

FORTISALBERTA, INC.

CALGARY, ALBERTA

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES

APPLICABLE TO PLANT IN SERVICE

AT DECEMBER 31, 2006



Gannett Fleming
Valuation and Rate Division

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May 18, 2007

FortisAlberta, Inc.
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Attention Mr. Harold Nasserden
Director, Forecasts & Budgets

Pursuant to your request, we have conducted a depreciation study related to the electric distribution system of FortisAlberta, Inc. as of December 31, 2006. Our report presents a description of the methods used in the estimation of depreciation and net salvage, the statistical analyses of service life and the summary and detailed tabulations of annual and accrued depreciation.

The calculated annual depreciation accrual rates presented in the report are applicable to plant in service as of December 31, 2006. The depreciation rates are based on the straight-line whole life method using the equal life group procedure, with any accumulated depreciation variances in excess of 5% amortized over the greater of 5 years or the estimated remaining life of the assets.

Respectfully submitted,

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION

A handwritten signature in black ink, appearing to read "L. Kennedy", written over a light grey circular stamp.

LARRY E. KENNEDY
Director, Canadian Services

CONTENTS

PART I. INTRODUCTION

Scope	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-3
Recommendations	I-4

PART II METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation	II-2
Estimation of Survivor Curves	II-3
Survivor Curves	II-3
Retirement Rate Method of Analysis	II-4
Survivor Curve Judgments	II-5
Estimation of Net Salvage	II-8
Calculation of Annual and Accrued Depreciation	II-9
Group Depreciation Procedures	II-9
Calculation of Annual and Accrued Amortization.....	II-12
Monitoring of Book Accumulated Depreciation.....	II-13

PART III RESULTS OF STUDY

Qualification of Results.....	III-2
Description of Detailed Tabulations.....	III-2
Table 1 Estimated Survivor Curves, Net Salvage Percents, Original Cost and Annual Accruals for the Twelve Months Ended December 31, 2006 (Reduced Net Negative Salvage Percentages)	III-4
Table 2 Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Annual Provision for True-Up Related to Estimated Original Cost at December 31, 2006 (Reduced Net Negative Salvage Percentages and Longer Average Service Lives).....	III-5
Table 3 Summary of the Results of the Internal FortisAlberta Review of Net Salvage Costs	III-6
Service Life Statistics	IV-2
Detailed Depreciation Calculations.....	V-2

PART I. INTRODUCTION

FortisAlberta, Inc.
Calgary, Alberta

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for the electric distribution assets of FortisAlberta, Inc. ("FortisAlberta") to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of plant at December 31, 2006.

The depreciation accrual rates presented herein are based on generally-accepted methods and procedures for calculating depreciation. The estimated survivor curves and estimated net salvage percents used in this report are based on studies incorporating data through 2006 for most accounts, and incorporate the results of an extensive internal FortisAlberta review of salvage policies, practices and accounting procedures.

Part I, Introduction, contains statements with respect to the scope of the report and the basis of the study. Part II, Methods Used in the Estimation of Depreciation, presents the methods used in the estimation of average service lives, survivor curves and net salvage and in the calculation of depreciation. Part III, Results of Study, presents a summary of annual depreciation, the statistical analyses of service lives, and the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation. The depreciation accrual rates and accrued depreciation were calculated using the straight-line method, the whole life basis and the equal life group (ELG) procedure. The calculation was based on the attained ages and estimated service life and net salvage characteristics for each depreciable group of assets.

Service Life and Net Salvage Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts and subaccounts, reducing this history to trends through the use of analytical techniques that have been generally accepted in various regulatory jurisdictions, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived. The service life estimates used in the depreciation calculation incorporated historical data compiled through December 31, 2006. Such data included plant additions, retirements, transfers and other plant activity.

Gannett Fleming has been engaged by FortisAlberta in a number of assignments since 2003 and has gained an understanding of the operational and accounting practices and policies. Additionally, Gannett Fleming was engaged to provide advice throughout the FortisAlberta internal review of net salvage policies and procedures. Through this review, a number of operational practices and procedures were reviewed. As such, Gannett Fleming undertook only a limited number of operational interviews specific to the life analysis.

The estimates of net salvage were based on the results of an internal study conducted by FortisAlberta. Gannett Fleming participated in the net salvage review in an

advisory role and supports the results of the study. The net salvage review resulted in an extensive review of all of the net salvage transactions over the last three-year period and developed net salvage indications based on a number of changes to accounting and operational tracking of expenditures related to the removal of plant. As such, Gannett Fleming did not perform an additional net salvage study of historic transactions.

RECOMMENDATIONS

The calculated annual depreciation accrual rates set forth herein apply specifically to plant in service as of December 31, 2006. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate depreciation rates.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

The survivor curves, net salvage percents, and amortization periods used in this study should be the basis for periodic recalculations. Complete depreciation studies, which re-evaluate these parameters, should be performed every three to five years.

PART II. METHODS USED IN THE
ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric distribution service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service; that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

The calculation of annual and accrued depreciation based on the straight-line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections that follow.

ESTIMATION OF SURVIVOR CURVES

Survivor Curves. The use of an average service life for a property group implies that the various units within the group have different lives. The average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units that survive at successive ages. Inasmuch as survivor curves were used in the estimation of service lives, a discussion of the general concept of survivor curves and their derivation is presented.

A survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, as well as other functions, such as the remaining life expectancy, the probable life, and the frequency curve, can be calculated. Geometrically, the average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero, which is 100%. The average remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the attained age to the maximum age, and dividing this area by the percent surviving at the attained age.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of retirement in relationship to the average life and the relative height of the modes. The left moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves are those in which the greatest frequency of retirement occurs at average service life. The right moded curves are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves are those in which the greatest frequency of retirement occurs at the origin,

or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis. The estimates of the appropriate survivor curves for most of the significant depreciable property groups were based in part upon calculated survivor curves that incorporated plant retirement experience through 2006. The retirement rate method was used for the analysis of the retirement activity related to the property groups of FortisAlberta, except for the six groups for which amortization accounting is proposed, as discussed later in this report. The retirement rate method is explained in several publications,

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

including "Statistical Analyses of Industrial Property Retirements,"⁴ and "Engineering Valuation and Depreciation"⁵.

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the experience band considered. In the circumstances of three accounts, more than one experience band was studied. In these circumstances, the life table for each experience band is provided and plotted on the IOWA curves for each account. Inasmuch as this survivor pattern does not necessarily describe the life characteristics of the property group, interpretation of the original curves is required in order to use them as valid consideration in service life estimation. Iowa type curves were used in these interpretations.

Survivor Curve Judgments. The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analysis of data, current policies and outlook as determined through conversations with operations and management personnel over a number of years, and survivor curve estimates from previous studies of this company and other electric distribution companies.

Account 1650, Distribution-Poles, Towers and Fixtures, represents 31% of the depreciable plant studied. This account now includes all investment associated with distribution insulators. The retirements, additions and other plant transactions for the period 1929 through 2006 were analyzed by the retirement rate method. Additionally, a second experience band encompassing the retirement transactions that occurred from 1980 through 2006 was analyzed. The original survivor curves as plotted on page IV-10, indicate retirement ratios for both of the

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

experience that begin relatively early in the assets' life and continue through to a maximum life of approximately 75 years. The retirement ratios are generally consistent through the entire life of the account, which leads to a low mode lowa curve. Both experience bands produced similar results through the first 40 years of the group's life, which deals with the majority of plant exposed to retirement. The level of plant exposed to retirement in the shorter experience band is less than 4% at age 40. Therefore, the average service life for this account was selected based on the 1929-2006 (overall) experience band. The previously-approved estimate for this account was the lowa 38-R1. The lowa 45-R1.5, selected in this study, increases the average service life of investment in this account by 7 years, and provides a reasonable interpretation of the historical data, and is forecast to be representative of the future retirement activity.

Account 1675, Distribution-Line Transformers and Regulators represents 22% of the depreciable plant studied. This account consists primarily of the investment in various sizes of overhead and underground line transformers and regulators. Historical retirements, additions and other plant transactions for the period 1929 through 2006 were analyzed by the retirement rate method. Additionally, experience bands encompassing the last 26 (1980-2006) and 10-year (1996-2006) periods were analyzed. The original survivor curves, as plotted on page IV-27, show increasing retirement ratios beginning at an early age and continuing through to a maximum life of approximately 75 years, which will indicate a low moded lowa curve. The previously-approved estimate for this account, was the lowa 30-R0.5, continues to provide a reasonable fit to the historic retirement transactions and provides for a reasonable expectation of the future retirement trends.

Account 1660, Distribution-Overhead Conductor, represents 18% of the depreciable plant studied. This account consists of the material and installation costs associated with the overhead distribution conductor. Historical retirements, additions and other plant transactions for the period 1930 through 2006 were analyzed by the retirement rate method. Additionally,

experience bands encompassing the last 26 (1980-2006) and 10-year (1996-2006) periods were analyzed. The original survivor curves, as plotted on page IV-17, for all three experience bands, show increasing retirement ratios beginning at an early age and continuing through to a maximum life of approximately 75 years, which will indicate a low moded Iowa curve. The previously-approved estimate for this account, the Iowa 35-R1, has been modified in this study to the 39-R0 .5 to better represent the frequent occurrence of retirements at a young age. It is also considered that the 39-R0.5 Iowa curve provides for a reasonable expectation of the future retirement trends.

Account 1670, Distribution-Underground Conductor, represents approximately 14% of the depreciable plant studied. This account now consists of both the underground conductor and conduit. Historical retirements, additions and other plant transactions for the period 1950 through 2006 were analyzed by the retirement rate method. The original survivor curve, as plotted on page IV-24, shows a consistent level of retirement activity through the accounts early life. However, at approximately age 35, the account exhibits very large retirement ratios with a maximum life of approximately 70 years. The previously-approved estimate for this account, the Iowa 38-R2.5, has been modified to the 45-R3 to better represent the retirement pattern. It is also considered that the 45-R3 Iowa curve provides for a reasonable expectation of the future retirement trends.

Account 1800 – Distribution Meters contains the investment in metering equipment. The company is planning to replace older analog metering equipment with new digital metering equipment within the next few years. As such, old analog metering equipment will be replaced. Gannett Fleming recommends that the investment in the new digital metering equipment be held in a separate account. Additionally, Gannett Fleming recommends that the surviving investment in analog meters be depreciated in accordance with a square curve and over an amortization

period of 10 years. As such, all surviving investment in analog metering equipment will be recovered over the next 10-year period.

With the exception of Account 1800 all remaining accounts were based on similar considerations of historical analyses, management outlook and estimates for this company and other electric transmission utilities.

ESTIMATION OF NET SALVAGE

In response to prior Board directives and as required to comply with recent accounting directives, FortisAlberta undertook an extensive internal review of the policies, practices and procedures used in the treatment and recording of cost of retirement expenditures. The review has resulted in the development of clear guidelines regarding the allocation process relating to cost of removal versus replacement capital, revised processes to determine cost of removal labor, and a streamlined process for the handling of material returned from the field. Given that the revised policies, practices and accounting processes changed significantly as a result of the internal review, a review of all of the removal projects over the period 2004 through 2006 was undertaken. The purpose of the review of the last three-year period was to determine the reasonableness of the revised practices and procedures and to develop an historical database for use in the determination of the future net salvage expectation using the revised practices. The reviews of the net salvage indications for the past three year period when incorporating the revised practices are summarized in Table 3 at page III-6 in the Results of Study section of this report. As indicated in Table 3, the following represents the most recent three year average net salvage percentage requirements:

- | | |
|--|------|
| • Account 1650 - Poles, Towers and Fixtures- | -66% |
| • Account 1660 - Overhead Conductor- | -95% |
| • Account 1670 - Underground Conductors- | -1% |
| • Account 1675 - Line Transformers/Regulators/OCR's- | -5% |
| • Account 1685 - Street Lights/Controls- | -59% |
| • Account 1800 – Meters and Equipment- | -37% |

Gannett Fleming recognizes that the three-year band of historic experience is relatively short. The results of the review indicated significantly more negative net salvage percentages than are currently approved -40% in the circumstances of Accounts 1650, 1660 and 1685. However in the circumstances of Account 1670, the indication of a net salvage percentage of -1% is significantly less negative than the currently-approved -40%. Gannett Fleming has reviewed the results of the internal FortisAlberta study in light of a number of other electric distribution utilities. Gannett Fleming found that the results of the FortisAlberta study generally corresponded with the electric distribution industry.

In considering the net salvage percentage for use in the depreciation rate calculations, Gannett Fleming considers that full implementation of the study may be premature until such time as a few more years of actual experience utilizing the revised practices can be reviewed. As such, the net salvage percentage has been limited to -50% in the circumstances of Accounts 1650, 1660, and 1685. Furthermore, given the recommendation in this report to amortize the remaining book value of the analog meters over the next 10-year period, a 0% net salvage percentage has been used for Account 1800 – Metering Equipment.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average service life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to

average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life. In this procedure, the accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group. The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 15-R3 survivor curve, 0 percent net salvage and a December 31, 2006 calculation date. In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, each vintage is divided into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group and is derived from the Iowa 15-R3 survivor curve and 0 percent net salvage. It is the difference between the percents surviving at the beginning and end of the age interval. Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3).

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE... 12-31-2006
 SURVIVOR CURVE.... 15-R3

AGE BEG	INTERVAL END	RETIREMENTS LIFE	DURING INTERVAL	GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.13204	0.13204000000	2006	7.73951870976	99.939619	0.0774	0.0387
1.000	2.000	1.500	0.22004	0.14669333333	2005	7.53413204309	99.757940	0.0755	0.1133
2.000	3.000	2.500	0.34901	0.13960400000	2004	7.39098337643	99.473416	0.0743	0.1858
3.000	4.000	3.500	0.53168	0.15190857143	2003	7.24522709071	99.033069	0.0732	0.2562
4.000	5.000	4.500	0.77648	0.17255111111	2002	7.08299724944	98.378988	0.0720	0.3240
5.000	6.000	5.500	1.09520	0.19912727273	2001	6.89715805752	97.443149	0.0708	0.3894
6.000	7.000	6.500	1.50085	0.23090000000	2000	6.68214442116	96.145127	0.0695	0.4518
7.000	8.000	7.500	1.99686	0.26624800000	1999	6.43357042116	94.396275	0.0682	0.5115
8.000	9.000	8.500	2.59836	0.30568941176	1998	6.14760171528	92.098663	0.0668	0.5678
9.000	10.000	9.500	3.32846	0.35036421053	1997	5.81957490413	89.135249	0.0653	0.6204
10.000	11.000	10.500	4.20015	0.40001428571	1996	5.44438565601	85.370944	0.0638	0.6699
11.000	12.000	11.500	5.24273	0.45588956522	1995	5.01643373055	80.649505	0.0622	0.7153
12.000	13.000	12.500	6.46397	0.51711760000	1994	4.52993014794	74.796157	0.0606	0.7575
13.000	14.000	13.500	7.78086	0.57636000000	1993	3.98319134794	67.673742	0.0589	0.7952
14.000	15.000	14.500	9.04123	0.62353310345	1992	3.38324479621	59.262695	0.0571	0.8280
15.000	16.000	15.500	9.97724	0.64369290323	1991	2.74963179287	49.753461	0.0553	0.8572
16.000	17.000	16.500	10.26569	0.62216303030	1990	2.11670382611	39.631994	0.0534	0.8811
17.000	18.000	17.500	9.71888	0.55536457143	1989	1.52794002524	29.639708	0.0516	0.9030
18.000	19.000	18.500	8.35418	0.45157729730	1988	1.02446909088	20.603179	0.0497	0.9195
19.000	20.000	19.500	6.50335	0.33350512821	1987	0.63192787812	13.174414	0.0480	0.9360
20.000	21.000	20.500	4.58978	0.22389170732	1986	0.35322946036	7.627850	0.0463	0.9492
21.000	22.000	21.500	2.91547	0.13560325581	1985	0.17348197879	3.875224	0.0448	0.9632
22.000	23.000	22.500	1.61144	0.07161955556	1984	0.06987057311	1.611769	0.0434	0.9765
23.000	24.000	23.500	0.66967	0.02849659574	1983	0.01981249746	0.471215	0.0420	0.9870
24.000	25.000	24.500	0.13425	0.00547959184	1982	0.00282440367	0.069256	0.0408	0.9996
25.000	25.350	25.175	0.00213	0.00008460775	1981	0.00001480636	0.000373	0.0397	1.0000
TOTAL			100.00000						

Columns 6 through 10 show the derivation of the annual and accrued factors for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2006, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.53413204309 for 2005 equals one-half of 0.14669333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2006 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2006, the first figure in column 7, for vintage

2006, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 15-R3 survivor curve and 0 percent net salvage, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8). The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2006.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for certain general plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods for the general plant accounts are as follows:

	<u>Account</u>	Amortization Period, <u>Years</u>
2050	Office Furniture & Equipment	15
2200	Tools and Instruments	10
2250	Computer Hardware	5
2300	Computer Software – Other than SAP	5
2300	Computer Software - SAP	7
LHI	Leasehold Improvements	10

For the purpose of calculating annual amortization amounts as of December 31, 2006, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

In accordance with the policy of the Alberta Energy and Utilities Board⁶, the recommended amortization of the variance between the book accumulated depreciation and the calculated accrued depreciation is based on an amortization period equal to the composite remaining life for each property group where the variance exceeds five percent of the calculated accrued depreciation. In order to reduce large fluctuations of the true-up provision from report to report, a minimal 5-year remaining life period has been incorporated into the true-up calculations.

In order to comply with a prior Board directive to reallocate the historic net salvage transactions that have all been recorded to Account 1650 to the appropriate accounts, the true-up calculations have been based on re-allocated accumulated depreciation amounts. In total, the accumulated depreciation amounts reconcile to the Company's financial records; however, the individual accounts do not match due to the re-allocation of the historic transactions. Gannett Fleming understands that FortisAlberta will book the entry to re-allocate the accumulated depreciation account upon Board approval of the net salvage study.

The composite remaining life for use in the reducing accumulated depreciation variances is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups, which are summed in the foregoing equation, are defined by the estimated future survivor curve.

6 Pages 31 through 37 of Decision No. E82131 of the Public Utilities Board for the Province of Alberta, dated June 21, 1982, in the matter of an application by TransAlta Utilities Corporation.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation and the annual provision for true-up (amortization of the accumulated depreciation variance) are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight-line method, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management, and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on pages IV-2.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves is followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving.

The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to plant as of December 31, 2006 are presented in account sequence starting at page V-2. The tables indicate the estimated average survivor curves and net salvage percents used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, and the calculated annual accrual.

FORTISALBERTA, INC

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006 (REDUCED NET NEGATIVE SALVAGE PERCENTAGES)

	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)=(5)+(7)	(9)=(8)/(4)
Description	Estimated Survivor Curve	Estimated Net Salvage	Surviving Original Cost at 12/31/2006	Calculated Annual Accrual Amount	Annual Provision For True-Up	Total Depreciation Expense	Rate (%)		
1050 Surface and Mineral Rights	35-S3	0	9,315,331.56	281,026	(22,064)	258,961	2.78		
1300 Structures and Improvements	20 - L1.5	0	5,445,599.74	207,070	(80,931)	126,140	2.32		
1350 Building and/or Major Improvements	25-R0.5	20	59,371,494.86	2,150,435	(299,124)	1,851,311	3.12		
1650 Distribution Poles, Towers and Fixtures	45-R1.5	(50)	716,798,494.35	27,526,089	(2,435,815)	25,090,274	3.50		
1660 Distribution Overhead Conductors	39-R0.5	(50)	415,140,351.82	19,215,636	(1,552,669)	17,662,967	4.25		
1670 Distribution Underground Conductors	45-R3	0	330,063,877.99	8,100,463	(1,587,770)	6,512,693	1.97		
1675 Distribution Line Trans/Regulators/OCR	30 - R0.5	(5)	506,972,696.06	21,312,244	(1,652,180)	19,660,064	3.88		
1685 Distribution Street Light Sys/Control	25 - R1	(50)	30,357,424.08	2,003,384	248,849	2,252,233	7.42		
1800 Distribution Meters & Equip. Installed	Square	0	69,079,802.93	4,001,151	(228,265)	3,772,887	5.46		
1800 Distribution Meters & Equip. - Digital	25-S0.5	0	-	-	-	-	5.72		
1850 Distribution Station Equipment	25 - R3	0	1,510,469.56	61,263	(9,590)	51,673	3.42		
2050 Office Furniture and Equipment	15 - SQ	0	9,277,255.56	618,793	75,452	694,244	7.48		
2101 Vehicles: 1 Ton and Under	6-L4	20	17,444,822.12	2,396,615	652,588	3,049,203	17.48		
2102 Vehicles over 1 Ton and Other Work Equip.	21-44	25	32,870,517.41	1,213,428	(263,681)	949,747	2.89		
2200 General Tools and Instruments	10 - SQ	0	8,304,309.80	830,431	88,995	919,426	11.07		
2250 Computer Hardware	5 - SQ	0	29,080,261.40	5,816,052	1,334,654	7,150,706	24.59		
2300 Computer Software	10 - SQ	0	59,492,092.29	5,949,209	1,784,026	7,733,235	13.00		
LHI Leasehold Improvements	10 - SQ	0	8,214,627.06	941,096	124,529	1,065,625	12.97		
Total Utility Plant in Service			2,308,739,428.59	102,624,386	(3,822,996)	98,801,390	4.45		
Other									
Transformers in Stores			10,928,005.43	458,976	500,065	959,041	8.78		
Meters in Stores			2,508,084.76	145,218	824,997	970,215	38.68		
Customer Contributions			(506,417,061.40)	(20,115,591)	-	(20,115,591)	3.97		
Customer Contributions - SPP			(1,678,235.00)	(66,662)	4,882	(61,780)	3.68		
Asset Change Billings			(34,841,946.29)	(1,383,971)		(1,383,971)	3.97		
AESO Contributions			17,465,800.00	693,766		693,766	3.97		
Total Other			(512,035,352.50)	(19,578,058.71)	1,329,944.00	(19,632,085.35)	3.83		
Land			7,371,261.05	-					
Total Plant in Service			1,804,075,337.14	83,046,327.29	(2,493,052.30)	79,169,304.34	4.60		

FORTISALBERTA, INC.

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2006 (REDUCED NET NEGATIVE SALVAGE PERCENTAGES AND LONGER AVERAGE SERVICE LIVES)

Description (1)	Surviving Original Cost 12/31/2006 (2)	Calculated Accrued Depreciation (3)	Book Accumulated Depreciation (4)	Accumulated Depreciation Variance		Probable Remaining Life (**) (7)	Annual Provision for True-Up (*') (8)=(5)/(7)	True-Up Rate (%) (9)=(8)/(2)
				Amount (5) = (3)-(4)	Percent (%) (6) = (5)/(3)			
1050 Surface and Mineral Rights	9,315,331.56	3,392,020	3,919,360	(527,340)	-13.5	23.9	(22,064)	(0.24)
1300 Structures and Improvements	5,445,599.74	3,875,013	4,757,158	(882,145)	-18.5	10.9	(80,931)	(1.49)
1350 Building and/or Major Improvements	59,371,494.86	20,892,664	27,353,746	(6,461,082)	-23.6	21.6	(299,124)	(0.50)
1650 Distribution Poles, Towers and Fixtures	716,798,494.35	363,217,979	450,907,331	(87,689,352)	-19.4	36.0	(2,435,815)	(0.34)
1660 Distribution Overhead Conductors	415,140,351.82	224,871,492	275,488,490	(50,616,998)	-18.4	32.6	(1,552,669)	(0.37)
1670 Distribution Underground Conductors	330,063,877.99	75,299,404	140,239,199	(64,939,795)	-46.3	40.9	(1,587,770)	(0.48)
1675 Distribution Line Trans/Regulators/OCR	506,972,696.06	187,585,831	229,881,633	(42,295,802)	-18.4	25.6	(1,652,180)	(0.33)
1685 Distribution Street Light Sys./Control	30,357,424.08	18,240,956	13,786,555	4,454,401	32.3	17.9	248,849	0.82
1800 Distribution Meters & Equip. Installed	69,079,802.93	30,293,845	32,530,839	(2,236,994)	-6.9	9.8	(228,265)	(0.33)
1800 Distribution Meters & Equip. - Digital	-	-	-	-	-	-	-	-
1850 Distribution Station Equipment	1,510,469.56	796,457	924,000	(127,543)	-13.8	13.3	(9,590)	(0.63)
2050 Office Furniture and Equipment	9,277,255.56	4,267,378	3,724,127	543,251	14.6	7.2	75,452	0.81
2101 Vehicles: 1 Ton and Under	17,444,822.12	5,890,798	2,627,858	3,262,940	124.2	5.0	652,588	3.74
2102 Vehicles: Over 1 ton and Other Work Equip.	32,870,517.41	7,004,268	12,146,045	(5,141,777)	-42.3	19.5	(263,681)	(0.80)
2200 General Tools and Instruments	8,304,309.80	2,596,511	2,018,045	578,466	28.7	6.5	88,995	1.07
2250 Computer Hardware	29,080,261.40	13,425,112	6,751,843	6,673,269	98.8	5.0	1,334,654	4.59
2300 Computer Software - Other than SAP	59,492,092.29	22,583,665	12,771,521	9,812,144	76.8	5.5	1,784,026	3.00
LHI Leasehold Improvements	8,214,627.06	4,609,704	3,987,061	622,643	15.6	5.0	124,529	1.52
Total Utility Plant in Service	2,308,739,428.59	988,843,097	1,223,814,811.00	(234,971,714)			(3,822,996)	
Other								
Transformers in Stores	10,928,005.43	4,043,490	(8,758,178)	12,801,668	-146.2	25.6	500,065	4.58
Meters in Stores	2,508,084.78	1,099,881	(6,985,088)	8,084,968	-115.7	9.8	824,997	32.89
Customer Contributions	(506,417,061.40)	(220,264,365)	(238,552,722)	18,288,357	-7.7	34.0	-	0.00
Customer Contributions - SPP	(1,678,235.00)	(729,943)	(971,501)	241,559	-24.9	34.0	7,102	(0.42)
Asset Change Billings	(34,841,946.29)	-	(1,302,986)	-	-	-	-	-
AESO Contributions	17,465,800.00	(215,850,936.97)	195,345	39,416,552			1,332,164	
Total Other	(512,035,352.46)	(215,850,936.97)	(256,375,129.36)	39,416,552			1,332,164	
Land	7,371,261.05	-	(2,808,978)	-			-	
Total Plant in Service	1,804,075,337.16	772,992,160.03	964,630,704	(195,555,162)			(2,490,832)	

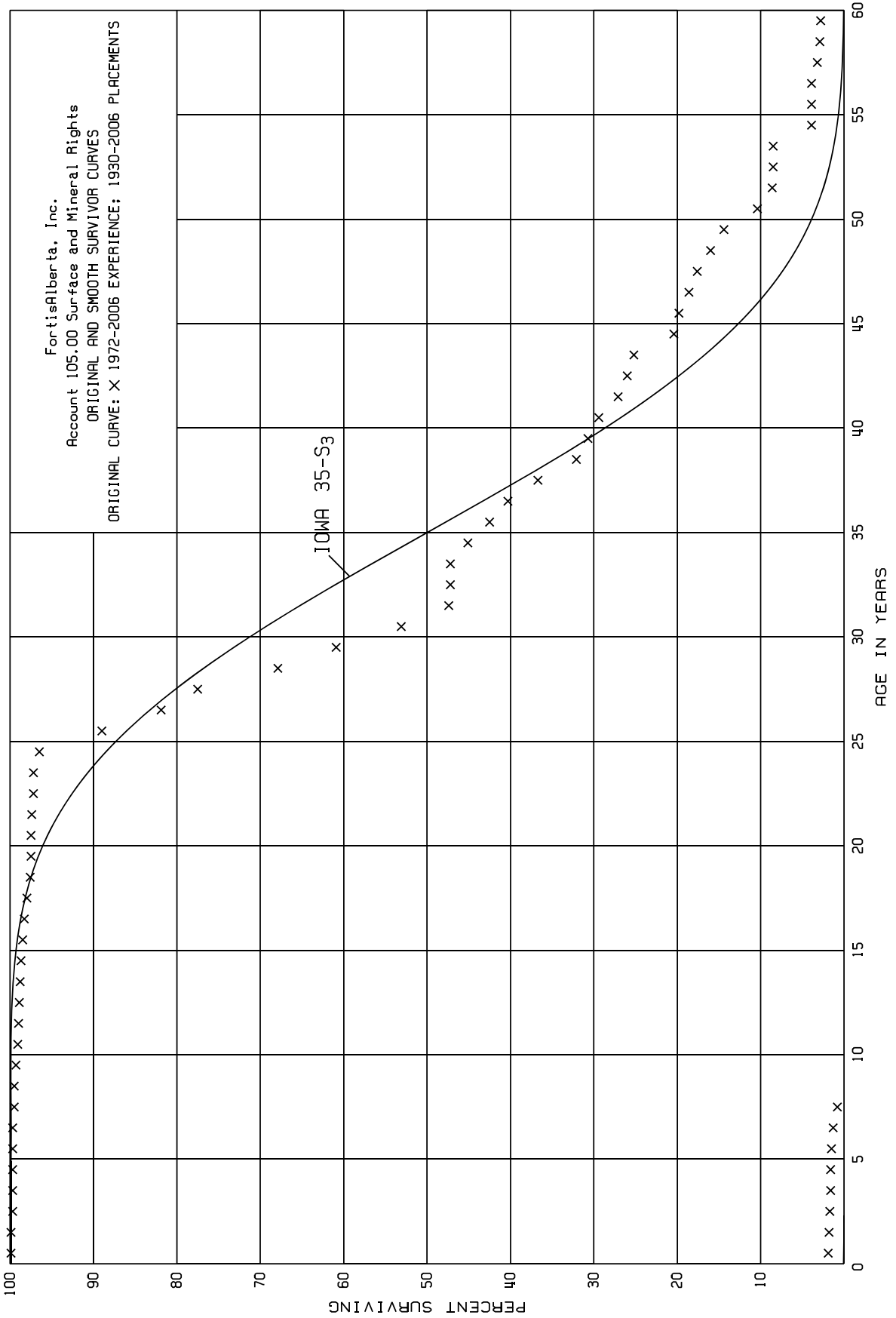
* True-Up is calculated only when a variance of 5% or greater exists.

** Probable Remaining Life has not been allowed to be less than 5 years.

FortisAlberta Inc.
Table 3 - Summary of the Results of the Internal FortisAlberta Review of Net Salvage Costs

Asset Class	Description	Salvage Costs	Material Credits	Salvage Proceeds	Insurance Proceeds	Total	Retirements	Net Salvage Percentage	
2006	1650 Distribution Poles, Towers and Fixtures	5,159,718.70	-	143,739.50	-	373,885.80	4,474,090.98	-	
	1660 Distribution Overhead Conductor	4,665,878.96	-	44,933.26	-	226,952.51	3,975,129.84	-	
	1670 Distribution Underground Conductors	32,417.37	-	14,917.63	-	17,499.74	1,684,111.52	-	
	1675 Distribution Line Trans / Regulators / OCRs	3,240,325.27	-	1,366,982.32	-	138,835.40	1,597,011.58	-	
	1685 Distribution Street Light Sys / Control	241,595.84	-	19,556.89	-	6,883.15	215,155.80	-	
	1800 Distribution Meters and Equip. Installed	1,073,310.26	-	34,777.10	-	2,436.81	1,034,070.00	-	
	1850 Distribution Station Equipment	-	-	79.12	-	79.12	-	-	
			14,413,246.39	-	1,624,827.58	-	748,583.21	11,313,037.05	-
					726,798.55	-		32,208,238.13	
2005	1650 Distribution Poles, Towers and Fixtures	4,261,564.81	-	141,206.48	-	613,587.36	3,486,089.84	-	
	1660 Distribution Overhead Conductor	3,073,350.66	-	37,104.98	-	400,365.67	2,487,954.61	-	
	1670 Distribution Underground Conductors	25,790.35	-	7,133.67	-	18,656.68	1,030,468.77	-	
	1675 Distribution Line Trans / Regulators / OCRs	2,193,188.33	-	1,878,998.02	-	190,313.78	12,505,544.54	-	
	1685 Distribution Street Light Sys / Control	183,719.70	-	7,213.05	-	10,632.26	165,874.39	-	
	1800 Distribution Meters and Equip. Installed	1,257,757.07	-	48,817.37	-	568.30	1,205,937.15	-	
	1850 Distribution Station Equipment	-	-	1.79	-	1.79	-	-	
			10,995,370.91	-	2,120,475.36	-	1,217,333.32	7,357,027.82	-
					300,534.41	-		24,186,397.45	
2004	1650 Distribution Poles, Towers and Fixtures	4,187,213.79	-	153,420.32	-	23,935.50	4,009,857.97	-	
	1660 Distribution Overhead Conductor	2,417,847.28	-	41,013.26	-	119,742.15	2,257,091.87	-	
	1670 Distribution Underground Conductors	14,877.60	-	5,263.08	-	9,614.52	978,779.54	-	
	1675 Distribution Line Trans / Regulators / OCRs	1,734,185.44	-	1,445,374.32	-	101,731.19	187,079.93	-	
	1685 Distribution Street Light Sys / Control	147,795.03	-	11,763.53	-	136,031.50	252,448.45	-	
	1800 Distribution Meters and Equip. Installed	890,231.48	-	22,799.67	-	867,431.81	1,876,618.31	-	
	1850 Distribution Station Equipment	-	-	10.39	-	10.39	-	-	
			9,392,150.62	-	1,679,644.57	-	245,408.84	7,467,097.21	-
								21,750,691.83	
3 year Average	1650 Distribution Poles, Towers and Fixtures	13,608,497.29	-	438,366.30	-	212,619.05	11,970,038.78	-	
	1660 Distribution Overhead Conductor	10,157,076.89	-	123,051.50	-	686,530.90	8,720,176.31	-	
	1670 Distribution Underground Conductors	73,085.33	-	27,314.38	-	45,770.95	3,693,359.83	-	
	1675 Distribution Line Trans / Regulators / OCRs	7,167,699.04	-	4,691,354.66	-	329,149.18	1,776,608.46	-	
	1685 Distribution Street Light Sys / Control	573,110.57	-	38,533.47	-	17,515.41	517,061.69	-	
	1800 Distribution Meters and Equip. Installed	3,221,298.80	-	106,394.14	-	3,005.11	3,107,438.95	-	
	1850 Distribution Station Equipment	-	-	66.94	-	66.94	-	-	
			34,800,767.92	-	5,424,947.51	-	1,272,741.80	26,137,162.08	-
								78,145,327.41	

SERVICE LIFE STATISTICS



FortisAlberta, Inc.

Account 105.00 Surface and Mineral Rights

ORIGINAL LIFE TABLE

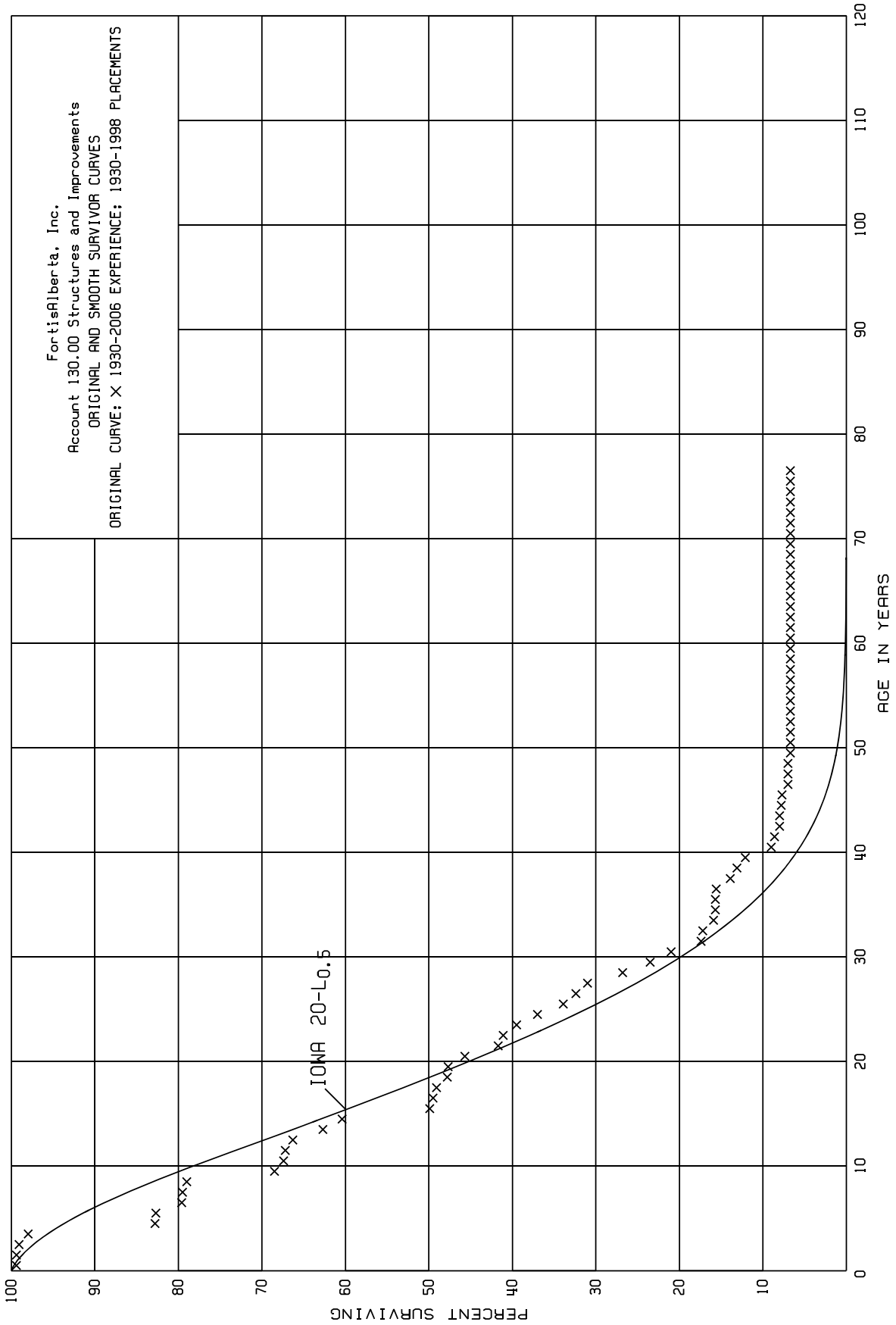
PLACEMENT BAND 1930-2006			EXPERIENCE BAND 1972-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,321,352		0.0000	1.0000	100.00
0.5	14,296,853	11,006	0.0008	0.9992	100.00
1.5	10,801,452	24,743	0.0023	0.9977	99.92
2.5	8,368,272	827	0.0001	0.9999	99.69
3.5	7,772,159	744	0.0001	0.9999	99.68
4.5	7,411,065	465	0.0001	0.9999	99.67
5.5	7,157,048	908	0.0001	0.9999	99.66
6.5	7,191,182	13,046	0.0018	0.9982	99.65
7.5	7,189,046	806	0.0001	0.9999	99.47
8.5	7,137,640	13,302	0.0019	0.9981	99.46
9.5	7,032,254	10,236	0.0015	0.9985	99.27
10.5	6,805,357	7,001	0.0010	0.9990	99.12
11.5	6,334,699	8,663	0.0014	0.9986	99.02
12.5	6,185,956	4,447	0.0007	0.9993	98.88
13.5	4,366,419	3,426	0.0008	0.9992	98.81
14.5	4,230,623	10,180	0.0024	0.9976	98.73
15.5	2,522,675	5,827	0.0023	0.9977	98.49
16.5	2,344,719	6,319	0.0027	0.9973	98.26
17.5	2,182,997	9,195	0.0042	0.9958	97.99
18.5	1,701,290	811	0.0005	0.9995	97.58
19.5	1,559,052	5	0.0000	1.0000	97.53
20.5	1,379,856	2,411	0.0017	0.9983	97.53
21.5	1,270,158	1,659	0.0013	0.9987	97.36
22.5	1,109,162	234	0.0002	0.9998	97.23
23.5	974,962	7,354	0.0075	0.9925	97.21
24.5	853,798	66,336	0.0777	0.9223	96.48
25.5	695,897	55,507	0.0798	0.9202	88.98
26.5	594,373	31,829	0.0536	0.9464	81.88
27.5	517,455	64,149	0.1240	0.8760	77.49
28.5	453,689	46,763	0.1031	0.8969	67.88
29.5	407,406	51,967	0.1276	0.8724	60.88
30.5	357,472	38,282	0.1071	0.8929	53.11
31.5	321,232	1,374	0.0043	0.9957	47.42
32.5	322,868	498	0.0015	0.9985	47.22
33.5	325,015	14,073	0.0433	0.9567	47.15
34.5	311,151	18,180	0.0584	0.9416	45.11
35.5	271,061	13,658	0.0504	0.9496	42.48
36.5	234,063	21,139	0.0903	0.9097	40.34
37.5	213,939	26,768	0.1251	0.8749	36.70
38.5	188,259	8,068	0.0429	0.9571	32.11

FortisAlberta, Inc.

Account 105.00 Surface and Mineral Rights

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2006			EXPERIENCE BAND 1972-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	182,702	8,040	0.0440	0.9560	30.73	
40.5	179,562	14,255	0.0794	0.9206	29.38	
41.5	230,658	9,052	0.0392	0.9608	27.05	
42.5	227,771	6,968	0.0306	0.9694	25.99	
43.5	214,647	40,683	0.1895	0.8105	25.19	
44.5	173,970	5,399	0.0310	0.9690	20.42	
45.5	168,585	9,902	0.0587	0.9413	19.79	
46.5	158,684	8,487	0.0535	0.9465	18.63	
47.5	150,197	13,637	0.0908	0.9092	17.63	
48.5	142,723	14,441	0.1012	0.8988	16.03	
49.5	128,282	35,338	0.2755	0.7245	14.41	
50.5	92,955	16,643	0.1790	0.8210	10.44	
51.5	76,497	409	0.0053	0.9947	8.57	
52.5	82,253		0.0000	1.0000	8.52	
53.5	82,253	44,366	0.5394	0.4606	8.52	
54.5	37,887	114	0.0030	0.9970	3.92	
55.5	37,773	473	0.0125	0.9875	3.91	
56.5	37,300	6,732	0.1805	0.8195	3.86	
57.5	30,568	2,430	0.0795	0.9205	3.16	
58.5	28,138	1,196	0.0425	0.9575	2.91	
59.5	26,942	9,114	0.3383	0.6617	2.79	
60.5	17,828	203	0.0114	0.9886	1.85	
61.5	17,625	1,654	0.0938	0.9062	1.83	
62.5	15,971	275	0.0172	0.9828	1.66	
63.5	15,696	557	0.0355	0.9645	1.63	
64.5	15,138	1,046	0.0691	0.9309	1.57	
65.5	14,092	1,749	0.1241	0.8759	1.46	
66.5	12,344	4,603	0.3729	0.6271	1.28	
67.5	7,741	8,716	1.1260	0.1260-	0.80	
68.5						



FortisAlberta, Inc.

Account 130.00 Structures and Improvements

ORIGINAL LIFE TABLE

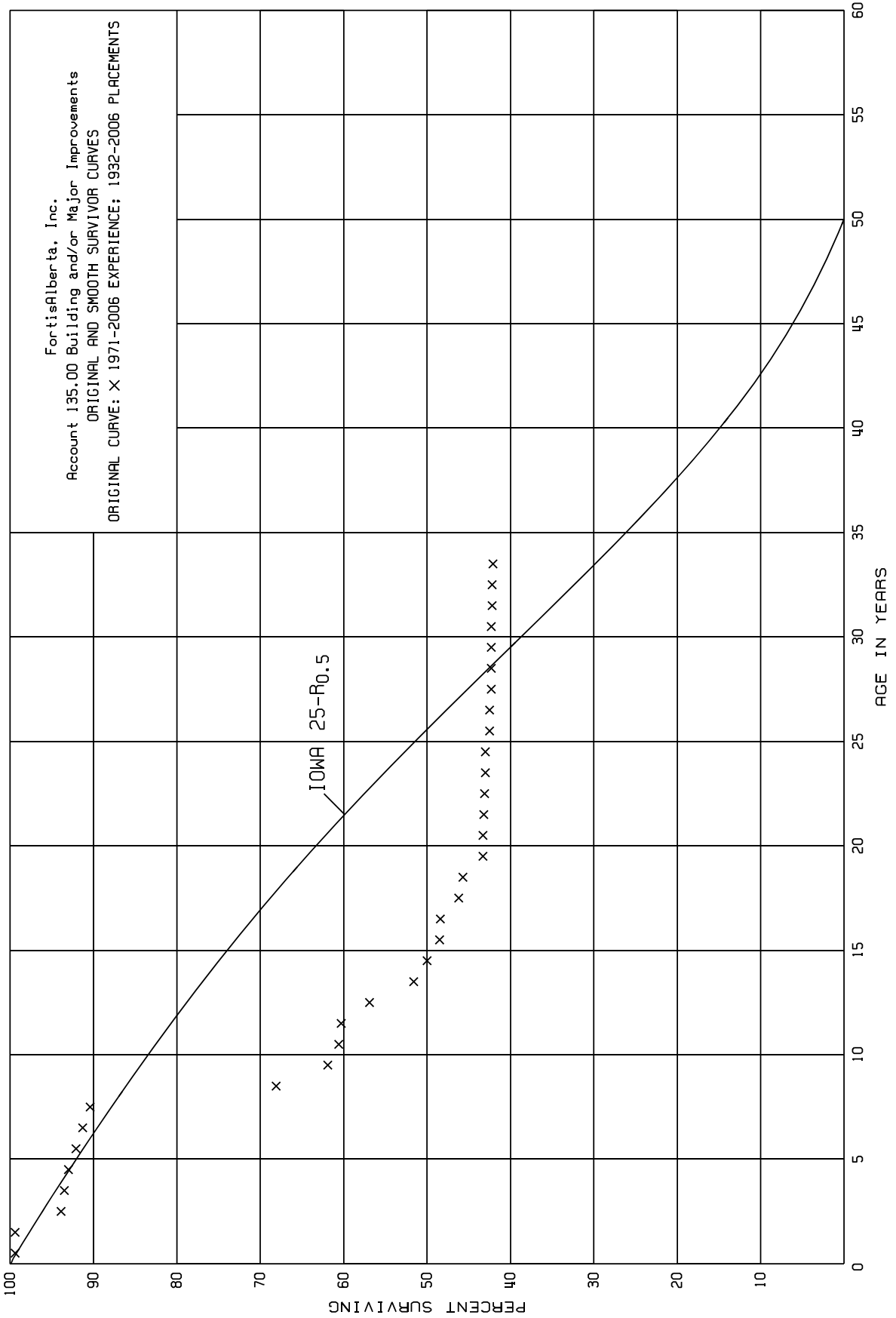
PLACEMENT BAND 1930-1998			EXPERIENCE BAND 1930-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,838,336	140,758	0.0064	0.9936	100.00
0.5	19,841,479	1,514	0.0001	0.9999	99.36
1.5	19,841,442	46,742	0.0024	0.9976	99.35
2.5	13,734,702	158,945	0.0116	0.9884	99.11
3.5	11,766,901	1,819,274	0.1546	0.8454	97.96
4.5	9,099,709	16,012	0.0018	0.9982	82.82
5.5	8,712,613	328,295	0.0377	0.9623	82.67
6.5	9,426,328	9,333	0.0010	0.9990	79.55
7.5	8,543,631	47,960	0.0056	0.9944	79.47
8.5	7,728,658	1,029,272	0.1332	0.8668	79.02
9.5	6,952,999	114,445	0.0165	0.9835	68.49
10.5	7,172,219	14,194	0.0020	0.9980	67.36
11.5	6,414,741	86,985	0.0136	0.9864	67.23
12.5	6,358,271	346,601	0.0545	0.9455	66.32
13.5	6,092,624	228,633	0.0375	0.9625	62.71
14.5	6,186,985	1,075,026	0.1738	0.8262	60.36
15.5	5,239,825	39,758	0.0076	0.9924	49.87
16.5	4,981,380	41,336	0.0083	0.9917	49.49
17.5	5,013,607	128,949	0.0257	0.9743	49.08
18.5	4,755,616	12,093	0.0025	0.9975	47.82
19.5	4,651,871	193,361	0.0416	0.9584	47.70
20.5	3,996,870	355,456	0.0889	0.9111	45.72
21.5	3,396,505	46,015	0.0135	0.9865	41.66
22.5	1,618,800	64,334	0.0397	0.9603	41.10
23.5	1,562,900	97,856	0.0626	0.9374	39.47
24.5	1,464,188	121,870	0.0832	0.9168	37.00
25.5	1,058,294	46,533	0.0440	0.9560	33.92
26.5	1,001,631	43,148	0.0431	0.9569	32.43
27.5	432,485	59,461	0.1375	0.8625	31.03
28.5	366,460	44,220	0.1207	0.8793	26.76
29.5	331,722	35,436	0.1068	0.8932	23.53
30.5	292,834	50,576	0.1727	0.8273	21.02
31.5	236,974	3,175	0.0134	0.9866	17.39
32.5	230,069	16,620	0.0722	0.9278	17.16
33.5	198,080	2,861	0.0144	0.9856	15.92
34.5	190,949	49	0.0003	0.9997	15.69
35.5	187,437	865	0.0046	0.9954	15.69
36.5	183,069	20,683	0.1130	0.8870	15.62
37.5	163,999	9,041	0.0551	0.9449	13.85
38.5	155,363	12,157	0.0782	0.9218	13.09

FortisAlberta, Inc.

Account 130.00 Structures and Improvements

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-1998			EXPERIENCE BAND 1930-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	140,883	35,947	0.2552	0.7448	12.07	
40.5	107,582	4,344	0.0404	0.9596	8.99	
41.5	73,621	4,994	0.0678	0.9322	8.63	
42.5	68,471	417	0.0061	0.9939	8.04	
43.5	62,709	1,504	0.0240	0.9760	7.99	
44.5	53,806	623	0.0116	0.9884	7.80	
45.5	51,241	4,808	0.0938	0.9062	7.71	
46.5	47,050	8	0.0002	0.9998	6.99	
47.5	45,851	6	0.0001	0.9999	6.99	
48.5	36,963	1,313	0.0355	0.9645	6.99	
49.5	35,025		0.0000	1.0000	6.74	
50.5	35,025		0.0000	1.0000	6.74	
51.5	35,025		0.0000	1.0000	6.74	
52.5	34,973		0.0000	1.0000	6.74	
53.5	34,932		0.0000	1.0000	6.74	
54.5	34,340		0.0000	1.0000	6.74	
55.5	16,365		0.0000	1.0000	6.74	
56.5	16,365		0.0000	1.0000	6.74	
57.5	12,654		0.0000	1.0000	6.74	
58.5	12,653		0.0000	1.0000	6.74	
59.5	12,653		0.0000	1.0000	6.74	
60.5	12,653		0.0000	1.0000	6.74	
61.5	12,310		0.0000	1.0000	6.74	
62.5	12,310		0.0000	1.0000	6.74	
63.5	12,310		0.0000	1.0000	6.74	
64.5	12,310		0.0000	1.0000	6.74	
65.5	12,310		0.0000	1.0000	6.74	
66.5	12,310		0.0000	1.0000	6.74	
67.5	12,310		0.0000	1.0000	6.74	
68.5	11,848		0.0000	1.0000	6.74	
69.5	11,848		0.0000	1.0000	6.74	
70.5	11,848		0.0000	1.0000	6.74	
71.5	11,848		0.0000	1.0000	6.74	
72.5	11,848		0.0000	1.0000	6.74	
73.5	11,848		0.0000	1.0000	6.74	
74.5	11,848		0.0000	1.0000	6.74	
75.5	11,387		0.0000	1.0000	6.74	
76.5					6.74	

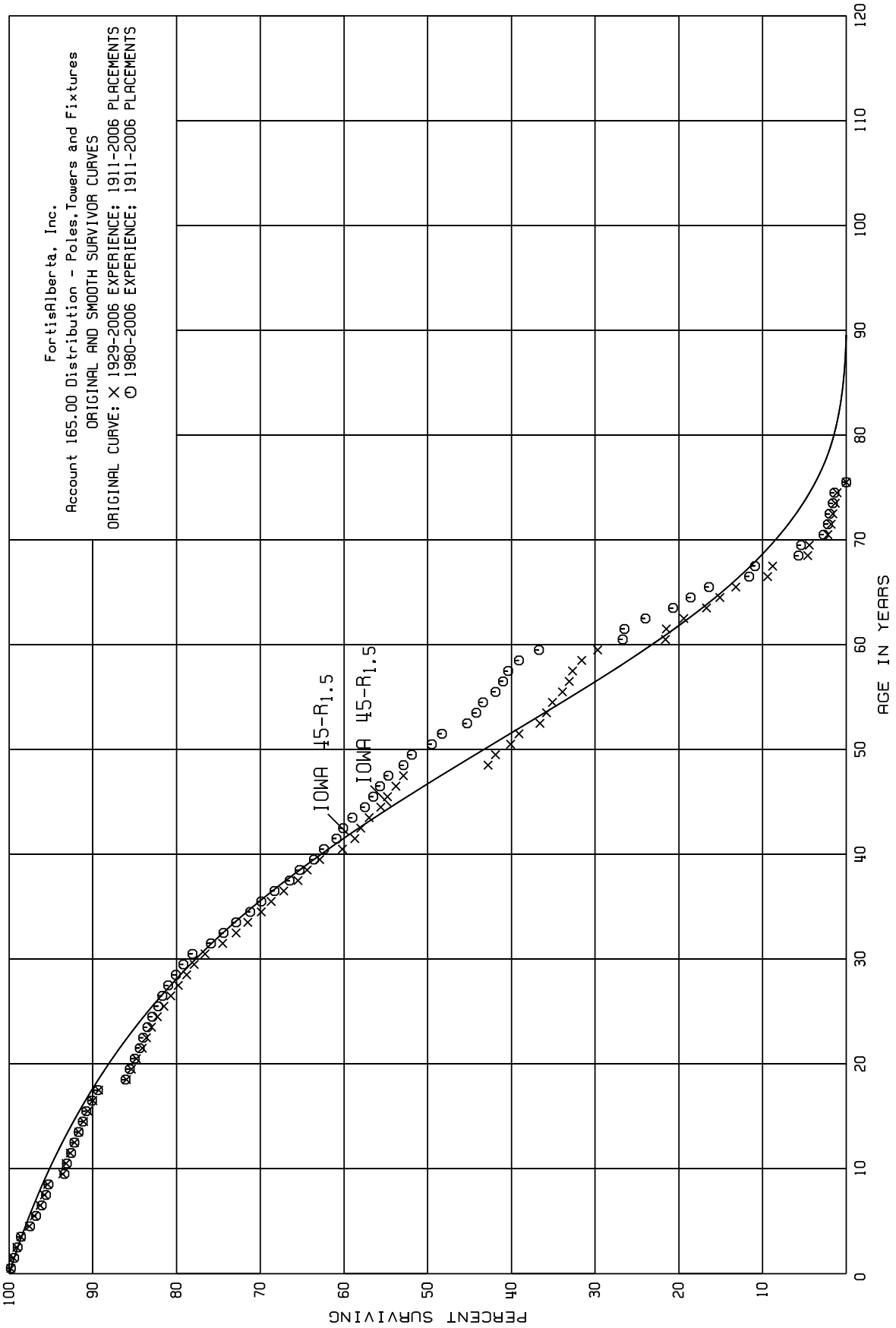


FortisAlberta, Inc.

Account 135.00 Building and/or Major Improvements

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2006			EXPERIENCE BAND 1971-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,771,286	349,024	0.0057	0.9943	100.00
0.5	95,672,135	16,465	0.0002	0.9998	99.43
1.5	90,528,919	5,033,356	0.0556	0.9444	99.41
2.5	88,731,245	351,364	0.0040	0.9960	93.88
3.5	88,288,784	463,480	0.0052	0.9948	93.50
4.5	79,828,071	802,972	0.0101	0.9899	93.01
5.5	73,655,041	612,158	0.0083	0.9917	92.07
6.5	68,716,279	709,168	0.0103	0.9897	91.31
7.5	65,763,700	16,205,640	0.2464	0.7536	90.37
8.5	48,734,196	4,447,824	0.0913	0.9087	68.10
9.5	44,782,992	918,626	0.0205	0.9795	61.88
10.5	43,388,900	193,381	0.0045	0.9955	60.61
11.5	41,545,154	2,367,193	0.0570	0.9430	60.34
12.5	38,978,527	3,668,707	0.0941	0.9059	56.90
13.5	35,222,402	1,049,807	0.0298	0.9702	51.55
14.5	33,771,643	1,018,016	0.0301	0.9699	50.01
15.5	32,126,396	87,407	0.0027	0.9973	48.50
16.5	31,902,052	1,416,029	0.0444	0.9556	48.37
17.5	29,567,782	366,220	0.0124	0.9876	46.22
18.5	14,970,665	775,055	0.0518	0.9482	45.65
19.5	13,802,150		0.0000	1.0000	43.29
20.5	13,384,725	24,896	0.0019	0.9981	43.29
21.5	12,575,646	19,970	0.0016	0.9984	43.21
22.5	12,490,294	28,984	0.0023	0.9977	43.14
23.5	10,917,919	8,026	0.0007	0.9993	43.04
24.5	10,271,042	122,698	0.0119	0.9881	43.01
25.5	8,429,403	1,388	0.0002	0.9998	42.50
26.5	6,739,540	27,367	0.0041	0.9959	42.49
27.5	3,116,558		0.0000	1.0000	42.32
28.5	3,116,558		0.0000	1.0000	42.32
29.5	484,365		0.0000	1.0000	42.32
30.5	484,365	1,183	0.0024	0.9976	42.32
31.5	483,182	155	0.0003	0.9997	42.22
32.5	214,815	365	0.0017	0.9983	42.21
33.5					42.14



FortisAlberta, Inc.

Account 165.00 Distribution - Poles,Towers and Fixtures

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2006			EXPERIENCE BAND 1929-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	686,507,128	1,089,658	0.0016	0.9984	100.00
0.5	641,963,821	2,356,022	0.0037	0.9963	99.84
1.5	608,754,333	2,496,637	0.0041	0.9959	99.47
2.5	580,050,418	2,490,858	0.0043	0.9957	99.06
3.5	556,835,405	5,741,736	0.0103	0.9897	98.63
4.5	534,282,135	3,424,280	0.0064	0.9936	97.61
5.5	514,549,002	3,625,358	0.0070	0.9930	96.99
6.5	491,991,492	2,665,970	0.0054	0.9946	96.31
7.5	471,756,704	2,025,208	0.0043	0.9957	95.79
8.5	459,867,449	8,596,648	0.0187	0.9813	95.38
9.5	431,695,321	1,745,651	0.0040	0.9960	93.60
10.5	422,159,385	2,307,898	0.0055	0.9945	93.23
11.5	406,964,672	2,153,435	0.0053	0.9947	92.72
12.5	391,904,279	2,113,758	0.0054	0.9946	92.23
13.5	376,201,999	2,501,834	0.0067	0.9933	91.73
14.5	354,426,226	1,864,256	0.0053	0.9947	91.12
15.5	330,151,853	2,377,687	0.0072	0.9928	90.64
16.5	307,611,508	2,440,015	0.0079	0.9921	89.99
17.5	287,209,988	10,423,279	0.0363	0.9637	89.28
18.5	254,952,239	1,836,577	0.0072	0.9928	86.04
19.5	232,027,892	1,832,750	0.0079	0.9921	85.42
20.5	204,012,079	1,552,466	0.0076	0.9924	84.75
21.5	184,005,704	1,174,123	0.0064	0.9936	84.11
22.5	168,137,486	1,173,905	0.0070	0.9930	83.57
23.5	151,519,698	1,256,932	0.0083	0.9917	82.99
24.5	126,842,529	1,281,951	0.0101	0.9899	82.30
25.5	106,586,888	974,222	0.0091	0.9909	81.47
26.5	97,004,498	1,109,483	0.0114	0.9886	80.73
27.5	83,283,772	1,040,680	0.0125	0.9875	79.81
28.5	70,576,011	858,581	0.0122	0.9878	78.81
29.5	60,729,672	981,592	0.0162	0.9838	77.85
30.5	52,033,593	1,451,979	0.0279	0.9721	76.59
31.5	44,719,878	928,621	0.0208	0.9792	74.45
32.5	39,381,984	771,876	0.0196	0.9804	72.90
33.5	33,489,353	742,408	0.0222	0.9778	71.47
34.5	28,356,138	492,369	0.0174	0.9826	69.88
35.5	25,931,132	556,041	0.0214	0.9786	68.66
36.5	26,018,092	637,940	0.0245	0.9755	67.19
37.5	23,511,222	407,252	0.0173	0.9827	65.54
38.5	21,721,402	499,648	0.0230	0.9770	64.41

FortisAlberta, Inc.

Account 165.00 Distribution - Poles,Towers and Fixtures

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2006			EXPERIENCE BAND 1929-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,272,321	881,007	0.0435	0.9565	62.93
40.5	17,693,349	427,079	0.0241	0.9759	60.19
41.5	16,981,023	222,768	0.0131	0.9869	58.74
42.5	16,369,717	265,068	0.0162	0.9838	57.97
43.5	15,761,764	383,330	0.0243	0.9757	57.03
44.5	10,741,654	168,866	0.0157	0.9843	55.64
45.5	9,766,866	174,211	0.0178	0.9822	54.77
46.5	9,328,691	148,504	0.0159	0.9841	53.80
47.5	6,270,501	1,200,846	0.1915	0.8085	52.94
48.5	4,984,529	99,490	0.0200	0.9800	42.80
49.5	3,687,496	165,878	0.0450	0.9550	41.94
50.5	3,103,190	76,608	0.0247	0.9753	40.05
51.5	2,964,590	185,382	0.0625	0.9375	39.06
52.5	2,362,034	55,772	0.0236	0.9764	36.62
53.5	2,072,479	39,244	0.0189	0.9811	35.76
54.5	1,539,665	51,438	0.0334	0.9666	35.08
55.5	1,158,294	27,450	0.0237	0.9763	33.91
56.5	998,178	12,637	0.0127	0.9873	33.11
57.5	524,144	17,861	0.0341	0.9659	32.69
58.5	386,662	23,411	0.0605	0.9395	31.58
59.5	332,439	90,112	0.2711	0.7289	29.67
60.5	227,046	1,856	0.0082	0.9918	21.63
61.5	243,531	23,038	0.0946	0.9054	21.45
62.5	219,444	30,561	0.1393	0.8607	19.42
63.5	205,959	20,205	0.0981	0.9019	16.71
64.5	188,889	23,151	0.1226	0.8774	15.07
65.5	165,793	48,124	0.2903	0.7097	13.22
66.5	132,853	7,879	0.0593	0.9407	9.38
67.5	124,846	59,916	0.4799	0.5201	8.82
68.5	226,557	11,273	0.0498	0.9502	4.59
69.5	84,593	41,927	0.4956	0.5044	4.36
70.5	42,666	8,372	0.1962	0.8038	2.20
71.5	34,294	2,589	0.0755	0.9245	1.77
72.5	31,705	6,765	0.2134	0.7866	1.64
73.5	24,940	3,831	0.1536	0.8464	1.29
74.5	21,110	21,043	0.9968	0.0032	1.09
75.5	67		0.0000	1.0000	0.00
76.5	67		0.0000	1.0000	0.00
77.5	67		0.0000	1.0000	0.00
78.5	67		0.0000	1.0000	0.00

FortisAlberta, Inc.

Account 165.00 Distribution - Poles,Towers and Fixtures

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2006			EXPERIENCE BAND 1929-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	67		0.0000	1.0000	0.00	
80.5	67		0.0000	1.0000	0.00	
81.5	67		0.0000	1.0000	0.00	
82.5	67		0.0000	1.0000	0.00	
83.5	67		0.0000	1.0000	0.00	
84.5	67		0.0000	1.0000	0.00	
85.5	67		0.0000	1.0000	0.00	
86.5	67	67	1.0000	0.0000	0.00	
87.5					0.00	

FortisAlberta, Inc.

Account 165.00 Distribution - Poles,Towers and Fixtures

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	574,210,235	1,047,330	0.0018	0.9982	100.00
0.5	543,203,326	2,251,139	0.0041	0.9959	99.82
1.5	522,068,241	2,155,233	0.0041	0.9959	99.41
2.5	503,319,301	2,192,752	0.0044	0.9956	99.00
3.5	488,889,268	5,396,706	0.0110	0.9890	98.56
4.5	473,994,928	3,126,444	0.0066	0.9934	97.48
5.5	459,940,946	3,398,170	0.0074	0.9926	96.84
6.5	443,471,300	2,412,307	0.0054	0.9946	96.12
7.5	427,931,323	1,551,089	0.0036	0.9964	95.60
8.5	418,694,340	8,148,627	0.0195	0.9805	95.26
9.5	393,694,206	1,409,093	0.0036	0.9964	93.40
10.5	386,625,170	1,933,468	0.0050	0.9950	93.06
11.5	373,614,651	1,782,804	0.0048	0.9952	92.59
12.5	360,354,494	1,706,634	0.0047	0.9953	92.15
13.5	347,150,177	2,068,573	0.0060	0.9940	91.72
14.5	327,941,057	1,445,066	0.0044	0.9956	91.17
15.5	305,503,225	2,153,865	0.0071	0.9929	90.77
16.5	284,151,549	2,232,264	0.0079	0.9921	90.13
17.5	265,976,055	9,902,485	0.0372	0.9628	89.42
18.5	235,383,545	1,386,783	0.0059	0.9941	86.09
19.5	214,120,253	1,518,038	0.0071	0.9929	85.58
20.5	189,755,300	1,277,778	0.0067	0.9933	84.97
21.5	170,786,691	909,026	0.0053	0.9947	84.40
22.5	155,826,804	902,036	0.0058	0.9942	83.95
23.5	140,263,019	874,095	0.0062	0.9938	83.46
24.5	116,455,432	973,169	0.0084	0.9916	82.94
25.5	98,160,479	649,950	0.0066	0.9934	82.24
26.5	89,819,553	828,471	0.0092	0.9908	81.70
27.5	77,194,775	829,461	0.0107	0.9893	80.95
28.5	65,688,470	735,302	0.0112	0.9888	80.08
29.5	56,627,295	785,449	0.0139	0.9861	79.18
30.5	48,847,216	1,370,630	0.0281	0.9719	78.08
31.5	41,986,208	807,738	0.0192	0.9808	75.89
32.5	36,906,233	754,081	0.0204	0.9796	74.43
33.5	31,096,911	733,626	0.0236	0.9764	72.91
34.5	25,989,743	472,207	0.0182	0.9818	71.19
35.5	23,587,339	546,239	0.0232	0.9768	69.89
36.5	23,693,351	632,650	0.0267	0.9733	68.27
37.5	21,203,401	382,962	0.0181	0.9819	66.45
38.5	19,453,078	482,541	0.0248	0.9752	65.25

FortisAlberta, Inc.

Account 165.00 Distribution - Poles,Towers and Fixtures

ORIGINAL LIFE TABLE, CONT.

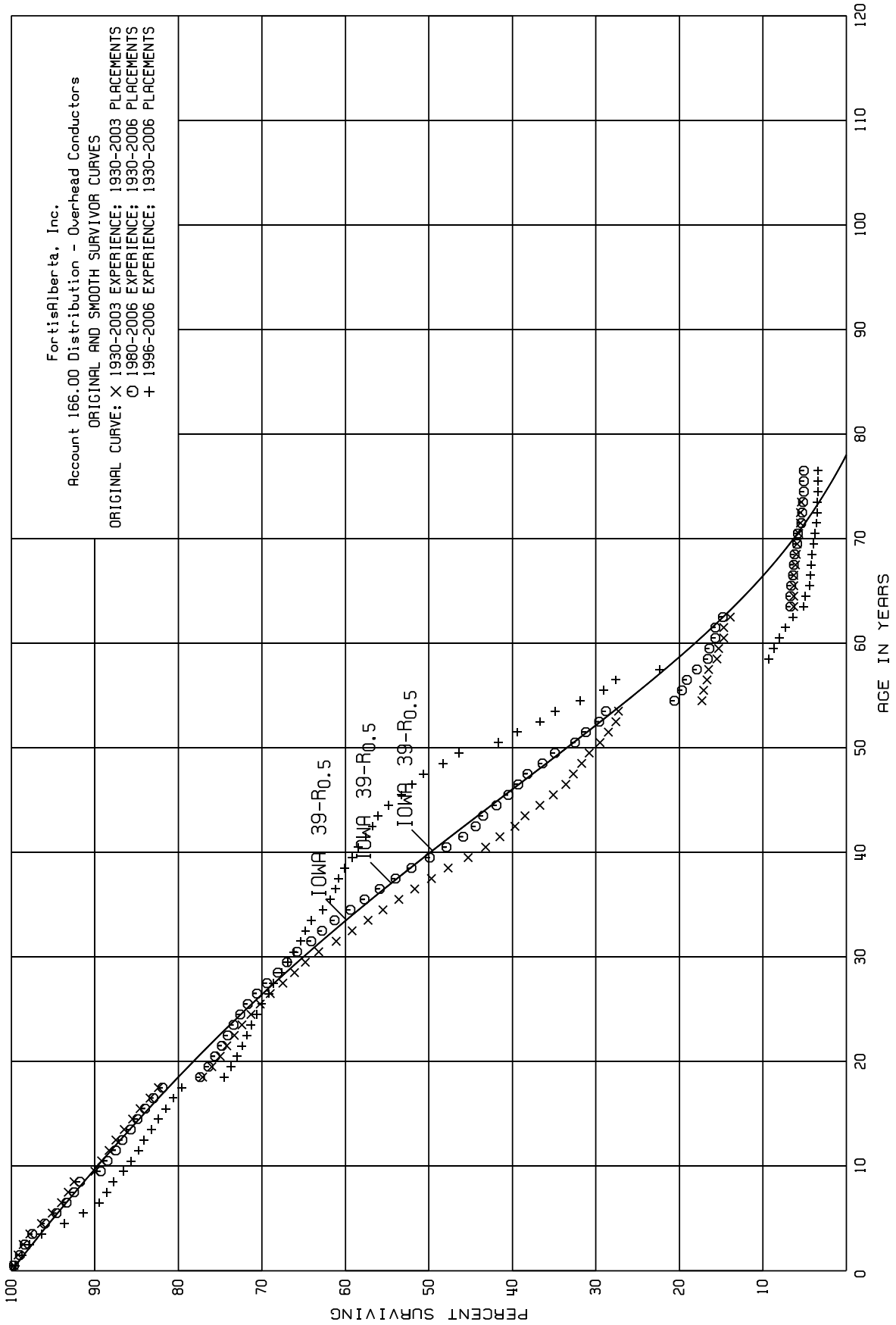
PLACEMENT BAND 1911-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,040,240	338,075	0.0187	0.9813	63.63
40.5	16,043,879	385,582	0.0240	0.9760	62.44
41.5	15,399,077	211,561	0.0137	0.9863	60.94
42.5	14,807,134	263,116	0.0178	0.9822	60.11
43.5	14,223,838	369,730	0.0260	0.9740	59.04
44.5	9,232,797	165,489	0.0179	0.9821	57.50
45.5	8,276,757	120,417	0.0145	0.9855	56.47
46.5	7,899,066	129,387	0.0164	0.9836	55.65
47.5	4,868,227	160,735	0.0330	0.9670	54.74
48.5	4,642,367	92,951	0.0200	0.9800	52.93
49.5	3,687,430	165,878	0.0450	0.9550	51.87
50.5	3,103,123	76,608	0.0247	0.9753	49.54
51.5	2,964,523	185,382	0.0625	0.9375	48.32
52.5	2,361,967	55,772	0.0236	0.9764	45.30
53.5	2,072,412	39,244	0.0189	0.9811	44.23
54.5	1,539,598	51,438	0.0334	0.9666	43.39
55.5	1,158,228	27,450	0.0237	0.9763	41.94
56.5	998,112	12,637	0.0127	0.9873	40.95
57.5	524,077	17,861	0.0341	0.9659	40.43
58.5	386,595	23,411	0.0606	0.9394	39.05
59.5	332,372	90,112	0.2711	0.7289	36.68
60.5	226,979	1,856	0.0082	0.9918	26.74
61.5	243,465	23,038	0.0946	0.9054	26.52
62.5	219,378	30,561	0.1393	0.8607	24.01
63.5	205,892	20,205	0.0981	0.9019	20.67
64.5	188,822	23,151	0.1226	0.8774	18.64
65.5	165,727	48,124	0.2904	0.7096	16.35
66.5	132,787	7,879	0.0593	0.9407	11.60
67.5	124,779	59,916	0.4802	0.5198	10.91
68.5	226,557	11,273	0.0498	0.9502	5.67
69.5	84,593	41,927	0.4956	0.5044	5.39
70.5	42,666	8,372	0.1962	0.8038	2.72
71.5	34,294	2,589	0.0755	0.9245	2.19
72.5	31,705	6,765	0.2134	0.7866	2.02
73.5	24,940	3,831	0.1536	0.8464	1.59
74.5	21,110	21,043	0.9968	0.0032	1.35
75.5	67		0.0000	1.0000	0.00
76.5	67		0.0000	1.0000	0.00
77.5	67		0.0000	1.0000	0.00
78.5	67		0.0000	1.0000	0.00

FortisAlberta, Inc.

Account 165.00 Distribution - Poles,Towers and Fixtures

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2006			EXPERIENCE BAND 1980-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	67		0.0000	1.0000	0.00	
80.5	67		0.0000	1.0000	0.00	
81.5	67		0.0000	1.0000	0.00	
82.5	67		0.0000	1.0000	0.00	
83.5	67		0.0000	1.0000	0.00	
84.5	67		0.0000	1.0000	0.00	
85.5	67		0.0000	1.0000	0.00	
86.5	67	67	1.0000	0.0000	0.00	
87.5					0.00	



FortisAlberta, Inc.

Account 166.00 Distribution - Overhead Conductors

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2003			EXPERIENCE BAND 1930-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	290,877,672	749,694	0.0026	0.9974	100.00
0.5	278,471,305	1,637,226	0.0059	0.9941	99.74
1.5	270,228,492	1,517,643	0.0056	0.9944	99.15
2.5	261,999,467	2,159,810	0.0082	0.9918	98.59
3.5	253,278,521	3,465,255	0.0137	0.9863	97.78
4.5	243,008,071	3,313,335	0.0136	0.9864	96.44
5.5	235,155,031	2,862,736	0.0122	0.9878	95.13
6.5	226,315,326	1,859,014	0.0082	0.9918	93.97
7.5	221,200,360	1,566,673	0.0071	0.9929	93.20
8.5	216,943,194	5,847,334	0.0270	0.9730	92.54
9.5	206,958,534	1,893,110	0.0091	0.9909	90.04
10.5	199,484,572	2,155,408	0.0108	0.9892	89.22
11.5	188,167,094	1,718,874	0.0091	0.9909	88.26
12.5	176,501,467	2,053,161	0.0116	0.9884	87.46
13.5	161,427,261	1,787,683	0.0111	0.9889	86.45
14.5	145,288,453	1,574,315	0.0108	0.9892	85.49
15.5	133,269,256	1,792,226	0.0134	0.9866	84.57
16.5	122,784,157	1,613,805	0.0131	0.9869	83.44
17.5	111,147,431	7,131,951	0.0642	0.9358	82.35
18.5	94,065,561	1,313,367	0.0140	0.9860	77.06
19.5	84,789,309	1,062,720	0.0125	0.9875	75.98
20.5	75,448,958	854,647	0.0113	0.9887	75.03
21.5	62,448,155	721,434	0.0116	0.9884	74.18
22.5	51,392,913	635,177	0.0124	0.9876	73.32
23.5	48,807,882	723,579	0.0148	0.9852	72.41
24.5	42,527,848	655,676	0.0154	0.9846	71.34
25.5	36,952,858	666,523	0.0180	0.9820	70.24
26.5	32,141,976	670,347	0.0209	0.9791	68.98
27.5	27,666,144	585,171	0.0212	0.9788	67.54
28.5	24,206,110	495,468	0.0205	0.9795	66.11
29.5	21,420,898	519,138	0.0242	0.9758	64.75
30.5	18,512,748	614,861	0.0332	0.9668	63.18
31.5	15,489,433	480,206	0.0310	0.9690	61.08
32.5	13,965,929	440,790	0.0316	0.9684	59.19
33.5	12,553,938	397,845	0.0317	0.9683	57.32
34.5	11,130,633	376,736	0.0338	0.9662	55.50
35.5	10,100,633	371,312	0.0368	0.9632	53.62
36.5	10,953,478	413,399	0.0377	0.9623	51.65
37.5	10,046,004	407,868	0.0406	0.9594	49.70
38.5	8,979,928	442,325	0.0493	0.9507	47.68

FortisAlberta, Inc.

Account 166.00 Distribution - Overhead Conductors

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2003			EXPERIENCE BAND 1930-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,361,001	384,871	0.0460	0.9540	45.33
40.5	8,610,265	355,977	0.0413	0.9587	43.24
41.5	6,366,908	276,332	0.0434	0.9566	41.45
42.5	5,998,495	170,621	0.0284	0.9716	39.65
43.5	5,549,591	266,833	0.0481	0.9519	38.52
44.5	3,610,803	158,913	0.0440	0.9560	36.67
45.5	3,459,780	144,217	0.0417	0.9583	35.06
46.5	2,560,444	70,796	0.0276	0.9724	33.60
47.5	2,110,240	63,008	0.0299	0.9701	32.67
48.5	2,085,742	60,573	0.0290	0.9710	31.69
49.5	2,087,369	83,948	0.0402	0.9598	30.77
50.5	1,856,584	68,067	0.0367	0.9633	29.53
51.5	1,508,998	47,902	0.0317	0.9683	28.45
52.5	1,500,439	16,458	0.0110	0.9890	27.55
53.5	1,412,495	513,765	0.3637	0.6363	27.25
54.5	683,530	10,313	0.0151	0.9849	17.34
55.5	653,938	13,177	0.0202	0.9798	17.08
56.5	640,567	10,869	0.0170	0.9830	16.73
57.5	631,958	36,259	0.0574	0.9426	16.45
58.5	626,672	6,900	0.0110	0.9890	15.51
59.5	619,158	24,050	0.0388	0.9612	15.34
60.5	597,065	782	0.0013	0.9987	14.74
61.5	596,461	32,473	0.0544	0.9456	14.72
62.5	564,559	308,964	0.5473	0.4527	13.92
63.5	247,780	355	0.0014	0.9986	6.30
64.5	250,780	691	0.0028	0.9972	6.29
65.5	253,704	682	0.0027	0.9973	6.27
66.5	253,473	7,021	0.0277	0.9723	6.25
67.5	245,957	2,303	0.0094	0.9906	6.08
68.5	499,691	14,267	0.0286	0.9714	6.02
69.5	473,899	12,973	0.0274	0.9726	5.85
70.5	456,111	18,738	0.0411	0.9589	5.69
71.5	435,274	1,060	0.0024	0.9976	5.46
72.5	424,740	2,696	0.0063	0.9937	5.45
73.5					5.42

FortisAlberta, Inc.

Account 166.00 Distribution - Overhead Conductors

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	300,585,041	826,951	0.0028	0.9972	100.00
0.5	277,823,355	1,917,140	0.0069	0.9931	99.72
1.5	263,680,397	1,672,884	0.0063	0.9937	99.03
2.5	251,466,873	2,374,200	0.0094	0.9906	98.41
3.5	241,076,749	3,597,390	0.0149	0.9851	97.48
4.5	234,733,163	3,458,984	0.0147	0.9853	96.03
5.5	228,394,162	3,022,404	0.0132	0.9868	94.62
6.5	223,532,161	2,040,218	0.0091	0.9909	93.37
7.5	220,314,420	1,604,796	0.0073	0.9927	92.52
8.5	219,547,260	6,030,837	0.0275	0.9725	91.84
9.5	210,732,042	1,972,704	0.0094	0.9906	89.31
10.5	206,560,873	2,223,031	0.0108	0.9892	88.47
11.5	199,420,545	1,846,572	0.0093	0.9907	87.51
12.5	195,028,299	2,166,550	0.0111	0.9889	86.70
13.5	187,160,821	1,902,941	0.0102	0.9898	85.74
14.5	176,787,781	1,911,921	0.0108	0.9892	84.87
15.5	162,551,695	1,852,773	0.0114	0.9886	83.95
16.5	148,244,062	1,996,144	0.0135	0.9865	82.99
17.5	137,008,391	7,508,103	0.0548	0.9452	81.87
18.5	119,137,081	1,491,015	0.0125	0.9875	77.38
19.5	108,696,520	1,168,800	0.0108	0.9892	76.41
20.5	95,572,855	984,294	0.0103	0.9897	75.58
21.5	85,711,102	839,526	0.0098	0.9902	74.80
22.5	77,801,820	709,610	0.0091	0.9909	74.07
23.5	69,083,175	803,116	0.0116	0.9884	73.40
24.5	56,575,599	684,041	0.0121	0.9879	72.55
25.5	46,138,154	715,017	0.0155	0.9845	71.67
26.5	44,645,112	721,321	0.0162	0.9838	70.56
27.5	38,894,780	742,052	0.0191	0.9809	69.42
28.5	34,033,465	535,939	0.0157	0.9843	68.09
29.5	29,509,851	530,866	0.0180	0.9820	67.02
30.5	25,714,824	667,446	0.0260	0.9740	65.81
31.5	22,557,681	452,283	0.0201	0.9799	64.10
32.5	19,927,916	486,078	0.0244	0.9756	62.81
33.5	17,114,528	525,186	0.0307	0.9693	61.28
34.5	14,295,113	408,146	0.0286	0.9714	59.40
35.5	12,788,067	404,377	0.0316	0.9684	57.70
36.5	13,104,036	430,767	0.0329	0.9671	55.88
37.5	11,729,932	419,878	0.0358	0.9642	54.04
38.5	10,718,575	450,524	0.0420	0.9580	52.11

FortisAlberta, Inc.

Account 166.00 Distribution - Overhead Conductors

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,934,508	405,870	0.0409	0.9591	49.92
40.5	9,037,031	366,920	0.0406	0.9594	47.88
41.5	8,743,064	296,906	0.0340	0.9660	45.94
42.5	8,558,288	174,622	0.0204	0.9796	44.38
43.5	8,173,521	290,151	0.0355	0.9645	43.47
44.5	5,299,617	183,253	0.0346	0.9654	41.93
45.5	4,720,171	141,686	0.0300	0.9700	40.48
46.5	4,506,270	126,466	0.0281	0.9719	39.27
47.5	2,732,391	130,425	0.0477	0.9523	38.17
48.5	2,697,801	109,010	0.0404	0.9596	36.35
49.5	2,582,687	180,330	0.0698	0.9302	34.88
50.5	2,132,761	85,733	0.0402	0.9598	32.45
51.5	2,037,848	102,430	0.0503	0.9497	31.15
52.5	2,216,894	57,993	0.0262	0.9738	29.58
53.5	2,030,122	580,198	0.2858	0.7142	28.81
54.5	1,180,558	52,563	0.0445	0.9555	20.58
55.5	930,064	26,661	0.0287	0.9713	19.66
56.5	868,943	54,136	0.0623	0.9377	19.10
57.5	645,655	48,385	0.0749	0.9251	17.91
58.5	631,002	7,040	0.0112	0.9888	16.57
59.5	623,985	24,545	0.0393	0.9607	16.38
60.5	599,827	3,088	0.0051	0.9949	15.74
61.5	597,042	33,048	0.0554	0.9446	15.66
62.5	565,581	309,007	0.5464	0.4536	14.79
63.5	256,499	1,473	0.0057	0.9943	6.71
64.5	258,835	4,184	0.0162	0.9838	6.67
65.5	258,883	5,163	0.0199	0.9801	6.56
66.5	254,843	7,111	0.0279	0.9721	6.43
67.5	253,863	3,260	0.0128	0.9872	6.25
68.5	506,191	20,635	0.0408	0.9592	6.17
69.5	485,555	12,973	0.0267	0.9733	5.92
70.5	472,583	30,584	0.0647	0.9353	5.76
71.5	441,868	5,554	0.0126	0.9874	5.39
72.5	436,313	7,732	0.0177	0.9823	5.32
73.5	428,581	10,597	0.0247	0.9753	5.23
74.5	417,984		0.0000	1.0000	5.10
75.5	417,984		0.0000	1.0000	5.10
76.5					5.10

FortisAlberta, Inc.

Account 166.00 Distribution - Overhead Conductors

ORIGINAL LIFE TABLE

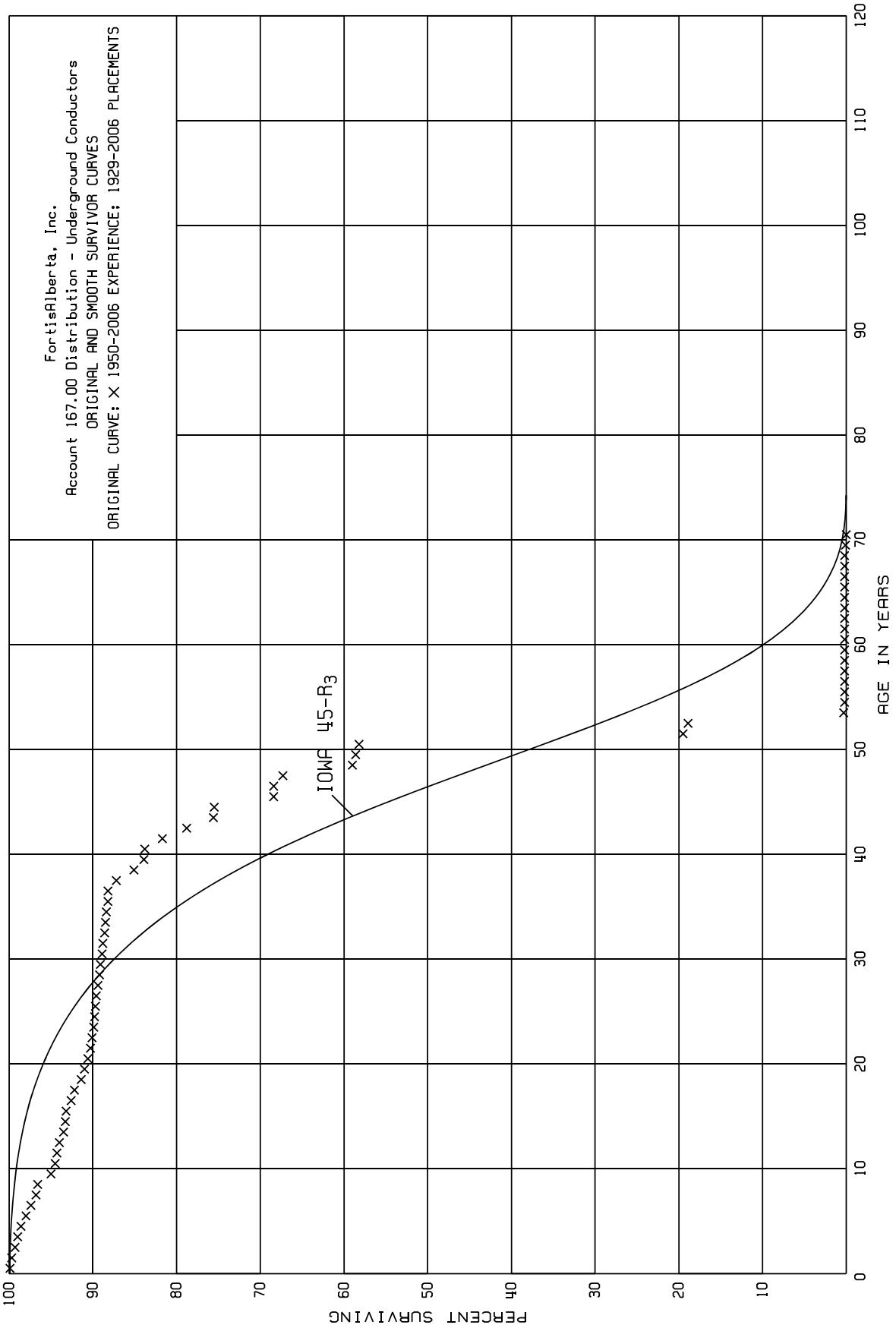
PLACEMENT BAND 1930-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,788,522	483,105	0.0036	0.9964	100.00
0.5	114,012,527	1,131,186	0.0099	0.9901	99.64
1.5	105,440,934	878,190	0.0083	0.9917	98.65
2.5	98,278,557	1,473,782	0.0150	0.9850	97.83
3.5	95,048,702	2,664,592	0.0280	0.9720	96.36
4.5	97,756,414	2,339,340	0.0239	0.9761	93.66
5.5	101,977,362	2,152,339	0.0211	0.9789	91.42
6.5	108,102,961	1,062,433	0.0098	0.9902	89.49
7.5	112,601,878	1,012,613	0.0090	0.9910	88.61
8.5	118,520,399	1,605,204	0.0135	0.9865	87.81
9.5	123,497,383	1,329,729	0.0108	0.9892	86.62
10.5	127,780,388	1,368,424	0.0107	0.9893	85.68
11.5	128,154,730	1,051,758	0.0082	0.9918	84.76
12.5	131,958,113	1,355,119	0.0103	0.9897	84.06
13.5	135,438,643	1,307,695	0.0097	0.9903	83.19
14.5	131,103,019	1,345,236	0.0103	0.9897	82.38
15.5	124,920,491	1,428,570	0.0114	0.9886	81.53
16.5	115,910,814	1,433,366	0.0124	0.9876	80.60
17.5	108,801,639	6,959,849	0.0640	0.9360	79.60
18.5	95,200,527	1,054,132	0.0111	0.9889	74.51
19.5	88,138,502	772,374	0.0088	0.9912	73.68
20.5	76,350,314	701,731	0.0092	0.9908	73.03
21.5	68,671,677	515,172	0.0075	0.9925	72.36
22.5	62,697,971	420,586	0.0067	0.9933	71.82
23.5	55,783,144	560,914	0.0101	0.9899	71.34
24.5	44,155,330	404,357	0.0092	0.9908	70.62
25.5	34,440,656	400,096	0.0116	0.9884	69.97
26.5	33,572,184	295,370	0.0088	0.9912	69.16
27.5	28,370,430	387,782	0.0137	0.9863	68.55
28.5	23,694,568	245,787	0.0104	0.9896	67.61
29.5	19,606,793	199,434	0.0102	0.9898	66.91
30.5	16,426,049	197,447	0.0120	0.9880	66.23
31.5	13,787,975	126,664	0.0092	0.9908	65.44
32.5	11,775,806	135,024	0.0115	0.9885	64.84
33.5	10,153,675	227,340	0.0224	0.9776	64.09
34.5	8,150,520	111,173	0.0136	0.9864	62.65
35.5	7,301,850	71,945	0.0099	0.9901	61.80
36.5	9,624,207	64,506	0.0067	0.9933	61.19
37.5	8,674,014	92,826	0.0107	0.9893	60.78
38.5	8,344,803	126,282	0.0151	0.9849	60.13

FortisAlberta, Inc.

Account 166.00 Distribution - Overhead Conductors

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,977,968	92,970	0.0117	0.9883	59.22
40.5	7,388,702	113,311	0.0153	0.9847	58.53
41.5	7,445,130	110,434	0.0148	0.9852	57.63
42.5	7,535,327	88,314	0.0117	0.9883	56.78
43.5	7,346,246	177,102	0.0241	0.9759	56.12
44.5	4,924,978	131,540	0.0267	0.9733	54.77
45.5	4,421,701	110,381	0.0250	0.9750	53.31
46.5	4,387,149	110,263	0.0251	0.9749	51.98
47.5	2,626,757	123,888	0.0472	0.9528	50.68
48.5	2,590,774	99,971	0.0386	0.9614	48.29
49.5	1,676,395	169,581	0.1012	0.8988	46.43
50.5	1,239,763	68,870	0.0556	0.9444	41.73
51.5	1,153,140	80,549	0.0699	0.9301	39.41
52.5	1,063,442	51,716	0.0486	0.9514	36.66
53.5	883,039	76,540	0.0867	0.9133	34.88
54.5	534,998	47,146	0.0881	0.9119	31.86
55.5	296,630	14,504	0.0489	0.9511	29.05
56.5	248,157	47,075	0.1897	0.8103	27.63
57.5	32,206	18,893	0.5866	0.4134	22.39
58.5	17,371	1,047	0.0603	0.9397	9.26
59.5	28,438	2,198	0.0773	0.9227	8.70
60.5	34,248	2,982	0.0871	0.9129	8.03
61.5	39,831	4,811	0.1208	0.8792	7.33
62.5	38,449	7,768	0.2020	0.7980	6.44
63.5	31,786	1,473	0.0463	0.9537	5.14
64.5	37,550	4,129	0.1100	0.8900	4.90
65.5	258,883	5,163	0.0199	0.9801	4.36
66.5	254,843	7,111	0.0279	0.9721	4.27
67.5	253,863	3,260	0.0128	0.9872	4.15
68.5	506,191	20,635	0.0408	0.9592	4.10
69.5	485,555	12,973	0.0267	0.9733	3.93
70.5	472,583	30,584	0.0647	0.9353	3.83
71.5	441,868	5,554	0.0126	0.9874	3.58
72.5	436,313	7,732	0.0177	0.9823	3.53
73.5	428,581	10,597	0.0247	0.9753	3.47
74.5	417,984		0.0000	1.0000	3.38
75.5	417,984		0.0000	1.0000	3.38
76.5					3.38



FortisAlberta, Inc.

Account 167.00 Distribution - Underground Conductors

ORIGINAL LIFE TABLE

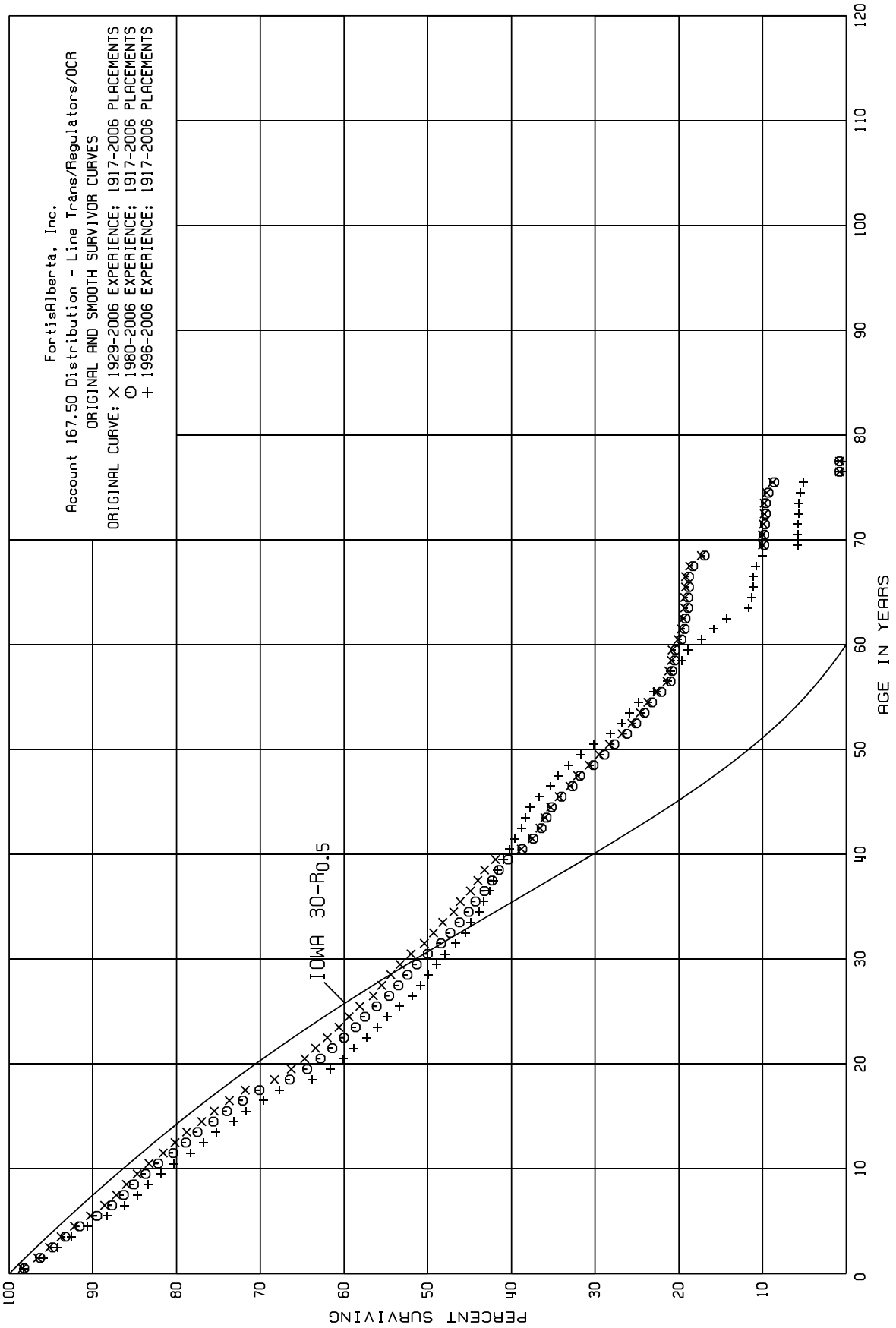
PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1950-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	161,852,084	162,413	0.0010	0.9990	100.00
0.5	141,700,405	346,855	0.0024	0.9976	99.90
1.5	131,270,039	466,364	0.0036	0.9964	99.66
2.5	120,533,781	367,492	0.0030	0.9970	99.30
3.5	112,339,857	475,979	0.0042	0.9958	99.00
4.5	106,673,525	599,507	0.0056	0.9944	98.58
5.5	99,309,661	633,215	0.0064	0.9936	98.03
6.5	96,656,993	602,752	0.0062	0.9938	97.40
7.5	93,839,025	191,288	0.0020	0.9980	96.80
8.5	92,907,275	1,510,967	0.0163	0.9837	96.61
9.5	84,680,557	456,820	0.0054	0.9946	95.04
10.5	79,776,330	212,574	0.0027	0.9973	94.53
11.5	75,342,889	236,046	0.0031	0.9969	94.27
12.5	69,035,400	327,801	0.0047	0.9953	93.98
13.5	64,344,409	132,104	0.0021	0.9979	93.54
14.5	58,355,999	100,291	0.0017	0.9983	93.34
15.5	53,314,186	307,459	0.0058	0.9942	93.18
16.5	46,956,260	203,314	0.0043	0.9957	92.64
17.5	42,686,697	399,465	0.0094	0.9906	92.24
18.5	39,160,470	153,821	0.0039	0.9961	91.37
19.5	36,187,973	171,451	0.0047	0.9953	91.01
20.5	32,740,288	86,727	0.0026	0.9974	90.58
21.5	30,774,777	77,722	0.0025	0.9975	90.34
22.5	28,846,850	60,781	0.0021	0.9979	90.11
23.5	25,870,650	39,061	0.0015	0.9985	89.92
24.5	21,615,868	19,163	0.0009	0.9991	89.79
25.5	17,687,593	31,209	0.0018	0.9982	89.71
26.5	14,546,136	29,030	0.0020	0.9980	89.55
27.5	11,479,525	28,435	0.0025	0.9975	89.37
28.5	8,446,939	8,657	0.0010	0.9990	89.15
29.5	6,488,622	10,106	0.0016	0.9984	89.06
30.5	4,272,714	5,174	0.0012	0.9988	88.92
31.5	3,127,148	6,945	0.0022	0.9978	88.81
32.5	2,309,085	2,926	0.0013	0.9987	88.61
33.5	1,422,648	2,284	0.0016	0.9984	88.49
34.5	884,806	1,047	0.0012	0.9988	88.35
35.5	628,119	638	0.0010	0.9990	88.24
36.5	291,126	3,270	0.0112	0.9888	88.15
37.5	135,305	3,220	0.0238	0.9762	87.16
38.5	115,799	1,573	0.0136	0.9864	85.09

FortisAlberta, Inc.

Account 167.00 Distribution - Underground Conductors

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1950-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	64,391	118	0.0018	0.9982	83.93	
40.5	30,682	751	0.0245	0.9755	83.78	
41.5	27,693	991	0.0358	0.9642	81.73	
42.5	8,516	349	0.0410	0.9590	78.80	
43.5	29,184	28	0.0010	0.9990	75.57	
44.5	27,740	2,599	0.0937	0.9063	75.49	
45.5	35,933	4	0.0001	0.9999	68.42	
46.5	33,190	546	0.0165	0.9835	68.41	
47.5	32,643	4,016	0.1230	0.8770	67.28	
48.5	32,475	220	0.0068	0.9932	59.00	
49.5	32,255	217	0.0067	0.9933	58.60	
50.5	32,038	21,316	0.6653	0.3347	58.21	
51.5	10,722	321	0.0299	0.9701	19.48	
52.5	10,402	10,216	0.9821	0.0179	18.90	
53.5	234	119	0.5085	0.4915	0.34	
54.5	73		0.0000	1.0000	0.17	
55.5	84		0.0000	1.0000	0.17	
56.5	76	1	0.0132	0.9868	0.17	
57.5	85		0.0000	1.0000	0.17	
58.5	135		0.0000	1.0000	0.17	
59.5	135		0.0000	1.0000	0.17	
60.5	136		0.0000	1.0000	0.17	
61.5	92		0.0000	1.0000	0.17	
62.5	92		0.0000	1.0000	0.17	
63.5	70		0.0000	1.0000	0.17	
64.5	70	6	0.0857	0.9143	0.17	
65.5	5,088		0.0000	1.0000	0.16	
66.5	5,041		0.0000	1.0000	0.16	
67.5	5,041	1	0.0002	0.9998	0.16	
68.5	5,040	1,707	0.3387	0.6613	0.16	
69.5	3,625	2,419	0.6673	0.3327	0.11	
70.5	1,206	1,050	0.8706	0.1294	0.04	
71.5	151	23	0.1523	0.8477	0.01	
72.5	127		0.0000	1.0000	0.01	
73.5	127	127	1.0000	0.0000	0.01	
74.5					0.00	



FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1929-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	591,879,339	9,536,120	0.0161	0.9839	100.00
0.5	550,375,830	9,823,620	0.0178	0.9822	98.39
1.5	519,942,940	7,613,837	0.0146	0.9854	96.64
2.5	493,580,886	7,234,614	0.0147	0.9853	95.23
3.5	470,036,266	8,018,194	0.0171	0.9829	93.83
4.5	431,732,124	9,038,464	0.0209	0.9791	92.23
5.5	386,768,867	7,218,585	0.0187	0.9813	90.30
6.5	357,020,548	5,675,555	0.0159	0.9841	88.61
7.5	329,613,417	4,430,560	0.0134	0.9866	87.20
8.5	308,565,326	4,690,540	0.0152	0.9848	86.03
9.5	277,691,252	4,685,870	0.0169	0.9831	84.72
10.5	264,701,550	5,434,985	0.0205	0.9795	83.29
11.5	239,006,344	4,129,116	0.0173	0.9827	81.58
12.5	219,181,157	3,848,623	0.0176	0.9824	80.17
13.5	204,080,360	4,635,506	0.0227	0.9773	78.76
14.5	187,536,726	3,701,791	0.0197	0.9803	76.97
15.5	172,276,073	4,038,372	0.0234	0.9766	75.45
16.5	156,809,422	4,067,987	0.0259	0.9741	73.68
17.5	141,336,719	6,749,630	0.0478	0.9522	71.77
18.5	123,290,104	3,632,756	0.0295	0.9705	68.34
19.5	110,314,334	2,689,988	0.0244	0.9756	66.32
20.5	95,148,904	1,961,192	0.0206	0.9794	64.70
21.5	85,220,069	1,891,295	0.0222	0.9778	63.37
22.5	77,860,221	1,674,280	0.0215	0.9785	61.96
23.5	69,082,039	1,369,326	0.0198	0.9802	60.63
24.5	59,626,791	1,353,641	0.0227	0.9773	59.43
25.5	50,276,635	1,333,300	0.0265	0.9735	58.08
26.5	48,849,503	901,655	0.0185	0.9815	56.54
27.5	43,830,305	866,413	0.0198	0.9802	55.49
28.5	39,267,869	786,132	0.0200	0.9800	54.39
29.5	34,387,522	855,247	0.0249	0.9751	53.30
30.5	29,641,190	902,415	0.0304	0.9696	51.97
31.5	25,586,835	566,681	0.0221	0.9779	50.39
32.5	24,892,101	539,562	0.0217	0.9783	49.28
33.5	22,255,750	610,301	0.0274	0.9726	48.21
34.5	19,501,976	347,635	0.0178	0.9822	46.89
35.5	18,349,893	451,918	0.0246	0.9754	46.06
36.5	19,247,729	405,803	0.0211	0.9789	44.93
37.5	17,920,443	325,859	0.0182	0.9818	43.98
38.5	16,906,823	508,473	0.0301	0.9699	43.18

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1929-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,579,005	1,136,835	0.0730	0.9270	41.88
40.5	14,278,353	473,870	0.0332	0.9668	38.82
41.5	13,821,362	347,644	0.0252	0.9748	37.53
42.5	13,287,528	222,559	0.0167	0.9833	36.58
43.5	12,536,637	225,707	0.0180	0.9820	35.97
44.5	8,889,521	264,691	0.0298	0.9702	35.32
45.5	8,018,364	302,465	0.0377	0.9623	34.27
46.5	7,133,147	183,944	0.0258	0.9742	32.98
47.5	4,865,247	218,216	0.0449	0.9551	32.13
48.5	4,502,485	182,383	0.0405	0.9595	30.69
49.5	3,651,961	142,227	0.0389	0.9611	29.45
50.5	3,052,354	166,273	0.0545	0.9455	28.30
51.5	2,875,067	125,994	0.0438	0.9562	26.76
52.5	2,198,196	88,428	0.0402	0.9598	25.59
53.5	1,687,405	62,391	0.0370	0.9630	24.56
54.5	1,314,844	60,487	0.0460	0.9540	23.65
55.5	1,059,676	52,815	0.0498	0.9502	22.56
56.5	876,054	9,643	0.0110	0.9890	21.44
57.5	560,905	8,037	0.0143	0.9857	21.20
58.5	536,355	2,996	0.0056	0.9944	20.90
59.5	519,441	17,567	0.0338	0.9662	20.78
60.5	505,812	8,531	0.0169	0.9831	20.08
61.5	498,346	4,986	0.0100	0.9900	19.74
62.5	481,059	5,545	0.0115	0.9885	19.54
63.5	473,124	778	0.0016	0.9984	19.32
64.5	470,996	2,620	0.0056	0.9944	19.29
65.5	465,480	741	0.0016	0.9984	19.18
66.5	464,760	12,120	0.0261	0.9739	19.15
67.5	454,104	33,103	0.0729	0.9271	18.65
68.5	179,349	76,013	0.4238	0.5762	17.29
69.5	573,885	725	0.0013	0.9987	9.96
70.5	570,275	1,040	0.0018	0.9982	9.95
71.5	568,321	6,316	0.0111	0.9889	9.93
72.5	562,006	63	0.0001	0.9999	9.82
73.5	561,943	20,654	0.0368	0.9632	9.82
74.5	540,178	37,581	0.0696	0.9304	9.46
75.5	500,093	453,425	0.9067	0.0933	8.80
76.5	5,813	259	0.0446	0.9554	0.82
77.5					0.78
78.5					

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1929-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5						
80.5						
81.5	17		0.0000			
82.5	17		0.0000			
83.5	17		0.0000			
84.5	17		0.0000			
85.5	17		0.0000			
86.5	17		0.0000			
87.5	17		0.0000			
88.5	17		0.0000			
89.5						

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	532,835,519	9,536,120	0.0179	0.9821	100.00
0.5	497,834,783	9,806,160	0.0197	0.9803	98.21
1.5	472,106,640	7,391,523	0.0157	0.9843	96.28
2.5	450,916,723	7,071,579	0.0157	0.9843	94.77
3.5	431,824,210	7,883,468	0.0183	0.9817	93.28
4.5	398,609,186	8,931,910	0.0224	0.9776	91.57
5.5	354,669,103	7,125,851	0.0201	0.9799	89.52
6.5	328,259,690	5,491,666	0.0167	0.9833	87.72
7.5	303,866,112	4,239,218	0.0140	0.9860	86.26
8.5	284,398,261	4,579,385	0.0161	0.9839	85.05
9.5	255,306,753	4,548,310	0.0178	0.9822	83.68
10.5	244,017,351	5,296,149	0.0217	0.9783	82.19
11.5	219,275,840	4,028,200	0.0184	0.9816	80.41
12.5	200,651,112	3,746,536	0.0187	0.9813	78.93
13.5	186,559,897	4,520,714	0.0242	0.9758	77.45
14.5	171,550,286	3,591,799	0.0209	0.9791	75.58
15.5	157,374,916	3,953,477	0.0251	0.9749	74.00
16.5	142,845,311	3,994,629	0.0280	0.9720	72.14
17.5	128,804,771	6,597,388	0.0512	0.9488	70.12
18.5	111,701,881	3,554,764	0.0318	0.9682	66.53
19.5	99,551,388	2,569,789	0.0258	0.9742	64.41
20.5	86,893,573	1,896,872	0.0218	0.9782	62.75
21.5	77,740,139	1,808,318	0.0233	0.9767	61.38
22.5	70,588,243	1,543,353	0.0219	0.9781	59.95
23.5	62,465,553	1,245,911	0.0199	0.9801	58.64
24.5	53,692,438	1,290,657	0.0240	0.9760	57.47
25.5	45,251,848	1,240,780	0.0274	0.9726	56.09
26.5	44,830,333	892,344	0.0199	0.9801	54.55
27.5	40,677,111	806,619	0.0198	0.9802	53.46
28.5	36,840,595	785,183	0.0213	0.9787	52.40
29.5	32,491,614	841,096	0.0259	0.9741	51.28
30.5	28,362,659	888,877	0.0313	0.9687	49.95
31.5	24,647,950	566,208	0.0230	0.9770	48.39
32.5	24,089,553	538,370	0.0223	0.9777	47.28
33.5	21,491,857	515,233	0.0240	0.9760	46.23
34.5	18,880,322	347,284	0.0184	0.9816	45.12
35.5	17,749,135	448,303	0.0253	0.9747	44.29
36.5	18,650,098	400,014	0.0214	0.9786	43.17
37.5	17,333,551	290,422	0.0168	0.9832	42.25
38.5	16,342,751	463,361	0.0284	0.9716	41.54

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1980-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,030,714	634,610	0.0422	0.9578	40.36
40.5	13,697,165	447,192	0.0326	0.9674	38.66
41.5	13,266,965	346,805	0.0261	0.9739	37.40
42.5	12,735,504	222,491	0.0175	0.9825	36.42
43.5	11,984,698	209,165	0.0175	0.9825	35.78
44.5	8,357,399	264,691	0.0317	0.9683	35.15
45.5	7,486,241	302,337	0.0404	0.9596	34.04
46.5	6,601,153	169,852	0.0257	0.9743	32.66
47.5	4,347,922	218,216	0.0502	0.9498	31.82
48.5	4,017,128	182,383	0.0454	0.9546	30.22
49.5	3,651,961	142,227	0.0389	0.9611	28.85
50.5	3,052,354	166,273	0.0545	0.9455	27.73
51.5	2,875,067	125,994	0.0438	0.9562	26.22
52.5	2,198,196	88,428	0.0402	0.9598	25.07
53.5	1,687,405	62,391	0.0370	0.9630	24.06
54.5	1,314,844	60,487	0.0460	0.9540	23.17
55.5	1,059,676	52,815	0.0498	0.9502	22.10
56.5	876,054	9,643	0.0110	0.9890	21.00
57.5	560,905	8,037	0.0143	0.9857	20.77
58.5	536,355	2,996	0.0056	0.9944	20.47
59.5	519,441	17,567	0.0338	0.9662	20.36
60.5	505,812	8,531	0.0169	0.9831	19.67
61.5	498,346	4,986	0.0100	0.9900	19.34
62.5	481,059	5,545	0.0115	0.9885	19.15
63.5	473,124	778	0.0016	0.9984	18.93
64.5	470,996	2,620	0.0056	0.9944	18.90
65.5	465,480	741	0.0016	0.9984	18.79
66.5	464,760	12,120	0.0261	0.9739	18.76
67.5	454,104	33,103	0.0729	0.9271	18.27
68.5	179,349	76,013	0.4238	0.5762	16.94
69.5	573,885	725	0.0013	0.9987	9.76
70.5	570,275	1,040	0.0018	0.9982	9.75
71.5	568,321	6,316	0.0111	0.9889	9.73
72.5	562,006	63	0.0001	0.9999	9.62
73.5	561,943	20,654	0.0368	0.9632	9.62
74.5	540,178	37,581	0.0696	0.9304	9.27
75.5	500,093	453,425	0.9067	0.0933	8.62
76.5	5,813	259	0.0446	0.9554	0.80
77.5					0.76
78.5					

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1980-2006			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5						
80.5						
81.5	17		0.0000			
82.5	17		0.0000			
83.5	17		0.0000			
84.5	17		0.0000			
85.5	17		0.0000			
86.5	17		0.0000			
87.5	17		0.0000			
88.5	17		0.0000			
89.5						

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	330,551,394	5,637,831	0.0171	0.9829	100.00
0.5	313,597,580	7,673,414	0.0245	0.9755	98.29
1.5	305,325,246	5,434,442	0.0178	0.9822	95.88
2.5	294,963,561	4,879,303	0.0165	0.9835	94.17
3.5	288,135,768	6,095,648	0.0212	0.9788	92.62
4.5	266,108,079	6,971,474	0.0262	0.9738	90.66
5.5	236,846,755	5,607,522	0.0237	0.9763	88.28
6.5	222,801,445	3,820,812	0.0171	0.9829	86.19
7.5	206,518,198	3,251,926	0.0157	0.9843	84.72
8.5	196,304,131	3,580,267	0.0182	0.9818	83.39
9.5	178,560,538	3,472,027	0.0194	0.9806	81.87
10.5	172,688,526	4,329,550	0.0251	0.9749	80.28
11.5	155,941,520	2,863,826	0.0184	0.9816	78.26
12.5	142,589,140	2,924,207	0.0205	0.9795	76.82
13.5	137,064,794	3,692,860	0.0269	0.9731	75.25
14.5	127,605,588	2,756,794	0.0216	0.9784	73.23
15.5	119,518,983	3,347,261	0.0280	0.9720	71.65
16.5	110,312,724	3,038,869	0.0275	0.9725	69.64
17.5	99,846,743	5,827,945	0.0584	0.9416	67.72
18.5	87,019,857	3,020,082	0.0347	0.9653	63.77
19.5	78,093,086	1,870,186	0.0239	0.9761	61.56
20.5	67,564,106	1,474,082	0.0218	0.9782	60.09
21.5	58,328,653	1,478,680	0.0254	0.9746	58.78
22.5	53,053,034	1,168,577	0.0220	0.9780	57.29
23.5	46,830,706	1,026,790	0.0219	0.9781	56.03
24.5	38,713,610	993,564	0.0257	0.9743	54.80
25.5	30,609,150	900,775	0.0294	0.9706	53.39
26.5	30,633,856	583,635	0.0191	0.9809	51.82
27.5	26,631,238	484,829	0.0182	0.9818	50.83
28.5	23,388,921	461,472	0.0197	0.9803	49.90
29.5	19,471,603	402,789	0.0207	0.9793	48.92
30.5	16,100,638	396,225	0.0246	0.9754	47.91
31.5	13,309,338	342,286	0.0257	0.9743	46.73
32.5	13,435,885	190,269	0.0142	0.9858	45.53
33.5	12,322,418	260,260	0.0211	0.9789	44.88
34.5	10,387,021	140,787	0.0136	0.9864	43.93
35.5	9,919,324	171,152	0.0173	0.9827	43.33
36.5	13,258,290	153,738	0.0116	0.9884	42.58
37.5	12,618,911	123,023	0.0097	0.9903	42.09
38.5	11,940,964	200,208	0.0168	0.9832	41.68

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE, CONT.

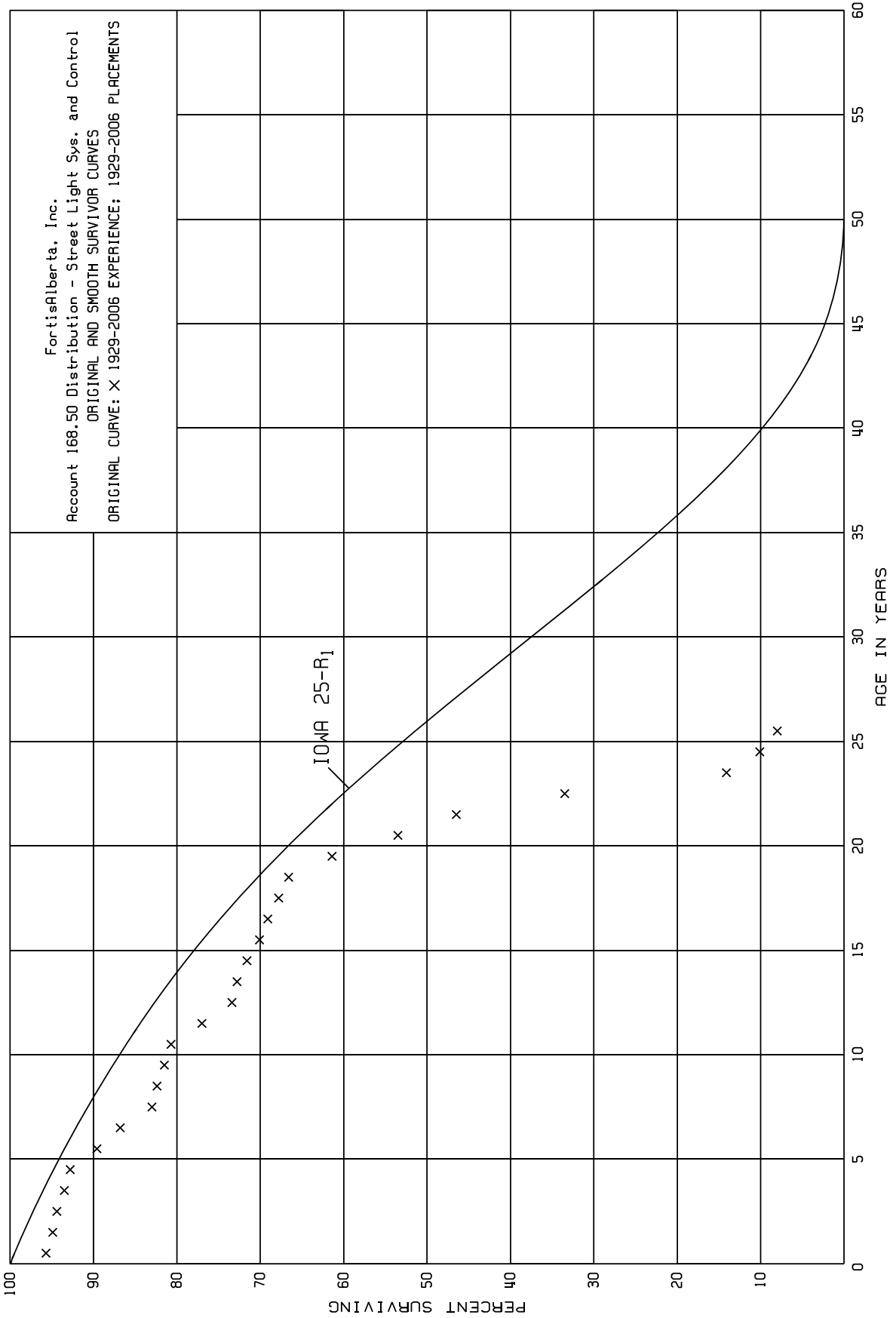
PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,162,096	203,056	0.0182	0.9818	40.98
40.5	10,438,626	172,901	0.0166	0.9834	40.23
41.5	11,015,485	208,037	0.0189	0.9811	39.56
42.5	11,187,097	144,898	0.0130	0.9870	38.81
43.5	11,091,591	144,896	0.0131	0.9869	38.31
44.5	7,778,544	220,109	0.0283	0.9717	37.81
45.5	7,071,472	279,866	0.0396	0.9604	36.74
46.5	6,354,236	162,718	0.0256	0.9744	35.29
47.5	4,209,566	142,565	0.0339	0.9661	34.39
48.5	3,889,002	179,972	0.0463	0.9537	33.22
49.5	3,078,423	140,970	0.0458	0.9542	31.68
50.5	2,507,353	164,982	0.0658	0.9342	30.23
51.5	2,330,132	123,321	0.0529	0.9471	28.24
52.5	1,663,201	54,309	0.0327	0.9673	26.75
53.5	1,187,232	50,568	0.0426	0.9574	25.88
54.5	819,498	58,766	0.0717	0.9283	24.78
55.5	566,437	39,624	0.0700	0.9300	23.00
56.5	380,773	7,210	0.0189	0.9811	21.39
57.5	69,255	4,670	0.0674	0.9326	20.99
58.5	51,789	1,804	0.0348	0.9652	19.58
59.5	40,756	3,551	0.0871	0.9129	18.90
60.5	50,923	4,241	0.0833	0.9167	17.25
61.5	47,520	4,594	0.0967	0.9033	15.81
62.5	30,626	5,545	0.1811	0.8189	14.28
63.5	24,696	778	0.0315	0.9685	11.69
64.5	49,309	819	0.0166	0.9834	11.32
65.5	465,480	741	0.0016	0.9984	11.13
66.5	464,760	12,120	0.0261	0.9739	11.11
67.5	454,104	33,103	0.0729	0.9271	10.82
68.5	179,349	76,013	0.4238	0.5762	10.03
69.5	573,885	725	0.0013	0.9987	5.78
70.5	570,275	1,040	0.0018	0.9982	5.77
71.5	568,321	6,316	0.0111	0.9889	5.76
72.5	562,006	63	0.0001	0.9999	5.70
73.5	561,943	20,654	0.0368	0.9632	5.70
74.5	540,178	37,581	0.0696	0.9304	5.49
75.5	500,093	453,425	0.9067	0.0933	5.11
76.5	5,813	259	0.0446	0.9554	0.48
77.5					0.46
78.5					

FortisAlberta, Inc.

Account 167.50 Distribution - Line Trans/Regulators/OCR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1996-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	17		0.0000		
82.5	17		0.0000		
83.5	17		0.0000		
84.5	17		0.0000		
85.5	17		0.0000		
86.5	17		0.0000		
87.5	17		0.0000		
88.5	17		0.0000		
89.5					



FortisAlberta, Inc.

Account 168.50 Distribution - Street Light Sys. and Control

ORIGINAL LIFE TABLE

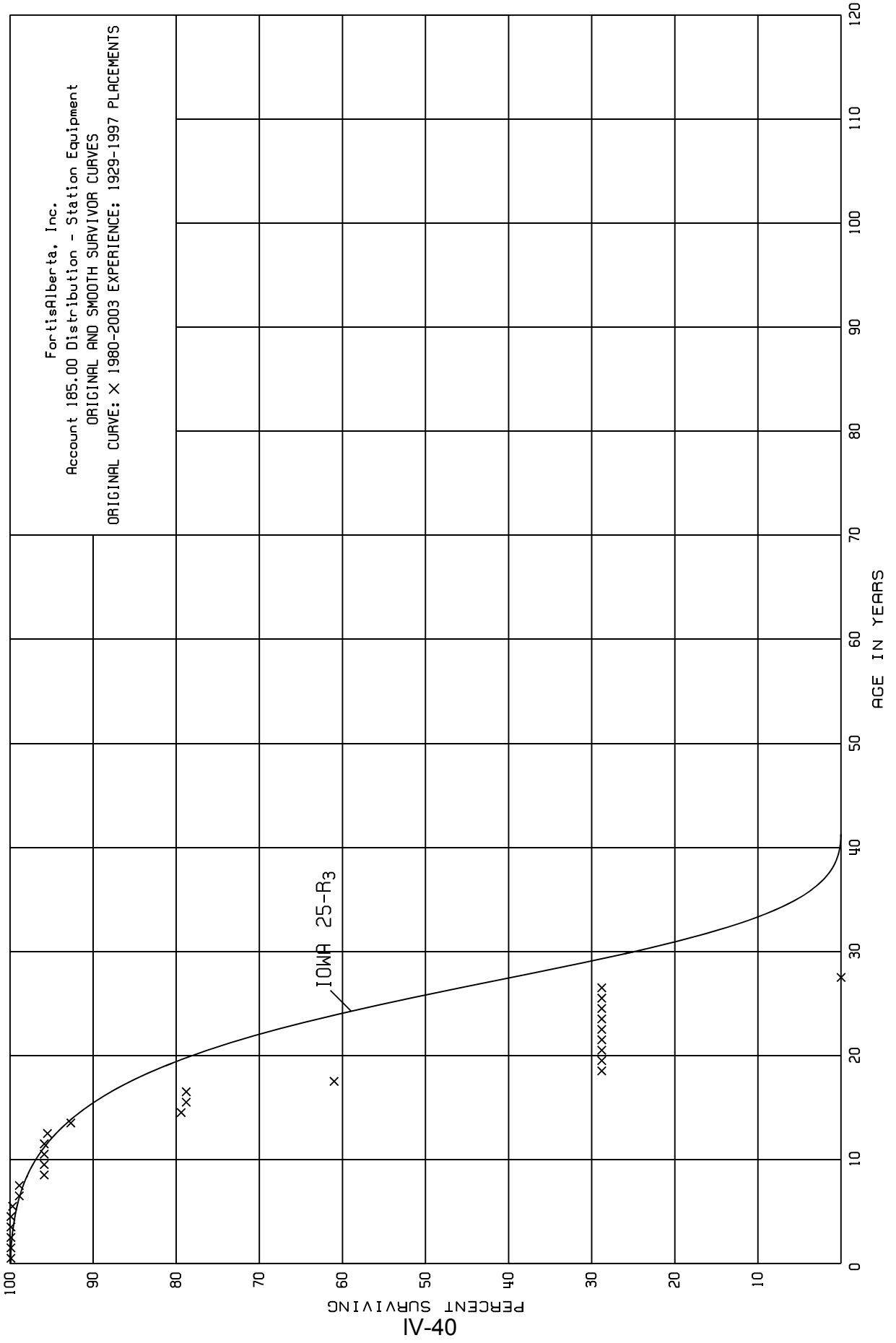
PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1929-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,709,598	1,378,319	0.0435	0.9565	100.00
0.5	29,513,149	229,474	0.0078	0.9922	95.65
1.5	28,043,773	142,913	0.0051	0.9949	94.90
2.5	26,822,761	258,562	0.0096	0.9904	94.42
3.5	24,688,137	179,006	0.0073	0.9927	93.51
4.5	23,392,576	809,070	0.0346	0.9654	92.83
5.5	21,736,821	686,023	0.0316	0.9684	89.62
6.5	19,742,468	856,881	0.0434	0.9566	86.79
7.5	18,530,777	146,683	0.0079	0.9921	83.02
8.5	17,253,250	176,407	0.0102	0.9898	82.36
9.5	16,501,991	173,699	0.0105	0.9895	81.52
10.5	16,263,180	735,774	0.0452	0.9548	80.66
11.5	15,116,665	701,264	0.0464	0.9536	77.01
12.5	13,042,225	112,065	0.0086	0.9914	73.44
13.5	11,597,458	190,247	0.0164	0.9836	72.81
14.5	9,709,945	209,963	0.0216	0.9784	71.62
15.5	8,583,937	118,549	0.0138	0.9862	70.07
16.5	6,843,727	132,423	0.0193	0.9807	69.10
17.5	5,256,161	87,599	0.0167	0.9833	67.77
18.5	2,462,098	194,816	0.0791	0.9209	66.64
19.5	1,609,568	205,989	0.1280	0.8720	61.37
20.5	1,399,903	184,736	0.1320	0.8680	53.51
21.5	892,646	249,153	0.2791	0.7209	46.45
22.5	765,388	443,127	0.5790	0.4210	33.49
23.5	433,679	123,695	0.2852	0.7148	14.10
24.5	313,120	66,306	0.2118	0.7882	10.08
25.5	41,549	118,666	2.8560	1.8560-	7.95
26.5	36,742	16,138	0.4392		
27.5	33,678	25,411	0.7545		
28.5	58,113	24,922	0.4289		
29.5	54,978	29,549	0.5375		
30.5	53,179	25,523	0.4799		
31.5	51,577	28,010	0.5431		
32.5	43,446	98,237	2.2611		
33.5	44,325	38,072	0.8589		
34.5	44,480	24,866	0.5590		
35.5	38,359	22,774	0.5937		
36.5	37,584	15,476	0.4118		
37.5	36,993	32,596	0.8811		
38.5	39,310	10,178	0.2589		

FortisAlberta, Inc.

Account 168.50 Distribution - Street Light Sys. and Control

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2006			EXPERIENCE BAND 1929-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,694	2,465	0.0621		
40.5	40,520	6,455	0.1593		
41.5	33,369	16,507	0.4947		
42.5	34,239	5,552	0.1622		
43.5	37,091	4,017	0.1083		
44.5	38,835	20,717	0.5335		
45.5	18,109	4,641	0.2563		
46.5	18,794	4,458	0.2372		
47.5	20,277	22,235	1.0966		
48.5	16,783	3,354	0.1998		
49.5	11,903	1,226	0.1030		
50.5	8,457	3,885	0.4594		
51.5	20,783	1,691	0.0814		
52.5	19,203	2,094	0.1090		
53.5	13,628	1,791	0.1314		
54.5	11,895	3,186	0.2678		
55.5	8,745	879	0.1005		
56.5	7,920	1,660	0.2096		
57.5	5,869		0.0000		
58.5	5,511	2	0.0004		
59.5	5,531	1,086	0.1963		
60.5	5,463	23	0.0042		
61.5	5,394	134	0.0248		
62.5	5,400	64	0.0119		
63.5	5,485	2	0.0004		
64.5	5,480	14	0.0026		
65.5	5,434	112	0.0206		
66.5	5,273	4	0.0008		
67.5	5,288		0.0000		
68.5	11,070		0.0000		
69.5	11,068		0.0000		
70.5	11,059		0.0000		
71.5	10,950		0.0000		
72.5	10,948		0.0000		
73.5	10,946		0.0000		
74.5	10,937		0.0000		
75.5	10,888		0.0000		
76.5					
77.5					



FortisAlberta, Inc.

Account 185.00 Distribution - Station Equipment

ORIGINAL LIFE TABLE

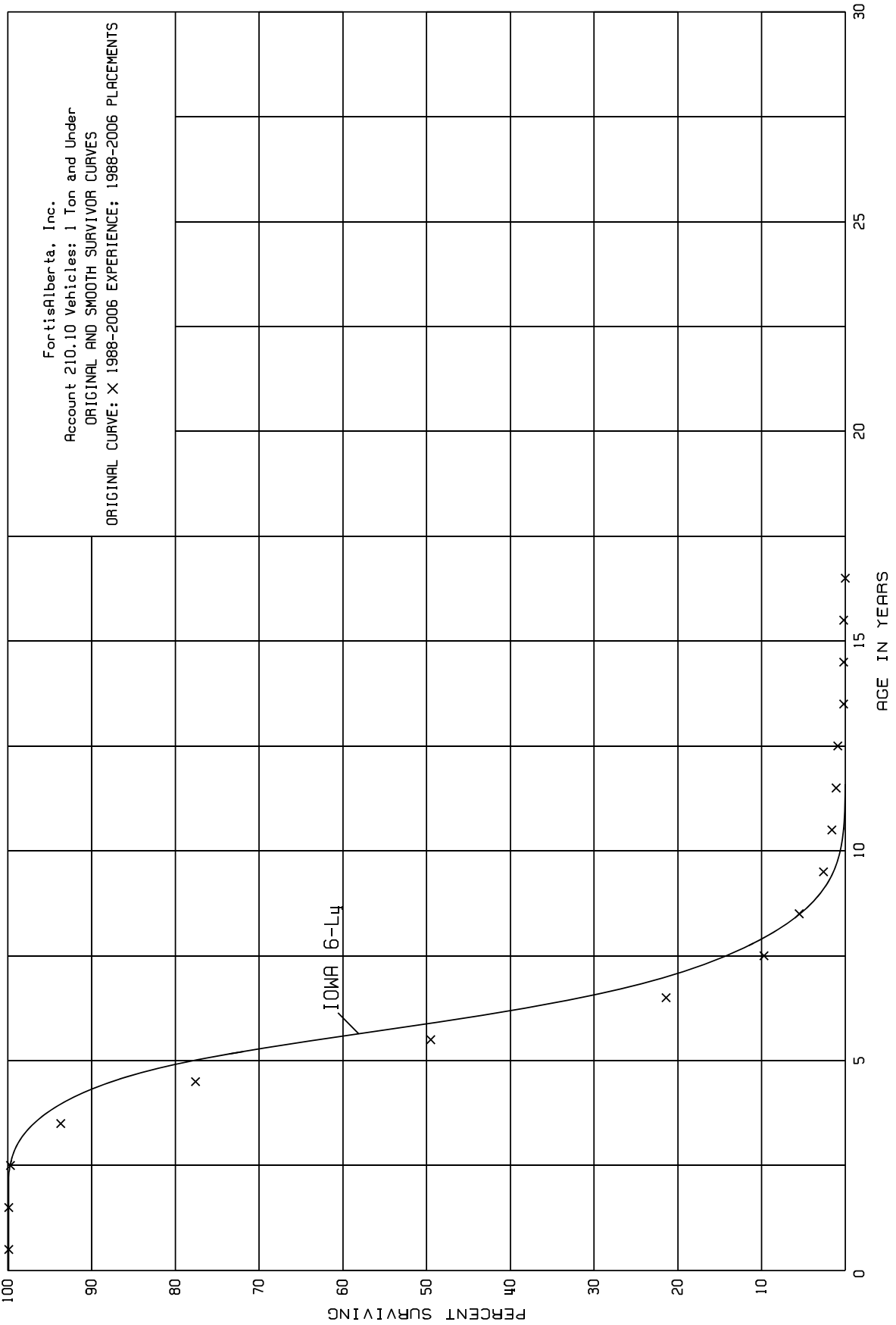
PLACEMENT BAND 1929-1997			EXPERIENCE BAND 1980-2003			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,427,837	2,015	0.0014	0.9986	100.00	
0.5	1,438,479		0.0000	1.0000	99.86	
1.5	1,424,522		0.0000	1.0000	99.86	
2.5	1,424,522		0.0000	1.0000	99.86	
3.5	1,424,522		0.0000	1.0000	99.86	
4.5	1,425,944	2,331	0.0016	0.9984	99.86	
5.5	1,450,958	11,377	0.0078	0.9922	99.70	
6.5	1,046,219		0.0000	1.0000	98.92	
7.5	942,688	28,331	0.0301	0.9699	98.92	
8.5	1,050,829		0.0000	1.0000	95.94	
9.5	1,052,111	54	0.0001	0.9999	95.94	
10.5	831,966		0.0000	1.0000	95.93	
11.5	152,644	675	0.0044	0.9956	95.93	
12.5	147,765	4,320	0.0292	0.9708	95.51	
13.5	15,352	2,210	0.1440	0.8560	92.72	
14.5	14,837	116	0.0078	0.9922	79.37	
15.5	10,410		0.0000	1.0000	78.75	
16.5	9,936	2,240	0.2254	0.7746	78.75	
17.5	6,548	3,459	0.5283	0.4717	61.00	
18.5	3,381		0.0000	1.0000	28.77	
19.5	9,344		0.0000	1.0000	28.77	
20.5	8,950		0.0000	1.0000	28.77	
21.5	6,744		0.0000	1.0000	28.77	
22.5	6,195		0.0000	1.0000	28.77	
23.5	6,195		0.0000	1.0000	28.77	
24.5	214		0.0000	1.0000	28.77	
25.5	214		0.0000	1.0000	28.77	
26.5	214	214	1.0000	0.0000	28.77	
27.5					0.00	
28.5						
29.5						
30.5						
31.5						
32.5						
33.5						
34.5						
35.5						
36.5						
37.5						
38.5						

FortisAlberta, Inc.

Account 185.00 Distribution - Station Equipment

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-1997			EXPERIENCE BAND 1980-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5		5,431			
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5	450			0.0000	
61.5	450			0.0000	
62.5	450			0.0000	
63.5	450			0.0000	
64.5	450			0.0000	
65.5	450			0.0000	
66.5	450			0.0000	
67.5	450	21,230	7.1778		
68.5					

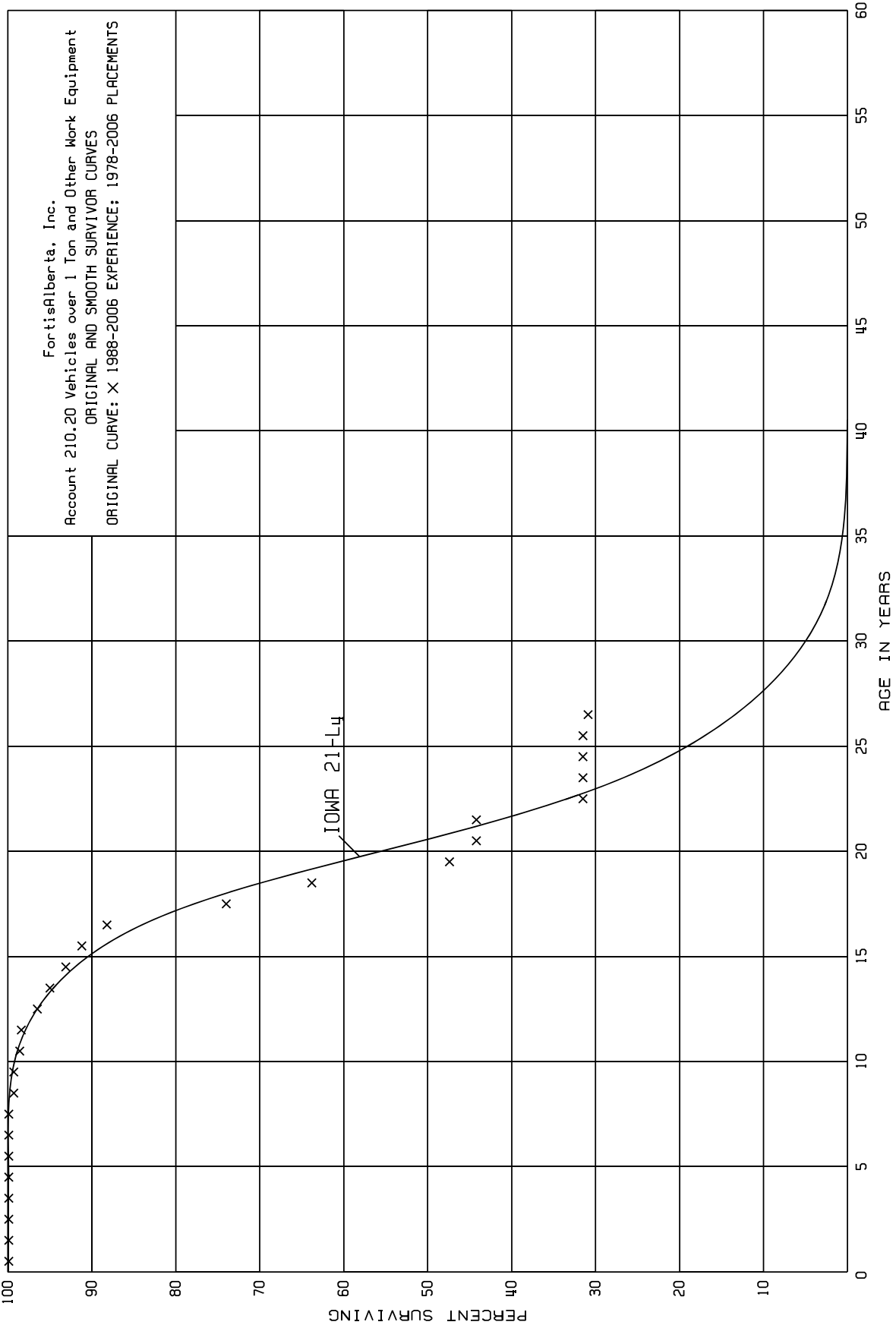


FortisAlberta, Inc.

Account 210.10 Vehicles: 1 Ton and Under

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2006			EXPERIENCE BAND 1988-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,896,569	35,258	0.0012	0.9988	100.00
0.5	26,425,383	5,180	0.0002	0.9998	99.88
1.5	21,609,218	27,921	0.0013	0.9987	99.86
2.5	18,755,712	1,144,065	0.0610	0.9390	99.73
3.5	15,494,215	2,656,135	0.1714	0.8286	93.65
4.5	9,950,567	3,608,891	0.3627	0.6373	77.60
5.5	5,092,186	2,888,301	0.5672	0.4328	49.45
6.5	2,203,884	1,207,712	0.5480	0.4520	21.40
7.5	903,734	392,270	0.4341	0.5659	9.67
8.5	486,611	254,228	0.5224	0.4776	5.47
9.5	232,383	94,645	0.4073	0.5927	2.61
10.5	137,140	39,520	0.2882	0.7118	1.55
11.5	97,620	18,950	0.1941	0.8059	1.10
12.5	78,670	62,267	0.7915	0.2085	0.89
13.5	16,403		0.0000	1.0000	0.19
14.5	16,403	385	0.0235	0.9765	0.19
15.5	16,017	16,017	1.0000	0.0000	0.19
16.5					0.00



FortisAlberta, Inc.

Account 210.20 Vehicles over 1 Ton and Other Work Equipment

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2006			EXPERIENCE BAND 1988-2006		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,614,363		0.0000	1.0000	100.00
0.5	25,811,307		0.0000	1.0000	100.00
1.5	19,801,595		0.0000	1.0000	100.00
2.5	17,914,770		0.0000	1.0000	100.00
3.5	15,364,259	2,845	0.0002	0.9998	100.00
4.5	14,766,835	410	0.0000	1.0000	99.98
5.5	12,904,186	3,353	0.0003	0.9997	99.98
6.5	12,382,228	316	0.0000	1.0000	99.95
7.5	12,047,835	76,186	0.0063	0.9937	99.95
8.5	11,956,036		0.0000	1.0000	99.32
9.5	11,876,254	86,263	0.0073	0.9927	99.32
10.5	11,755,636	27,998	0.0024	0.9976	98.59
11.5	11,727,638	220,515	0.0188	0.9812	98.35
12.5	11,504,612	174,084	0.0151	0.9849	96.50
13.5	11,184,902	226,865	0.0203	0.9797	95.04
14.5	8,024,895	164,065	0.0204	0.9796	93.11
15.5	6,588,353	214,594	0.0326	0.9674	91.21
16.5	4,034,801	652,458	0.1617	0.8383	88.24
17.5	3,154,101	433,899	0.1376	0.8624	73.97
18.5	1,772,387	455,398	0.2569	0.7431	63.79
19.5	480,437	32,695	0.0681	0.9319	47.40
20.5	380,375		0.0000	1.0000	44.17
21.5	253,267	72,656	0.2869	0.7131	44.17
22.5	176,383		0.0000	1.0000	31.50
23.5	111,847		0.0000	1.0000	31.50
24.5	111,847		0.0000	1.0000	31.50
25.5	75,151	1,550	0.0206	0.9794	31.50
26.5					30.85

DETAILED DEPRECIATION CALCULATIONS

FORTISALBERTA, INC.

Account 105.00 Surface and Mineral Rights

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-S3					
NET SALVAGE PERCENT.. 0					
1970	23,614.36	2.36	557.30	.8614	20,341
1971	23,614.30	2.40	566.74	.8520	20,119
1979	46,053.90	2.71	1,248.06	.7453	34,324
1980	46,053.96	2.75	1,266.48	.7288	33,564
1981	91,915.93	2.78	2,555.26	.7089	65,159
1982	123,354.61	2.82	3,478.60	.6909	85,226
1983	139,461.03	2.85	3,974.64	.6698	93,411
1984	162,065.49	2.88	4,667.49	.6480	105,018
1985	113,694.10	2.91	3,308.50	.6257	71,138
1986	187,162.78	2.93	5,483.87	.6007	112,429
1987	145,456.99	2.96	4,305.53	.5772	83,958
1988	494,529.15	2.98	14,736.97	.5513	272,634
1989	193,308.80	3.00	5,799.26	.5250	101,487
1990	182,430.18	3.01	5,491.15	.4967	90,613
1991	1,709,166.88	3.02	51,616.84	.4681	800,061
1992	142,322.29	3.04	4,326.60	.4408	62,736
1993	1,829,563.59	3.04	55,618.73	.4104	750,853
1994	201,401.85	3.05	6,142.76	.3813	76,795
1995	474,837.87	3.06	14,530.04	.3519	167,095
1996	221,972.04	3.06	6,792.34	.3213	71,320
1997	105,384.31	3.06	3,224.76	.2907	30,635
1998	67,419.49	3.06	2,063.04	.2601	17,536
2001	271,961.01	3.06	8,322.01	.1683	45,771
2002	382,188.40	3.06	11,694.97	.1377	52,627
2003	611,982.86	3.06	18,726.68	.1071	65,543
2004	447,469.35	3.06	13,692.56	.0765	34,231
2005	456,813.76	3.06	13,978.50	.0459	20,968
2006	420,132.28	3.06	12,856.05	.0153	6,428
TOTAL	9,315,331.56		281,025.73		3,392,020

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.02

FORTISALBERTA, INC.

Account 130.00 Structures and Improvements

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-L1.5					
NET SALVAGE PERCENT.. 0					
1930	11,386.93			1.0000	11,387
1931	460.65			1.0000	461
1945	343.40	1.62	5.56	.9963	342
1948	0.23	1.68		.9828	
1949	3,711.75	1.71	63.47	.9833	3,650
1951	17,974.66	1.76	316.35	.9768	17,558
1952	591.72	1.79	10.59	.9756	577
1953	0.01	1.81		.9684	
1954	51.94	1.84	0.96	.9660	50
1956	0.01	1.90		.9595	
1957	4,337.27	1.93	83.71	.9554	4,144
1958	9,266.33	1.97	182.55	.9555	8,854
1959	828.48	2.00	16.57	.9500	787
1960	2,469.10	2.03	50.12	.9440	2,331
1961	1,941.87	2.07	40.20	.9419	1,829
1962	7,400.96	2.11	156.16	.9390	6,950
1963	5,345.55	2.15	114.93	.9353	5,000
1964	155.70	2.19	3.41	.9308	145
1965	29,604.51	2.23	660.18	.9255	27,399
1966	11,792.80	2.27	267.70	.9194	10,842
1967	3,151.01	2.31	72.79	.9125	2,875
1968	2,064.13	2.36	48.71	.9086	1,875
1969	704.53	2.41	16.98	.9038	637
1970	4,162.78	2.45	101.99	.8943	3,723
1971	3,681.68	2.51	92.41	.8911	3,281
1972	4,425.96	2.56	113.30	.8832	3,909
1973	16,078.58	2.61	419.65	.8744	14,059
1974	8,086.11	2.67	215.90	.8678	7,017
1975	8,434.10	2.73	230.25	.8600	7,253
1976	5,515.65	2.79	153.89	.8510	4,694
1977	5,955.34	2.86	170.32	.8437	5,025
1978	10,725.98	2.92	313.20	.8322	8,926
1979	529,679.98	2.99	15,837.43	.8223	435,556
1980	14,555.69	3.07	446.86	.8136	11,843
1981	300,478.58	3.15	9,465.08	.8033	241,374

FORTISALBERTA, INC.

Account 130.00 Structures and Improvements

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	--ANNUAL RATE	ACCRUAL AMOUNT	-ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)
SURVIVOR CURVE.. IOWA 20-L1.5					
NET SALVAGE PERCENT.. 0					
1982	8,941.57	3.23	288.81	.7914	7,076
1984	1,737,205.12	3.41	59,238.69	.7673	1,332,957
1985	263,957.89	3.51	9,264.92	.7547	199,209
1986	514,935.20	3.62	18,640.65	.7421	382,133
1987	109,558.98	3.73	4,086.55	.7274	79,693
1988	316,507.10	3.85	12,185.52	.7123	225,448
1990	253,819.09	4.12	10,457.35	.6798	172,546
1991	22,274.30	4.26	948.89	.6603	14,708
1992	141,155.00	4.42	6,239.05	.6409	90,466
1993	93,089.86	4.58	4,263.52	.6183	57,557
1994	165.83	4.75	7.88	.5938	98
1995	47,833.22	4.93	2,358.18	.5670	27,121
1996	69,195.61	5.11	3,535.90	.5366	37,130
1997	84,449.06	5.29	4,467.36	.5026	42,444
1998	757,147.94	5.47	41,415.99	.4650	352,074
TOTAL	5,445,599.74		207,070.48		3,875,013

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.80

FORTISALBERTA, INC.

Account 135.00 Building and/or Major Improvements

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R0.5					
NET SALVAGE PERCENT.. +20					
1973	214,450.43	2.50	5,361.26	.8375	179,602
1974	268,211.56	2.54	6,812.57	.8255	221,409
1977	2,632,193.14	2.67	70,279.56	.7877	2,073,379
1979	3,595,614.95	2.77	99,598.53	.7618	2,739,139
1980	1,688,475.53	2.82	47,615.01	.7473	1,261,798
1981	1,718,941.34	2.87	49,333.62	.7319	1,258,093
1982	638,850.59	2.92	18,654.44	.7154	457,034
1983	1,543,391.79	2.98	45,993.08	.7003	1,080,837
1984	65,382.35	3.03	1,981.09	.6818	44,578
1985	784,182.89	3.09	24,231.25	.6644	521,011
1986	417,424.96	3.16	13,190.63	.6478	270,408
1987	393,459.62	3.22	12,669.40	.6279	247,053
1988	14,230,896.84	3.29	468,196.51	.6087	8,662,347
1989	918,240.76	3.36	30,852.89	.5880	539,926
1990	136,936.66	3.43	4,696.93	.5660	77,506
1991	627,230.79	3.51	22,015.80	.5441	341,276
1992	400,952.11	3.60	14,434.28	.5220	209,297
1993	87,417.57	3.69	3,225.71	.4982	43,551
1994	199,433.85	3.79	7,558.54	.4738	94,492
1995	1,650,364.90	3.89	64,199.19	.4474	738,373
1996	475,466.45	4.01	19,066.20	.4211	200,219
1998	823,863.21	4.28	35,261.35	.3638	299,721
1999	2,243,411.20	4.44	99,607.46	.3330	747,056
2000	280,146.31	4.63	12,970.77	.3010	84,324
2001	4,328,064.95	4.86	210,343.96	.2673	1,156,892
2002	7,997,233.43	5.13	410,258.07	.2309	1,846,561
2003	91,096.35	5.48	4,992.08	.1918	17,472
2004	1,767,186.22	5.96	105,324.30	.1490	263,311
2005	730,417.05	6.72	49,084.03	.1008	73,626
2006	8,422,557.06	8.67	730,235.70	.0434	365,539
			2,688,044.21		26,115,830
NET SALVAGE ADJUSTMENT			537,608.84-		5,223,166-
TOTAL	59,371,494.86		2,150,435.37		20,892,664

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.62

FORTISALBERTA, INC.

Account 165.00 Distribution - Poles,Towers and Fixtures

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R1.5					
NET SALVAGE PERCENT.. -50					
1931	0.01	1.26		.9513	
1940	521.66	1.37	7.15	.9111	475
1945	586.24	1.45	8.50	.8918	523
1946	11,813.85	1.46	172.48	.8833	10,435
1947	14,465.75	1.48	214.09	.8806	12,739
1948	103,193.40	1.49	1,537.58	.8717	89,954
1949	700,160.63	1.51	10,572.43	.8683	607,949
1950	170,374.96	1.52	2,589.70	.8588	146,318
1951	413,339.92	1.54	6,365.43	.8547	353,282
1952	636,547.51	1.56	9,930.14	.8502	541,193
1953	501,547.19	1.57	7,874.29	.8400	421,300
1954	952,848.92	1.59	15,150.30	.8348	795,438
1955	102,351.85	1.61	1,647.86	.8292	84,870
1956	830,322.45	1.63	13,534.26	.8232	683,521
1957	1,714,835.81	1.64	28,123.31	.8118	1,392,104
1958	299,403.84	1.66	4,970.10	.8051	241,050
1959	3,864,554.26	1.68	64,924.51	.7980	3,083,914
1960	827,491.45	1.70	14,067.35	.7905	654,132
1961	1,176,372.57	1.72	20,233.61	.7826	920,629
1962	6,337,120.42	1.73	109,632.18	.7699	4,878,949
1963	879,529.81	1.75	15,391.77	.7613	669,586
1964	1,282,195.41	1.77	22,694.86	.7523	964,596
1965	1,852,344.91	1.79	33,156.97	.7429	1,376,107
1966	1,904,444.05	1.81	34,470.44	.7331	1,396,148
1967	1,576,591.74	1.83	28,851.63	.7229	1,139,718
1968	1,779,523.23	1.85	32,921.18	.7123	1,267,554
1969	2,185,697.96	1.87	40,872.55	.7013	1,532,830
1970	2,517,160.24	1.89	47,574.33	.6899	1,736,589
1971	2,129,098.56	1.90	40,452.87	.6745	1,436,077
1972	4,770,104.29	1.92	91,586.00	.6624	3,159,717
1973	5,265,885.77	1.94	102,158.18	.6499	3,422,299
1974	4,295,838.41	1.97	84,628.02	.6403	2,750,625
1975	6,754,791.71	1.99	134,420.36	.6269	4,234,579
1976	8,067,009.78	2.01	162,146.90	.6131	4,945,884
1977	9,489,529.23	2.03	192,637.44	.5989	5,683,279

FORTISALBERTA, INC.

Account 165.00 Distribution - Poles, Towers and Fixtures

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R1.5					
NET SALVAGE PERCENT.. -50					
1978	11,327,243.57	2.05	232,208.49	.5843	6,618,508
1979	12,153,270.70	2.07	251,572.70	.5693	6,918,857
1980	8,138,946.83	2.09	170,103.99	.5539	4,508,163
1981	19,690,428.78	2.12	417,437.09	.5406	10,644,646
1982	22,735,304.17	2.14	486,535.51	.5243	11,920,120
1983	15,862,769.14	2.16	342,635.81	.5076	8,051,942
1984	15,555,083.46	2.19	340,656.33	.4928	7,665,545
1985	19,510,669.92	2.21	431,185.81	.4752	9,271,470
1986	28,399,628.92	2.24	636,151.69	.4592	13,041,110
1987	21,813,069.04	2.26	492,975.36	.4407	9,613,020
1988	22,568,366.96	2.29	516,815.60	.4237	9,562,217
1989	25,752,603.35	2.32	597,460.40	.4060	10,455,557
1990	24,866,930.47	2.35	584,372.87	.3878	9,643,396
1991	24,273,336.65	2.38	577,705.41	.3689	8,954,434
1992	22,434,085.45	2.41	540,661.46	.3495	7,840,713
1993	18,153,760.15	2.45	444,767.12	.3308	6,005,264
1994	19,194,075.42	2.48	476,013.07	.3100	5,950,163
1995	18,815,860.09	2.52	474,159.67	.2898	5,452,836
1996	19,279,591.87	2.57	495,485.51	.2699	5,203,562
1997	26,391,840.45	2.61	688,827.04	.2480	6,545,176
1998	20,692,346.71	2.66	550,416.42	.2261	4,678,540
1999	23,561,462.20	2.72	640,871.77	.2040	4,806,538
2000	23,408,350.59	2.78	650,752.15	.1807	4,229,889
2001	21,043,163.00	2.85	599,730.15	.1568	3,299,568
2002	22,712,153.50	2.93	665,466.10	.1319	2,995,733
2003	24,516,200.80	3.04	745,292.50	.1064	2,608,524
2004	29,333,451.87	3.18	932,803.77	.0795	2,332,009
2005	35,201,302.24	3.39	1,193,324.15	.0509	1,791,746
2006	46,005,600.26	3.91	1,798,818.97	.0196	901,710
			18,350,725.68		242,145,319
	NET SALVAGE ADJUSTMENT		9,175,362.84		121,072,660
TOTAL	716,798,494.35		27,526,088.52		363,217,979

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.84

FORTISALBERTA, INC.

Account 166.00 Distribution - Overhead Conductors

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	--ANNUAL RATE	ACCRUAL AMOUNT	-ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)
SURVIVOR CURVE.. IOWA 39-R0.5					
NET SALVAGE PERCENT.. -50					
1930	417,984.00	1.30	5,433.79	.9945	415,685
1935	131.45	1.34	1.76	.9581	126
1938	607.24	1.37	8.32	.9385	570
1941	81.47	1.41	1.15	.9236	75
1946	1,569.96	1.48	23.24	.8954	1,406
1947	2,621.56	1.49	39.06	.8866	2,324
1948	17,259.07	1.50	258.89	.8775	15,145
1949	229,062.57	1.52	3,481.75	.8740	200,201
1950	89,879.59	1.53	1,375.16	.8645	77,701
1951	271,470.59	1.55	4,207.79	.8603	233,546
1952	351,275.06	1.57	5,515.02	.8557	300,586
1953	210,309.34	1.58	3,322.89	.8453	177,774
1954	95,707.41	1.60	1,531.32	.8400	80,394
1955	63,902.00	1.61	1,028.82	.8292	52,988
1956	379,504.00	1.63	6,185.92	.8232	312,408
1957	1,065,116.59	1.65	17,574.42	.8168	869,987
1958	62,116.94	1.67	1,037.35	.8100	50,315
1959	1,923,202.13	1.69	32,502.12	.8028	1,543,947
1960	421,336.93	1.70	7,162.73	.7905	333,067
1961	631,719.51	1.72	10,865.58	.7826	494,384
1962	3,148,858.26	1.74	54,790.13	.7743	2,438,161
1963	387,465.42	1.76	6,819.39	.7656	296,644
1964	457,218.39	1.78	8,138.49	.7565	345,886
1965	867,038.81	1.80	15,606.70	.7470	647,678
1966	741,612.47	1.82	13,497.35	.7371	546,643
1967	661,723.59	1.84	12,175.71	.7268	480,941
1968	775,226.09	1.87	14,496.73	.7200	558,163
1969	1,148,928.61	1.89	21,714.75	.7088	814,361
1970	1,160,574.47	1.91	22,166.97	.6972	809,153
1971	1,266,436.13	1.94	24,568.86	.6887	872,195
1972	2,539,508.00	1.96	49,774.36	.6762	1,717,215
1973	2,772,088.94	1.98	54,887.36	.6633	1,838,727
1974	2,390,245.99	2.01	48,043.94	.6533	1,561,548
1975	3,168,235.67	2.04	64,632.01	.6426	2,035,908
1976	4,164,055.18	2.06	85,779.54	.6283	2,616,276

FORTISALBERTA, INC.

Account 166.00 Distribution - Overhead Conductors

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 39-R0.5					
NET SALVAGE PERCENT.. -50					
1977	4,759,355.76	2.09	99,470.54	.6166	2,934,619
1978	5,482,448.51	2.12	116,227.91	.6042	3,312,495
1979	6,212,695.77	2.15	133,572.96	.5913	3,673,567
1980	2,463,533.72	2.18	53,705.04	.5777	1,423,183
1981	11,709,184.02	2.21	258,772.97	.5636	6,599,296
1982	14,272,326.33	2.24	319,700.11	.5488	7,832,653
1983	10,680,345.98	2.28	243,511.89	.5358	5,722,529
1984	10,241,910.55	2.31	236,588.13	.5198	5,323,745
1985	11,994,188.09	2.35	281,863.42	.5053	6,060,663
1986	18,209,510.75	2.39	435,207.31	.4900	8,922,660
1987	12,804,358.20	2.43	311,145.90	.4739	6,067,985
1988	14,119,623.03	2.47	348,754.69	.4570	6,452,668
1989	18,193,533.96	2.51	456,657.70	.4393	7,992,419
1990	17,621,220.80	2.56	451,103.25	.4224	7,443,204
1991	17,857,181.45	2.61	466,072.44	.4046	7,225,016
1992	13,904,793.93	2.67	371,258.00	.3872	5,383,936
1993	10,127,351.11	2.73	276,476.69	.3686	3,732,942
1994	10,760,928.39	2.79	300,229.90	.3488	3,753,412
1995	10,199,263.08	2.86	291,698.92	.3289	3,354,538
1996	8,984,755.95	2.94	264,151.82	.3087	2,773,594
1997	12,047,309.21	3.02	363,828.74	.2869	3,456,373
1998	8,835,207.67	3.12	275,658.48	.2652	2,343,097
1999	10,525,335.52	3.23	339,968.34	.2423	2,550,289
2000	10,898,389.47	3.35	365,096.05	.2178	2,373,669
2001	10,433,963.93	3.50	365,188.74	.1925	2,008,538
2002	10,959,746.70	3.68	403,318.68	.1656	1,814,934
2003	14,507,529.66	3.91	567,244.41	.1369	1,986,081
2004	19,538,616.41	4.22	824,529.61	.1055	2,061,324
2005	23,249,669.92	4.72	1,097,384.42	.0708	1,646,077
2006	31,662,000.52	5.98	1,893,387.63	.0299	946,694
			12,810,424.06		149,914,328
	NET SALVAGE ADJUSTMENT		6,405,212.03		74,957,164
TOTAL	415,140,351.82		19,215,636.09		224,871,492

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.63

FORTISALBERTA, INC.

Account 167.00 Distribution - Underground Conductors

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1935	5.09	1.38	0.07	.9867	5
1937	6.06	1.41	0.09	.9800	6
1940	50.38	1.45	0.73	.9643	49
1941	9.02	1.47	0.13	.9629	9
1943	28.06	1.50	0.42	.9525	27
1945	47.47	1.54	0.73	.9471	45
1950	7.23	1.63	0.12	.9210	7
1951	17.75	1.65	0.29	.9158	16
1952	41.12	1.67	0.69	.9102	37
1955	0.01	1.74		.8961	
1960	5,279.69	1.84	97.15	.8556	4,517
1961	952.09	1.86	17.71	.8463	806
1962	2,071.33	1.88	38.94	.8366	1,733
1963	208.58	1.90	3.96	.8265	172
1964	39,944.97	1.92	766.94	.8160	32,595
1965	15,887.81	1.94	308.22	.8051	12,791
1966	50,897.03	1.96	997.58	.7938	40,402
1967	62,588.99	1.98	1,239.26	.7821	48,951
1968	41,735.07	2.00	834.70	.7700	32,136
1969	295,282.01	2.02	5,964.70	.7575	223,676
1970	525,977.47	2.04	10,729.94	.7446	391,643
1971	427,332.46	2.06	8,803.05	.7313	312,508
1972	785,727.32	2.07	16,264.56	.7142	561,166
1973	1,472,771.53	2.09	30,780.92	.7002	1,031,235
1974	1,324,630.64	2.11	27,949.71	.6858	908,432
1975	1,851,476.43	2.13	39,436.45	.6710	1,242,341
1976	3,692,136.65	2.14	79,011.72	.6527	2,409,858
1977	3,349,520.17	2.16	72,349.64	.6372	2,134,314
1978	5,285,766.72	2.18	115,229.71	.6213	3,284,047
1979	5,439,918.96	2.19	119,134.23	.6023	3,276,463
1980	5,478,169.45	2.21	121,067.54	.5857	3,208,564
1981	7,076,214.51	2.22	157,091.96	.5661	4,005,845
1982	7,240,680.76	2.24	162,191.25	.5488	3,973,686
1983	4,703,311.31	2.26	106,294.84	.5311	2,497,929
1984	3,192,077.52	2.27	72,460.16	.5108	1,630,513

FORTISALBERTA, INC.

Account 167.00 Distribution - Underground Conductors

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1985	3,175,529.60	2.29	72,719.63	.4924	1,563,631
1986	5,599,356.85	2.30	128,785.21	.4715	2,640,097
1987	5,220,885.32	2.32	121,124.54	.4524	2,361,929
1988	5,154,344.60	2.33	120,096.23	.4311	2,222,038
1989	7,920,091.09	2.35	186,122.14	.4113	3,257,533
1990	9,808,639.16	2.36	231,483.88	.3894	3,819,484
1991	8,158,241.30	2.37	193,350.32	.3674	2,997,338
1992	8,901,601.08	2.39	212,748.27	.3466	3,085,295
1993	7,514,762.24	2.40	180,354.29	.3240	2,434,783
1994	10,289,970.38	2.41	247,988.29	.3013	3,100,368
1995	6,550,954.37	2.43	159,188.19	.2795	1,830,992
1996	6,713,014.85	2.44	163,797.56	.2562	1,719,874
1997	9,983,282.82	2.45	244,590.43	.2328	2,324,108
1998	3,536,001.70	2.46	86,985.64	.2091	739,378
1999	3,921,246.00	2.48	97,246.90	.1860	729,352
2000	4,027,761.90	2.49	100,291.27	.1619	652,095
2001	8,211,621.27	2.50	205,290.53	.1375	1,129,098
2002	6,665,871.21	2.52	167,979.95	.1134	755,910
2003	26,336,626.93	2.53	666,316.66	.0886	2,333,425
2004	34,725,271.16	2.55	885,494.41	.0638	2,215,472
2005	34,212,044.68	2.57	879,249.55	.0386	1,320,585
2006	61,075,987.82	2.62	1,600,190.88	.0131	800,095
TOTAL	330,063,877.99		8,100,462.88		75,299,404

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.45

FORTISALBERTA, INC.

Account 167.50 Distribution - Line Trans/Regulators/OCR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R0.5					
NET SALVAGE PERCENT.. -5					
1917	17.00			1.0000	17
1929	5,554.82			1.0000	5,555
1930	40,854.97			1.0000	40,855
1931	2,503.96			1.0000	2,504
1932	1,111.00			1.0000	1,111
1935	913.07			1.0000	913
1936	3,390.21			1.0000	3,390
1937	987.29			1.0000	987
1941	3,102.00			1.0000	3,102
1942	1,815.00			1.0000	1,815
1943	51.55			1.0000	52
1944	14,195.91			1.0000	14,196
1946	6,360.92	1.66	105.59	1.0000	6,361
1947	3,887.90	1.68	65.32	.9996	3,886
1948	11,134.45	1.69	188.17	.9887	11,009
1949	13,976.42	1.70	237.60	.9775	13,662
1950	57,592.48	1.72	990.59	.9718	55,968
1951	63,577.10	1.74	1,106.24	.9657	61,396
1952	104,734.58	1.75	1,832.86	.9538	99,896
1953	81,633.84	1.77	1,444.92	.9470	77,307
1954	166,818.70	1.79	2,986.05	.9398	156,776
1955	20,455.70	1.81	370.25	.9322	19,069
1956	146,464.16	1.83	2,680.29	.9242	135,362
1957	402,078.76	1.85	7,438.46	.9158	368,224
1958	80,513.41	1.87	1,505.60	.9070	73,026
1959	965,019.09	1.90	18,335.36	.9025	870,930
1960	400,734.47	1.92	7,694.10	.8928	357,776
1961	295,598.92	1.94	5,734.62	.8827	260,925
1962	1,403,695.71	1.97	27,652.81	.8767	1,230,620
1963	261,030.61	1.99	5,194.51	.8657	225,974
1964	243,214.54	2.02	4,912.93	.8585	208,800
1965	501,949.30	2.05	10,289.96	.8508	427,058
1966	335,712.44	2.07	6,949.25	.8384	281,461
1967	448,218.15	2.10	9,412.58	.8295	371,797
1968	441,496.66	2.13	9,403.88	.8201	362,071

FORTISALBERTA, INC.

Account 167.50 Distribution - Line Trans/Regulators/OCR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R0.5					
NET SALVAGE PERCENT.. -5					
1969	807,660.24	2.16	17,445.46	.8100	654,205
1970	790,330.16	2.19	17,308.23	.7994	631,790
1971	639,903.95	2.22	14,205.87	.7881	504,308
1972	1,876,424.65	2.26	42,407.20	.7797	1,463,048
1973	1,842,419.59	2.29	42,191.41	.7672	1,413,504
1974	627,959.96	2.32	14,568.67	.7540	473,482
1975	2,667,607.12	2.36	62,955.53	.7434	1,983,099
1976	3,775,161.55	2.39	90,226.36	.7290	2,752,093
1977	3,760,500.58	2.43	91,380.16	.7169	2,695,903
1978	3,932,133.83	2.47	97,123.71	.7040	2,768,222
1979	4,419,591.69	2.51	110,931.75	.6903	3,050,844
1980	942,405.84	2.55	24,031.35	.6758	636,878
1981	7,706,790.37	2.59	199,605.87	.6605	5,090,335
1982	8,909,057.66	2.63	234,308.22	.6444	5,740,997
1983	7,011,737.95	2.68	187,914.58	.6298	4,415,993
1984	6,605,823.75	2.73	180,338.99	.6143	4,057,958
1985	7,587,390.57	2.77	210,170.72	.5956	4,519,050
1986	11,617,651.20	2.82	327,617.76	.5781	6,716,164
1987	9,454,561.78	2.88	272,291.38	.5616	5,309,682
1988	10,984,719.48	2.93	321,852.28	.5421	5,954,816
1989	15,939,389.57	2.99	476,587.75	.5233	8,341,083
1990	13,865,794.56	3.05	422,906.73	.5033	6,978,654
1991	14,820,436.63	3.12	462,397.62	.4836	7,167,163
1992	12,813,332.75	3.19	408,745.31	.4626	5,927,448
1993	12,849,860.83	3.27	420,190.45	.4415	5,673,214
1994	17,074,026.39	3.35	571,979.88	.4188	7,150,602
1995	21,939,020.12	3.44	754,702.29	.3956	8,679,076
1996	16,613,464.76	3.53	586,455.31	.3707	6,158,611
1997	30,306,837.47	3.64	1,103,168.88	.3458	10,480,104
1998	20,177,160.13	3.76	758,661.22	.3196	6,448,620
1999	24,607,458.00	3.90	959,690.86	.2925	7,197,681
2000	25,557,756.22	4.06	1,037,644.90	.2639	6,744,692
2001	36,444,066.45	4.25	1,548,872.82	.2338	8,520,623
2002	32,063,514.77	4.48	1,436,445.46	.2016	6,464,005
2003	20,658,683.55	4.78	987,485.07	.1673	3,456,198

FORTISALBERTA, INC.

Account 167.50 Distribution - Line Trans/Regulators/OCR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	--ANNUAL ACCRUAL-- RATE	AMOUNT	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)
SURVIVOR CURVE.. IOWA 30-R0.5					
NET SALVAGE PERCENT.. -5					
2004	22,052,193.58	5.18	1,142,303.63	.1295	2,855,759
2005	26,710,529.31	5.82	1,554,552.81	.0873	2,331,829
2006	39,988,943.96	7.45	2,979,176.33	.0373	1,491,588
			20,297,374.76		178,653,172
NET SALVAGE ADJUSTMENT			1,014,868.74		8,932,659
TOTAL	506,972,696.06		21,312,243.50		187,585,831

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.20

FORTISALBERTA, INC.

Account 168.50 Distribution - Street Light Sys. and Control

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	--ANNUAL ACCRUAL-- RATE	AMOUNT	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)
SURVIVOR CURVE.. IOWA 25-R1					
NET SALVAGE PERCENT.. -50					
1929	0.01			1.0000	
1930	10,887.57			1.0000	10,888
1931	49.60			1.0000	50
1932	8.50			1.0000	9
1933	2.07			1.0000	2
1934	2.10			1.0000	2
1935	109.31			1.0000	109
1936	8.60			1.0000	9
1937	2.28			1.0000	2
1938	2.27			1.0000	2
1939	30.23			1.0000	30
1940	84.71			1.0000	85
1941	34.03			1.0000	34
1942	5.34			1.0000	5
1943	39.10			1.0000	39
1944	2.81			1.0000	3
1945	70.87			1.0000	71
1946	52.66			1.0000	53
1947	9.66			1.0000	10
1948	443.09			1.0000	443
1949	528.07			1.0000	528
1950	73.59			1.0000	74
1951	2.99			1.0000	3
1953	3,568.00			1.0000	3,568
1954	22.98			1.0000	23
1956	3,398.58	2.00	67.97	1.0000	3,399
1957	2,978.15	2.02	60.16	.9999	2,978
1958	3,270.14	2.04	66.71	.9894	3,235
1959	0.01	2.07		.9833	
1960	3.99	2.10	0.08	.9765	4
1961	8.87	2.13	0.19	.9692	9
1963	7.99	2.19	0.17	.9527	8
1965	575.00	2.26	13.00	.9379	539
1966	0.01	2.30		.9315	
1967	0.01	2.34		.9243	

FORTISALBERTA, INC.

Account 168.50 Distribution - Street Light Sys. and Control

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R1					
NET SALVAGE PERCENT.. -50					
1971	0.01	2.50		.8875	
1973	0.01	2.59		.8677	
1974	8,047.71	2.63	211.65	.8548	6,879
1976	81.99	2.73	2.24	.8327	68
1977	83.99	2.78	2.33	.8201	69
1980	7.90	2.93	0.23	.7765	6
1981	264,525.02	2.98	7,882.85	.7599	201,013
1982	124,309.88	3.04	3,779.02	.7448	92,586
1983	5,630.17	3.10	174.54	.7285	4,102
1984	5,783.22	3.15	182.17	.7088	4,099
1985	426,907.76	3.21	13,703.74	.6902	294,652
1986	153,553.32	3.28	5,036.55	.6724	103,249
1987	812,440.63	3.34	27,135.52	.6513	529,143
1988	2,706,472.24	3.41	92,290.70	.6309	1,707,513
1989	1,664,196.26	3.47	57,747.61	.6073	1,010,666
1990	1,734,273.61	3.55	61,566.71	.5858	1,015,937
1991	1,459,582.62	3.62	52,836.89	.5611	818,972
1992	1,747,569.36	3.70	64,660.07	.5365	937,571
1993	1,388,211.90	3.78	52,474.41	.5103	708,405
1994	1,482,098.74	3.86	57,209.01	.4825	715,113
1995	693,824.04	3.96	27,475.43	.4554	315,967
1996	596,932.02	4.06	24,235.44	.4263	254,472
1997	993,796.35	4.17	41,441.31	.3962	393,742
1998	1,563,899.14	4.29	67,091.27	.3647	570,354
1999	1,758,852.81	4.42	77,741.29	.3315	583,060
2000	1,768,696.95	4.57	80,829.45	.2971	525,480
2001	1,251,834.44	4.75	59,462.14	.2613	327,104
2002	1,291,675.11	4.97	64,196.25	.2237	288,948
2003	1,993,173.02	5.23	104,242.95	.1831	364,950
2004	1,173,928.33	5.59	65,622.59	.1398	164,115
2005	1,353,663.45	6.14	83,114.94	.0921	124,672
2006	1,907,088.89	7.50	143,031.67	.0375	71,516
			1,335,589.25		12,160,637
			667,794.63		6,080,319
NET SALVAGE ADJUSTMENT					
TOTAL	30,357,424.08		2,003,383.88		18,240,956

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.60

FORTISALBERTA, INC.

Account 180.00 Distribution - Meters & Metering Equip. Inst.

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)

INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 12-2016
 NET SALVAGE PERCENT.. 0

1922	200.00				1.0000	200
1929	1,516,493.93				1.0000	1,516,494
1930	14,477.49				1.0000	14,477
1945	6.11				1.0000	6
1946	123.22				1.0000	123
1947	150.88				1.0000	151
1948	993.18				1.0000	993
1949	7,302.84				1.0000	7,303
1950	1,777.05				1.0000	1,777
1951	4,311.23				1.0000	4,311
1952	6,639.34				1.0000	6,639
1953	5,231.26				1.0000	5,231
1954	10,522.20				1.0000	10,522
1955	17,837.00				1.0000	17,837
1956	8,660.46				1.0000	8,660
1957	17,886.16				1.0000	17,886
1958	3,122.85				1.0000	3,123
1959	43,048.21				1.0000	43,048
1960	8,858.69				1.0000	8,859
1961	13,715.34				1.0000	13,715
1962	71,791.94				1.0000	71,792
1963	9,103.97				1.0000	9,104
1964	152,024.98				1.0000	152,025
1965	21,593.13				1.0000	21,593
1966	20,458.25				1.0000	20,458
1967	23,875.68				1.0000	23,876
1968	27,236.61				1.0000	27,237
1969	25,684.17				1.0000	25,684
1970	27,527.01				1.0000	27,527
1971	24,958.97				1.0000	24,959
1972	51,758.39				1.0000	51,758
1973	54,003.22				1.0000	54,003
1974	42,465.81				1.0000	42,466
1975	536,295.92				1.0000	536,296

FORTISALBERTA, INC.

Account 180.00 Distribution - Meters & Metering Equip. Inst.

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1976	87,696.03				1.0000	87,696
1977	93,069.27				1.0000	93,069
1978	134,078.26				1.0000	134,078
1979	148,904.61				1.0000	148,905
1980	1,398,106.38				1.0000	1,398,106
1981	259,612.14				1.0000	259,612
1982	291,553.51	25.00	4.00	11,662.14	.9800	285,722
1983	204,947.95	25.00	4.00	8,197.92	.9400	192,651
1984	193,545.71	25.00	4.00	7,741.83	.9000	174,191
1985	234,627.52	25.00	4.00	9,385.10	.8600	201,780
1986	353,836.48	25.00	4.00	14,153.46	.8200	290,146
1987	477,973.32	25.00	4.00	19,118.93	.7800	372,819
1988	3,230,438.29	25.00	4.00	129,217.53	.7400	2,390,524
1989	1,824,174.53	25.00	4.00	72,966.98	.7000	1,276,922
1990	1,580,527.53	25.00	4.00	63,221.10	.6600	1,043,148
1991	1,425,887.76	25.00	4.00	57,035.51	.6200	884,050
1992	2,540,701.61	24.50	4.08	103,660.63	.5918	1,503,587
1993	2,316,412.89	23.50	4.26	98,679.19	.5745	1,330,779
1994	2,611,186.53	22.50	4.44	115,936.68	.5556	1,450,775
1995	2,115,834.92	21.50	4.65	98,386.32	.5349	1,131,760
1996	2,130,061.98	20.50	4.88	103,947.02	.5122	1,091,018
1997	2,603,986.11	19.50	5.13	133,584.49	.4872	1,268,662
1998	966,569.23	18.50	5.41	52,291.40	.4595	444,139
1999	762,869.03	17.50	5.71	43,559.82	.4286	326,966
2000	1,119,557.29	16.50	6.06	67,845.17	.3939	440,994
2001	8,025,315.15	15.50	6.45	517,632.83	.3548	2,847,382
2002	12,060,800.01	14.50	6.90	832,195.20	.3103	3,742,466
2003	4,592,000.13	13.50	7.41	340,267.21	.2593	1,190,706
2004	3,367,976.91	12.50	8.00	269,438.15	.2000	673,595
2005	4,970,664.22	11.50	8.70	432,447.79	.1304	648,175
2006	4,186,752.14	10.50	9.52	398,578.80	.0476	199,289
TOTAL	69,079,802.93			4,001,151.20		30,293,845

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.79

FORTISALBERTA, INC.

Account 185.00 Distribution - Station Equipment

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	--ANNUAL RATE	ACCRUAL AMOUNT	-ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1979	5,981.01	3.20	191.39	.8800	5,263
1981	763.00	3.34	25.48	.8517	650
1982	2,205.46	3.40	74.99	.8330	1,837
1983	394.31	3.47	13.68	.8155	322
1987	1,471.65	3.71	54.60	.7235	1,065
1988	4,765.49	3.77	179.66	.6975	3,324
1989	432.91	3.83	16.58	.6703	290
1990	125,405.46	3.88	4,865.73	.6402	80,285
1991	3,605.75	3.94	142.07	.6107	2,202
1992	680,744.56	3.99	27,161.71	.5786	393,879
1993	224,100.78	4.04	9,053.67	.5454	122,225
1997	460,599.17	4.23	19,483.34	.4019	185,115
2004	0.01	4.53		.1133	
TOTAL	1,510,469.56		61,262.90		796,457

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.06

FORTISALBERTA, INC.

Account 205.00 Office Furniture & Equipment

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	-ACCRUED DEPREC.- FACTOR (6)	AMOUNT (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
1992	806,397.69	15.00	6.67	53,786.73	.9667	779,545
1993	232,070.49	15.00	6.67	15,479.10	.9000	208,863
1994	220,340.21	15.00	6.67	14,696.69	.8333	183,609
1995	257,628.43	15.00	6.67	17,183.82	.7667	197,524
1996	105,701.18	15.00	6.67	7,050.27	.7000	73,991
1997	8,989.55	15.00	6.67	599.60	.6333	5,693
1998	1,601,976.73	15.00	6.67	106,851.85	.5667	907,840
1999	420,007.05	15.00	6.67	28,014.47	.5000	210,004
2000	2,456,864.11	15.00	6.67	163,872.84	.4333	1,064,559
2001	382,724.43	15.00	6.67	25,527.72	.3667	140,345
2002	1,099,845.94	15.00	6.67	73,359.72	.3000	329,954
2003	255,471.36	15.00	6.67	17,039.94	.2333	59,601
2004	184,372.20	15.00	6.67	12,297.63	.1667	30,735
2005	504,672.33	15.00	6.67	33,661.64	.1000	50,467
2006	740,193.86	15.00	6.67	49,370.93	.0333	24,648
TOTAL	9,277,255.56			618,792.95		4,267,378

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

FORTISALBERTA, INC.

Account 210.10 Vehicles: 1 Ton and Under

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 6-L4					
NET SALVAGE PERCENT.. +20					
1996	597.05	9.37	55.94	.9839	587
1998	24,853.00	11.05	2,746.26	.9393	23,344
1999	92,438.81	12.11	11,194.34	.9083	83,962
2001	1,249,490.34	15.10	188,673.04	.8305	1,037,702
2002	2,887,513.67	16.32	471,242.23	.7344	2,120,590
2003	2,117,431.14	17.15	363,139.44	.6003	1,271,094
2004	2,825,585.49	17.59	497,020.49	.4398	1,242,692
2005	4,810,985.54	17.72	852,506.64	.2658	1,278,760
2006	3,435,927.08	17.73	609,189.87	.0887	304,767
			2,995,768.25		7,363,498
			599,153.65-		1,472,700-
NET SALVAGE ADJUSTMENT					
TOTAL	17,444,822.12		2,396,614.60		5,890,798

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 13.74

FORTISALBERTA, INC.

Account 210.20 Vehicles: Over 1 Ton and Work Equipment

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	-ACCRUED DEPREC.- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 21-L4					
NET SALVAGE PERCENT.. +25					
1980	73,601.28	3.40	2,502.44	.9010	66,315
1981	36,695.53	3.49	1,280.67	.8900	32,659
1983	64,535.87	3.72	2,400.73	.8742	56,417
1984	4,228.63	3.84	162.38	.8640	3,654
1985	127,107.76	3.98	5,058.89	.8557	108,766
1986	67,367.00	4.12	2,775.52	.8446	56,898
1987	836,551.36	4.26	35,637.09	.8307	694,923
1988	947,815.69	4.40	41,703.89	.8140	771,522
1989	228,241.88	4.51	10,293.71	.7893	180,151
1990	2,338,957.80	4.61	107,825.95	.7607	1,779,245
1991	1,272,476.97	4.70	59,806.42	.7285	926,999
1992	2,933,142.61	4.77	139,910.90	.6917	2,028,855
1993	145,625.42	4.84	7,048.27	.6534	95,152
1994	2,512.16	4.89	122.84	.6113	1,536
1996	34,354.32	4.98	1,710.85	.5229	17,964
1997	81,933.79	5.01	4,104.88	.4760	39,000
1998	17,162.90	5.03	863.29	.4276	7,339
1999	439,912.36	5.04	22,171.58	.3780	166,287
2000	625,803.87	5.05	31,603.10	.3283	205,451
2001	1,862,431.01	5.05	94,052.77	.2778	517,383
2002	756,630.43	5.05	38,209.84	.2273	171,982
2003	2,558,968.62	5.05	129,227.92	.1768	452,426
2004	2,013,932.65	5.05	101,703.60	.1263	254,360
2005	6,219,914.66	5.05	314,105.69	.0758	471,470
2006	9,180,612.84	5.05	463,620.95	.0253	232,270
			1,617,904.17		9,339,024
	NET SALVAGE ADJUSTMENT		404,476.04-		2,334,756-
TOTAL	32,870,517.41		1,213,428.13		7,004,268

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.69

FORTISALBERTA, INC.

Account 220.00 General: Tools and Instruments

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	-ACCRUED DEPREC.- FACTOR (6)	AMOUNT (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	749,207.42	10.00	10.00	74,920.74	.7500	561,906
2000	687,687.78	10.00	10.00	68,768.78	.6500	446,997
2001	735,718.07	10.00	10.00	73,571.81	.5500	404,645
2002	812,604.97	10.00	10.00	81,260.50	.4500	365,672
2003	798,878.55	10.00	10.00	79,887.86	.3500	279,607
2004	826,171.58	10.00	10.00	82,617.16	.2500	206,543
2005	1,464,391.80	10.00	10.00	146,439.18	.1500	219,659
2006	2,229,649.63	10.00	10.00	222,964.96	.0500	111,482
TOTAL	8,304,309.80			830,430.99		2,596,511

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

FORTISALBERTA, INC.

Account 225.00 Computer Hardware

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	-ACCRUED DEPREC.- FACTOR (6)	AMOUNT (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	4,071,402.60	5.00	20.00	814,280.52	.9000	3,664,262
2003	7,758,262.39	5.00	20.00	1,551,652.48	.7000	5,430,784
2004	3,086,132.87	5.00	20.00	617,226.57	.5000	1,543,066
2005	6,852,769.30	5.00	20.00	1,370,553.86	.3000	2,055,831
2006	7,311,694.24	5.00	20.00	1,462,338.85	.1000	731,169
TOTAL	29,080,261.40			5,816,052.28		13,425,112

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 20.00

FORTISALBERTA, INC.

Account 230.00 Computer Software - Other than SAP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	1,750,863.06	10.00	10.00	175,086.31	.8500	1,488,234
1999	5,963,352.95	10.00	10.00	596,335.30	.7500	4,472,515
2000	1,754,344.16	10.00	10.00	175,434.42	.6500	1,140,324
2001	10,061,707.76	10.00	10.00	1,006,170.78	.5500	5,533,939
2002	3,591,355.10	10.00	10.00	359,135.51	.4500	1,616,110
2003	18,785,040.67	10.00	10.00	1,878,504.07	.3500	6,574,764
2004	1,245,855.18	10.00	10.00	124,585.52	.2500	311,464
2005	6,293,362.21	10.00	10.00	629,336.22	.1500	944,004
2006	10,046,211.20	10.00	10.00	1,004,621.12	.0500	502,311
TOTAL	59,492,092.29			5,949,209.25		22,583,665

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.00

FORTISALBERTA, INC.

Account LHI.00 Leasehold Improvements

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	-ACCRUED DEPREC.- FACTOR (6)	AMOUNT (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 1-2011						
NET SALVAGE PERCENT.. 0						
2000	4,046,457.53	10.00	10.00	404,645.75	.6500	2,630,197
2001	3,032,924.20	9.58	10.44	316,637.29	.5741	1,741,202
2005	716,390.12	5.58	17.92	128,377.11	.2688	192,566
2006	418,855.21	4.58	21.83	91,436.09	.1092	45,739
TOTAL	8,214,627.06			941,096.24		4,609,704

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 11.46