLFT-	15	12
VEHICL-EQPCON-FRKLFT-NONE	15	12
VEHICL-EQPCON-SKDSTR-	10	7
VEHICL-EQPCON-SKDSTR-NONE	7	7
VEHICL-EQPCON-TRENCH-	10	7
VEHICL-EQPCON-TRENCH-NONE	8	7
VEHICL-HVYTRK-DIGGER-	11	10
VEHICL-HVYTRK-DIGGER-NONE	10	10
VEHICL-HVYTRK-DUMP-	11	9
VEHICL-HVYTRK-DUMP-NONE	11	9
VEHICL-HVYTRK-DUMPW-NONE	9	9
VEHICL-HVYTRK-FLTCRN-	10	10
VEHICL-HVYTRK-FLTCRN-NONE	10	10
VEHICL-HVYTRK-HYDROV-NONE	10	12
VEHICL-LGTTRK-F150-	11	7
VEHICL-LGTTRK-F150-NONE	9	7
VEHICL-LGTTRK-F250-	11	7
VEHICL-LGTTRK-F250-NONE	9	7
VEHICL-LGTTRK-F350-	11	7
VEHICL-LGTTRK-F350-NONE	8	7

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
VEHICL-LGTTRK-F450-	11	12
VEHICL-LGTTRK-F450-NONE	8	12
VEHICL-LGTTRK-F550-	12	12
VEHICL-LGTTRK-F550-NONE	12	12
VEHICL-LGTTRK-QTRTON-	11	7
VEHICL-LGTTRK-QTRTON-NONE	7	7
VEHICL-TRAILR-CABOFF-	25	15
VEHICL-TRAILR-CABOFF-NONE	25	15
VEHICL-TRAILR-FLTDEC-	15	20
VEHICL-TRAILR-FLTDEC-NONE	10	20
VEHICL-TRAILR-HYDROV-NONE	10	12
VEHICL-TRAILR-REEL-	15	15
VEHICL-TRAILR-TILT-	15	20
VEHICL-TRAILR-TILT-NONE	15	20
VEHICL-TRAILR-UTILIT-	15	20
VEHICL-TRAILR-UTILIT-NONE	15	20
VEHICL-VAN-E2CAER-	11	7
VEHICL-VAN-E2CCRG-	11	7
VEHICL-VAN-E2CCRG-NONE	8	7
VEHICL-VAN-E2CCUB-	11	7
VEHICL-VAN-E2CMET-	11	7
VEHICL-VAN-E2CMET-NONE	5	7
VEHICL-VAN-E2CRLY-	11	7
VEHICL-VAN-E2CRRF-	11	7
VEHICL-VAN-E2CSGB-	11	7
VEHICL-VAN-E2CSIG-	11	7
VEHICL-VAN-E2CTHM-	11	7
VEHICL-VAN-E3CAER-	12	7
VEHICL-VAN-E3CCRG-	12	7
VEHICL-VAN-E3CCRG-NONE	12	7
VEHICL-VAN-E3CCUB-	12	7
VEHICL-VAN-E3CMET-	12	7
VEHICL-VAN-E3CMET-NONE	10	7
VEHICL-VAN-E3CRLY-	12	7
VEHICL-VAN-E3CRRF-	12	7
VEHICL-VAN-E3CSGB-	12	7
VEHICL-VAN-E3CSIG-	12	7
VEHICL-VAN-E3CTHM-	12	7
VEHICL-VAN-E4CAER-	12	12
VEHICL-VAN-E4CCRG-	12	12
VEHICL-VAN-E4CCUB-	12	12
VEHICL-VAN-E4CCUB-NONE	12	12

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
VEHICL-VAN-E4CMET-	12	12
VEHICL-VAN-E4CMET-NONE	7	12
VEHICL-VAN-E4CRLY-	12	12
VEHICL-VAN-E4CRRF-	12	12
VEHICL-VAN-E4CSGB-	12	12
VEHICL-VAN-E4CSIG-	12	12
VEHICL-VAN-E4CTHM-	12	12
VEHICL-VAN-E5CAER-	12	12
VEHICL-VAN-E5CCRG-	12	12
VEHICL-VAN-E5CCUB-	12	12
VEHICL-VAN-E5CCUB-NONE	12	12
VEHICL-VAN-E5CMET-	12	12
VEHICL-VAN-E5CRLY-	12	12
VEHICL-VAN-E5CRRF-	12	12
VEHICL-VAN-E5CSGB-	12	12
VEHICL-VAN-E5CSIG-	12	12
VEHICL-VAN-E5CTHM-	12	12
VEHICL-VAN-MNVVAN-	11	7
VEHICL-VAN-MNVVAN-NONE	10	7
WWTPLT-BLDGS-AAQMS-SUBS	65	65
WWTPLT-BLDGS-AAQMS-SUPA	45	45
WWTPLT-BLDGS-AAQMS-SUPB	25	25
WWTPLT-BLDGS-ADMIN-SUPB	25	25
WWTPLT-BLDGS-ADMIN-SUPC		10
WWTPLT-BLDGS-AIRSCR-SUPA	45	45
WWTPLT-BLDGS-AIRSCR-SUPB	25	25
WWTPLT-BLDGS-AIRSCR-SUPC		10
WWTPLT-BLDGS-AUXCR-SUPA	45	45
WWTPLT-BLDGS-AUXCR-SUPB	25	25
WWTPLT-BLDGS-AUXCR-SUPC		10
WWTPLT-BLDGS-BLOWER-SUBS	65	65
WWTPLT-BLDGS-BLOWER-SUPA	45	45
WWTPLT-BLDGS-BLOWER-SUPB	25	25
WWTPLT-BLDGS-BLOWER-SUPC		10
WWTPLT-BLDGS-BOILRM-SUBS	65	65
WWTPLT-BLDGS-BOILRM-SUPA	45	45
WWTPLT-BLDGS-BOILRM-SUPB	25	25
WWTPLT-BLDGS-BOILRM-SUPC		10
WWTPLT-BLDGS-CBF-SUBS	65	65
WWTPLT-BLDGS-CBF-SUPA	45	45
WWTPLT-BLDGS-CBF-SUPB	25	25
WWTPLT-BLDGS-CBF-SUPC		10

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-BLDGS-COEX-SUBS	65	65
WWTPLT-BLDGS-COEX-SUPA	45	45
WWTPLT-BLDGS-COEX-SUPB	25	25
WWTPLT-BLDGS-COEX-SUPC		10
WWTPLT-BLDGS-DEWAT-SUBS	65	65
WWTPLT-BLDGS-DEWAT-SUPA	45	45
WWTPLT-BLDGS-DEWAT-SUPB	25	25
WWTPLT-BLDGS-DEWAT-SUPC		10
WWTPLT-BLDGS-DIGSQ-SUBS	65	65
WWTPLT-BLDGS-DIGSQ-SUPA	45	45
WWTPLT-BLDGS-DIGSQ-SUPB	25	25
WWTPLT-BLDGS-DIGSQ-SUPC		10
WWTPLT-BLDGS-DISSTN-SUBS	65	65
WWTPLT-BLDGS-DISSTN-SUPA	45	45
WWTPLT-BLDGS-DISSTN-SUPB	25	25
WWTPLT-BLDGS-DISSTN-SUPC		10
WWTPLT-BLDGS-EPTCHM-SUBS	65	65
WWTPLT-BLDGS-EPTCHM-SUPA	45	45
WWTPLT-BLDGS-EPTCHM-SUPB	25	25
WWTPLT-BLDGS-EPTCHM-SUPC		10
WWTPLT-BLDGS-EPT-SUPA	45	45
WWTPLT-BLDGS-EPT-SUPB	25	25
WWTPLT-BLDGS-EPT-SUPC		10
WWTPLT-BLDGS-FLARE-SUPA	45	45
WWTPLT-BLDGS-FLARE-SUPB	25	25
WWTPLT-BLDGS-FLARE-SUPC		10
WWTPLT-BLDGS-GRIT-SUPA	45	45
WWTPLT-BLDGS-GRIT-SUPB	25	25
WWTPLT-BLDGS-GRIT-SUPC		10
WWTPLT-BLDGS-GUARD-SUBS	65	65
WWTPLT-BLDGS-GUARD-SUPA	45	45
WWTPLT-BLDGS-GUARD-SUPB	25	25
WWTPLT-BLDGS-GUARD-SUPC		10
WWTPLT-BLDGS-LAB-SUBS	65	65
WWTPLT-BLDGS-LAB-SUPA	45	45
WWTPLT-BLDGS-LAB-SUPB	25	25
WWTPLT-BLDGS-LAB-SUPC		10
WWTPLT-BLDGS-LAGOON-SUBS	65	65
WWTPLT-BLDGS-LAGOON-SUPA	45	45
WWTPLT-BLDGS-LAGOON-SUPB	25	25
WWTPLT-BLDGS-LAGOON-SUPC		10
WWTPLT-BLDGS-MAINT-SUBS	65	65

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-BLDGS-MAINT-SUPA	45	45
WWTPLT-BLDGS-MAINT-SUPB	25	25
WWTPLT-BLDGS-MAINT-SUPC		10
WWTPLT-BLDGS-MCONR-SUBS	65	65
WWTPLT-BLDGS-MCONR-SUPA	45	45
WWTPLT-BLDGS-MCONR-SUPB	25	25
WWTPLT-BLDGS-MCONR-SUPC		10
WWTPLT-BLDGS-OUTFAL-SUPA	45	45
WWTPLT-BLDGS-OUTFAL-SUPB	25	25
WWTPLT-BLDGS-OUTFAL-SUPC		10
WWTPLT-BLDGS-PENT-SUPA	45	45
WWTPLT-BLDGS-PENT-SUPB	25	25
WWTPLT-BLDGS-PENT-SUPC		10
WWTPLT-BLDGS-PIPRCK-SUBS	65	65
WWTPLT-BLDGS-PRITUN-SUBS	65	65
WWTPLT-BLDGS-SAMPLE-SUPA	45	45
WWTPLT-BLDGS-SAMPLE-SUPB	25	25
WWTPLT-BLDGS-SAMPLE-SUPC		10
WWTPLT-BLDGS-SCREEN-SUPA	45	45
WWTPLT-BLDGS-SCREEN-SUPB	25	25
WWTPLT-BLDGS-SCREEN-SUPC		10
WWTPLT-BLDGS-SCUM-SUPA	45	45
WWTPLT-BLDGS-SCUM-SUPB	25	25
WWTPLT-BLDGS-SCUM-SUPC		10
WWTPLT-BLDGS-SEC-SUBS	65	65
WWTPLT-BLDGS-SEC-SUPA	45	45
WWTPLT-BLDGS-SEC-SUPB	25	25
WWTPLT-BLDGS-SEC-SUPC		10
WWTPLT-BLDGS-SLUDGE-SUBS	65	65
WWTPLT-BLDGS-SLUDGE-SUPA	45	45
WWTPLT-BLDGS-SLUDGE-SUPB	25	25
WWTPLT-BLDGS-SLUDGE-SUPC		10
WWTPLT-BLDGS-SUBSTN-SUBS	65	65
WWTPLT-BLDGS-SUBSTN-SUPA	45	45
WWTPLT-BLDGS-SUBSTN-SUPB	25	25
WWTPLT-BLDGS-SUBSTN-SUPC		10
WWTPLT-BLDGS-UV-SUBS	65	65
WWTPLT-BLDGS-UV-SUPA	45	45
WWTPLT-BLDGS-UV-SUPB	25	25
WWTPLT-BLDGS-UV-SUPC		10
WWTPLT-BLDGS-WAS-SUPB	25	25
WWTPLT-BLDGS-WAS-SUPC		10

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-CBF-DEWAT-MECH	25	New Other Category
WWTPLT-CBF-DEWAT-MECH1		10
WWTPLT-CBF-DEWAT-MECH2		15
WWTPLT-CBF-DEWAT-MECH3		25
WWTPLT-CBF-DEWAT-MECH4		40
WWTPLT-CBF-LAGOON-CCL	40	40
WWTPLT-CBF-LAGOON-ECL	25	25
WWTPLT-CBF-LAGOON-ELE1		5
WWTPLT-CBF-LAGOON-ELE2		15
WWTPLT-CBF-LAGOON-ELE3		25
WWTPLT-CBF-LAGOON-ELE4		40
WWTPLT-CBF-LAGOON-ELEC	25	New Other Category
WWTPLT-CBF-LAGOON-MECH	25	New Other Category
WWTPLT-CBF-LAGOON-MECH1		10
WWTPLT-CBF-LAGOON-MECH2		15
WWTPLT-CBF-LAGOON-MECH3		25
WWTPLT-CBF-LAGOON-MECH4		40
WWTPLT-CBF-LAGOON-MPIP	45	New Other Category
WWTPLT-CBF-LAGOON-PIP1		15
WWTPLT-CBF-LAGOON-PIP2		25
WWTPLT-CBF-LAGOON-PIP3		40
WWTPLT-CBF-LAGOON-PIP4		65
WWTPLT-CBF-LAGOON-SUBS	65	65
WWTPLT-CBF-LOAD-ELE1		5
WWTPLT-CBF-LOAD-ELE2		15
WWTPLT-CBF-LOAD-ELE3		25
WWTPLT-CBF-LOAD-ELE4		40
WWTPLT-CBF-LOAD-ELEC	25	New Other Category
WWTPLT-CBF-LOAD-MECH	20	New Other Category
WWTPLT-CBF-LOAD-MECH1		10
WWTPLT-CBF-LOAD-MECH2		15
WWTPLT-CBF-LOAD-MECH3		25
WWTPLT-CBF-LOAD-MECH4		40
WWTPLT-CBF-LOAD-SMET	45	25
WWTPLT-CBF-STRVTE-ELE1		5
WWTPLT-CBF-STRVTE-ELE2		15
WWTPLT-CBF-STRVTE-ELE3		25
WWTPLT-CBF-STRVTE-ELE4		40
WWTPLT-CBF-STRVTE-ELEC	25	New Other Category
WWTPLT-CBF-STRVTE-MECH	20	New Other Category
WWTPLT-CBF-STRVTE-MECH1		10
WWTPLT-CBF-STRVTE-MECH2		15

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-CBF-STRVTE-MECH3		25
WWTPLT-CBF-STRVTE-MECH4		40
WWTPLT-CBF-STRVTE-STR2		20
WWTPLT-CBF-STRVTE-STRU	65	65
WWTPLT-CHEMS-AIRSCR-TANK	25	30
WWTPLT-CHEMS-AIRSCR-TKEQ	25	New Other Category
WWTPLT-CHEMS-EPT-EQUP	15	15
WWTPLT-CHEMS-EPT-TANK	45	30
WWTPLT-CHEMS-HYDPR-MECH	20	New Other Category
WWTPLT-CHEMS-HYDPR-MECH1		10
WWTPLT-CHEMS-HYDPR-MECH2		15
WWTPLT-CHEMS-HYDPR-MECH3		25
WWTPLT-CHEMS-HYDPR-MECH4		40
WWTPLT-CHEMS-SECALM-TKEQ	45	30
WWTPLT-CHEMS-WASPLY-EQUP	25	25
WWTPLT-CHEMS-WASPLY-INS1		5
WWTPLT-CHEMS-WASPLY-INS2		15
WWTPLT-CHEMS-WASPLY-INS3		25
WWTPLT-CHEMS-WASPLY-INST	15	New Other Category
WWTPLT-CHEMS-WASPLY-MECH	25	New Other Category
WWTPLT-CHEMS-WASPLY-MECH1		10
WWTPLT-CHEMS-WASPLY-MECH2		15
WWTPLT-CHEMS-WASPLY-MECH3		25
WWTPLT-CHEMS-WASPLY-MECH4		40
WWTPLT-DIG-BIOGAS-ELE1		5
WWTPLT-DIG-BIOGAS-ELE2		15
WWTPLT-DIG-BIOGAS-ELE3		25
WWTPLT-DIG-BIOGAS-ELE4		40
WWTPLT-DIG-BIOGAS-ELEC	25	New Other Category
WWTPLT-DIG-BIOGAS-INS1		5
WWTPLT-DIG-BIOGAS-INS2		15
WWTPLT-DIG-BIOGAS-INS3		25
WWTPLT-DIG-BIOGAS-INST	15	New Other Category
WWTPLT-DIG-BIOGAS-MECH1		10
WWTPLT-DIG-BIOGAS-MECH2		15
WWTPLT-DIG-BIOGAS-MECH3		25
WWTPLT-DIG-BIOGAS-MECH4		40
WWTPLT-DIG-BIOGAS-MPIP	45	New Other Category
WWTPLT-DIG-BIOGAS-MROT	20	New Other Category
WWTPLT-DIG-BIOGAS-PIP1		15
WWTPLT-DIG-BIOGAS-PIP2		25
WWTPLT-DIG-BIOGAS-PIP3		40

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-DIG-BIOGAS-PIP4		65
WWTPLT-DIG-BIOGAS-STR2		20
WWTPLT-DIG-BIOGAS-STRU	65	65
WWTPLT-DIG-BLEND-INS1		5
WWTPLT-DIG-BLEND-INS2		15
WWTPLT-DIG-BLEND-INS3		25
WWTPLT-DIG-BLEND-INST	15	New Other Category
WWTPLT-DIG-BLEND-MECH	25	New Other Category
WWTPLT-DIG-BLEND-MECH1		10
WWTPLT-DIG-BLEND-MECH2		15
WWTPLT-DIG-BLEND-MECH3		25
WWTPLT-DIG-BLEND-MECH4		40
WWTPLT-DIG-BLEND-STR2		20
WWTPLT-DIG-BLEND-STRU	65	65
WWTPLT-DIG-DIGEST-ELE1		5
WWTPLT-DIG-DIGEST-ELE2		15
WWTPLT-DIG-DIGEST-ELE3		25
WWTPLT-DIG-DIGEST-ELE4		40
WWTPLT-DIG-DIGEST-ELEC	25	New Other Category
WWTPLT-DIG-DIGEST-INS1		5
WWTPLT-DIG-DIGEST-INS2		15
WWTPLT-DIG-DIGEST-INS3		25
WWTPLT-DIG-DIGEST-INST	15	New Other Category
WWTPLT-DIG-DIGEST-LINE	20	20
WWTPLT-DIG-DIGEST-MECH	25	New Other Category
WWTPLT-DIG-DIGEST-MECH1		10
WWTPLT-DIG-DIGEST-MECH2		15
WWTPLT-DIG-DIGEST-MECH3		25
WWTPLT-DIG-DIGEST-MECH4		40
WWTPLT-DIG-DIGEST-MPIP	45	New Other Category
WWTPLT-DIG-DIGEST-PIP1		15
WWTPLT-DIG-DIGEST-PIP2		25
WWTPLT-DIG-DIGEST-PIP3		40
WWTPLT-DIG-DIGEST-PIP4		65
WWTPLT-DIG-DIGEST-STR2		20
WWTPLT-DIG-DIGEST-STRU	65	65
WWTPLT-DIS-CHANNL-LINE		20
WWTPLT-DIS-CHANNL-STR2		20
WWTPLT-DIS-CHANNL-STRU	65	65
WWTPLT-DIS-UV-BULB	5	4
WWTPLT-DIS-UV-ELE1		5
WWTPLT-DIS-UV-ELE2		15

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-DIS-UV-ELE3		25
WWTPLT-DIS-UV-ELE4		40
WWTPLT-DIS-UV-ELEC	25	New Other Category
WWTPLT-DIS-UV-INS1		5
WWTPLT-DIS-UV-INS2		15
WWTPLT-DIS-UV-INS3		25
WWTPLT-DIS-UV-INST	15	New Other Category
WWTPLT-DIS-UV-MECH	45	New Other Category
WWTPLT-DIS-UV-MECH1		10
WWTPLT-DIS-UV-MECH2		15
WWTPLT-DIS-UV-MECH3		25
WWTPLT-DIS-UV-MECH4		40
WWTPLT-FERMNT-FERM-ELE1		5
WWTPLT-FERMNT-FERM-ELE2		15
WWTPLT-FERMNT-FERM-ELE3		25
WWTPLT-FERMNT-FERM-ELE4		40
WWTPLT-FERMNT-FERM-ELEC	25	New Other Category
WWTPLT-FERMNT-FERME-SUPB	25	25
WWTPLT-FERMNT-FERME-SUPC		10
WWTPLT-FERMNT-FERM-INS1		5
WWTPLT-FERMNT-FERM-INS2		15
WWTPLT-FERMNT-FERM-INS3		25
WWTPLT-FERMNT-FERM-INST	15	New Other Category
WWTPLT-FERMNT-FERM-MECH	25	New Other Category
WWTPLT-FERMNT-FERM-MECH1		10
WWTPLT-FERMNT-FERM-MECH2		15
WWTPLT-FERMNT-FERM-MECH3		25
WWTPLT-FERMNT-FERM-MECH4		40
WWTPLT-FERMNT-FERM-STR2		20
WWTPLT-FERMNT-FERM-STRU	50	50
WWTPLT-GROUND-FENCE-NONE	30	30
WWTPLT-GROUND-GMWELL-NONE	30	30
WWTPLT-GROUND-SITLIT-NONE	30	30
WWTPLT-GROUND-SITLIT-SCAM	30	7
WWTPLT-GROUND-STRMDR-NONE	30	30
WWTPLT-GROUND-TRANSP-NONE	30	30
WWTPLT-INSPCT-NONE-NONE	10	10
WWTPLT-LABEQP-NONE-	5	5
WWTPLT-LABEQP-NONE-10YEAR		10
WWTPLT-ODR-AAQMS-ELE1		5
WWTPLT-ODR-AAQMS-ELE2		15
WWTPLT-ODR-AAQMS-ELE3		25

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-ODR-AAQMS-ELE4		40
WWTPLT-ODR-AAQMS-ELEC	25	New Other Category
WWTPLT-ODR-AAQMS-INS1		5
WWTPLT-ODR-AAQMS-INS2		15
WWTPLT-ODR-AAQMS-INS3		25
WWTPLT-ODR-AAQMS-MECH1		10
WWTPLT-ODR-AAQMS-MECH2		15
WWTPLT-ODR-AAQMS-MECH3		25
WWTPLT-ODR-AAQMS-MECH4		40
WWTPLT-ODR-AAQMS-STRU	65	65
WWTPLT-ODR-AIRSCR-ELE1		5
WWTPLT-ODR-AIRSCR-ELE2		15
WWTPLT-ODR-AIRSCR-ELE3		25
WWTPLT-ODR-AIRSCR-ELE4		40
WWTPLT-ODR-AIRSCR-ELEC	25	New Other Category
WWTPLT-ODR-AIRSCR-INS1		5
WWTPLT-ODR-AIRSCR-INS2		15
WWTPLT-ODR-AIRSCR-INS3		25
WWTPLT-ODR-AIRSCR-INST	15	New Other Category
WWTPLT-ODR-AIRSCR-MECH	20	New Other Category
WWTPLT-ODR-AIRSCR-MECH1		10
WWTPLT-ODR-AIRSCR-MECH2		15
WWTPLT-ODR-AIRSCR-MECH3		25
WWTPLT-ODR-AIRSCR-MECH4		40
WWTPLT-ODR-AIRSCR-MPIP	45	New Other Category
WWTPLT-ODR-AIRSCR-PIP1		15
WWTPLT-ODR-AIRSCR-PIP2		25
WWTPLT-ODR-AIRSCR-PIP3		40
WWTPLT-ODR-AIRSCR-PIP4		65
WWTPLT-ODR-AIRSCR-STR2		20
WWTPLT-ODR-AIRSCR-STRU	65	65
WWTPLT-ODR-GENE-INS1		5
WWTPLT-ODR-GENE-INS1		5
WWTPLT-ODR-GENE-INS2		15
WWTPLT-ODR-GENE-INS2		15
WWTPLT-ODR-GENE-INS3		25
WWTPLT-ODR-GENE-INS3		25
WWTPLT-ODR-GENE-INST	15	New Other Category
WWTPLT-ODR-GENE-STR2		20
WWTPLT-ODR-GENE-STRU	65	65
WWTPLT-ODR-GENE-SWI	10	10
WWTPLT-ODR-GEN-INS1		5

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-ODR-GEN-INS2		15
WWTPLT-ODR-GEN-INS3		25
WWTPLT-ODR-GEN-INST	15	New Other Category
WWTPLT-ODR-GEN-STR2		20
WWTPLT-ODR-GEN-STRU	65	New Other Category
WWTPLT-ODR-GEN-SWI	10	10
WWTPLT-PCS1		10
WWTPLT-PCS2		15
WWTPLT-PCS3		25
WWTPLT-PCS4		40
WWTPLT-PCS-NONE-	10	New Minor Category
WWTPLT-PRI-BYPASS-MECH1		10
WWTPLT-PRI-BYPASS-MECH2		15
WWTPLT-PRI-BYPASS-MECH3		25
WWTPLT-PRI-BYPASS-MECH4		40
WWTPLT-PRI-CHANNL-LINE		20
WWTPLT-PRI-CHANNL-STR2		20
WWTPLT-PRI-CHANNL-STRU	75	75
WWTPLT-PRI-CLARFR-CHN1		10
WWTPLT-PRI-CLARFR-CHN2		30
WWTPLT-PRI-CLARFR-CHNS	10	New Other Category
WWTPLT-PRI-CLARFR-ELE1		5
WWTPLT-PRI-CLARFR-ELE2		15
WWTPLT-PRI-CLARFR-ELE3		25
WWTPLT-PRI-CLARFR-ELE4		40
WWTPLT-PRI-CLARFR-ELEC	25	New Other Category
WWTPLT-PRI-CLARFR-INS1		5
WWTPLT-PRI-CLARFR-INS2		15
WWTPLT-PRI-CLARFR-INS3		25
WWTPLT-PRI-CLARFR-INST	15	New Other Category
WWTPLT-PRI-CLARFR-MECH	20	New Other Category
WWTPLT-PRI-CLARFR-MECH1		10
WWTPLT-PRI-CLARFR-MECH2		15
WWTPLT-PRI-CLARFR-MECH3		25
WWTPLT-PRI-CLARFR-MECH4		40
WWTPLT-PRI-CLARFR-STR2		20
WWTPLT-PRI-CLARFR-STRU	65	65
WWTPLT-PRI-CLARFR-SUPB	25	25
WWTPLT-PRI-CLARF-SUPB	25	25
WWTPLT-PRI-CLARF-SUPC		10
WWTPLT-PRI-EPEPMP-MECH1		10
WWTPLT-PRI-EPEPMP-MECH2		15

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-PRI-EPEPMP-MECH3		25
WWTPLT-PRI-EPEPMP-MECH4		40
WWTPLT-PRI-EPEPMP-MPIP	45	New Other Category
WWTPLT-PRI-EPEPMP-PIP1		15
WWTPLT-PRI-EPEPMP-PIP2		25
WWTPLT-PRI-EPEPMP-PIP3		40
WWTPLT-PRI-EPEPMP-PIP4		65
WWTPLT-PRI-EPEPMP-STR2		20
WWTPLT-PRI-EPEPMP-STRU	65	65
WWTPLT-PRI-SCUM-MECH	20	New Other Category
WWTPLT-PRI-SCUM-MECH1		10
WWTPLT-PRI-SCUM-MECH2		15
WWTPLT-PRI-SCUM-MECH3		25
WWTPLT-PRI-SCUM-MECH4		40
WWTPLT-PTR-AERSY-INS1		5
WWTPLT-PTR-AERSY-INS2		15
WWTPLT-PTR-AERSY-INS3		25
WWTPLT-PTR-AERSY-INST	15	New Other Category
WWTPLT-PTR-AERSYS-INS1		5
WWTPLT-PTR-AERSYS-INS2		15
WWTPLT-PTR-AERSYS-INS3		25
WWTPLT-PTR-AERSYS-MECH1		10
WWTPLT-PTR-AERSYS-MECH2		15
WWTPLT-PTR-AERSYS-MECH3		25
WWTPLT-PTR-AERSYS-MECH4		40
WWTPLT-PTR-CHANNL-CHAN	75	75
WWTPLT-PTR-CHANNL-ELE1		5
WWTPLT-PTR-CHANNL-ELE2		15
WWTPLT-PTR-CHANNL-ELE3		25
WWTPLT-PTR-CHANNL-ELE4		40
WWTPLT-PTR-CHANNL-ELEC	25	New Other Category
WWTPLT-PTR-CHANNL-INS1		5
WWTPLT-PTR-CHANNL-INS2		15
WWTPLT-PTR-CHANNL-INS3		25
WWTPLT-PTR-CHANNL-INST	15	New Other Category
WWTPLT-PTR-CHANNL-LINE		20
WWTPLT-PTR-CHANNL-MECH	25	New Other Category
WWTPLT-PTR-CHANNL-MECH1		10
WWTPLT-PTR-CHANNL-MECH2		15
WWTPLT-PTR-CHANNL-MECH3		25
WWTPLT-PTR-CHANNL-MECH4		40
WWTPLT-PTR-DIVCBR-ELE1		5

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-PTR-DIVCBR-ELE2		15
WWTPLT-PTR-DIVCBR-ELE3		25
WWTPLT-PTR-DIVCBR-ELE4		40
WWTPLT-PTR-DIVCBR-ELEC	25	New Other Category
WWTPLT-PTR-DIVCBR-MECH	25	New Other Category
WWTPLT-PTR-DIVCBR-MECH1		10
WWTPLT-PTR-DIVCBR-MECH2		15
WWTPLT-PTR-DIVCBR-MECH3		25
WWTPLT-PTR-DIVCBR-MECH4		40
WWTPLT-PTR-DIVCBR-STR2		20
WWTPLT-PTR-DIVCBR-STRU	65	65
WWTPLT-PTR-GRIT-ELE1		5
WWTPLT-PTR-GRIT-ELE2		15
WWTPLT-PTR-GRIT-ELE3		25
WWTPLT-PTR-GRIT-ELE4		40
WWTPLT-PTR-GRIT-ELEC	25	New Other Category
WWTPLT-PTR-GRIT-MECH	25	New Other Category
WWTPLT-PTR-GRIT-MECH1		10
WWTPLT-PTR-GRIT-MECH2		15
WWTPLT-PTR-GRIT-MECH3		25
WWTPLT-PTR-GRIT-MECH4		40
WWTPLT-PTR-GRIT-MPIP	45	New Other Category
WWTPLT-PTR-GRIT-PIP1		15
WWTPLT-PTR-GRIT-PIP2		25
WWTPLT-PTR-GRIT-PIP3		40
WWTPLT-PTR-GRIT-PIP4		65
WWTPLT-PTR-GRIT-STR2		20
WWTPLT-PTR-GRIT-STRU	65	65
WWTPLT-PTR-SCNSYS-ELE1		5
WWTPLT-PTR-SCNSYS-ELE2		15
WWTPLT-PTR-SCNSYS-ELE3		25
WWTPLT-PTR-SCNSYS-ELE4		40
WWTPLT-PTR-SCNSYS-ELEC	25	New Other Category
WWTPLT-PTR-SCNSYS-MECH	25	New Other Category
WWTPLT-PTR-SCNSYS-MECH1		10
WWTPLT-PTR-SCNSYS-MECH2		15
WWTPLT-PTR-SCNSYS-MECH3		25
WWTPLT-PTR-SCNSYS-MECH4		40
WWTPLT-SEC-AERPIP-MPIP	45	New Other Category
WWTPLT-SEC-AERPIP-PIP1		15
WWTPLT-SEC-AERPIP-PIP2		25
WWTPLT-SEC-AERPIP-PIP3		40

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-SEC-AERPIP-PIP4		65
WWTPLT-SEC-BIO-ELE1		5
WWTPLT-SEC-BIO-ELE2		15
WWTPLT-SEC-BIO-ELE3		25
WWTPLT-SEC-BIO-ELE4		40
WWTPLT-SEC-BIO-ELEC	25	New Other Category
WWTPLT-SEC-BIO-INS1		5
WWTPLT-SEC-BIO-INS2		15
WWTPLT-SEC-BIO-INS3		25
WWTPLT-SEC-BIO-INST	15	New Other Category
WWTPLT-SEC-BIO-MECH	25	New Other Category
WWTPLT-SEC-BIO-MECH1		10
WWTPLT-SEC-BIO-MECH2		15
WWTPLT-SEC-BIO-MECH3		25
WWTPLT-SEC-BIO-MECH4		40
WWTPLT-SEC-BIO-MPIP	45	New Other Category
WWTPLT-SEC-BIO-PIP1		15
WWTPLT-SEC-BIO-PIP2		25
WWTPLT-SEC-BIO-PIP3		40
WWTPLT-SEC-BIO-PIP4		65
WWTPLT-SEC-BIO-SMET	45	25
WWTPLT-SEC-BIO-STR2		20
WWTPLT-SEC-BIO-STRU	55	55
WWTPLT-SEC-BLWR-ELE1		5
WWTPLT-SEC-BLWR-ELE2		15
WWTPLT-SEC-BLWR-ELE3		25
WWTPLT-SEC-BLWR-ELE4		40
WWTPLT-SEC-BLWR-ELEC	25	New Other Category
WWTPLT-SEC-BLWR-INS1		5
WWTPLT-SEC-BLWR-INS2		15
WWTPLT-SEC-BLWR-INS3		25
WWTPLT-SEC-BLWR-INST	15	New Other Category
WWTPLT-SEC-BLWR-STR2		20
WWTPLT-SEC-BLWR-STRU	55	55
WWTPLT-SEC-CHANNL-CHAN	75	75
WWTPLT-SEC-CHANNL-LINE		20
WWTPLT-SEC-OUTFLL-CHAN	75	75
WWTPLT-SEC-SECCLR-CHN1		10
WWTPLT-SEC-SECCLR-CHN2		30
WWTPLT-SEC-SECCLR-CHNS	10	New Other Category
WWTPLT-SEC-SECCLR-ELE1		5
WWTPLT-SEC-SECCLR-ELE2		15

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-SEC-SECCLR-ELE3		25
WWTPLT-SEC-SECCLR-ELE4		40
WWTPLT-SEC-SECCLR-ELEC	25	New Other Category
WWTPLT-SEC-SECCLR-INS1		5
WWTPLT-SEC-SECCLR-INS2		15
WWTPLT-SEC-SECCLR-INS3		25
WWTPLT-SEC-SECCLR-INST	15	New Other Category
WWTPLT-SEC-SECCLR-MECH	20	New Other Category
WWTPLT-SEC-SECCLR-MECH1		10
WWTPLT-SEC-SECCLR-MECH2		15
WWTPLT-SEC-SECCLR-MECH3		25
WWTPLT-SEC-SECCLR-MECH4		40
WWTPLT-SEC-SECCLR-SMET	55	25
WWTPLT-SEC-SECCLR-STR2		20
WWTPLT-SEC-SECCLR-STRU	55	55
WWTPLT-SEC-SECCLR-SUPB	25	25
WWTPLT-SEC-SECCL-SUPB	25	25
WWTPLT-SEC-SECCL-SUPC		10
WWTPLT-SSP-PIPING-ELE1		5
WWTPLT-SSP-PIPING-ELE2		15
WWTPLT-SSP-PIPING-ELE3		25
WWTPLT-SSP-PIPING-ELE4		40
WWTPLT-SSP-PIPING-ELEC	25	New Other Category
WWTPLT-SSP-PIPING-MPIP	35	New Other Category
WWTPLT-SSP-PIPING-PIP1		15
WWTPLT-SSP-PIPING-PIP1		15
WWTPLT-SSP-PIPING-PIP2		25
WWTPLT-SSP-PIPING-PIP2		25
WWTPLT-SSP-PIPING-PIP3		40
WWTPLT-SSP-PIPING-PIP3		40
WWTPLT-SSP-PIPING-PIP4		65
WWTPLT-SSP-PIPING-PIP4		65
WWTPLT-SSP-PIPING-STR2		20
WWTPLT-SSP-PIPING-STRU	65	65
WWTPLT-SSP-PUMPNG-ELE1		5
WWTPLT-SSP-PUMPNG-ELE2		15
WWTPLT-SSP-PUMPNG-ELE3		25
WWTPLT-SSP-PUMPNG-ELE4		40
WWTPLT-SSP-PUMPNG-ELEC	25	New Other Category
WWTPLT-SSP-PUMPNG-INS1		5
WWTPLT-SSP-PUMPNG-INS2		15
WWTPLT-SSP-PUMPNG-INS3		25

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-SSP-PUMPNG-INST	15	New Other Category
WWTPLT-SSP-PUMPNG-MECH1		10
WWTPLT-SSP-PUMPNG-MECH2		15
WWTPLT-SSP-PUMPNG-MECH3		25
WWTPLT-SSP-PUMPNG-MECH4		40
WWTPLT-SSP-SLGPIP-MPIP	44	New Other Category
WWTPLT-SSP-SLGPIP-PIP1		15
WWTPLT-SSP-SLGPIP-PIP2		25
WWTPLT-SSP-SLGPIP-PIP3		40
WWTPLT-SSP-SLGPIP-PIP4		65
WWTPLT-SSP-TANKS-STR2		20
WWTPLT-SUPSYS-CNTSYS-HW	10	10
WWTPLT-SUPSYS-CNTSYS-SWI	10	10
WWTPLT-SUPSYS-COMM-ELE1		5
WWTPLT-SUPSYS-COMM-ELE2		15
WWTPLT-SUPSYS-COMM-ELE3		25
WWTPLT-SUPSYS-COMM-ELE4		40
WWTPLT-SUPSYS-COMM-ELEC	25	New Other Category
WWTPLT-SUPSYS-COMM-INS1		5
WWTPLT-SUPSYS-COMM-INS2		15
WWTPLT-SUPSYS-COMM-INS3		25
WWTPLT-SUPSYS-COMM-MECH1		10
WWTPLT-SUPSYS-COMM-MECH2		15
WWTPLT-SUPSYS-COMM-MECH3		25
WWTPLT-SUPSYS-COMM-MECH4		40
WWTPLT-SUPSYS-LABEQP-10 Year		10
WWTPLT-SUPSYS-LABEQP-5 Year		5
WWTPLT-SUPSYS-LABEQP-NONE	10	New Other Category
WWTPLT-UTL-BOILER-ELE1		5
WWTPLT-UTL-BOILER-ELE2		15
WWTPLT-UTL-BOILER-ELE3		25
WWTPLT-UTL-BOILER-ELE4		40
WWTPLT-UTL-BOILER-ELEC	25	New Other Category
WWTPLT-UTL-BOILER-MECH	45	New Other Category
WWTPLT-UTL-BOILER-MECH1		10
WWTPLT-UTL-BOILER-MECH2		15
WWTPLT-UTL-BOILER-MECH3		25
WWTPLT-UTL-BOILER-MECH4		40
WWTPLT-UTL-BOILER-TUBE	5	5
WWTPLT-UTL-COMAIR-MECH1		10
WWTPLT-UTL-COMAIR-MECH2		15
WWTPLT-UTL-COMAIR-MECH3		25

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-UTL-COMAIR-MECH4		40
WWTPLT-UTL-COMAIR-MPIP	45	New Other Category
WWTPLT-UTL-COMAIR-PIP1		15
WWTPLT-UTL-COMAIR-PIP2		25
WWTPLT-UTL-COMAIR-PIP3		40
WWTPLT-UTL-COMAIR-PIP4		65
WWTPLT-UTL-EPSD-CABL	65	45
WWTPLT-UTL-EPSD-ELE1		5
WWTPLT-UTL-EPSD-ELE1		5
WWTPLT-UTL-EPSD-ELE2		15
WWTPLT-UTL-EPSD-ELE2		15
WWTPLT-UTL-EPSD-ELE3		25
WWTPLT-UTL-EPSD-ELE3		25
WWTPLT-UTL-EPSD-ELE4		40
WWTPLT-UTL-EPSD-ELE4		40
WWTPLT-UTL-EPSD-ELEC	25	New Other Category
WWTPLT-UTL-EPSD-GEN	25	New Other Category
WWTPLT-UTL-EPSD-GEN1	25	15
WWTPLT-UTL-EPSD-GEN2	25	25
WWTPLT-UTL-EPSD-SWGR	35	New Other Category
WWTPLT-UTL-EPSD-TRAN	35	New Other Category
WWTPLT-UTL-FEWAT-ELE1		5
WWTPLT-UTL-FEWAT-ELE2		15
WWTPLT-UTL-FEWAT-ELE3		25
WWTPLT-UTL-FEWAT-ELE4		40
WWTPLT-UTL-FEWAT-ELEC	25	New Other Category
WWTPLT-UTL-FEWAT-INS1		5
WWTPLT-UTL-FEWAT-INS2		15
WWTPLT-UTL-FEWAT-INS3		25
WWTPLT-UTL-FEWAT-INST	15	New Other Category
WWTPLT-UTL-FEWAT-MECH	25	New Other Category
WWTPLT-UTL-FEWAT-MECH1		10
WWTPLT-UTL-FEWAT-MECH2		15
WWTPLT-UTL-FEWAT-MECH3		25
WWTPLT-UTL-FEWAT-MECH4		40
WWTPLT-UTL-FEWAT-MPIP	45	New Other Category
WWTPLT-UTL-FEWAT-PIP1		15
WWTPLT-UTL-FEWAT-PIP2		25
WWTPLT-UTL-FEWAT-PIP3		40
WWTPLT-UTL-FEWAT-PIP4		65
WWTPLT-UTL-GLYCOL-INS1		5
WWTPLT-UTL-GLYCOL-INS2		15

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-UTL-GLYCOL-INS3		25
WWTPLT-UTL-GLYCOL-INST	15	New Other Category
WWTPLT-UTL-GLYCOL-MECH	25	New Other Category
WWTPLT-UTL-GLYCOL-MECH1		10
WWTPLT-UTL-GLYCOL-MECH2		15
WWTPLT-UTL-GLYCOL-MECH3		25
WWTPLT-UTL-GLYCOL-MECH4		40
WWTPLT-UTL-GLYCOL-MPIP	45	New Other Category
WWTPLT-UTL-GLYCOL-PIP1		15
WWTPLT-UTL-GLYCOL-PIP2		25
WWTPLT-UTL-GLYCOL-PIP3		40
WWTPLT-UTL-GLYCOL-PIP4		65
WWTPLT-UTL-GLYCO-MECH	25	New Other Category
WWTPLT-UTL-GLYCO-MECH1		10
WWTPLT-UTL-GLYCO-MECH2		15
WWTPLT-UTL-GLYCO-MECH3		25
WWTPLT-UTL-GLYCO-MECH4		40
WWTPLT-UTL-NATGAS-MPIP	65	New Other Category
WWTPLT-UTL-NATGAS-PIP1		15
WWTPLT-UTL-NATGAS-PIP2		25
WWTPLT-UTL-NATGAS-PIP3		40
WWTPLT-UTL-NATGAS-PIP4		65
WWTPLT-UTL-POWA-INS1		5
WWTPLT-UTL-POWA-INS2		15
WWTPLT-UTL-POWA-INS3		25
WWTPLT-UTL-POWA-INST	15	New Other Category
WWTPLT-UTL-POWA-MECH	25	New Other Category
WWTPLT-UTL-POWA-MECH1		10
WWTPLT-UTL-POWA-MECH2		15
WWTPLT-UTL-POWA-MECH3		25
WWTPLT-UTL-POWA-MECH4		40
WWTPLT-UTL-POWAT-INS1		5
WWTPLT-UTL-POWAT-INS2		15
WWTPLT-UTL-POWAT-INS3		25
WWTPLT-UTL-POWAT-INST	15	New Other Category
WWTPLT-UTL-POWAT-MECH	25	New Other Category
WWTPLT-UTL-POWAT-MECH1		10
WWTPLT-UTL-POWAT-MECH2		15
WWTPLT-UTL-POWAT-MECH3		25
WWTPLT-UTL-POWAT-MECH4		40
WWTPLT-UTL-POWAT-MPIP	45	New Other Category
WWTPLT-UTL-POWAT-PIP1		15

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-UTL-POWAT-PIP2		25
WWTPLT-UTL-POWAT-PIP3		40
WWTPLT-UTL-POWAT-PIP4		65
WWTPLT-WAS-BOOSTR-ELE1		5
WWTPLT-WAS-BOOSTR-ELE2		15
WWTPLT-WAS-BOOSTR-ELE3		25
WWTPLT-WAS-BOOSTR-ELE4		40
WWTPLT-WAS-BOOSTR-ELEC	25	New Other Category
WWTPLT-WAS-BOOSTR-INS1		5
WWTPLT-WAS-BOOSTR-INS2		15
WWTPLT-WAS-BOOSTR-INS3		25
WWTPLT-WAS-BOOSTR-INST	15	New Other Category
WWTPLT-WAS-BOOSTR-MECH	25	New Other Category
WWTPLT-WAS-BOOSTR-MECH1		10
WWTPLT-WAS-BOOSTR-MECH2		15
WWTPLT-WAS-BOOSTR-MECH3		25
WWTPLT-WAS-BOOSTR-MECH4		40
WWTPLT-WAS-BOOSTR-MPIP	45	New Other Category
WWTPLT-WAS-BOOSTR-PIP1		15
WWTPLT-WAS-BOOSTR-PIP2		25
WWTPLT-WAS-BOOSTR-PIP3		40
WWTPLT-WAS-BOOSTR-PIP4		65
WWTPLT-WAS-DEWAT-ELE1		5
WWTPLT-WAS-DEWAT-ELE2		15
WWTPLT-WAS-DEWAT-ELE3		25
WWTPLT-WAS-DEWAT-ELE4		40
WWTPLT-WAS-DEWAT-ELEC	25	New Other Category
WWTPLT-WAS-DEWAT-INS1		5
WWTPLT-WAS-DEWAT-INS2		15
WWTPLT-WAS-DEWAT-INS3		25
WWTPLT-WAS-DEWAT-INST	15	New Other Category
WWTPLT-WAS-DEWAT-MECH	25	New Other Category
WWTPLT-WAS-DEWAT-MECH1		10
WWTPLT-WAS-DEWAT-MECH2		15
WWTPLT-WAS-DEWAT-MECH3		25
WWTPLT-WAS-DEWAT-MECH4		40
WWTPLT-WAS-DEWAT-MPIP	45	New Other Category
WWTPLT-WAS-DEWAT-PIP1		15
WWTPLT-WAS-DEWAT-PIP2		25
WWTPLT-WAS-DEWAT-PIP3		40
WWTPLT-WAS-DEWAT-PIP4		65
WWTPLT-WAS-FLOSYS-ELE1		5

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-WAS-FLOSYS-ELE2		15
WWTPLT-WAS-FLOSYS-ELE3		25
WWTPLT-WAS-FLOSYS-ELE4		40
WWTPLT-WAS-FLOSYS-ELEC	25	New Other Category
WWTPLT-WAS-FLOSYS-INS1		5
WWTPLT-WAS-FLOSYS-INS2		15
WWTPLT-WAS-FLOSYS-INS3		25
WWTPLT-WAS-FLOSYS-INST	15	New Other Category
WWTPLT-WAS-FLOSYS-MECH	25	New Other Category
WWTPLT-WAS-FLOSYS-MECH1		10
WWTPLT-WAS-FLOSYS-MECH2		15
WWTPLT-WAS-FLOSYS-MECH3		25
WWTPLT-WAS-FLOSYS-MECH4		40
WWTPLT-WAS-FLOSYS-MPIP	45	New Other Category
WWTPLT-WAS-FLOSYS-PIP1		15
WWTPLT-WAS-FLOSYS-PIP2		25
WWTPLT-WAS-FLOSYS-PIP3		40
WWTPLT-WAS-FLOSYS-PIP4		65
WWTPLT-WAS-PUMPNG-ELE1		5
WWTPLT-WAS-PUMPNG-ELE2		15
WWTPLT-WAS-PUMPNG-ELE3		25
WWTPLT-WAS-PUMPNG-ELE4		40
WWTPLT-WAS-PUMPNG-ELEC	25	New Other Category
WWTPLT-WAS-PUMPNG-INS1		5
WWTPLT-WAS-PUMPNG-INS2		15
WWTPLT-WAS-PUMPNG-INS3		25
WWTPLT-WAS-PUMPNG-INST	15	New Other Category
WWTPLT-WAS-PUMPNG-MECH1		10
WWTPLT-WAS-PUMPNG-MECH2		15
WWTPLT-WAS-PUMPNG-MECH3		25
WWTPLT-WAS-PUMPNG-MECH4		40
WWTPLT-WAS-PUMPNG-MPIP	45	New Other Category
WWTPLT-WAS-PUMPNG-PIP1		15
WWTPLT-WAS-PUMPNG-PIP2		25
WWTPLT-WAS-PUMPNG-PIP3		40
WWTPLT-WAS-PUMPNG-PIP4		65
WWTPLT-WAS-TANKS-ELE1		5
WWTPLT-WAS-TANKS-ELE2		15
WWTPLT-WAS-TANKS-ELE3		25
WWTPLT-WAS-TANKS-ELE4		40
WWTPLT-WAS-TANKS-ELEC	25	New Other Category
WWTPLT-WAS-TANKS-INS1		5

EPCOR Life Parameters
Wastewater Treatment Operations

Asset Category	Current Life	Proposed Life
WWTPLT-WAS-TANKS-INS2		15
WWTPLT-WAS-TANKS-INS3		25
WWTPLT-WAS-TANKS-INST	15	New Other Category
WWTPLT-WAS-TANKS-MECH	25	New Other Category
WWTPLT-WAS-TANKS-MECH1		10
WWTPLT-WAS-TANKS-MECH2		15
WWTPLT-WAS-TANKS-MECH3		25
WWTPLT-WAS-TANKS-MECH4		40
WWTPLT-WAS-TANKS-STR2		20
WWTPLT-WAS-TANKS-STRU	65	65

EPCOR

Wastewater Collection Plant Assets

DEPRECIATION STUDY

at DECEMBER 31, 2022

http://www.utilityalliance.com

EPCOR
WASTEWATER COLLECTION PLANT ASSETS

DEPRECIATION STUDY

EXECUTIVE SUMMARY

EPCOR (the “Company”) engaged Alliance Consulting Group to conduct a depreciation study of its depreciable assets related to Wastewater Collection operations as of December 31, 2022.

Overall, this study proposes the use of 151 asset categories to depreciate fixed assets used to support wastewater collection operations. Seven new asset categories were developed with unique service lives, 69 asset categories retained the existing service lives, 36 asset categories recommend a decreased service life and the remaining 39 asset categories propose an increased service life. Current investment will continue to use the existing service life assigned and the asset categories with revised lives will be applied prospectively to future investment.

Appendix A contains a table that lists the existing and proposed service life by asset category for Wastewater Collection operations.

EPCOR
WASTEWATER COLLECTION PLANT ASSETS
DEPRECIATION STUDY
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PURPOSE

The purpose of this study is to review the mix of assets and current asset service lives assigned to each major asset category for depreciable property related to Wastewater Collection operations as recorded on EPCOR's books at December 31, 2022. EPCOR directed Alliance to review the currently approved service lives for the mix of assets in each major asset category, propose revised service lives and recommend additional asset categories where appropriate to be applied prospectively to future plant investment. The study also recommends consistent asset categories and service lives for similar assets, such as tools and vehicles, utilized in both Wastewater Collection and Wastewater Treatment operations.

The Company currently calculates depreciation using a straight line, broad life group depreciation system that is designed to recover the total remaining undepreciated investment for the analyzed accounts, over the life of the property on a straight-line basis. Assets are retired when they are no longer used or useful in utility operations. EPCOR's methodology for handling the cost of retired assets that have not been fully accrued is to amortize the unrecovered balance over the original remaining life of the asset. This approach is in essence using the group depreciation principle of recovering the full cost of retired assets from accumulated depreciation on retirement of an asset. EPCOR informed Alliance that the Company will retain its current depreciation system and calculate depreciation using the proposed lives on a prospective basis for future investment.

The Company's wastewater collection service operations conveys sanitary wastewater and stormwater through sanitary and stormwater collection infrastructure. At the end of 2022, the sanitary collection infrastructure includes 3,707 kilometers of sanitary sewer pipes and 269,886 service connections that connect all customers to sanitary and combined trunk sewer systems, which includes 820 kilometers of combined sewers which convey both sanitary wastewater and stormwater, 44,157 manholes and 77 pump stations. Sanitary and

combined trunks then deliver wastewater directly to the Gold Bar wastewater treatment plant (Gold Bar). The stormwater collection infrastructure includes 3,373 kilometers of storm sewer pipes, 176,988 storm service connections, 63,379 catch basins, 44,743 manholes, 18 pump stations and 319 stormwater management facilities. Stormwater collection infrastructure is connected to the stormwater trunk sewers. Stormwater trunks then deliver stormwater to natural watercourses, creeks, and the North Saskatchewan River (NSR).

STUDY RESULTS

This is the first depreciation study the Company has completed since the transfer of EPCOR's wastewater collection service from the City of Edmonton in 2017, resulting in limited retirement experience available to conduct life analysis. Therefore, the service lives developed in this study rely on the limited retirement experience available, as well as information obtained from subject matter experts from finance, management, and operational areas of the Company, and incorporate professional judgement of the Managing Partner as a professional engineer and obtained while performing depreciation studies for similar assets across North America for more than 35 years. The table below is a summary of the seven new asset categories arising due to identification of asset components with different lives and lists the asset categories with the largest increase and decrease in proposed lives.

Asset Category	Current Life	Proposed Life
DRAIN-BLDGS-LAB-SUPC		10
DRAIN-BLDGS-OFF-SUPC		10
LID-STORM-PLANTS-NONE	25	50
PUMP-COM-NONE-INST	44	15
PUMP-COM-NONE-SUPA		45
PUMP-SAN-NONE-INST	44	15
PUMP-SAN-NONE-SUPA		45
PUMP-STORM-NONE-INST	44	15
PUMP-STORM-NONE-SUPA		45
TOOLS-10YEAR		10
TOOLS-15YEAR		15

Appendix A contains a table comparing the current and proposed lives for each major asset category. The mix of assets and information provided by Company subject matter experts related to each asset category are discussed in more detail in the Life Analysis portion of this report.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense, that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. EPCOR accrues depreciation on the basis of the original cost of all depreciable property by functional property group.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. Judgment was used in areas such as individual asset life selection.

Judgment is not defined as being used in cases where there are specific, significant pieces of information that influence the choice of a life. Those cases would simply be a reflection of specific facts into the analysis. Where there are multiple factors, activities, actions, property characteristics, property mix in accounts, or a multitude of other considerations that impact the analysis (potentially in various directions), judgment is used to consider all of these factors and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one factor in these cases may have a substantial impact on the analysis, but, overall, may shed light on the utilization and characteristics of assets. Judgment may also be defined as deduction,

inference, wisdom, common sense, or the ability to make sensible decisions. There is no answer absent judgment. At the very least, for example, any analysis requires choosing upon which facts and information to place more emphasis.

The establishment of appropriate average service lives for Wastewater Collection Operations accounts requires judgment to incorporate the understanding of the operation of the system with the available accounting, manufacturing, and operational information incorporated in life analysis. The appropriateness of lives assigned to various assets depends not only on current experience, but also on how well future life expectations for the assets will match past experience.

Current applications and trends in use of the equipment also need to be factored into life recommendations to ensure appropriate capital recovery to occur.

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis were evaluated. Once the first three stages were complete, the fourth phase began. This phase involved documenting the corresponding recommendations. The Company will use the existing lives to calculate straight line depreciation for current investment and the proposed lives will be used to calculate depreciation for future investment.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively to be put in the proper format for a depreciation study. Also as part of the Phase 1 data collection process, numerous discussions were conducted with operations personnel to obtain information that would assist in formulating life recommendations in this study. One of the most important elements of performing a proper depreciation study involved understanding how EPCOR utilized assets and the environment of those assets. Interviews with operations personnel served as important ways to allow the analyst to obtain information that was beneficial when evaluating EPCOR's asset utilization and environment. Information that was gleaned in these discussions is found both in the life analysis section of this study and also in workpapers.

Phase 2 is where the review of the lives of each asset is performed. EPCOR personnel reviewed the account records and determined if any asset should be classified in a different asset category. Phase 2 and 3 overlap to a significant degree. The detailed property records information was used in phase 2 to develop revised asset lives for each asset in service in EPCOR's depreciable property. This information was then carried forward into phase 3 for the evaluation process.

Phase 3 was the evaluation process that synthesized analysis, interviews, and operational characteristics into a final selection of asset lives. The analysis and interviews were further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. Phases 2 and 3 allowed the depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual EPCOR operational experience.

Finally, Phase 4 involved making recommendations and documenting the conclusions in a final report. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram (shown as Figure 1[1]) documents the steps used in conducting this study. Depreciation Systems, page 289 documents the same basic processes in performing a depreciation study that are: statistical analysis, evaluation of statistical analysis, discussions with management, forecasting assumptions, writing the logic supporting estimates, and writing the final report.

[1] Public Utility Finance & Accounting, A Reader

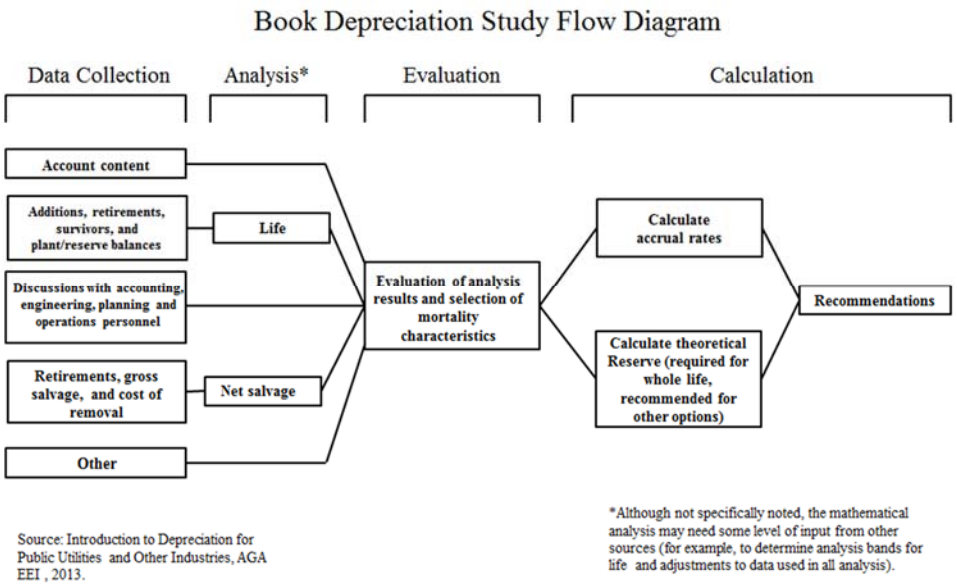

Figure 1

EPCOR WASTEWATER COLLECTION PLANT DEPRECIATION STUDY PROCESS

Depreciation Accrual Calculation

EPCOR Wastewater Collections historically has used a broad group approach to depreciating assets. This study uses the same approach. Annual depreciation expense amounts for the depreciable property for EPCOR Wastewater Collections will continue to be calculated using the straight-line method, broad group procedure. With this approach, asset lives are assigned to each major, minor, and sub-category of assets. Annual accrual amounts for current investment in each existing asset category will be computed and validated to ensure no category is over-accrued in the annual computation. Current investment accrual amounts will continue to use the existing service lives and annual accrual amounts for future investment will be computed using the revised lives and new asset categories while using the same methodology.

LIFE ANALYSIS

By interviewing operational personnel to better understand the operations and expectations for each asset group, as well as using judgment as a professional engineer and gained through analyzing like assets over 35 years, asset categories and mix of assets were reviewed and assigned a life based on its major, minor, and subcategories along with the asset description and usage. The listing below shows the major asset categories reviewed in this depreciation study.

Catch Basin
Catch Basin Manhole
Culverts
Wastewater Collection Buildings & Support Systems
Wastewater Collection Mains – Combined, Sanitary, Storm
Equipment Construction
Furniture
Hardware
Inlets and Outlets
Lagoons
Low Impact Development
Main Connections – Storm and Sanitary
Manholes
Outfalls
Pump Stations
Software
Storage
Storm Water Management Facility
Structure
Swales

Tools

Vehicles

ASSET CATEGORY SPECIFIC INFORMATION

WASTEWATER COLLECTION OPERATIONS

Catch Basin and Catch Basin Manholes

These major asset categories consist of catch basins and catch basin manholes associated with wastewater collection operations. The existing life for these asset categories is 75 years. Operational subject matter experts stated the Company is currently experiencing some failures due to snowplows damaging the manhole covers, but the existing 75-year life is still reasonable for the storm water catch basins and manholes. Based on the current mix of assets, information provided by Company personnel and professional judgement, this study recommends retaining the existing service life of 75 years for these asset categories.

Culverts

This major asset category consists of storm culverts associated with wastewater collection operations. The existing lives for this asset category are 35 and 75 years depending on the material used for the culvert. Operational subject matter experts estimate the operational life of a metal culvert is 35 years and a concrete or plastic culverts are estimated to last up to 75 years. Based on information provided by Company personnel and professional judgement, this study recommends retaining the existing life of 35 years for metal culverts and 75 years for concrete and plastic culverts in this asset category.

Wastewater Collection Buildings & Support Systems

This major asset category consists of various types of buildings and other related support systems used in wastewater collection operations. The existing lives assigned to these asset categories range from 5 years for lab equipment to 44 years for buildings. Discussions with Company subject matter experts identified minor asset categories and subcategories that consistently apply a service life to types of assets related to structures throughout the Company. For example,

substructure building assets are typically concrete and steel and have a long life of 65 years. Superstructure building assets are divided into 10-year, 25-year, and 45-year life categories. Existing superstructure A and B assets such as HVAC, fences, laboratory buildings, various wood and metal structures will use a 45-year life and 25-year life respectively. A new 10-year superstructure category, superstructure C, will be used for future investment in fire protection devices, thermostats, lab equipment, dehumidifiers, and other short-lived equipment within the building's minor asset category.

Wastewater Collection Mains

This major asset category consists of three separate types of assets related to wastewater collection mains: Storm, Combined, and Sanitary mains. The existing life for all drainage mains is 75 years. Company subject matter experts stated the operational life of the mains depends on the material and usage of the mains. Concrete mains have an estimated operational life up to 100 years, metal can last 40-50 years, and plastic mains can last around 75 years. The Company is consistently seeing storm mains last 10 years longer than sanitary and sewer mains. Asset subcategories for forced mains and liners will use a 50-year life for future investment within this asset category. Based on the mix of assets, information provided by Company personnel and judgement, this study recommends using a 75-year life for Sanitary and Combined mains and using an 85-year life for the Storm mains. This study also recommends using a 50-year life for forced mains and liners in this asset category.

Equipment Construction

This major asset category consists of construction equipment used for wastewater collection operations. The existing life for these assets is 10 years. The Company does not anticipate future investment in this asset category. Based on information provided by Company personnel and judgement, this study recommends retaining the existing 10-year life for this asset category.

Furniture

This major asset category consists of chairs, tables, and workstations used to support wastewater collection operations. The existing life is 6 years. Operations feels existing furniture assets are lasting slightly longer than that. Other operating areas of the Company are using a longer life of 15 years for furniture. The Company is looking to consistently assign the same life to similar assets used in wastewater collections and wastewater treatment operations in the future. Based on information provided by Company personnel and to be consistent across these areas of the Company, this study recommends using a life of 8 years for future investment in this asset category.

Hardware

This major asset category consists of laptops, desktop computers, cellphones, and other related computer equipment. The existing life is 5 years. The Company is currently using a 5-year lifecycle for replacing laptops. Other hardware assets, such as multi-functional printers last around 8 years and servers are being replacing around 5 years. Based on information provided by Company personnel and the assets in this category, this study recommends retaining the existing life of 5 years for this asset category.

Inlets and Outlets

This major asset category consists of storm inlet and outlets used to support wastewater collection operations. The existing life is 75 years. Operational subject matter experts stated these are fairly protected compared to the outfalls that have a 75-year life and would expect the inlets and outlets to have a life similar to the storm mains. Based on information provided by Company personnel and judgement, this study recommends increasing to an 85-year life for this asset category.

Lagoons

This major asset category consists of lagoons used for wastewater

collection operations. The existing life for the assets in this category is 75 years. The assets in this category consist of lagoons at the Clover Bar site which were transferred to the Wastewater Treatment business at the start of 2022. The Company does not anticipate future investment in this asset category within Wastewater Collection. Based on information provided by Company personnel and judgement, this study recommends retaining the existing 75-year life for this asset category.

Low Impact Development

This major asset category consists of concrete, soil, plants, and other related development assets used for wastewater collection operations. The existing lives for assets in this category are 25 and 75 years. Operational personnel stated the materials being used for low impact development are made to last between 40 and 50 years. They estimate the overall operational life for most of the assets in this category to be around 50 years. Based on judgement and information provided by Company personnel, this study recommends moving to a life of 50 years for this asset category.

Main Connections – Storm and Sanitary

This major asset category consists of sanitary and storm main connections used in wastewater collection operations. The existing life for these assets is 75 years. Operational subject matter experts expect the main connection assets to have the same operational life as storm and sanitary mains throughout the system. Storm mains are experiencing a longer life than sanitary mains. Based on information provided by Company personnel and judgement, this study recommends using a 75-year life for sanitary main connections and an 85-year life for storm main connections.

Manholes

This major asset category consists of manholes used to support wastewater collection operations. The existing lives for the assets in this category range from

25 to 75 years. Many of the assets in this account consist of concrete and steel and are estimated to have an operational life of 75 years. Operational subject matter experts stated the seals on the manholes are being replaced around 25 years. The manhole covers are easily broken and corroded due to the harsh environment and are also estimated to have an operational life around 25 years. Based on the information provided by Company personnel and judgement, this study recommends using a 75-year life for the storm manholes and 25-year life for the seals and top of the manholes in this asset category.

Outfalls

This major asset category consists of outfalls used in wastewater collection operations. The existing life for the assets in this category is 75 years. Operational subject matter experts stated ice can damage some of the wing walls and other subsidiary assets. The outfalls discharge into a natural water resource, and they expect the outfall to have a shorter life than the other storm piping. Based on judgement and information provided by Company personnel, this study recommends retaining the existing life of 75 years for this asset category.

Pump Stations

This major asset category consists of pump stations and other related equipment used in wastewater collection operations. The existing life for the assets in this category is 44 years. The assets in this major category have different lives based on the material and usage. Operational personnel expect the concrete substructure to have an operating life of 65 years. They Company has been replacing controls and other electronic equipment between 15 and 20 years due to deterioration from the corrosive and wet operating environment. Pumps are experiencing an operational life of 20 years with the motors being replaced as an operating expense. Based on the mix of assets in this category and information provided by Company personnel, this study recommends using a 65-year life for substructure assets, a 20-year life for electrical assets, a 20-year life for mechanical assets, and a 15-year life for instrumentation in this asset category.

Software

This major asset category consists of software used to support wastewater collection operations. The existing life for the assets in this category is 5 years. The Company currently has software assets that require upgrades on a more frequent basis and have an operating life between 3 and 5 years. Other software, such as a large ERP system has an estimated operating life between 10 and 15 years. Company subject matter experts feel the existing 10-year life is a reasonable average for the software assets. Based on the mix of assets in this account, information provided by Company personnel, and judgement, this study recommends increasing the life to 10-years for this asset category.

Storage

This major asset category consists of storage tanks and other related storage equipment used to support wastewater collection operations. The existing life for the assets in this category is 75 years. Operational subject matter experts expect the storage tanks to have a life similar to the storm and sanitary mains, which have a proposed life of 85 and 75 years respectively. The assets in this account consist of buried, rectangular, concrete structures, which have an estimated operating life of 75 years or more. Operational personnel stated the surge tanks storing sanitary materials are more susceptible to deterioration and have a shorter operating life than the storm water storage tanks. Based on the information provided by Company personnel and the proposed lives for Storm and Sanitary Mains, this study recommends increasing the life for Storm Storage assets to 85 years and retaining the existing 75-year life for Sanitary Storage assets in this major asset category.

Storm Water Management Facility

This major asset category consists of storm water management facilities such as flood plains and ponds used to support wastewater collection operations. The existing lives for the assets in this category is 75 years. Operational subject

matter experts feel the existing 75-year life is reasonable for the assets in this category. Signs and fences located at the facilities have a shorter life, but the Company intends to use a different asset category for these short-lived assets in the future. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends retaining the existing 75-year life for the assets in this major asset category.

Structure

This major asset category consists of storm, sanitary, and combined structures used to support wastewater collection operations. The existing life for the assets in this category is 75 years. Operational personnel expect both storm and sanitary structures to have an estimated operating life of 75 years. The structures include concrete tunnels, control structures, and piping at the monitoring stations. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends retaining the existing 75-year life for the assets in this major asset category.

Swales

This major asset category consists of concrete swales used in wastewater collection operations. The existing life for the assets in this category is 75 years. Swales consist of concrete gutters on top of the ground at the edge of customer property lines. The Company has only had to replace a few of the existing swales and often the replacements were treated as an operating expense. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends retaining the existing 75-year life for the assets in this major asset category.

Tools

This major asset category consists of various tools used to support wastewater collection operations. The existing lives for the assets in this category are 3 and 5 years. Operational personnel stated the estimated operating life for

tools varies based on the type of tool and usage. For example, monitoring devices and electronic tools experience a relatively short operating life between 3 and 5 years, while a boring machine or drill rig typically experiences a longer operating life between 10 and 15 years. Operational personnel expect similar tools used in both wastewater collection and wastewater treatment operations to have the same operational life. The Company is looking to consistently assign tools to unique life groups based on the type of tool and usage across both operating areas. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends using 3-year, 5-year, 10-year, and 15-year lives for the tools in this major asset category.

Vehicles

This major asset category consists of vehicles, pickup trucks, and other related construction equipment used in wastewater collection operations. The existing lives for the assets in this category range from 5 to 25 years. Operational subject matter experts stated the existing assets have relatively low mileage and the operating lives are primarily impacted by idle time and maintenance costs. Cars and light duty trucks are currently being replaced around 7 years. Heavy trucks and vans are estimated to have an operating life between 10 and 12 years. Trailers have an operating life between 15 and 20 years. Operational personnel expect vehicles used in both wastewater collection and wastewater treatment operations to have the same operational life. The Company is looking to assign the same life to each type of vehicle consistently across both operating areas. Based on information provided by Company personnel and the mix of assets in this asset category, this study recommends using 5-year, 7- year, 9-year, 10-year, 12-year, 15-year, and 20-year lives for the vehicles in this major asset category.

APPENDIX A

Current versus Proposed Life Parameter Table

Wastewater Collection Asset Categories

Asset Category	Current Life	Proposed Life
CBMH-STORM-NONE-NONE	75	75
CB-STORM-NONE-NONE	75	75
CULVRT-STORM-35Year	35	35
CULVRT-STORM-NONE-NONE	75	75
DRAIN-BLDGS-LAB-SUBS	44	65
DRAIN-BLDGS-LAB-SUPA	44	45
DRAIN-BLDGS-LAB-SUPB	44	25
DRAIN-BLDGS-LAB-SUPC		10
DRAIN-BLDGS-OFF-SUBS	44	65
DRAIN-BLDGS-OFF-SUPA	44	45
DRAIN-BLDGS-OFF-SUPB	44	25
DRAIN-BLDGS-OFF-SUPC		10
DRAIN-BLDGS-TRAILR-NONE	10	10
DRAIN-BLDGS-WAREH-NONE	10	10
DRAIN-SUPSYS-CNTSYS-HW	10	10
DRAIN-SUPSYS-CNTSYS-SWI	10	10
DRAIN-SUPSYS-LABEQP-NONE	5	10
EQPCON-NONE-NONE-NONE	10	10
FURN-NONE-NONE-NONE	6	8
HRDWRE-IT-NONE-NONE	5	5
INOUT-STORM-NONE-NONE	75	85
LAGOON-SAN-NONE-NONE	75	75
LAND-NONE-NONE-NONE	1	1
LANDRT-NONE-NONE-NONE	1	1
LEAIMP-NONE-NONE-NONE	10	10
LID-STORM-CONCRT-NONE	75	50
LID-STORM-CONRT-NONE	75	50
LID-STORM-PLANTS-NONE	25	50
MANHOL-COM-NONE-NONE	75	75
MANHOL-COM-SEAL-NONE	50	25
MANHOL-COM-TOP-NONE	25	25
MANHOL-SAN-NONE-NONE	75	75
MANHOL-SAN-SEAL-NONE	50	25
MANHOL-SAN-TOP-NONE	25	25
MANHOL-STM-SEAL-NONE	50	25
MANHOL-STORM-NONE-NONE	75	75
MANHOL-STORM-TOP-NONE	25	25
OUTFLL-STORM-NONE-NONE	75	75
PIPCOM-CLAY-1199-NONE	75	75
PIPCOM-CLAY-1200-NONE	75	75
PIPCOM-CLAY-599-NONE	75	75
PIPCOM-CONCRT-1199-NONE	75	75
PIPCOM-CONCRT-1200-NONE	75	75

Asset Category	Current Life	Proposed Life
PIPCOM-CONCRT-599-NONE	75	75
PIPCOM-FRCMN-NONE-NONE	75	50
PIPCOM-LINER-NONE-NONE	75	50
PIPCOM-OTH-1199-NONE	75	75
PIPCOM-OTH-1200-NONE	75	75
PIPCOM-OTH-599-NONE	75	75
PIPCOM-PLASTC-1199-NONE	75	75
PIPCOM-PLASTC-1200-NONE	75	75
PIPCOM-PLASTC-599-NONE	75	75
PIPSAN-CLAY-1199-NONE	75	75
PIPSAN-CLAY-1200-NONE	75	75
PIPSAN-CLAY-599-NONE	75	75
PIPSAN-CONCRT-1199-NONE	75	75
PIPSAN-CONCRT-1200-NONE	75	75
PIPSAN-CONCRT-599-NONE	75	75
PIPSAN-FRCMN-NONE-NONE	75	50
PIPSAN-LINER-NONE-NONE	75	50
PIPSAN-OTH-1199-NONE	75	75
PIPSAN-OTH-1200-NONE	75	75
PIPSAN-OTH-599-NONE	75	75
PIPSAN-PLASTC-1199-NONE	75	75
PIPSAN-PLASTC-1200-NONE	75	75
PIPSAN-PLASTC-599-NONE	75	75
PIPSTM-CBL-NONE-NONE	75	85
PIPSTM-CLAY-1199-NONE	75	85
PIPSTM-CLAY-1200-NONE	75	85
PIPSTM-CLAY-599-NONE	75	85
PIPSTM-CONCRT-1199-NONE	75	85
PIPSTM-CONCRT-1200-NONE	75	85
PIPSTM-CONCRT-599-NONE	75	85
PIPSTM-FRCMN-NONE-NONE	75	50
PIPSTM-LINER-NONE-NONE	75	50
PIPSTM-OTH-1199-NONE	75	85
PIPSTM-OTH-1200-NONE	75	85
PIPSTM-OTH-599-NONE	75	85
PIPSTM-PLASTC-1199-NONE	75	85
PIPSTM-PLASTC-1200-NONE	75	85
PIPSTM-PLASTC-599-NONE	75	85
PUMP-COM-NONE-BLDG	44	65
PUMP-COM-NONE-ELEC	44	20
PUMP-COM-NONE-INST	44	15
PUMP-COM-NONE-MECH	44	20
PUMP-COM-NONE-SUBS	44	65

Asset Category	Current Life	Proposed Life
PUMP-COM-NONE-SUPA		45
PUMP-SAN-NONE-BLDG	44	65
PUMP-SAN-NONE-ELEC	44	20
PUMP-SAN-NONE-INST	44	15
PUMP-SAN-NONE-MECH	44	20
PUMP-SAN-NONE-SUBS	44	65
PUMP-SAN-NONE-SUPA		45
PUMP-STORM-NONE-BLDG	44	65
PUMP-STORM-NONE-ELEC	44	20
PUMP-STORM-NONE-INST	44	15
PUMP-STORM-NONE-MECH	44	20
PUMP-STORM-NONE-SUBS	44	65
PUMP-STORM-NONE-SUPA		45
SANCON-NONE-NONE-NONE	75	75
SFTWRE-IT-NONE-SWI	5	10
STMCON-NONE-NONE-NONE	75	85
STORG-SAN-PIPE-NONE	75	75
STORG-SAN-TANK-NONE	75	75
STORG-STORM-PIPE-NONE	75	85
STORG-STORM-TANK-NONE	75	85
STRUC-COM-NONE-NONE	75	75
STRUC-SAN-NONE-NONE	75	75
STRUC-STORM-NONE-NONE	75	75
SWALE-STORM-NONE-NONE	75	75
SWMF-STORM-CONST-NONE	75	75
SWMF-STORM-DRY-NONE	75	75
SWMF-STORM-WET-NONE	75	75
TOOLS-10YEAR		10
TOOLS-15YEAR		15
TOOLS-3YEAR-NONE-NONE	3	3
TOOLS-5YEAR-NONE-NONE	5	5
TOOLS-NONE-NONE-NONE	5	5
VEHICL-CARS-MEDIUM-NONE	7	7
VEHICL-CARS-SUBCPT-NONE	9	7
VEHICL-EQPCON-BKHOEW-NONE	5	7
VEHICL-EQPCON-CRANE-NONE	10	10
VEHICL-EQPCON-FRKHVY-NONE	15	12
VEHICL-EQPCON-FRKLFT-NONE	15	12
VEHICL-EQPCON-SKDSTR-NONE	7	7
VEHICL-EQPCON-TRENCH-NONE	8	7
VEHICL-HVYTRK-DIGGER-NONE	10	10
VEHICL-HVYTRK-DUMP-NONE	11	9
VEHICL-HVYTRK-DUMPW-NONE	9	9

Asset Category	Current Life	Proposed Life
VEHICL-HVYTRK-FLTCRN-NONE	10	10
VEHICL-LGTTRK-F150-NONE	9	7
VEHICL-LGTTRK-F250-NONE	9	7
VEHICL-LGTTRK-F350-NONE	8	7
VEHICL-LGTTRK-F450-NONE	8	12
VEHICL-LGTTRK-F550-NONE	12	12
VEHICL-LGTTRK-QTRTON-NONE	7	7
VEHICL-NONE-NONE-NONE	10	7
VEHICL-TRAILR-CABOFF-NONE	25	15
VEHICL-TRAILR-FLTDEC-NONE	10	20
VEHICL-TRAILR-HYDROV-NONE	10	12
VEHICL-TRAILR-REEL-NONE	15	15
VEHICL-TRAILR-TILT-NONE	15	20
VEHICL-TRAILR-UTILIT-NONE	15	20
VEHICL-VAN-E2CCRG-NONE	8	7
VEHICL-VAN-E2CMET-NONE	5	7
VEHICL-VAN-E3CCRG-NONE	12	7
VEHICL-VAN-E3CMET-NONE	10	7
VEHICL-VAN-E4CCUB-NONE	12	12
VEHICL-VAN-E4CMET-NONE	7	12
VEHICL-VAN-E5CCUB-NONE	12	12
VEHICL-VAN-MNVVAN-NONE	10	7