

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1233

In the Matter of)	
)	
PORTLAND GENERAL ELECTRIC)	ORDER
COMPANY)	
)	
Detailed depreciation study of the electric)	
properties of the Company.)	

DISPOSITION: STIPULATION ADOPTED

On November 8, 2005, the Portland General Electric Company (PGE) filed a new depreciation study consisting of five items: (1) a depreciation study containing recommended depreciation parameters and salvage rates; (2) a request to change to a remaining life-span depreciation technique for its steam and combustion turbine plants; (3) a request to revise upward the Bull Run decommissioning cost estimate by 3 percent, from \$16.6 million to \$17.1 million; (4) a request to commence depreciating the Port Westward facility on the day that it becomes used and useful, using a twenty-eight year estimated life-span; and (5) a request to begin amortizing software the month after it is booked rather than waiting for the following year.

On January 18, 2006, an Administrative Law Judge presided over a procedural conference and adopted a schedule for processing the case. After settlement discussions, PGE and the Public Utility Commission of Oregon Staff (Staff) reached settlement on all issues. On August 17, 2006, the parties filed a stipulation (Stipulation) and supporting testimony sponsored by Roger White of Staff. The Stipulation and supporting testimony were entered into the record as evidence pursuant to OAR 860-014-0085(1).¹

DISCUSSION

In its initial filing, PGE stated that it expected depreciation expense to fall by \$13.2 million dollars, from \$161.5 million to \$148.3 million, assuming year-end 2004 plant and reserve balances upon which the study is based.² Under the terms of the

¹ The Citizens' Utility Board intervened as a party to this docket, but did not actively participate in the settlement discussions and offers no comment on the Stipulation.

² The depreciation expenses for the Port Westward facility are not included in these amounts, as the investment and reserves for that plant were not yet booked in 2004.

Stipulation, PGE's depreciation expense would decrease \$18.9 million, from \$161.5 million to \$142.6 million. This \$18.9 million dollar reduction represents an approximate 12 percent decrease in depreciation expense.

The Stipulation adopts PGE's requests to: (1) change the depreciation methodology for its steam and combustion turbine plants; (2) increase decommissioning costs for Bull Run; and (3) commence software amortization the month after it is booked. Staff finds all three of these requests reasonable and recommends they be approved.

The Stipulation also includes a proposed resolution of issues previously disputed between Staff and PGE. PGE's depreciation study includes proposed depreciation curves and lives (parameters) for the utility's generation, transmission, distribution, and general plant assets. Staff had disputed PGE's proposed parameters for fifteen of the fifty-five accounts proposed by PGE in its filing. Staff also disagreed with PGE's proposed life-span of 28 years for the Port Westward facility.

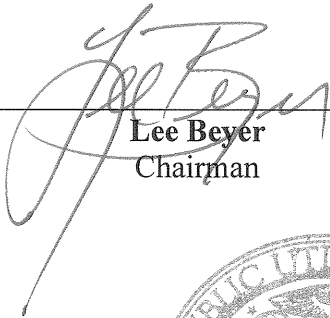
As a compromise position on the issues in controversy, Staff and PGE have agreed to depreciation parameters that would result in a decrease of approximately \$18.9 million on an annual basis. As part of this compromise, the parties further agree that the life for the Port Westward facility be extended from 28 years to 35 years. Staff and PGE agree that the Stipulation is in the public interest, and will result in proper and adequate rates of depreciation for the classes of property of PGE. Accordingly, they recommend the Commission approve it in its entirety.

Based on the evidence submitted, the Commission finds that the Stipulation is reasonable and should be adopted in its entirety. The depreciation parameters approved in this docket will be applied in UE 180, PGE's pending general rate proceeding.

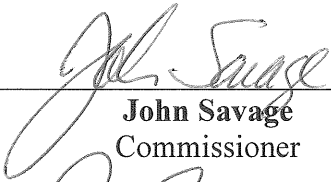
ORDER

IT IS ORDERED that the Stipulation, attached as Appendix A, is adopted in its entirety.


Made, entered, and effective OCT 13 2006.



Lee Beyer
Chairman



John Savage
Commissioner



Ray Baum
Commissioner



A party may request rehearing or reconsideration of this order pursuant to ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request must comply with the requirements in OAR 860-014-0095. A copy of any such request must also be served on each party to the proceeding as provided by OAR 860-013-0070(2). A party may appeal this order by filing a petition for review with the Court of Appeals in compliance with ORS 183.480-183-484.

**PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1233

STIPULATION

**Entered into by
Public Utility Commission Staff
And
Portland General Electric Company**

**Portland General Electric Company
Detailed Depreciated Study of the
Electric Properties of the Company**

August 17, 2006

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1233

In the Matter of)	
)	
PORTLAND GENERAL ELECTRIC COMPANY)	STIPULATION
)	
Detailed Depreciation Study of the Electric Properties of the Company)	

This Stipulation (“Stipulation”) is entered into for the purpose of resolving all issues regarding Portland General Electric Company’s (“PGE”) application seeking a change in depreciation rates applicable to the Company’s plant.

PARTIES

1. The signing parties to this Stipulation are PGE and the Staff of the Public Utility Commission of Oregon (“Staff”) (collectively, the “Parties”). The Citizens’ Utility Board of Oregon (“CUB”) is a party to this docket but has not been an active participant and offers no comment on this Stipulation.

INTRODUCTION

2. Consistent with Oregon Public Utility Commission (“Commission”) Order No. 01-123, on November 9, 2005 PGE filed the results of a detailed depreciation study of the utility properties of PGE as of December 31, 2004, which included proposed depreciation curves and lives (“parameters”) for PGE’s generation, transmission, distribution, and general plant assets. Based on the December 31, 2004 plant balances, the change in depreciation parameters proposed by PGE would have

resulted in an annual Oregon jurisdictional decrease of approximately \$13.2 million.

3. On January 18, 2006, Administrative Law Judge Michelle M. Mhoon conducted a prehearing conference to identify parties and to establish a procedural schedule. The schedule was subsequently revised on June 19, 2006, to permit staff to complete its proposal for parameter changes. Pursuant to the revised schedule staff submitted its proposal addressing PGE's depreciation application on June 30, 2006.
4. On March 15, 2006, PGE also filed an application for a general rate revision, Docket UE 180, to be effective in January 2007. The depreciation rates to be used in Docket UE 180 are the rates coming out of UM 1233.
5. On Wednesday, July 12, 2006, PGE and Staff participated in a Settlement Conference at the Commission's office in Salem, Oregon. The discussions resulted in a compromise settlement of the Parties. The initial positions taken in this docket by PGE and Staff, and the settlement that was reached, are summarized below. Attached Stipulation Exhibit No. 1, incorporated herein by this reference, sets forth the detailed account-by-account depreciation parameters that parties agree should be adopted by the Commission.

POSITIONS OF THE PARTIES

6. PGE's proposed depreciation parameters, and the justification, are set forth in the Study filed with its Application. The Study concludes that a decrease in total Company annual depreciation expense of approximately \$13.2 million, compared with the level of annual depreciation expense developed by application of the currently authorized depreciation rates to the same plant balances, is justified.

7. PGE also proposed in its Application four additional items: 1) an additional \$500,000 decommissioning cost for Bull Run plant to be amortized over the remaining life of the facility; 2) a bifurcation of PGE's metering account, account 37000, into Advanced Metering Infrastructure and existing metering, each with different depreciation lives; 3) a change in timing regarding the beginning date for amortization of software addition; and, 4) a life span of twenty-eight years for the Port Westward production facility scheduled to begin operation in early 2007.
8. Oregon Staff proposed modification of the Study's recommended parameters for fifteen of the fifty-five accounts that were reviewed. Staff also proposed that the life span for the Port Westward production facility be set at thirty-five years. Staff agreed that 1) the salvage rates were reasonable, 2) the parameters for the remaining forty accounts were reasonable, 3) a \$500,000 increase in the decommissioning cost estimate for Bull Run, which is a 3% increase, was reasonable, 4) a bifurcation of the metering account was reasonable, and 5) commencing the amortization of software when it was booked rather than waiting until the end of the year was reasonable.

TERMS OF THE SETTLEMENT AGREEMENT

9. In this Stipulation, PGE and Oregon Staff were able to resolve the issues raised in this docket. PGE and Staff request that the Commission issue orders in this docket implementing the terms of this Stipulation. As a compromise position on the issues in controversy, the Parties have agreed to depreciation parameters that would result in a decrease of approximately \$18.9 million on an annual basis. As part of the compromise generating the \$18.9 million reduction, the life for the Port Westward

facility was extended from twenty-eight years to thirty-five years.

10. Contested Parameters. The following describes the PGE-Staff agreement on contested parameters (account parameters and salvage rates not identified below were uncontested and remain as filed in the Study):

Account 314.00—Turbogenerator Units. The current approved projection life is thirty-five years (R3-35). The study recommendation is seventy years (R0.5-70) while Staff's initial position was eighty-six years (R1-86). The Parties agreed on eighty-six years (R1-86) for settlement purposes.

Account 333.00—Water Wheels, Turbines, Generators. The current approved projection life is forty-five years (S6-45). The study recommendation is sixty-two years (S4-62) while Staff's initial position was sixty-six years (S4-66). The Parties agreed on sixty-six years (S4-66) for settlement purposes.

Account 335—Miscellaneous Power Plant. The current approved projection life is fifty-seven years (R0.5-57). The study recommendation is sixty-five years (R0.5-65) while Staff's initial position was eighty-nine years (R0.5-89). The Parties agreed on 65 years (R0.5-65) for settlement purposes.

Account 346.00—Miscellaneous Power Plant. The current approved projection life is twenty-five years (R3-25). The study recommendation is thirty-four years (S3-34) while Staff's initial position was thirty-six years (L3-36). The Parties agreed on thirty-six years (L3-36) for settlement purposes.

Account 352—Transmission Structure & Improvements. The current approved projection life is fifty years (S6-50). The study recommendation is fifty-two years (R1.5-52) while Staff's initial position was eighty-two years (S2-82). The Parties

agreed on fifty-two years (R1.5-52) for settlement purposes.

Account 353—Transmission Station Equipment. The current approved projection life is fifty-seven years (R2.5-57). The study recommendation is forty-four years (L3-44) while Staff's initial position was forty-five years (L3-45). The Parties agreed on forty-five years (L3-45) for settlement purposes.

Account 354—Transmission Tower & Fixtures. The current approved projection life is ninety-two years (R1-92). The study recommendation is sixty years (S6-60) while Staff's initial position was sixty-seven years (R3-67). The Parties agreed on sixty-seven years (R3-67) for settlement purposes.

Account 356—Transmission OH Conductors & Devices. The current approved projection life is forty years (R3-40). The study recommendation is forty-seven years (R3-47) while Staff's initial position was seventy-one years (R1.5-71). The Parties agreed on forty-seven years (R3-47) for settlement purposes.

Account 361—Distribution Structure & Improvements. The current approved projection life is fifty-nine years (R3-59). The study recommendation is fifty-two years (R1.5-52) while Staff's initial position was seventy-four years (R05-74). The Parties agreed on fifty-two years (R1.5-52) for settlement purposes.

Account 362—Distribution Station Equipment. The current approved projection life is forty-seven years (R0.5-47). The study recommendation is fifty-four years (L0-54) while Staff's initial position was fifty-seven years (L0-57). The Parties agreed on fifty-seven years (L0-57) for settlement purposes.

Account 368—Line Transformers. The current approved projection life is thirty years (R4-30). The study recommendation is thirty years (R4-30) while Staff's

initial position was thirty-nine years (R4-39). The Parties agreed on thirty-nine years (R4-39) for settlement purposes.

Account 369—Distribution Service. The current approved projection life is thirty-six years (S6-36). The study recommendation is thirty-nine years (S6-39) while Staff's initial position was seventy-six years (R1.5-76). The Parties agreed on forty-five years (S6-45) for settlement purposes.

Account 370—Distribution Meters. This account was split into two distinct accounts to address the changing nature of the investment being reported to this account. Under a program currently being reviewed to fully automate meter reading, the existing meter mechanical meters would be replaced by Advanced Metering Infrastructure (“AMI”) meters. The parties agreed on a 10-year remaining life for the existing meters if the AMI program is not adopted and an eighteen year projection life (R3-18) for the AMI meters.

Account 39701—Wireline Equipment. The current approved projection life is twenty-five years (L0-25). The study recommendation is thirty-eight years (L0-38) while Staff's initial position was forty-seven years (L0-47). The Parties agreed on forty-seven years (L0-47) for settlement purposes.

12. The revised depreciation parameters described above and set forth in Exhibit 1 are reasonable and should be adopted.
13. The depreciation study and supporting data will be received into evidence as part of this Stipulation.
14. The depreciation rates that result from the approved Parameters shall be implemented at the time that new electricity rates become effective pursuant to PGE's

pending general rate request in Docket UE 180, or such earlier time as ordered by the Commission.

15. Staff and PGE have examined and agreed on depreciation parameters for Port Westward to be used until the next detailed depreciation study is conducted, and those parameters are included in Exhibit 1. Depreciation expense for Port Westward will begin accruing on the date the plant goes into service.

16. The depreciation study also provides for the following:

- a. The Bull Run hydro plant is scheduled to begin decommissioning in 2007. The depreciation study contains a revised estimate of decommissioning expenses of \$17.1 million, up from the original estimate of \$16.6 million. The schedule of the decommissioning activities is expected to allow PGE to operate the plant at limited capacity through 2008. Any minor capital expenditures required to keep the plant operational will be depreciated over the 2-year remaining life beginning in 2007.
- b. The depreciation study in this docket contains a change to a remaining life span depreciation technique for steam and combustion turbine plants.
- c. Under the requested Parameters, PGE will commence amortization of software assets, classified as intangible plant, in the month following the closure of the transaction.

17. PGE may update its depreciation rates annually by applying the approved Parameters to future year-ending plant. PGE, at its discretion, may provide Staff with a technical update outlining any changes in depreciation expense resulting from an annual update of its depreciation rates. PGE will not change the life and salvage factors from

those set in Exhibit 1 without Commission approval.

18. In 2010, PGE shall file with the Commission a detailed depreciation study of its electric service property based on year-end 2009 data. The 2010 Depreciation Study will include a more detailed review of the depreciation parameters for Port Westward than in the current Study. The depreciation parameters for PGE plant may be adjusted at that time.

19. The Parties agree that this Stipulation is in the public interest and will result in proper and adequate rates of depreciation of the classes of property of PGE.

20. The Parties shall file this Stipulation with the Commission. The Parties agree to support this Stipulation before the Commission and before any court in which this Stipulation may be considered.

21. If the Commission rejects all or any material part of this Stipulation, or adds any material condition to any final order which is not contemplated by this Stipulation, each Party reserves the right to withdraw from this Stipulation upon written notice to the Commission and the other Parties within five (5) business days of service of the final order that rejects this Stipulation or adds such material condition.

22. This Stipulation may be signed in any number of counterparts, each of which will be an original for all purposes, but all of which taken together will constitute one and the same agreement.

23. The Parties agree that this Stipulation represents a compromise in the positions of the Parties. As such, conduct, statements, and documents disclosed in the negotiation of this Stipulation shall not be admissible as evidence in this or any other proceeding. The Parties agree that they will not cite this Stipulation or a Commission order adopting this

Stipulation as precedent in any other proceeding other than a proceeding to enforce the terms of this Stipulation.

24. This Stipulation will be offered into the record in this proceeding as evidence pursuant to OAR § 860-14-0085. The Parties agree to cooperate in drafting and submitting the explanatory brief or written testimony required by OAR § 860-14-0085(4).

25. By entering into this Stipulation, no Party shall be deemed to have approved, admitted or consented to the facts, principles, methods or theories employed by any other Party in arriving at the terms of this Stipulation. Except as provided in this Stipulation, no Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving issues in any other proceeding.

DATED this 17th day of August, 2006.

PORTLAND GENERAL ELECTRIC
COMPANY



STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

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DATED this day of August, 2006.

PORTLAND GENERAL ELECTRIC
COMPANY

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON



TABLE 1
 PORTLAND GENERAL ELECTRIC COMPANY
 STIPULATED AND CURRENT DEPRECIATION PARAMETERS

ACCOUNT	DESCRIPTION	CURVE / LIFE		SALVAGE	
		AGREED	CURRENT	AGREED	CURRENT
<u>STEAM PRODUCTION ACCOUNTS</u>					
BOARDMAN - END LIFE - 2040 COLSTRIP - END LIFE - 2036					
31101	STRUCTURES AND IMPROVEMENTS	R0.5-73	R3-37	-7%	-10%
31105	POLLUTION CONTROL EQUIPMENT	R3-20	R3-20	-7%	-10%
31200	BOILER PLANT EQUIPMENT	R0.5-68	R3-35	-7%	-10%
31201	RAIL CARS	S0.5-15	R3-35	-7%	-10%
31205	POLLUTION CONTROL EQUIPMENT	R3-20	R3-20	-7%	-10%
31400	TURBO-GENERATOR UNITS	R1-86	R3-35	-7%	-5%
31500	ACCESSORY ELECTRIC EQUIPMENT	R0.5-62	R3-32	-7%	-5%
31601	MISCELLANEOUS POWER PLANT EQUIPMENT	R0.5-27	R3-30	-7%	-5%
<u>HYDRO PRODUCTION ACCOUNTS</u>					
33011	FLOODING RIGHTS	SQ-75	SQ-75	0%	0%
33100	STRUCTURES AND IMPROVEMENTS	R3-99	S3-95	-20%	-30%
33200	RESERVOIRS, DAMS AND WATERWAYS	S3-95	S3-90	-100%	-100%
33300	WATERWHEELS, TURBINES AND GENERATORS	S4-66	S6-45	-30%	-30%
33400	ACCESSORY ELECTRIC PLANT	R0.5-91	R5-44	-5%	-5%
33500	MISCELLANEOUS POWER PLANT	R0.5-65	R0.5-57	-10%	-10%
33600	ROADS, RAILROADS AND BRIDGES	R0.5-92	R0.5-75	0%	0%
BULL RUN - END LIFE 2008					
33100	STRUCTURES AND IMPROVEMENTS	RL-2	RL-3.5	0%	0%
33200	RESERVOIRS, DAMS AND WATERWAYS	RL-2	RL-3.5	0%	0%
33300	WATERWHEELS, TURBINES AND GENERATORS	RL-2	RL-3.5	0%	0%
33400	ACCESSORY ELECTRIC PLANT	RL-2	RL-3.5	0%	0%
33500	MISCELLANEOUS POWER PLANT	RL-2	RL-3.5	0%	0%
33600	ROADS, RAILROADS AND BRIDGES	RL-2	RL-3.5	0%	0%

The depreciation rate, based upon a 2 year remaining life, will be adjusted each month to reflect the shortened time remaining to fully depreciate the property.

Although a net salvage rate of 0 percent is indicated in the exhibit, estimated removal costs will be amortized over a 10-year period (2002-2011).

TABLE 1
 PORTLAND GENERAL ELECTRIC COMPANY
 STIPULATED AND CURRENT DEPRECIATION PARAMETERS

ACCOUNT	DESCRIPTION	CURVE / LIFE		SALVAGE	
		AGREED	CURRENT	AGREED	CURRENT
<u>OTHER PRODUCTION ACCOUNTS</u>					
BEAVER - END LIFE - 2020					
34100	STRUCTURES AND IMPROVEMENTS	R4-38	R3-25	-5%	-3%
34200	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	S3-38	R3-25	-5%	-3%
34400	GENERATORS	L0-25	R3-25	-5%	-3%
34500	ACCESSORY ELECTRIC EQUIPMENT	R2.5-47	R3-25	-5%	-1%
34600	MISCELLANEOUS POWER PLANT EQUIPMENT	L3-36	R3-25	-5%	-1%
COYOTE SPRINGS - END LIFE - 2025					
34100	STRUCTURES AND IMPROVEMENTS	R4-38	R3-25	-2%	-3%
34200	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	S3-38	R3-25	-2%	-3%
34400	GENERATORS	L0-25	R3-25	-2%	-3%
34500	ACCESSORY ELECTRIC EQUIPMENT	R2.5-47	R3-25	-2%	-1%
34600	MISCELLANEOUS POWER PLANT EQUIPMENT	L3-36	R3-25	-2%	-1%
PORT WESTWARD - END LIFE - 2042					
34100	STRUCTURES AND IMPROVEMENTS	R4-38	N/A	-3%	N/A
34200	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	S3-38	N/A	-3%	N/A
34400	GENERATORS	L0-25	N/A	-3%	N/A
34500	ACCESSORY ELECTRIC EQUIPMENT	R2.5-47	N/A	-3%	N/A
34600	MISCELLANEOUS POWER PLANT EQUIPMENT	L3-36	N/A	-3%	N/A
DISTRIBUTED GENERATION FACILITIES					
34500	ACCESSORY ELECTRIC EQUIPMENT	R3-30	N/A	-5%	N/A
<u>TRANSMISSION ACCOUNTS</u>					
35200	STRUCTURES AND IMPROVEMENTS	R1.5-52	S6-50	-10%	-15%
35300	STATION EQUIPMENT	L3-45	R2.5-57	-10%	-10%
35400	TOWERS AND FIXTURES	R3-67	R1-92	-15%	-15%
35500	POLES AND FIXTURES	R0.5-45	R0.5-40	-85%	-85%
35600	OVERHEAD CONDUCTORS AND DEVICES	R3-47	R3-40	-75%	-75%
35900	ROADS AND TRAILS	R0.5-75	R0.5-75	0%	0%
<u>DISTRIBUTION ACCOUNTS</u>					
36100	STRUCTURES AND IMPROVEMENTS	R1.5-52	R3-59	-10%	-5%
36200	STATION EQUIPMENT	L0-57	R0.5-47	-10%	-5%
36400	POLES, TOWERS AND FIXTURES	L0-38	L0-35	-60%	-80%

TABLE 1
 PORTLAND GENERAL ELECTRIC COMPANY
 STIPULATED AND CURRENT DEPRECIATION PARAMETERS

ACCOUNT	DESCRIPTION	CURVE / LIFE		SALVAGE	
		AGREED	CURRENT	AGREED	CURRENT
36500	OVERHEAD CONDUCTOR AND DEVICES	L0-43	L0-43	-80%	-75%
36600	UNDERGROUND CONDUIT	S6-50	S6-50	-10%	-10%
36700	UNDERGROUND CONDUCTOR AND DEVICES	S2-38	S3-35	-65%	-60%
36800	LINE TRANSFORMERS	R4-39	R4-30	0%	0%
36901	SERVICES OVERHEAD	S6-45	S6-36	-60%	-70%
36903	SERVICES UNDERGROUND	S6-45	S6-36	-60%	-70%
37000	METERS - EXISTING - WITHOUT AMI PROJECT	10% RL Rate	10% RL Rate	0%	0%
37000	METERS - EXISTING - WITH AMI PROJECT	3	10% RL Rate	0%	0%
37000	METERS - AMI	R3-18	10% RL Rate	0%	0%
37100	EQUIPMENT ON CUSTOMERS PREMISES	R3-18	10% RL Rate	0%	0%
STREETLIGHTING AND SIGNAL SYSTEMS:					
37301	CIRCUITS - OTHER	L0-43	L0-43	-70%	-70%
37302	FIXTURES, ORN POSTS & DEVICES	L1-21	R2.5-20	-70%	-70%
37307	SENTINEL LIGHTING EQUIPMENT	L0-20	L0-19	-70%	-70%
GENERAL PLANT ACCOUNTS					
39000	STRUCTURES AND IMPROVEMENTS	L0-34	R0.5-35	0%	0%
39100	OFFICE FURNITURE AND EQUIPMENT	23	15	5%	20%
39102	COMPUTER AND OFFICE EQUIPMENT	5	5	0%	10%
39103	COMPUTER ROOM AND DATA PROCESSING EQ	5	R3-5	0%	10%
39204	HEAVY DUTY TRUCKS	S6-10	S6-15	4%	4%
39205	MEDIUM DUTY TRUCKS	S6-10	S6-15	1%	1%
39206	LIGHT DUTY TRUCKS	S6-10	S6-5	10%	20%
39208	TRAILERS	S6-20	S6-20	0%	0%
39209	AUTOS	S6-10	S6-6	10%	20%
39210	HELICOPTER - NEW	SQ-20	N/A	15%	N/A
39210	HELICOPTER - EXISTING	SQ-3	SQ-7	15%	52%
39300	STORES EQUIPMENT	21	24	0%	0%
39400	TOOLS, SHOP AND GARAGE EQUIPMENT	26	28	5%	5%
39500	LABORATORY EQUIPMENT	27	33	0%	5%
39601	MAN LIFT EQUIPMENT	S6-15	S6-12	1%	1%
39602	CRANES	S6-10	S6-10	1%	1%
39603	DIGGER EQUIPMENT	S6-10	S6-15	1%	1%
39607	CONSTRUCTION EQUIPMENT	S6-15	S6-15	1%	1%
COMMUNICATION EQUIPMENT					
39701	WIRELINE - LINE EQUIPMENT	L0-47	L0-25	0%	0%
39703	RADIO, MICROWAVE, AND TERMINAL EQUIPME	L3-21	S4-20	0%	0%
39704	SYSTEM DISPATCH EQUIPMENT	L3-21	S4-20	0%	0%
39706	MOBILE RADIO EQUIPMENT	5	5	0%	0%
39707	TELEPHONE EQUIPMENT	20	20	0%	0%
39800	MISCELLANEOUS EQUIPMENT	17	21	10%	0%