

**2014**

**ALBERTA**

**LINEAR PROPERTY ASSESSMENT**

**MINISTER'S GUIDELINES**





MINISTERIAL ORDER NO. L:155/14


I, Diana McQueen, Minister of Municipal Affairs, pursuant to Sections 322 and 322.1 of the *Municipal Government Act* and the applicable regulations, make the following order:

- The 2014 Alberta Farm Land Assessment Minister's Guidelines,
- The 2014 Alberta Linear Property Assessment Minister's Guidelines,
- The 2014 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2014 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Alberta Construction Cost Reporting Guide

as set out in the attached document, are established and become effective for the 2014 assessment year for taxation in 2015 and subsequent years.

This Ministerial Order rescinds Ministerial Order No. L:183/13 as of December 31, 2014.

Dated at Edmonton, Alberta, this 2nd day of December, 2014.



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Diana McQueen  
Minister of Municipal Affairs





## ALBERTA

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**T A B L E O F C O N T E N T S****2014 ALBERTA LINEAR PROPERTY ASSESSMENT  
MINISTER'S GUIDELINES**

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## 1.000 APPLICATION

Pursuant to section 8 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2014 Alberta Linear Property Assessment Minister's Guidelines*.

### 1.001 DEFINITIONS

In the *2014 Alberta Linear Property Assessment Minister's Guidelines*

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch. M-26);
- (b) **AER** means the Alberta Energy Regulator;
- (c) **assessment classification code (ACC)** means the components of linear property as determined by the *2014 Alberta Linear Property Assessment Minister's Guidelines*;
- (d) **assessment year** has the meaning given to it in the regulation;
- (e) **assessment year modifier (AYM)** means the factor that adjusts the base cost of the linear property to the assessment year cost;
- (f) **assessor** has the meaning given to it in the *Act*;
- (g) **AUC** means the Alberta Utilities Commission;
- (h) **base cost** means the value resulting from the formula shown in Schedule A of the *2014 Alberta Linear Property Assessment Minister's Guidelines*;
- (i) **Construction Cost Reporting Guide (CCRG)** refers to the 2005 Alberta Construction Cost Reporting Guide;
- (j) **cost factor (cf)** means the factor that adjusts included cost (ic) from the year built to the base cost;
- (k) **depreciation** is the Schedule C factor as determined from the *2014 Alberta Linear Property Assessment Minister's Guidelines*;
- (l) **additional depreciation** is the Schedule D factor as determined from the *2014 Alberta Linear Property Assessment Minister's Guidelines*;
- (m) **electric power systems** has the meaning given to it in the *Act* section 284(1)(k)(i) and (i.1);
- (n) **ERCB** means the Energy Resources Conservation Board;
- (o) **EUB** means the Alberta Energy and Utilities Board;
- (p) **included cost (ic)** means the value of linear property calculated in accordance with the *2005 Construction Cost Reporting Guide*, prior to adjustment by the **cost factor**;
- (q) **linear property** has the meaning given to it in the *Act* section 284(1)(k);
- (r) **Minister** has the meaning given to it in the *Act*;
- (s) **municipality** has the meaning given to it in the *Act*;
- (t) **NEB** means the National Energy Board;
- (u) **operator** has the meaning given to it in the *Act* section 284(1)(p);
- (v) **pipelines** has the meaning given to it in the *Act* section 284(1)(k)(iii);
- (w) **Regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004), as amended;
- (x) **request for information (RFI)** means the report referred to in section 292(3), and the information requested by the assessor pursuant to sections 294(1) and 295(1) of the *Act*;
- (y) **telecommunications systems** has the meaning given to it in the *Act* section 284(1)(k)(ii);
- (z) **year built** is the year in which the linear property meets the conditions in section 291(2)(a) of the *Act*.

**1.002 PROCESS FOR CALCULATING LINEAR PROPERTY ASSESSMENTS**

- (a) Pursuant to section 8(2) of the Regulation, the process for calculating electric power systems linear property assessments is found in section 2.000 of the *2014 Alberta Linear Property Assessment Minister's Guidelines*.
- (b) Pursuant to section 8(2) of the Regulation, the process for calculating telecommunications systems linear property assessments is found in section 3.000 of the *2014 Alberta Linear Property Assessment Minister's Guidelines*.
- (c) Pursuant to section 8(2) of the Regulation, the process for calculating pipeline and well linear property assessments is found in section 4.000 of the *2014 Alberta Linear Property Assessment Minister's Guidelines*.

**1.003 DESCRIPTION OF THE SCHEDULES**

- (a) **Schedule A**—provides the process for determining base cost. Schedule A values are rounded to the nearest \$1 and have a minimum base cost of \$1.
- (b) **Schedule B**—lists the assessment year modifiers. Schedule B factors are specified to three significant digits.
- (c) **Schedule C**—provides the process for determining depreciation or lists the depreciation factor allowed by the *2014 Alberta Linear Property Assessment Minister's Guidelines*. Schedule C factors are specified to three significant digits. **The depreciation factors prescribed in Schedule C for linear property are exhaustive except as specified in Schedule D**
- (d) **Schedule D**—provides the process for determining additional depreciation or lists the additional depreciation factor allowed by the *2014 Alberta Linear Property Assessment Minister's Guidelines*. Schedule D factors are specified to three significant digits. **The additional depreciation factor for linear property described in Schedule D is exhaustive. No additional depreciation is allowed.**

**1.004 ROUNDING**

The final assessment for linear property is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

**1.005 MINISTERIAL PRESCRIPTION**

For the purposes of these Guidelines, it is hereby prescribed that the cost of all computer software, including both basic software and applications software, intended for or used in connection with the monitoring, control or operation of any linear property shall be included in the base cost of the property.

**TABLE 1.01 ASSESSMENT YEAR MODIFIERS (AYM)**

<b>Schedule B</b>					
<b>Year</b>	<b>Electric Power</b>	<b>Cable Distribution Undertakings</b>	<b>Telecommunication Carriers</b>	<b>Pipeline</b>	<b>Wells</b>
<b>2006</b>	1.122	1.002	1.042	1.131	1.164
<b>2007</b>	1.273	0.992	1.058	1.161	1.177
<b>2008</b>	1.325	0.988	1.076	1.255	1.267
<b>2009</b>	1.280	1.076	1.106	1.155	1.185
<b>2010</b>	1.316	1.081	1.116	1.110	1.185
<b>2011</b>	1.344	1.140	1.114	1.114	1.278
<b>2012</b>	1.333	1.270	1.122	1.147	1.338
<b>2013</b>	1.368	1.357	1.143	1.179	1.391
<b>2014</b>	1.393	1.355	1.136	1.189	1.430

## 2.000 ELECTRIC POWER SYSTEMS

### 2.001 DEFINITIONS

In section 2.000, the following definitions apply:

- (a) **chronological age** is the assessment year minus the year built or the assessment year minus the effective year built.
- (b) **effective year built** refers to the estimated vintage of generation plant and substation components (and no other property types), based on their present condition, design features and engineering factors.
- (c) **urban** refers to a City, Town, Village and Summer Village as defined in the *Municipal Government Act* and the Sherwood Park Urban Service Area; the Fort McMurray Urban Service Area; Lac La Biche County Urban Service Area, and the Municipality of Jasper.
- (d) **rural** refers to all other jurisdictions not referred to in (c).

### 2.002 DESCRIPTION OF THE RATES FOR ASSESSMENT CLASSIFICATION CODES (ACCS) FOUND IN TABLE 2.01

- (a) The rates for Assessment Classification Codes (ACCs) beginning with EDS are comprised of all included costs of components necessary for the distribution of electric power.
- (b) The Assessment Year Modifier (AYM) referred to in Table 2.01 is found in Table 1.01.
- (c) The rates for ESL are comprised of all included costs of components necessary for a typical street lighting service.
- (d) The rates for ACCs beginning with EFS are comprised of all included costs of components necessary for a typical oil and gas field service.
- (e) The rates for ACCs beginning with ET are comprised of all included costs of components necessary for the transmission of electric power.
- (f) The rates for ACCs ET80 and ET90 include the cost of ducting and manholes to protect the linear property.

### 2.003 DEPRECIATION (SCHEDULE D FACTORS) FOR ACCS BEGINNING WITH GEN

- (a) The Schedule C depreciation tables for ACCs beginning with GEN reflect all physical, all functional, all economic and net salvage considerations that form part of EUB decision U97-065 supported by EUB decision U99-099.
- (b) Schedule D depreciation for ACCs beginning with GEN is only allowed for circumstances not considered in Schedule C on a case by case basis when acceptable evidence is documented and provided to the assessor. Schedule D depreciation is limited to highly unusual site-specific circumstances such as catastrophic failure.

### 2.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY ELECTRIC POWER SYSTEMS

The assessment of linear property electric power systems is calculated by using the following process:

- (a) Locate the ACC determined from section 2.004 in Table 2.01.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 2.01.
- (d) Determine the Schedule C factor using the prescribed value in Table 2.01A or 2.01B as referred to in Table 2.01.

**2.004 (CONT.)**

- (e) The assessor may allow additional depreciation (Schedule D) on a case-by-case basis and only if the operator provides acceptable evidence to the assessor.
- (f) Calculate the assessment of linear property by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

**TABLE 2.01 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCS**

## Notes:

- (a) All cost factors (cf) referred to in Table 2.01 are found in Table 2.02 using year built.
- (b) For ACCs beginning with EDS,  $n^*$  equals the quantity of customer hookups as of October 31 of the assessment year.
- (c) For ACCs beginning with ESL10,  $n^*$  equals the number of street lighting poles with one or more davits as of October 31 of the assessment year. Street light poles with more than one davit must report the additional davits as ESL20.
- (d) For ACCs beginning with ESL20,  $n^*$  equals the number of davits not reported as ESL10 as of October 31 of the assessment year.
- (e) For ACCs beginning with EFS,  $n^*$  equals the quantity of customer hookups as of October 31 of the assessment year.
- (f) For ACCs beginning with ET,  $n^*$  equals the length in metres.
- (g) For ACC EDS12 the Schedule D depreciation factor is 0.116.
- (h) For ACC EDS13 the Schedule D depreciation factor is 0.486.
- (i) \*\*For the ACC SST10 and ACCs beginning with GEN, the assessor may allow additional depreciation (Schedule D) only on a case-by-case basis and only if the operator provides acceptable evidence.
- (j) For all other ACCs for electric power systems Schedule D depreciation is 1.000.

ACC	ACC Description	Schedule			
		A	B	C	D
EDS10	Overhead Urban Below 57 kVA (below 51 kW)	$789 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS20	Overhead Urban 57–84 kVA or 51–76 kW	$2\,349 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS30	Overhead Urban 85–150 kVA or 77–135 kW	$4\,702 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS40	Overhead Urban 151–300 kVA or 136–270 kW	$14\,243 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS50	Overhead Urban 301–600 kVA or 271–540 kW	$17\,551 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS60	Overhead Urban 601–1 500 kVA or 541–1 350 kW	$24\,311 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS70	Overhead Urban–1 501– 4 000 kVA or 1 351–3 600 kW	$42\,826 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS80	Overhead Urban–Greater than 4 000 kVA or greater than 3 600 kW	$75\,403 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS11	Underground Urban Below 57 kVA (below 51 kW)	$1\,072 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS21	Underground Urban 57–84 kVA or 51–76 kW	$4\,122 \times n^*$	Table 1.01	Table 2.01A	1.000

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule			
		A	B	C	D
EDS31	Underground Urban 85–150 kVA or 77–135 kW	$7\,922 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS41	Underground Urban 151–300 kVA or 136–270 kW	$17\,456 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS51	Underground Urban 301–600 kVA or 271–540 kW	$20\,639 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS61	Underground Urban 601–1 500 kVA or 541–1 350 kW	$27\,552 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS71	Underground Urban 1 501–4 000 kVA or 1 351–3 600 kW	$58\,065 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS81	Underground Urban Greater than 4 000 kVA or greater than 3 600 kW	$91\,049 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS12	Overhead Rural Below 57 kVA (below 51 kW)	$6\,801 \times n^*$	Table 1.01	Table 2.01A	0.116
EDS22	Overhead Rural 57–84 kVA or 51–76 kW	$5\,608 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS32	Overhead Rural 85–150 kVA or 77–135 kW	$6\,714 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS42	Overhead Rural 151–300 kVA or 136–270 kW	$1\,7155 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS52	Overhead Rural 301–600 kVA or 271–540 kW	$20\,479 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS62	Overhead Rural 601–1 500 kVA or 541–1 350 kW	$29\,187 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS72	Overhead Rural 1 501–4 000 kVA or 1 351– 3 600 kW	$46\,822 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS82	Overhead Rural – Greater than 4 000 kVA or greater than 3 600 kW	$79\,305 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS13	Underground Rural Below 57 kVA (below 51 kW)	$2\,203 \times n^*$	Table 1.01	Table 2.01A	0.486
EDS23	Underground Rural 57–84 kVA or 51–76 kW	$4\,398 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS33	Underground Rural 85–150 kVA or 77–135 kW	$8\,435 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS43	Underground Rural 151–300 kVA or 136–270 kW	$18\,589 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS53	Underground Rural 301–600 kVA or 271–540 kW	$21\,800 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS63	Underground Rural 601–1 500 kVA or 541–1 350 kW	$28\,729 \times n^*$	Table 1.01	Table 2.01A	1.000
EDS73	Underground Rural 1 501–4 000 kVA or 1 351–3 600 kW	$59\,566 \times n^*$	Table 1.01	Table 2.01A	1.000

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule			
		A	B	C	D
<b>EDS83</b>	Underground Rural Greater than 4 000 kVA or greater than 3 600 kW	$92\,904 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>ESL10</b>	Street Lighting—single pole with single davit	$2\,344 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>ESL20</b>	Street lighting—single davit	$798 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>ESL30</b>	Street lighting—Other	ic x cf	Table 1.01	Table 2.01A	1.000
<b>EFS10</b>	Oil and gas service—Below 57 kVA (below 51 kW)	$8\,756 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS20</b>	Oil and gas service— 57–84 kVA or 51–76 kW	$10\,496 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS30</b>	Oil and gas service— 85–150 kVA or 77–135 kW	$12\,514 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS40</b>	Oil and gas service— 151–300 kVA or 136–270 kW	$17\,830 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS50</b>	Oil and gas service— 301–600 kVA or 271–540 kW	$21\,138 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS60</b>	Oil and gas service— 601–1 500 kVA or 541–1 350 kW	$27\,974 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS70</b>	Oil and gas service— 1 501–4 000 kVA or 1 351–3 600 kW	$46\,530 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>EFS80</b>	Oil and gas service—Greater than 4 000 kVA or greater than 3 600 kW	$78\,236 \times n^*$	Table 1.01	Table 2.01A	1.000
<b>ET10</b>	Single Overhead—60 kV to 75 kV Up to #4/0 AWG Conductor	$30.98 \times n^*$	Table 1.01	Table 2.01B	1.000
<b>ET11</b>	Single Overhead—60 kV to 75 kV larger than #4/0 and up to 296 MCM Conductor	$43.08 \times n^*$	Table 1.01	Table 2.01B	1.000
<b>ET12</b>	Single Overhead—60 kV to 75 kV 297 MCM to 795 MCM Conductor	$59.43 \times n^*$	Table 1.01	Table 2.01B	1.000
<b>ET20</b>	Single Overhead—76 kV to 150 kV Up to 266 MCM Conductor	$48.52 \times n^*$	Table 1.01	Table 2.01B	1.000
<b>ET21</b>	Single Overhead—76 kV to 150 kV 267 MCM to 795 MCM Conductors	$59.31 \times n^*$	Table 1.01	Table 2.01B	1.000
<b>ET30</b>	Single Overhead— 151 kV to 250 kV Up to 2 x 477 MCM Conductors or up to 1 x 1 033 MCM Conductors (Wood Structures)	$123.07 \times n^*$	Table 1.01	Table 2.01B	1.000



TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule			
		A	B	C	D
ET31	Single Overhead–151 kV to 250 kV Up to 2 x 477 MCM Conductors or up to 1 x 1 033 MCM Conductors (Steel or Aluminum Towers)	$190.16 \times n^*$	Table 1.01	Table 2.01B	1.000
ET40	Single Overhead–251 to 500 kV 4 x 636 MCM Conductors	$288.23 \times n^*$	Table 1.01	Table 2.01B	1.000
ET50	Double Overhead–60 kV to 75 kV Up to 266 MCM Conductor	$51.83 \times n^*$	Table 1.01	Table 2.01B	1.000
ET51	Double Overhead–60 kV to 75 kV 267 MCM to 477 MCM Conductor	$62.80 \times n^*$	Table 1.01	Table 2.01B	1.000
ET60	Double Overhead–76 kV to 150 kV Up to 296 MCM Conductor	$49.52 \times n^*$	Table 1.01	Table 2.01B	1.000
ET61	Double Overhead–76 kV to 150 kV 297 MCM to 795 MCM Conductor	$62.85 \times n^*$	Table 1.01	Table 2.01B	1.000
ET70	Double Overhead–151 kV to 250 kV Up to 2 x 477 MCM Conductors or up to 1 x 1 033 MCM Conductors	$137.16 \times n^*$	Table 1.01	Table 2.01B	1.000
ET71	Double Overhead-251 kV to 500kV up to 3 x 1590 MCM Conductor	$203.08 \times n^*$	Table 1.01	Table 2.01B	1.000
ET80	Single Underground Cable–60 kV to 75 kV	$1331.07 \times n^*$	Table 1.01	Table 2.01B	1.000
ET90	Single Underground Cable–76 kV to 150 kV	$1518.36 \times n^*$	Table 1.01	Table 2.01B	1.000
ET100	Electric Transmission–Other	$ic \times cf$	Table 1.01	Table 2.01B	1.000
CDIE10	Conduit–Duct–Manholes, not associated with ET80 and ET90	$ic \times cf$	Table 1.01	Table 2.01A	1.000
SST10	Substations (Transmission-Distribution)	$ic \times cf$	Table 1.01	Table 2.03	1.000**
GEN100	Barrier	$ic \times cf$	Table 1.01	Table 2.04	1.000**
GEN101	Battle River #3 & #4	$ic \times cf$	Table 1.01	Table 2.05	1.000**
GEN102	Battle River #5	$ic \times cf$	Table 1.01	Table 2.06	1.000**
GEN103	Bearspaw	$ic \times cf$	Table 1.01	Table 2.07	1.000**
GEN104	Bighorn	$ic \times cf$	Table 1.01	Table 2.08	1.000**
GEN105	Brazeau	$ic \times cf$	Table 1.01	Table 2.09	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule			
		A	B	C	D
GEN106	Cascade	<i>ic x cf</i>	Table 1.01	Table 2.10	1.000**
GEN108	Genesee	<i>ic x cf</i>	Table 1.01	Table 2.12	1.000**
GEN109	Ghost	<i>ic x cf</i>	Table 1.01	Table 2.13	1.000**
GEN110	Horseshoe	<i>ic x cf</i>	Table 1.01	Table 2.14	1.000**
GEN111	HR Milner	<i>ic x cf</i>	Table 1.01	Table 2.15	1.000**
GEN112	Interlakes	<i>ic x cf</i>	Table 1.01	Table 2.16	1.000**
GEN113	Jasper Astoria	<i>ic x cf</i>	Table 1.01	Table 2.17	1.000**
GEN114	Kananaskis	<i>ic x cf</i>	Table 1.01	Table 2.18	1.000**
GEN115	Keephills #1 & #2	<i>ic x cf</i>	Table 1.01	Table 2.19	1.000**
GEN116	Pocaterra	<i>ic x cf</i>	Table 1.01	Table 2.20	1.000**
GEN117	Rundle	<i>ic x cf</i>	Table 1.01	Table 2.21	1.000**
GEN118	Sheerness #1	<i>ic x cf</i>	Table 1.01	Table 2.22	1.000**
GEN119	Sheerness #2	<i>ic x cf</i>	Table 1.01	Table 2.23	1.000**
GEN120	Sundance	<i>ic x cf</i>	Table 1.01	Table 2.24	1.000**
GEN121	Spray	<i>ic x cf</i>	Table 1.01	Table 2.25	1.000**
GEN122	Three Sisters	<i>ic x cf</i>	Table 1.01	Table 2.26	1.000**
GEN125	Poplar Creek –All Units (TAU)	<i>ic x cf</i>	Table 1.01	Table 2.29 Column 16	1.000**
GEN127	City of Medicine Hat Unit 3r	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 17	1.000**
GEN128	City of Medicine Hat Unit 8 And 9	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN129	City of Medicine Hat Unit 10 And 11	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 22	1.000**
GEN130	City of Medicine Hat Unit 12	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 19	1.000**
GEN131	City of Medicine Hat Unit 14	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 12	1.000**
GEN132	Jasper Palisades Plant (ATCO Electric)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN133	Chipewyan Lake (ATCO Electric)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 8	1.000**
GEN134	Fort Chipewyan Plant (ATCO Electric)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 6	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule			
		A	B	C	D
GEN136	Garden River Plant (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 12	1.000**
GEN137	Indian Cabins (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN138	Narrows Point Plant (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN139	Peace Point Plant (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 8	1.000**
GEN140	Steen River Plant (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN141	Chevron Chinchaga Plant #1 (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN142	Chevron Chinchaga Plant #2 (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 18	1.000**
GEN143	Little Horse Plant (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 18	1.000**
GEN144	Stowe Creek (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN146	Simonett Microwave Site (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 21	1.000**
GEN147	947d Algar (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN148	973 Flat Top Mountain (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN149	972 Foggy Mountain (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN150	974 Touchwood (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN151	996 Fawcett River (ATCO Electric)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 11	1.000**
GEN152	Joffre Cogen Plant (ATCO Power)	<i>ic × cf</i>	Table 1.01	Table 2.30 Column 15	1.000**
GEN153	Oldman River Hydro Power Plant (ATCO Power)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 13	1.000**
GEN154	Poplar Hills Power Plant (ATCO Power)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 17	1.000**
GEN155	Valleyview Generating Station #1 (ATCO Power)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN156	Rainbow Lake 1 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN157	Rainbow Lake 2 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN158	Rainbow Lake 3 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 22	1.000**
GEN159	Rainbow Lake 4 (ATCO Power)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 16	1.000**
GEN160	Rainbow Lake 5 (ATCO Power)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN161	Sturgeon Power Plant Units 1 and 2 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	A	Schedule		
			B	C	D
GEN162	Scotford Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN163	Redwater Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN164	Carsland Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 13	1.000**
GEN165	Primrose Cogeneration Facility (CNRL)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 17	1.000**
GEN166	Fort Saskatchewan Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 16	1.000**
GEN167	Balzac Power Station	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 13	1.000**
GEN168	Cavalier Power Station	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN169	Syncrude Canada Ltd. (1976–25mw Gas Turbine)	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN170	Syncrude Canada Ltd. (1 976–50mw Steam Turbine)	<i>ic × cf</i>	Table 1.01	Table 2.29 Column 35	1.000**
GEN171	Syncrude Canada Ltd. (1 976–69mw Steam Turbine)	<i>ic × cf</i>	Table 1.01	Table 2.29 Column 35	1.000**
GEN172	Syncrude Canada Ltd. (2 000–80mw Gas Turbine)	<i>ic × cf</i>	Table 1.01	Table 2.29 Column 15	1.000**
GEN173	Suncor–Tg#1 and Tg#2	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN174	Weldwood Pulp Mill–Unit 1	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 26	1.000**
GEN175	Weldwood Pulp Mill–Unit 2	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 26	1.000**
GEN176	Alpac Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 22	1.000**
GEN177	Diashowa Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.29 Column 25	1.000**
GEN178	Dow Chemical Canada Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.29 Column 35	1.000**
GEN179	Weyerhaeuser–Grande Prairie	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN180	Rimbey Gas Plant Cogeneration Facility	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 23	1.000**
GEN181	Bell River Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 24	1.000**
GEN182	St. Mary Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 23	1.000**
GEN183	Taylor Chute Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 15	1.000**
GEN184	Raymond Reservoir Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 21	1.000**
GEN185	Dickson Dam Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 24	1.000**
GEN186	Chin Chute Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 21	1.000**
GEN187	Waterton Hydroelectric Plant	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 23	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	A	Schedule		
			B	C	D
GEN188	Muskeg River	<i>ic x cf</i>	Table 1.01	Table 2.29 Column 13	1.000**
GEN189	Bear Creek	<i>ic x cf</i>	Table 1.01	Table 2.29 Column 12	1.000**
GEN190	Calpine–Gas Turbine	<i>ic x cf</i>	Table 1.01	Table 2.30 Column 12	1.000**
GEN191	Scotford	<i>ic x cf</i>	Table 1.01	Table 2.29 Column 13	1.000**
GEN192	Mahkeses	<i>ic x cf</i>	Table 1.01	Table 2.29 Column 12	1.000**
GEN193	Foster Creek	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 12	1.000**
GEN194	MacKay River	<i>ic x cf</i>	Table 1.01	Table 2.30 Column 12	1.000**
GEN195	Drywood	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 15	1.000**
GEN197	Westlock Peat Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN198	CanCarb Waste Heat Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN199	Elmworth Power Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 12	1.000**
GEN200	Wind Generation Facilities	<i>ic x cf</i>	Table 1.01	Table 2.27	1.000**
GEN201	Other Facilities–Less Than or Equal to 1 Megawatt	<i>ic x cf</i>	Table 1.01	Table 2.27	1.000**
GEN202	Drayton Valley Waste Wood Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 30	1.000**
GEN204	Chin Chute Drops 4, 5 & 6	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 11	1.000**
GEN205	Whitecourt Power Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 21	1.000**
GEN206	Edson Cogeneration Plant (Talisman)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 9	1.000**
GEN207	Genesee 3	<i>ic x cf</i>	Table 1.01	Table 2.30 Column 10	1.000**
GEN208	Grande Prairie EcoPower Centre	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 10	1.000**
GEN209	Growing Power Hairy Hill Limited Partnership (Unit 1)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 10	1.000**
GEN210	Gold Creek Generation Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 15	1.000**
GEN211	Gift Lake Generation Plant	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN213	Fort MacLeod	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN214	Burdett	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN215	Taber	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 14	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	A	Schedule		
			B	C	D
GEN216	Coaldale	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 14	1.000**
GEN217	Fletcher	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 19	1.000**
GEN218	Medicine Hat Common	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 15	1.000**
GEN220	Buck Lake	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 13	1.000**
GEN221	Calpine–Steam Turbine	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 11	1.000**
GEN222	Harvest Energy	<i>ic x cf</i>	Table 1.01	Table 2.27	1.000**
GEN223	Anadarko	<i>ic x cf</i>	Table 1.01	Table 2.27	1.000**
GEN224	Medicine Hat Tie	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 18	1.000**
GEN226	Clover Bar (Landfill Gas Generating Station)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 8	1.000**
GEN227	Clover Bar Energy Centre #1	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN228	Valleyview Generating Station #2 (ATCO Power)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN229	Long Lake Station (Nexen)	<i>ic x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN230	Syncrude Aurora	<i>ic x cf</i>	Table 1.01	Table 2.29 Column 7	1.000**
GEN231	Bantry	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN232	Parkland	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN233	EarthRenew	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN234	Shell – Caroline	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 7	1.000**
GEN235	Grande Prairie Generation Inc.	<i>lc x cf</i>	Table 1.01	Table 2.29 Column 5	1.000**
GEN236	Clover Bar Energy Centre #2	<i>lc x cf</i>	Table 1.01	Table 2.29 Column 5	1.000**
GEN237	Crossfield Energy Centre #1	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 5	1.000**
GEN238	Clover Bar Energy Centre #3	<i>lc x cf</i>	Table 1.01	Table 2.29 Column 5	1.000**
GEN239	MEG – Christina Lake	<i>lc x cf</i>	Table 1.01	Table 2.30 Column 6	1.000**
GEN240	CNRL – Horizon	<i>lc x cf</i>	Table 1.01	Table 2.29 Column 6	1.000**
GEN241	City of Medicine Hat Unit 15	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 5	1.000**
GEN242	Crossfield Energy Centre #2	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 5	1.000**
GEN243	Crossfield Energy Centre #3	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 5	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	A	B	C	D
GEN244	Keephills #3	<i>lc x cf</i>	Table 1.01	Table 2.30 Column 4	1.000**
GEN245	Harmattan Altagas – Unit 1 15MW	<i>lc x cf</i>	Table 1.01	Table 2.28 Cloumn 4	1.000**
GEN246	Growing Power Hairy Hill Limited Partnership (Unit 2) 1.5 mw	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN247	Weyerhaeuser Company Limited Grande Prairie 48 mw	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN248	Genalta-Cadotte Lake Unit 1	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN249	Genalta-Cadotte Lake Unit 2	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN250	Genalta-Cadotte Lake Unit 3	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN251	AltaGas Pipeline Partnership Bantry Unit 3	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN252	ALPAC Unit 2	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN253	Daishowa COGEN Plant	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 3	1.000**
GEN254	Harmattan Gas Processing LP Unit 2	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 2	1.000**
GEN255	Alberta Newsprint Funding Corporation Unit 1	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN256	Alberta Newsprint Funding Corporation Unit 2	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN259	Alberta Newsprint Funding Corporation Unit 3	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN260	Alberta Newsprint Funding Corporation Unit 4	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN261	Alberta Newsprint Funding Corporation Unit 5	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN262	Alberta Newsprint Funding Corporation Unit 6	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN263	Alberta Newsprint Funding Corporation Unit 7	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN264	Alberta Newsprint Funding Corporation Unit 8	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN265	Alberta Newsprint Funding Corporation Unit 9	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN266	Alberta Newsprint Funding Corporation Unit 10	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
GEN267	Lethbridge Biogas General Partner Unit 1	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 2	1.000**
GEN268	Lethbridge Biogas General Partner Unit 2	<i>lc x cf</i>	Table 1.01	Table 2.28 Column 2	1.000**

TABLE 2.01 (CONT.)

ACC	ACC Description	A	B	C	D
<b>GEN300</b>	Other Facilities - Equal or Greater Than 1 Megawatt and Less Than or Equal to 50 Megawatt Units	<i>ic × cf</i>	Table 1.01	Table 2.28 Column 1	1.000**
<b>GEN301</b>	Other Facilities—Greater Than 50 Megawatts and Less Than or Equal to 100 Megawatt Units	<i>ic × cf</i>	Table 1.01	Table 2.29 Column 1	1.000**
<b>GEN302</b>	Other Facilities—Greater Than 100 Megawatt Units	<i>ic × cf</i>	Table 1.01	Table 2.30 Column 1	1.000**

TABLE 2.01A SCHEDULE C FACTORS FOR ACC BEGINNING WITH EDS, EFS, ESL, AND CDIE

Distribution Utility Company Name	2014 Schedule C Factor
ATCO Electric	0.649
FortisAlberta Inc.	0.397
Calgary Street Lighting	0.561
ENMAX	0.561
EPCOR Distribution	0.633
City of Edmonton Streets and Roads	0.670
City of Lethbridge	0.611
City of Medicine Hat	0.580
City of Red Deer	0.435
Town of Cardston	0.576
Municipality of Crowsnest Pass	0.738
Town of Fort Macleod	0.567
Town of Ponoka	0.570
Other	0.518



TABLE 2.01B SCHEDULE C FACTORS FOR ACC BEGINNING WITH ET

Transmission Utilities Company Name	2014 Schedule C Factor
ATCO Electric	0.644
EPCOR Transmission	0.524
ALTALINK	0.453
TRANSALTA Corporation	0.453
ENMAX	0.378
City of Lethbridge	0.494
City of Medicine Hat	0.370
Other	0.518

TABLE 2.02 COST FACTORS FOR ELECTRIC POWER SYSTEM ACCs IN TABLE 2.01

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	22.72	1947	10.00	1981	1.49
1914	23.51	1948	9.57	1982	1.40
1915	23.95	1949	9.58	1983	1.54
1916	22.11	1950	9.31	1984	1.61
1917	18.76	1951	8.36	1985	1.57
1918	16.34	1952	7.83	1986	1.57
1919	14.42	1953	7.37	1987	1.52
1920	11.81	1954	7.29	1988	1.49
1921	13.10	1955	7.23	1989	1.42
1922	14.19	1956	6.94	1990	1.36
1923	13.83	1957	6.70	1991	1.29
1924	13.99	1958	6.57	1992	1.27
1925	14.20	1959	6.49	1993	1.24
1926	14.33	1960	6.43	1994	1.20
1927	14.34	1961	6.39	1995	1.20
1928	14.00	1962	6.37	1996	1.20
1929	13.47	1963	6.34	1997	1.19
1930	13.94	1964	6.08	1998	1.18
1931	15.01	1965	5.86	1999	1.17
1932	16.18	1966	5.64	2000	1.17
1933	16.96	1967	5.17	2001	1.17
1934	16.71	1968	5.40	2002	1.16
1935	16.54	1969	5.29	2003	1.14
1936	16.07	1970	4.78	2004	1.07
1937	15.05	1971	4.60	2005	1.00
1938	15.33	1972	4.25	2006	0.89
1939	15.18	1973	3.99	2007	0.79
1940	14.41	1974	3.53	2008	0.75
1941	13.14	1975	2.93	2009	0.78
1942	12.04	1976	2.58	2010	0.76
1943	11.77	1977	2.36	2011	0.74
1944	11.70	1978	2.14	2012	0.75
1945	11.60	1979	1.89	2013	0.73
1946	10.76	1980	1.69	2014	0.72

TABLE 2.03 SCHEDULE C FACTORS FOR ACCS BEGINNING WITH SST

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	1.000	14	0.510	28	0.250
1	0.960	15	0.490	29	0.240
2	0.920	16	0.460	30	0.220
3	0.870	17	0.440	31	0.210
4	0.840	18	0.420	32	0.200
5	0.800	19	0.400	33	0.180
6	0.760	20	0.380	34	0.170
7	0.720	21	0.360	35	0.160
8	0.690	22	0.340	36	0.150
9	0.660	23	0.320	37	0.140
10	0.620	24	0.310	38	0.130
11	0.590	25	0.290	39	0.120
12	0.570	26	0.280	40	0.120
13	0.540	27	0.260	>40	0.120

TABLE 2.04 SCHEDULE C FACTORS FOR ACC GEN100

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.200	14	0.200
1	0.610	8	0.200	15	0.200
2	0.298	9	0.200	16	0.200
3	0.200	10	0.200	17	0.200
4	0.200	11	0.200	>17	0.200
5	0.200	12	0.200		
6	0.200	13	0.200		

TABLE 2.05 SCHEDULE C FACTORS FOR ACC GEN101

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.643	5	0.200	10	0.200
1	0.358	6	0.200	11	0.200
2	0.236	7	0.200	12	0.200
3	0.200	8	0.200	>12	0.200
4	0.200	9	0.200		

TABLE 2.06 SCHEDULE C FACTORS FOR ACC GEN102

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.260	32	0.200
1	0.750	17	0.247	33	0.200
2	0.723	18	0.235	34	0.200
3	0.649	19	0.224	35	0.200
4	0.588	20	0.214	36	0.200
5	0.537	21	0.205	37	0.200
6	0.494	22	0.200	38	0.200
7	0.456	23	0.200	39	0.200
8	0.423	24	0.200	40	0.200
9	0.395	25	0.200	41	0.200
10	0.368	26	0.200	42	0.200
11	0.346	27	0.200	43	0.200
12	0.325	28	0.200	44	0.200
13	0.307	29	0.200	>44	0.200
14	0.289	30	0.200		
15	0.274	31	0.200		

TABLE 2.07 SCHEDULE C FACTORS FOR ACC GEN103

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.200	18	0.200
1	0.559	10	0.200	19	0.200
2	0.428	11	0.200	20	0.200
3	0.345	12	0.200	21	0.200
4	0.287	13	0.200	22	0.200
5	0.245	14	0.200	23	0.200
6	0.212	15	0.200	24	0.200
7	0.200	16	0.200	25	0.200
8	0.200	17	0.200	>25	0.200

TABLE 2.08 SCHEDULE C FACTORS FOR ACC GEN104

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.474	32	0.292
1	0.750	17	0.458	33	0.284
2	0.750	18	0.443	34	0.277
3	0.750	19	0.428	35	0.270
4	0.750	20	0.414	36	0.263
5	0.743	21	0.401	37	0.257
6	0.708	22	0.389	38	0.251
7	0.677	23	0.377	39	0.244
8	0.647	24	0.366	40	0.239
9	0.620	25	0.355	41	0.233
10	0.595	26	0.345	42	0.221
11	0.571	27	0.335	43	0.203
12	0.549	28	0.326	44	0.200
13	0.529	29	0.317	>44	0.200
14	0.509	30	0.308		
15	0.491	31	0.300		

TABLE 2.09 SCHEDULE C FACTORS FOR ACC GEN105

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	14	0.312	28	0.200
1	0.750	15	0.292	29	0.200
2	0.750	16	0.274	30	0.200
3	0.708	17	0.257	31	0.200
4	0.649	18	0.241	32	0.200
5	0.597	19	0.226	33	0.200
6	0.551	20	0.213	34	0.200
7	0.510	21	0.200	35	0.200
8	0.473	22	0.200	36	0.200
9	0.439	23	0.200	37	0.200
10	0.409	24	0.200	38	0.200
11	0.382	25	0.200	39	0.200
12	0.356	26	0.200	>39	0.200
13	0.333	27	0.200		

TABLE 2.10 SCHEDULE C FACTORS FOR ACC GEN106

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.200	14	0.200
1	0.607	8	0.200	15	0.200
2	0.292	9	0.200	16	0.200
3	0.200	10	0.200	17	0.200
4	0.200	11	0.200	>17	0.200
5	0.200	12	0.200		
6	0.200	13	0.200		

TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107 (RETIRED TABLE DELETED)

TABLE 2.12 SCHEDULE C FACTORS FOR ACC GEN108

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	17	0.412	34	0.232
1	0.750	18	0.397	35	0.226
2	0.750	19	0.382	36	0.216
3	0.750	20	0.369	37	0.210
4	0.750	21	0.355	38	0.202
5	0.708	22	0.344	39	0.200
6	0.671	23	0.333	40	0.200
7	0.637	24	0.320	41	0.200
8	0.606	25	0.309	42	0.200
9	0.577	26	0.299	43	0.200
10	0.551	27	0.290	44	0.200
11	0.527	28	0.280	45	0.200
12	0.505	29	0.270	46	0.200
13	0.484	30	0.262	47	0.200
14	0.463	31	0.255	48	0.200
15	0.446	32	0.245	49	0.200
16	0.428	33	0.240	>49	0.200

TABLE 2.13 SCHEDULE C FACTORS FOR ACC GEN109

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	12	0.200	24	0.200
1	0.667	13	0.200	25	0.200
2	0.400	14	0.200	26	0.200
3	0.286	15	0.200	27	0.200
4	0.222	16	0.200	28	0.200
5	0.200	17	0.200	29	0.200
6	0.200	18	0.200	30	0.200
7	0.200	19	0.200	31	0.200
8	0.200	20	0.200	32	0.200
9	0.200	21	0.200	>32	0.200
10	0.200	22	0.200		
11	0.200	23	0.200		

TABLE 2.14 SCHEDULE C FACTORS FOR ACC GEN110

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.200	12	0.200
1	0.577	7	0.200	13	0.200
2	0.238	8	0.200	14	0.200
3	0.200	9	0.200	>14	0.200
4	0.200	10	0.200		
5	0.200	11	0.200		

TABLE 2.15 SCHEDULE C FACTORS FOR ACC GEN111

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.200	12	0.200
1	0.603	7	0.200	13	0.200
2	0.286	8	0.200	14	0.200
3	0.200	9	0.200	>14	0.200
4	0.200	10	0.200		
5	0.200	11	0.200		

TABLE 2.16 SCHEDULE C FACTORS FOR ACC GEN112

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.200	10	0.200
1	0.573	6	0.200	11	0.200
2	0.232	7	0.200	12	0.200
3	0.200	8	0.200	13	0.200
4	0.200	9	0.200	>13	0.200

TABLE 2.17 SCHEDULE C FACTORS FOR ACC GEN113

Chronological Age	Schedule C Factor
0	0.200
1	0.200
>1	0.200

TABLE 2.18 SCHEDULE C FACTORS FOR ACC GEN114

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	8	0.200	16	0.200
1	0.633	9	0.200	17	0.200
2	0.340	10	0.200	18	0.200
3	0.214	11	0.200	19	0.200
4	0.200	12	0.200	20	0.200
5	0.200	13	0.200	21	0.200
6	0.200	14	0.200	>21	0.200
7	0.200	15	0.200		

TABLE 2.19 SCHEDULE C FACTORS FOR ACC GEN115

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.324	32	0.200
1	0.750	17	0.310	33	0.200
2	0.750	18	0.296	34	0.200
3	0.708	19	0.284	35	0.200
4	0.652	20	0.273	36	0.200
5	0.604	21	0.262	37	0.200
6	0.562	22	0.251	38	0.200
7	0.526	23	0.242	39	0.200
8	0.493	24	0.233	40	0.200
9	0.464	25	0.226	41	0.200
10	0.438	26	0.217	42	0.200
11	0.414	27	0.211	43	0.200
12	0.393	28	0.203	44	0.200
13	0.374	29	0.200	45	0.200
14	0.355	30	0.200	>45	0.200
15	0.339	31	0.200		

TABLE 2.20 SCHEDULE C FACTORS FOR ACC GEN116

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.200	14	0.200
1	0.607	8	0.200	15	0.200
2	0.292	9	0.200	16	0.200
3	0.200	10	0.200	17	0.200
4	0.200	11	0.200	>17	0.200
5	0.200	12	0.200		
6	0.200	13	0.200		

TABLE 2.21 SCHEDULE C FACTORS FOR ACC GEN117

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	4	0.200	8	0.200
1	0.530	5	0.200	9	0.200
2	0.200	6	0.200	10	0.200
3	0.200	7	0.200	>10	0.200



TABLE 2.22 SCHEDULE C FACTORS FOR ACC GEN118

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
<b>0</b>	0.750	<b>23</b>	0.315	<b>46</b>	0.200
<b>1</b>	0.750	<b>24</b>	0.306	<b>47</b>	0.200
<b>2</b>	0.750	<b>25</b>	0.296	<b>48</b>	0.200
<b>3</b>	0.750	<b>26</b>	0.288	<b>49</b>	0.200
<b>4</b>	0.718	<b>27</b>	0.281	<b>50</b>	0.200
<b>5</b>	0.675	<b>28</b>	0.272	<b>51</b>	0.200
<b>6</b>	0.637	<b>29</b>	0.265	<b>52</b>	0.200
<b>7</b>	0.603	<b>30</b>	0.259	<b>53</b>	0.200
<b>8</b>	0.572	<b>31</b>	0.251	<b>54</b>	0.200
<b>9</b>	0.544	<b>32</b>	0.244	<b>55</b>	0.200
<b>10</b>	0.518	<b>33</b>	0.237	<b>56</b>	0.200
<b>11</b>	0.494	<b>34</b>	0.232	<b>57</b>	0.200
<b>12</b>	0.473	<b>35</b>	0.228	<b>58</b>	0.200
<b>13</b>	0.454	<b>36</b>	0.222	<b>59</b>	0.200
<b>14</b>	0.436	<b>37</b>	0.216	<b>60</b>	0.200
<b>15</b>	0.417	<b>38</b>	0.211	<b>61</b>	0.200
<b>16</b>	0.402	<b>39</b>	0.207	<b>62</b>	0.200
<b>17</b>	0.387	<b>40</b>	0.203	<b>63</b>	0.200
<b>18</b>	0.373	<b>41</b>	0.200	<b>64</b>	0.200
<b>19</b>	0.361	<b>42</b>	0.200	<b>65</b>	0.200
<b>20</b>	0.348	<b>43</b>	0.200	<b>&gt;65</b>	0.200
<b>21</b>	0.338	<b>44</b>	0.200		
<b>22</b>	0.326	<b>45</b>	0.200		

TABLE 2.23 SCHEDULE C FACTORS FOR ACC GEN119

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	22	0.332	44	0.200
1	0.750	23	0.322	45	0.200
2	0.750	24	0.313	46	0.200
3	0.750	25	0.303	47	0.200
4	0.721	26	0.295	48	0.200
5	0.679	27	0.288	49	0.200
6	0.641	28	0.279	50	0.200
7	0.607	29	0.272	51	0.200
8	0.576	30	0.266	52	0.200
9	0.547	31	0.258	53	0.200
10	0.522	32	0.251	54	0.200
11	0.499	33	0.245	55	0.200
12	0.479	34	0.240	56	0.200
13	0.459	35	0.232	57	0.200
14	0.439	36	0.229	58	0.200
15	0.423	37	0.224	59	0.200
16	0.408	38	0.219	60	0.200
17	0.393	39	0.214	61	0.200
18	0.379	40	0.207	62	0.200
19	0.366	41	0.204	63	0.200
20	0.354	42	0.200	64	0.200
21	0.342	43	0.200	>64	0.200

TABLE 2.24 SCHEDULE C FACTORS FOR ACC GEN120

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	14	0.248	28	0.200
1	0.750	15	0.234	29	0.200
2	0.688	16	0.222	30	0.200
3	0.609	17	0.208	31	0.200
4	0.545	18	0.200	32	0.200
5	0.492	19	0.200	33	0.200
6	0.448	20	0.200	34	0.200
7	0.410	21	0.200	35	0.200
8	0.377	22	0.200	36	0.200
9	0.350	23	0.200	37	0.200
10	0.324	24	0.200	38	0.200
11	0.303	25	0.200	39	0.200
12	0.282	26	0.200	>39	0.200
13	0.265	27	0.200		

TABLE 2.25 SCHEDULE C FACTORS FOR ACC GEN121

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	8	0.200	16	0.200
1	0.637	9	0.200	17	0.200
2	0.346	10	0.200	18	0.200
3	0.221	11	0.200	19	0.200
4	0.200	12	0.200	20	0.200
5	0.200	13	0.200	21	0.200
6	0.200	14	0.200	22	0.200
7	0.200	15	0.200	>22	0.200

TABLE 2.26 SCHEDULE C FACTORS FOR ACC GEN122

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	4	0.200	8	0.200
1	0.550	5	0.200	9	0.200
2	0.200	6	0.200	10	0.200
3	0.200	7	0.200	>10	0.200

TABLE 2.27 SCHEDULE C FACTORS FOR ACC GEN200 AND GEN201

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.636	18	0.330
1	0.750	10	0.598	19	0.303
2	0.750	11	0.560	20	0.277
3	0.750	12	0.524	21	0.252
4	0.750	13	0.489	22	0.228
5	0.750	14	0.455	23	0.206
6	0.750	15	0.421	24	0.200
7	0.717	16	0.389	>24	0.200
8	0.676	17	0.360		

TABLE 2.28 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Column							
	1	2	3	4	5	6	7	8
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.733	0.733	0.730	0.728	0.725	0.723	0.719	0.715
8	0.696	0.695	0.693	0.691	0.689	0.686	0.682	0.678
9	0.660	0.659	0.657	0.655	0.653	0.650	0.647	0.643
10	0.624	0.623	0.622	0.620	0.618	0.615	0.612	0.608
11	0.588	0.588	0.587	0.585	0.583	0.581	0.578	0.575
12	0.553	0.552	0.552	0.551	0.550	0.547	0.545	0.542
13	0.519	0.519	0.519	0.517	0.516	0.515	0.512	0.509
14	0.486	0.486	0.485	0.485	0.483	0.482	0.480	0.479
15	0.453	0.453	0.453	0.453	0.451	0.451	0.450	0.447
16	0.422	0.422	0.422	0.420	0.420	0.420	0.419	0.417
17	0.390	0.390	0.390	0.390	0.390	0.390	0.388	0.387
18	0.361	0.361	0.361	0.361	0.361	0.361	0.359	0.359
19	0.333	0.333	0.333	0.333	0.333	0.330	0.330	0.330
20	0.303	0.303	0.303	0.303	0.303	0.303	0.303	0.303
21	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
22	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
23	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
24	0.201	0.201	0.201	0.201	0.201	0.201	0.201	0.201
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 (CONT.)

Chronological Age	Column							
	9	10	11	12	13	14	15	16
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.744	0.733
6	0.748	0.742	0.736	0.728	0.720	0.710	0.700	0.688
7	0.710	0.703	0.697	0.689	0.680	0.670	0.660	0.647
8	0.672	0.667	0.660	0.653	0.644	0.634	0.622	0.610
9	0.637	0.632	0.625	0.618	0.608	0.599	0.587	0.575
10	0.603	0.598	0.591	0.584	0.576	0.565	0.554	0.541
11	0.570	0.565	0.559	0.552	0.544	0.533	0.523	0.510
12	0.538	0.533	0.527	0.521	0.513	0.504	0.493	0.481
13	0.506	0.502	0.497	0.490	0.483	0.475	0.464	0.453
14	0.476	0.471	0.467	0.461	0.455	0.446	0.437	0.425
15	0.445	0.442	0.437	0.432	0.426	0.419	0.410	0.400
16	0.415	0.412	0.408	0.405	0.398	0.393	0.384	0.374
17	0.387	0.383	0.381	0.377	0.372	0.367	0.359	0.350
18	0.357	0.355	0.353	0.349	0.346	0.340	0.334	0.326
19	0.328	0.328	0.326	0.322	0.320	0.316	0.310	0.304
20	0.303	0.301	0.299	0.296	0.294	0.290	0.286	0.279
21	0.276	0.274	0.274	0.272	0.269	0.267	0.263	0.258
22	0.250	0.250	0.248	0.248	0.246	0.243	0.241	0.236
23	0.225	0.225	0.223	0.223	0.223	0.220	0.218	0.213
24	0.201	0.201	0.201	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 (CONT.)

Chronological Age	Column							
	17	18	19	20	21	22	23	24
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.735	0.708
4	0.750	0.750	0.744	0.728	0.709	0.687	0.661	0.630
5	0.720	0.706	0.691	0.672	0.652	0.627	0.599	0.565
6	0.675	0.660	0.643	0.623	0.601	0.575	0.546	0.511
7	0.633	0.617	0.600	0.580	0.557	0.530	0.500	0.464
8	0.595	0.579	0.560	0.540	0.517	0.490	0.460	0.424
9	0.560	0.544	0.525	0.504	0.481	0.454	0.424	0.389
10	0.527	0.511	0.492	0.471	0.448	0.422	0.392	0.358
11	0.496	0.480	0.462	0.442	0.419	0.393	0.364	0.330
12	0.467	0.451	0.433	0.414	0.392	0.366	0.337	0.306
13	0.439	0.424	0.407	0.388	0.366	0.341	0.314	0.284
14	0.413	0.399	0.382	0.364	0.342	0.320	0.293	0.262
15	0.388	0.375	0.359	0.341	0.321	0.298	0.273	0.244
16	0.364	0.350	0.337	0.320	0.301	0.279	0.253	0.226
17	0.341	0.328	0.314	0.299	0.281	0.260	0.236	0.210
18	0.317	0.307	0.294	0.278	0.263	0.242	0.220	0.200
19	0.296	0.286	0.273	0.259	0.243	0.225	0.204	0.200
20	0.273	0.264	0.254	0.241	0.226	0.208	0.200	0.200
21	0.251	0.245	0.233	0.222	0.208	0.200	0.200	0.200
22	0.229	0.224	0.215	0.205	0.200	0.200	0.200	0.200
23	0.208	0.203	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 (CONT.)

Chronological Age	Column					
	25	26	27	28	29	30 and greater
0	0.750	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.750	0.633
2	0.750	0.745	0.699	0.633	0.528	0.340
3	0.674	0.632	0.576	0.499	0.388	0.214
4	0.592	0.545	0.485	0.407	0.299	0.200
5	0.525	0.476	0.416	0.339	0.238	0.200
6	0.470	0.421	0.361	0.287	0.200	0.200
7	0.424	0.375	0.317	0.246	0.200	0.200
8	0.384	0.337	0.280	0.213	0.200	0.200
9	0.349	0.303	0.249	0.200	0.200	0.200
10	0.320	0.275	0.223	0.200	0.200	0.200
11	0.293	0.249	0.200	0.200	0.200	0.200
12	0.269	0.227	0.200	0.200	0.200	0.200
13	0.248	0.200	0.200	0.200	0.200	0.200
14	0.228	0.200	0.200	0.200	0.200	0.200
15	0.210	0.200	0.200	0.200	0.200	0.200
16	0.200	0.200	0.200	0.200	0.200	0.200
17	0.200	0.200	0.200	0.200	0.200	0.200
18	0.200	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200



TABLE 2.29 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Column						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.743	0.740	0.738	0.734	0.731	0.728	0.724
9	0.714	0.712	0.709	0.706	0.703	0.700	0.695
10	0.688	0.684	0.682	0.679	0.676	0.672	0.668
11	0.662	0.658	0.656	0.652	0.650	0.645	0.642
12	0.636	0.633	0.631	0.628	0.624	0.621	0.617
13	0.611	0.608	0.605	0.603	0.600	0.596	0.592
14	0.587	0.584	0.583	0.580	0.575	0.572	0.568
15	0.563	0.561	0.558	0.557	0.553	0.550	0.545
16	0.540	0.538	0.536	0.533	0.531	0.528	0.524
17	0.517	0.515	0.514	0.512	0.508	0.506	0.503
18	0.496	0.494	0.492	0.490	0.488	0.484	0.480
19	0.475	0.473	0.471	0.469	0.467	0.463	0.461
20	0.453	0.453	0.451	0.449	0.447	0.444	0.440
21	0.434	0.432	0.429	0.429	0.427	0.425	0.420
22	0.414	0.411	0.411	0.409	0.406	0.404	0.402
23	0.394	0.391	0.391	0.389	0.389	0.386	0.384
24	0.374	0.374	0.372	0.372	0.369	0.367	0.364
25	0.356	0.356	0.353	0.353	0.350	0.350	0.348
26	0.338	0.335	0.335	0.335	0.332	0.332	0.330
27	0.318	0.318	0.318	0.318	0.315	0.315	0.312
28	0.301	0.301	0.301	0.298	0.298	0.298	0.295
29	0.285	0.285	0.282	0.282	0.282	0.282	0.279
30	0.267	0.267	0.267	0.267	0.267	0.267	0.263
31	0.252	0.252	0.252	0.252	0.249	0.249	0.249
32	0.238	0.234	0.234	0.234	0.234	0.234	0.234
33	0.221	0.221	0.221	0.221	0.221	0.221	0.217
34	0.208	0.204	0.204	0.204	0.204	0.204	0.204
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	8	9	10	11	12	13	14
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.746	0.741	0.736	0.730	0.724	0.718
8	0.720	0.715	0.710	0.705	0.699	0.692	0.686
9	0.691	0.687	0.681	0.676	0.669	0.662	0.655
10	0.664	0.659	0.653	0.648	0.642	0.634	0.627
11	0.637	0.633	0.627	0.621	0.614	0.607	0.600
12	0.612	0.607	0.602	0.595	0.589	0.583	0.575
13	0.588	0.583	0.578	0.571	0.566	0.559	0.550
14	0.565	0.559	0.555	0.549	0.541	0.535	0.526
15	0.542	0.537	0.531	0.526	0.520	0.512	0.506
16	0.519	0.514	0.509	0.504	0.499	0.492	0.483
17	0.497	0.494	0.488	0.483	0.477	0.470	0.463
18	0.476	0.473	0.469	0.463	0.457	0.451	0.444
19	0.457	0.453	0.449	0.442	0.438	0.432	0.424
20	0.438	0.434	0.429	0.425	0.419	0.412	0.406
21	0.418	0.414	0.409	0.405	0.400	0.396	0.389
22	0.399	0.395	0.392	0.387	0.383	0.378	0.371
23	0.381	0.379	0.374	0.369	0.366	0.361	0.354
24	0.361	0.359	0.356	0.354	0.349	0.343	0.338
25	0.345	0.342	0.340	0.337	0.332	0.326	0.324
26	0.327	0.327	0.324	0.318	0.316	0.313	0.307
27	0.312	0.309	0.306	0.303	0.300	0.295	0.292
28	0.295	0.292	0.289	0.286	0.283	0.280	0.277
29	0.279	0.276	0.276	0.273	0.270	0.266	0.263
30	0.263	0.260	0.260	0.257	0.254	0.250	0.247
31	0.249	0.245	0.245	0.242	0.238	0.238	0.235
32	0.231	0.231	0.231	0.227	0.227	0.224	0.220
33	0.217	0.217	0.217	0.214	0.214	0.210	0.206
34	0.204	0.204	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.741	0.730
6	0.745	0.737	0.730	0.721	0.710	0.699	0.687
7	0.710	0.702	0.693	0.683	0.673	0.661	0.647
8	0.677	0.669	0.660	0.649	0.638	0.625	0.612
9	0.647	0.638	0.629	0.618	0.606	0.593	0.579
10	0.619	0.609	0.600	0.588	0.577	0.563	0.549
11	0.591	0.582	0.573	0.561	0.548	0.536	0.521
12	0.566	0.556	0.546	0.536	0.523	0.509	0.495
13	0.542	0.533	0.522	0.511	0.500	0.486	0.471
14	0.519	0.510	0.500	0.488	0.476	0.462	0.448
15	0.496	0.488	0.477	0.466	0.455	0.442	0.427
16	0.475	0.466	0.456	0.446	0.434	0.420	0.407
17	0.456	0.446	0.437	0.427	0.414	0.401	0.388
18	0.436	0.426	0.419	0.407	0.396	0.384	0.371
19	0.418	0.408	0.400	0.390	0.379	0.367	0.353
20	0.399	0.391	0.382	0.372	0.361	0.350	0.337
21	0.382	0.373	0.364	0.355	0.346	0.335	0.321
22	0.364	0.357	0.350	0.340	0.331	0.319	0.307
23	0.349	0.342	0.334	0.324	0.314	0.305	0.292
24	0.333	0.325	0.318	0.310	0.299	0.289	0.279
25	0.316	0.310	0.302	0.294	0.286	0.275	0.264
26	0.302	0.296	0.288	0.282	0.273	0.262	0.254
27	0.286	0.280	0.274	0.268	0.260	0.251	0.239
28	0.271	0.268	0.262	0.253	0.247	0.238	0.229
29	0.257	0.254	0.248	0.241	0.235	0.226	0.216
30	0.244	0.241	0.234	0.228	0.221	0.215	0.205
31	0.232	0.225	0.222	0.215	0.208	0.202	0.200
32	0.217	0.213	0.210	0.203	0.200	0.200	0.200
33	0.203	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	22	23	24	25	26	27	28
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.732
4	0.750	0.750	0.741	0.724	0.705	0.684	0.658
5	0.717	0.703	0.688	0.669	0.649	0.624	0.596
6	0.673	0.658	0.641	0.621	0.599	0.573	0.544
7	0.633	0.617	0.599	0.578	0.555	0.529	0.498
8	0.597	0.580	0.561	0.540	0.517	0.489	0.459
9	0.563	0.547	0.527	0.505	0.482	0.455	0.424
10	0.533	0.515	0.496	0.474	0.450	0.423	0.393
11	0.504	0.487	0.468	0.447	0.423	0.396	0.366
12	0.479	0.461	0.442	0.421	0.397	0.370	0.341
13	0.456	0.438	0.418	0.396	0.373	0.347	0.318
14	0.433	0.415	0.396	0.375	0.351	0.326	0.298
15	0.411	0.394	0.375	0.354	0.332	0.306	0.279
16	0.391	0.374	0.356	0.335	0.313	0.289	0.262
17	0.372	0.356	0.338	0.318	0.296	0.272	0.247
18	0.355	0.340	0.320	0.301	0.280	0.257	0.232
19	0.339	0.322	0.306	0.286	0.265	0.243	0.219
20	0.322	0.307	0.290	0.273	0.251	0.230	0.206
21	0.308	0.292	0.276	0.258	0.238	0.218	0.200
22	0.293	0.279	0.262	0.246	0.227	0.205	0.200
23	0.280	0.265	0.250	0.233	0.215	0.200	0.200
24	0.266	0.253	0.237	0.222	0.204	0.200	0.200
25	0.253	0.240	0.227	0.210	0.200	0.200	0.200
26	0.240	0.229	0.215	0.201	0.200	0.200	0.200
27	0.230	0.216	0.204	0.200	0.200	0.200	0.200
28	0.217	0.207	0.200	0.200	0.200	0.200	0.200
29	0.207	0.200	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	29	30	31	32	33	34	35 and greater
0	0.750	0.750	0.750	0.750	0.750	0.750	0.632
1	0.750	0.750	0.750	0.750	0.750	0.750	0.632
2	0.750	0.750	0.743	0.697	0.631	0.527	0.339
3	0.705	0.672	0.629	0.574	0.498	0.388	0.214
4	0.627	0.590	0.543	0.484	0.406	0.299	0.200
5	0.563	0.523	0.475	0.414	0.338	0.237	0.200
6	0.509	0.468	0.419	0.360	0.286	0.200	0.200
7	0.463	0.422	0.374	0.316	0.246	0.200	0.200
8	0.423	0.383	0.336	0.280	0.212	0.200	0.200
9	0.389	0.349	0.303	0.249	0.200	0.200	0.200
10	0.358	0.320	0.275	0.223	0.200	0.200	0.200
11	0.331	0.293	0.250	0.200	0.200	0.200	0.200
12	0.308	0.270	0.228	0.200	0.200	0.200	0.200
13	0.286	0.249	0.209	0.200	0.200	0.200	0.200
14	0.266	0.231	0.200	0.200	0.200	0.200	0.200
15	0.249	0.215	0.200	0.200	0.200	0.200	0.200
16	0.233	0.200	0.200	0.200	0.200	0.200	0.200
17	0.218	0.200	0.200	0.200	0.200	0.200	0.200
18	0.203	0.200	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200
26	0.200	0.200	0.200	0.200	0.200	0.200	0.200
27	0.200	0.200	0.200	0.200	0.200	0.200	0.200
28	0.200	0.200	0.200	0.200	0.200	0.200	0.200
29	0.200	0.200	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Column						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.750	0.750
9	0.750	0.750	0.750	0.750	0.750	0.750	0.750
10	0.749	0.746	0.743	0.740	0.736	0.731	0.727
11	0.729	0.725	0.722	0.718	0.715	0.710	0.705
12	0.709	0.705	0.702	0.698	0.694	0.690	0.685
13	0.689	0.687	0.682	0.678	0.674	0.670	0.665
14	0.670	0.667	0.663	0.660	0.656	0.651	0.647
15	0.652	0.649	0.646	0.641	0.636	0.632	0.627
16	0.635	0.632	0.628	0.623	0.620	0.615	0.610
17	0.619	0.615	0.610	0.606	0.603	0.597	0.592
18	0.602	0.598	0.594	0.590	0.586	0.580	0.577
19	0.585	0.581	0.577	0.573	0.569	0.565	0.558
20	0.569	0.567	0.562	0.558	0.554	0.550	0.543
21	0.554	0.551	0.547	0.542	0.538	0.533	0.529
22	0.539	0.534	0.532	0.527	0.522	0.518	0.513
23	0.525	0.520	0.517	0.512	0.507	0.505	0.500
24	0.509	0.506	0.504	0.499	0.493	0.491	0.486
25	0.496	0.493	0.488	0.485	0.480	0.477	0.472
26	0.481	0.478	0.475	0.470	0.467	0.464	0.459
27	0.470	0.464	0.461	0.458	0.455	0.449	0.446
28	0.456	0.452	0.449	0.443	0.440	0.437	0.431
29	0.442	0.439	0.436	0.433	0.429	0.423	0.420
30	0.429	0.426	0.422	0.419	0.416	0.413	0.409
31	0.416	0.413	0.410	0.406	0.403	0.399	0.396
32	0.404	0.401	0.397	0.394	0.390	0.387	0.383
33	0.392	0.389	0.385	0.382	0.382	0.378	0.371
34	0.381	0.377	0.374	0.370	0.370	0.366	0.362
35	0.366	0.366	0.362	0.359	0.359	0.355	0.351

TABLE 2.30 (CONT.)

Chronological Age	Column						
	1	2	3	4	5	6	7
36	0.356	0.352	0.352	0.348	0.344	0.344	0.340
37	0.346	0.342	0.342	0.338	0.334	0.334	0.329
38	0.332	0.332	0.328	0.328	0.324	0.319	0.319
39	0.322	0.318	0.318	0.314	0.314	0.310	0.306
40	0.309	0.309	0.309	0.305	0.300	0.300	0.296
41	0.301	0.296	0.296	0.296	0.292	0.292	0.287
42	0.288	0.288	0.288	0.283	0.283	0.279	0.279
43	0.280	0.275	0.275	0.275	0.271	0.271	0.266
44	0.268	0.268	0.263	0.263	0.263	0.258	0.258
45	0.256	0.256	0.256	0.256	0.251	0.251	0.246
46	0.249	0.249	0.244	0.244	0.244	0.239	0.239
47	0.238	0.238	0.238	0.233	0.233	0.233	0.228
48	0.227	0.227	0.227	0.227	0.221	0.221	0.221
49	0.221	0.216	0.216	0.216	0.216	0.210	0.210
50	0.210	0.210	0.205	0.205	0.205	0.205	0.205
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	8	9	10	11	12	13	14
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.746	0.740
9	0.746	0.741	0.736	0.732	0.726	0.720	0.714
10	0.723	0.718	0.714	0.707	0.702	0.696	0.690
11	0.701	0.696	0.691	0.686	0.679	0.673	0.666
12	0.680	0.675	0.670	0.664	0.657	0.651	0.645
13	0.660	0.655	0.649	0.644	0.637	0.630	0.623
14	0.641	0.636	0.630	0.624	0.617	0.611	0.603
15	0.622	0.617	0.611	0.604	0.598	0.592	0.584
16	0.604	0.599	0.592	0.587	0.581	0.574	0.565
17	0.586	0.581	0.575	0.570	0.563	0.555	0.548
18	0.571	0.565	0.559	0.553	0.546	0.538	0.530
19	0.554	0.548	0.542	0.536	0.530	0.522	0.516
20	0.539	0.532	0.526	0.522	0.513	0.507	0.500
21	0.524	0.517	0.513	0.506	0.499	0.493	0.484
22	0.508	0.503	0.496	0.492	0.484	0.477	0.470
23	0.495	0.488	0.483	0.478	0.470	0.463	0.456
24	0.480	0.475	0.470	0.462	0.457	0.449	0.442
25	0.466	0.461	0.456	0.450	0.442	0.437	0.429
26	0.453	0.447	0.442	0.436	0.431	0.425	0.417
27	0.440	0.435	0.429	0.423	0.417	0.411	0.405
28	0.428	0.422	0.416	0.413	0.407	0.398	0.392
29	0.417	0.411	0.404	0.401	0.395	0.389	0.379
30	0.403	0.400	0.393	0.387	0.383	0.377	0.371
31	0.393	0.386	0.383	0.376	0.369	0.366	0.359
32	0.380	0.376	0.369	0.366	0.359	0.356	0.349
33	0.367	0.364	0.360	0.353	0.349	0.342	0.339
34	0.359	0.351	0.348	0.344	0.337	0.333	0.326
35	0.347	0.343	0.340	0.332	0.328	0.321	0.317
36	0.336	0.332	0.328	0.324	0.317	0.313	0.309
37	0.326	0.321	0.317	0.313	0.309	0.301	0.297
38	0.315	0.311	0.307	0.303	0.299	0.295	0.286
39	0.306	0.301	0.297	0.293	0.289	0.284	0.280
40	0.296	0.292	0.287	0.283	0.279	0.274	0.270
41	0.283	0.283	0.278	0.274	0.269	0.265	0.261
42	0.274	0.270	0.270	0.265	0.261	0.256	0.251
43	0.266	0.261	0.257	0.257	0.252	0.247	0.243



TABLE 2.30 (CONT.)

Chronological Age	Column						
	8	9	10	11	12	13	14
44	0.254	0.254	0.249	0.244	0.244	0.239	0.234
45	0.246	0.241	0.241	0.236	0.231	0.231	0.227
46	0.234	0.234	0.229	0.229	0.224	0.219	0.219
47	0.228	0.223	0.223	0.217	0.217	0.212	0.207
48	0.216	0.216	0.216	0.211	0.206	0.206	0.201
49	0.210	0.205	0.205	0.205	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.748	0.741	0.734	0.725	0.716
8	0.734	0.727	0.720	0.712	0.704	0.695	0.685
9	0.707	0.700	0.692	0.685	0.676	0.666	0.656
10	0.682	0.675	0.667	0.658	0.650	0.639	0.629
11	0.659	0.651	0.643	0.634	0.625	0.614	0.604
12	0.637	0.628	0.621	0.612	0.602	0.591	0.580
13	0.615	0.607	0.599	0.589	0.579	0.570	0.557
14	0.595	0.587	0.578	0.569	0.559	0.549	0.537
15	0.576	0.568	0.558	0.549	0.539	0.528	0.517
16	0.558	0.550	0.540	0.531	0.521	0.509	0.499
17	0.541	0.532	0.523	0.514	0.503	0.492	0.481
18	0.523	0.515	0.505	0.496	0.486	0.474	0.463
19	0.508	0.499	0.489	0.479	0.469	0.459	0.447
20	0.492	0.483	0.474	0.464	0.455	0.444	0.432
21	0.477	0.468	0.459	0.450	0.438	0.429	0.418
22	0.463	0.454	0.444	0.435	0.425	0.416	0.404
23	0.448	0.441	0.431	0.421	0.411	0.401	0.391
24	0.434	0.426	0.418	0.408	0.398	0.387	0.377
25	0.421	0.413	0.404	0.396	0.386	0.375	0.364
26	0.408	0.403	0.391	0.383	0.374	0.363	0.352
27	0.397	0.388	0.382	0.373	0.362	0.353	0.341
28	0.386	0.377	0.368	0.362	0.353	0.341	0.331
29	0.373	0.367	0.357	0.348	0.342	0.329	0.320
30	0.364	0.354	0.348	0.338	0.328	0.322	0.309
31	0.352	0.346	0.336	0.329	0.319	0.309	0.299
32	0.342	0.335	0.328	0.317	0.310	0.300	0.290
33	0.331	0.324	0.317	0.306	0.299	0.292	0.281
34	0.322	0.315	0.307	0.300	0.289	0.281	0.274
35	0.309	0.306	0.298	0.290	0.283	0.271	0.264
36	0.301	0.293	0.289	0.282	0.274	0.266	0.254
37	0.293	0.285	0.277	0.269	0.265	0.257	0.245
38	0.282	0.274	0.270	0.262	0.253	0.245	0.237
39	0.272	0.267	0.259	0.255	0.246	0.238	0.229
40	0.266	0.257	0.253	0.244	0.240	0.231	0.222
41	0.256	0.252	0.243	0.238	0.229	0.225	0.216
42	0.247	0.242	0.238	0.229	0.224	0.215	0.210
43	0.238	0.233	0.229	0.219	0.215	0.210	0.201

TABLE 2.30 (CONT.)

Chronological Age	Column						
	15	16	17	18	19	20	21
44	0.230	0.225	0.220	0.215	0.206	0.201	0.200
45	0.222	0.217	0.212	0.207	0.202	0.200	0.200
46	0.214	0.209	0.204	0.200	0.200	0.200	0.200
47	0.207	0.202	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	22	23	24	25	26	27	28
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.738	0.724	0.710
6	0.741	0.731	0.721	0.708	0.696	0.681	0.665
7	0.707	0.696	0.684	0.672	0.658	0.642	0.625
8	0.675	0.663	0.651	0.638	0.623	0.606	0.588
9	0.645	0.634	0.620	0.606	0.591	0.575	0.556
10	0.618	0.605	0.592	0.578	0.562	0.544	0.526
11	0.592	0.580	0.566	0.551	0.535	0.517	0.499
12	0.569	0.555	0.541	0.527	0.510	0.493	0.474
13	0.545	0.533	0.519	0.504	0.487	0.469	0.450
14	0.525	0.511	0.497	0.482	0.465	0.448	0.428
15	0.504	0.491	0.477	0.462	0.445	0.427	0.408
16	0.485	0.473	0.458	0.442	0.427	0.410	0.390
17	0.468	0.456	0.441	0.425	0.408	0.392	0.374
18	0.451	0.438	0.424	0.409	0.392	0.376	0.357
19	0.434	0.422	0.408	0.394	0.377	0.359	0.341
20	0.421	0.406	0.393	0.378	0.363	0.346	0.327
21	0.405	0.393	0.378	0.364	0.348	0.333	0.315
22	0.392	0.378	0.366	0.350	0.335	0.319	0.302
23	0.379	0.366	0.352	0.337	0.322	0.307	0.290
24	0.367	0.354	0.341	0.325	0.310	0.294	0.279
25	0.353	0.342	0.329	0.316	0.299	0.283	0.267
26	0.341	0.330	0.316	0.304	0.288	0.273	0.257
27	0.330	0.318	0.306	0.292	0.277	0.262	0.248
28	0.319	0.307	0.295	0.283	0.268	0.253	0.238
29	0.310	0.298	0.285	0.273	0.260	0.244	0.229
30	0.299	0.289	0.276	0.263	0.250	0.234	0.221
31	0.289	0.279	0.265	0.255	0.242	0.228	0.212
32	0.279	0.269	0.259	0.245	0.231	0.220	0.203
33	0.271	0.260	0.249	0.239	0.224	0.210	0.200
34	0.263	0.252	0.241	0.230	0.215	0.204	0.200
35	0.252	0.245	0.233	0.222	0.211	0.200	0.200
36	0.246	0.235	0.227	0.215	0.203	0.200	0.200
37	0.237	0.229	0.217	0.205	0.200	0.200	0.200
38	0.229	0.220	0.208	0.200	0.200	0.200	0.200
39	0.221	0.212	0.204	0.200	0.200	0.200	0.200
40	0.214	0.205	0.200	0.200	0.200	0.200	0.200
41	0.207	0.200	0.200	0.200	0.200	0.200	0.200
42	0.201	0.200	0.200	0.200	0.200	0.200	0.200
43	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	22	23	24	25	26	27	28
44	0.200	0.200	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	29	30	31	32	33	34	35
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.734	0.707	0.674
4	0.746	0.729	0.710	0.687	0.661	0.630	0.592
5	0.693	0.674	0.653	0.628	0.600	0.566	0.525
6	0.647	0.627	0.604	0.578	0.548	0.512	0.471
7	0.606	0.585	0.560	0.533	0.502	0.467	0.425
8	0.569	0.547	0.522	0.494	0.463	0.427	0.385
9	0.535	0.513	0.489	0.460	0.429	0.393	0.352
10	0.506	0.483	0.458	0.429	0.398	0.363	0.323
11	0.478	0.455	0.429	0.402	0.371	0.336	0.297
12	0.452	0.429	0.404	0.376	0.346	0.312	0.274
13	0.429	0.407	0.381	0.354	0.325	0.291	0.253
14	0.407	0.385	0.361	0.333	0.304	0.271	0.235
15	0.388	0.365	0.341	0.316	0.285	0.254	0.218
16	0.369	0.347	0.323	0.298	0.269	0.238	0.204
17	0.352	0.330	0.307	0.281	0.254	0.223	0.200
18	0.338	0.315	0.292	0.267	0.240	0.211	0.200
19	0.322	0.300	0.278	0.253	0.227	0.200	0.200
20	0.307	0.288	0.264	0.241	0.215	0.200	0.200
21	0.294	0.274	0.251	0.229	0.204	0.200	0.200
22	0.283	0.262	0.241	0.217	0.200	0.200	0.200
23	0.270	0.250	0.230	0.208	0.200	0.200	0.200
24	0.261	0.240	0.219	0.200	0.200	0.200	0.200
25	0.248	0.229	0.210	0.200	0.200	0.200	0.200
26	0.240	0.220	0.201	0.200	0.200	0.200	0.200
27	0.230	0.210	0.200	0.200	0.200	0.200	0.200
28	0.220	0.201	0.200	0.200	0.200	0.200	0.200
29	0.213	0.200	0.200	0.200	0.200	0.200	0.200
30	0.205	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
36	0.200	0.200	0.200	0.200	0.200	0.200	0.200
37	0.200	0.200	0.200	0.200	0.200	0.200	0.200
38	0.200	0.200	0.200	0.200	0.200	0.200	0.200
39	0.200	0.200	0.200	0.200	0.200	0.200	0.200
40	0.200	0.200	0.200	0.200	0.200	0.200	0.200
41	0.200	0.200	0.200	0.200	0.200	0.200	0.200
42	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	29	30	31	32	33	34	35
43	0.200	0.200	0.200	0.200	0.200	0.200	0.200
44	0.200	0.200	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column				
	36	37	38	39	40 and greater
0	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.633
2	0.744	0.698	0.632	0.528	0.339
3	0.631	0.575	0.499	0.388	0.214
4	0.545	0.485	0.406	0.299	0.200
5	0.476	0.416	0.339	0.238	0.200
6	0.422	0.361	0.287	0.200	0.200
7	0.376	0.317	0.246	0.200	0.200
8	0.338	0.281	0.213	0.200	0.200
9	0.305	0.250	0.200	0.200	0.200
10	0.277	0.225	0.200	0.200	0.200
11	0.253	0.202	0.200	0.200	0.200
12	0.231	0.200	0.200	0.200	0.200
13	0.212	0.200	0.200	0.200	0.200
14	0.200	0.200	0.200	0.200	0.200
15	0.200	0.200	0.200	0.200	0.200
16	0.200	0.200	0.200	0.200	0.200
17	0.200	0.200	0.200	0.200	0.200
18	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200
26	0.200	0.200	0.200	0.200	0.200
27	0.200	0.200	0.200	0.200	0.200
28	0.200	0.200	0.200	0.200	0.200
29	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200
36	0.200	0.200	0.200	0.200	0.200
37	0.200	0.200	0.200	0.200	0.200
38	0.200	0.200	0.200	0.200	0.200
39	0.200	0.200	0.200	0.200	0.200
40	0.200	0.200	0.200	0.200	0.200
41	0.200	0.200	0.200	0.200	0.200
42	0.200	0.200	0.200	0.200	0.200
43	0.200	0.200	0.200	0.200	0.200



TABLE 2.30 (CONT.)

Chronological Age	Column				
	36	37	38	39	40 and greater
44	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200

### **3.000 TELECOMMUNICATIONS SYSTEMS**

#### **3.001 DEFINITIONS**

No additional definitions are required for section 3.000.

#### **3.002 DESCRIPTION OF THE RATES FOR ACCS FOUND IN TABLE 3.01**

- (a) ACCs beginning with RT include all costs for antenna supporting towers, their foundations, grounding, including the antenna mount, ice guards, and support hardware, but exclude antennas and wave guides. The costs of all types of towers, poles, masts, or other structures that support radio antennas are also included.
- (b) The Assessment Year Modifier (AYM) referred to in Table 3.01 or Table 3.04 is found in Table 1.01.
- (c) ACC POPS includes all construction costs for a point of presence without standby power that serves one customer or a single multi-tenant building.
- (d) ACC POPM includes all construction costs for a point of presence with standby power that serves larger installations where more than one building is connected or for the connection of residential service whose included cost is less than \$100,000 in the year built.
- (e) ACC POPO includes all construction costs for all other point of presence sites whose included cost exceeds \$100,000 in the year built.

#### **3.003 ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACCS BEGINNING WITH COAX, FIBRC, FIBRT1, FIBRT2, FIBRT3, HKUP, COPR AND DROP**

- (a) For cable distribution undertakings with ACCs beginning with COAX, FIBRC, and HKUP the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.03.
- (b) For telecommunication carriers with ACCs beginning with COPR, DROP, and FIBRT the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.06.
- (c) The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.

#### **3.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY TELECOMMUNICATIONS SYSTEMS**

The assessment of linear property telecommunications systems is calculated by using the following process:

- (a) Locate the ACC determined from section 3.004 in Table 3.01 or Table 3.04.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 3.01 or Table 3.04.
- (d) Determine the Schedule C factor using the prescribed value in Table 3.01A or Table 3.04A as referred to in table 3.01 or table 3.04. The depreciation factors prescribed in Schedule C for linear property are exhaustive except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 3.01 or Table 3.04. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
  - (i) for ACCs starting with HKUP, COAX, COPR and DROP the utilization percentage is the number of actual customer hook-ups divided by potential customer hook-ups times 100.

**3.004 CONT.**

- ii) for ACCs starting with FIBRC, FIBRT1, FIBRT2, AND FIBRT3, the utilization percentage is the number of lit strands divided by owned strands times 100.
- (f) Calculate the assessment of linear property by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

**TABLE 3.01 CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCS**

Notes:

(a) All cost factors referred to in Table 3.01 are found in Table 3.02.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
<b>CHD1</b>	Headend Equipment with 2500 Subscribers or less ( <i>n*</i> is # of analog equivalent channels)	1902 x <i>n*</i>	Table 1.01	Table 3.01A	1.000
<b>CHD2</b>	Headend Equipment with greater than 2500 subscribers ( <i>n*</i> is # of analog equivalent channels)	4727 x <i>n*</i>	Table 1.01	Table 3.01A	1.000
<b>CHD10</b>	Headend Equipment—Other	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.01A	1.000
<b>COAX10</b>	Aerial Coaxial Cable 1-Way ( <i>n*</i> is length in metres)	6.62 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>COAX11</b>	Underground Coaxial Cable 1-Way ( <i>n*</i> is length in metres)	11.84 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>COAX20</b>	Aerial Coaxial Cable 2-Way ( <i>n*</i> is length in metres)	6.91 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>COAX21</b>	Underground Coaxial Cable 2-Way ( <i>n*</i> is length in metres)	12.13 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>FIBRC1</b>	Fibre Cable up to 12 Strand ( <i>n*</i> is length in metres)	6.32 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>FIBRC2</b>	Fibre Cable 13 to 24 Strand ( <i>n*</i> is length in metres)	7.00 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>FIBRC3</b>	Fibre Cable 25 Strand and over ( <i>n*</i> is length in metres)	17.43 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>FIBRTR</b>	Fibre Transmitters ( <i>n*</i> is the # of units)	2714 x <i>n*</i>	Table 1.01	Table 3.01A	1.000
<b>NODE</b>	Fibre Nodes ( <i>n*</i> is the # of units)	1136 x <i>n*</i>	Table 1.01	Table 3.01A	1.000
<b>HKUPA</b>	Aerial Subscriber Hook-up ( <i>n*</i> is # of hook-ups)	22.39 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>HKUPU</b>	Underground Subscriber Hook-up ( <i>n*</i> is # of hook-ups)	91.70 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>HKUPM</b>	Multi-Subscriber Hook-up ( <i>n*</i> is # of hook-ups)	18.73 x <i>n*</i>	Table 1.01	Table 3.01A	Table 3.03
<b>HKUPO</b>	Other service hook-ups	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.01A	Table 3.03
<b>RT</b>	All Receiving Towers	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.01A	1.000
<b>COTH</b>	Other cable distribution undertakings that are linear property	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.01A	1.000

TABLE 3.01A SCHEDULE C DEPRECIATION FOR CABLE DISTRIBUTION UNDERTAKINGS

2014 Schedule C Factor
0.600

TABLE 3.02 COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCs IN TABLE 3.01

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	19.44	1947	8.56	1981	1.28
1914	20.11	1948	8.19	1982	1.20
1915	20.49	1949	8.20	1983	1.19
1916	18.92	1950	7.97	1984	1.12
1917	16.05	1951	7.15	1985	1.08
1918	13.98	1952	6.70	1986	1.07
1919	12.34	1953	6.31	1987	1.03
1920	10.10	1954	6.24	1988	1.03
1921	11.21	1955	6.19	1989	1.01
1922	12.14	1956	5.94	1990	1.04
1923	11.84	1957	5.73	1991	1.00
1924	11.97	1958	5.62	1992	1.04
1925	12.15	1959	5.56	1993	1.01
1926	12.26	1960	5.51	1994	1.03
1927	12.27	1961	5.46	1995	1.03
1928	11.98	1962	5.45	1996	1.02
1929	11.53	1963	5.42	1997	1.02
1930	11.93	1964	5.21	1998	1.01
1931	12.85	1965	5.01	1999	1.06
1932	13.85	1966	4.82	2000	1.05
1933	14.52	1967	4.42	2001	1.04
1934	14.30	1968	4.62	2002	1.04
1935	14.15	1969	4.53	2003	1.03
1936	13.75	1970	4.09	2004	1.02
1937	12.88	1971	3.94	2005	1.00
1938	13.11	1972	3.64	2006	1.00
1939	12.99	1973	3.41	2007	1.01
1940	12.33	1974	3.02	2008	1.01
1941	11.25	1975	2.51	2009	0.93
1942	10.30	1976	2.21	2010	0.93
1943	10.07	1977	2.02	2011	0.88
1944	10.01	1978	1.84	2012	0.79
1945	9.93	1979	1.62	2013	0.74
1946	9.21	1980	1.44	2014	0.74

**TABLE 3.03 SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS:  
ACCs BEGINNING WITH HKUP, COAX, AND FIBRC IN TABLE 3.01**

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

**TABLE 3.04 CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIER ACCS**

(a) All cost factors referred to in table 3.04 are found in table 3.05.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>C800A</b>	Analog Cellular Sites (Cellular 800) ( <i>n*</i> is # of channels)	7 993 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>CELLR</b>	Cell Sites—Rural ( <i>n*</i> is # of units)	213 915 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>CELLU</b>	Cell Sites—Urban ( <i>n*</i> is # of units)	324 782 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>CNDT</b>	Duct Including Manholes ( <i>n*</i> is length in metres)	172.52 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>COPR25</b>	Copper Cable—up to 25 Pair ( <i>n*</i> is length in metres)	4.73 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>COPR100</b>	Copper Cable—26 to 100 Pair ( <i>n*</i> is length in metres)	6.02 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>COPR300</b>	Copper Cable—101 to 300 Pair ( <i>n*</i> is length in metres)	9.02 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>COPR400</b>	Copper Cable—301 to 400 Pair ( <i>n*</i> is length in metres)	14.85 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>COPR600</b>	Copper Cable—401 Pair and over ( <i>n*</i> is length in metres)	46.98 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>DROP</b>	Loops (Drops) ( <i>n*</i> is # in use)	248.04 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>FIBRT1</b>	Fibre Cable up to 12 Strand ( <i>n*</i> is length in metres)	6.32 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>FIBRT2</b>	Fibre Cable 13 to 24 Strand ( <i>n*</i> is length in metres)	7.00 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06

TABLE 3.04 (CONT.)

ACC	ACC Description	Schedule			
		A	B	C	D
<b>FIBRT3</b>	Fibre Cable 25 Strand and over ( <i>n*</i> is length in metres)	17.43 x <i>n*</i>	Table 1.01	Table 3.04A	Table 3.06
<b>IDEN</b>	Digital 2-Way Radio (IDEN) ( <i>n*</i> is # of channels)	11 209 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>POLE</b>	Poles ( <i>n*</i> is # of units)	2 538 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>POPS</b>	Point of Presence (POP)–Small ( <i>n*</i> is # of units)	6 236 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>POPM</b>	Point of Presence (POP)–Medium ( <i>n*</i> is # of units)	84 987 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>POPO</b>	Point of Presence (POP)–Other	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.04A	1.000
<b>PSITE</b>	Paging Sites ( <i>n*</i> is # of units)	29 213 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>SWOTH</b>	Switching equipment–Other	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.04A	1.000
<b>SWHOS</b>	Host Switching–Circuit Switched ( <i>n*</i> is # of working lines)	114.44 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>SWMBL</b>	Wireless (Cellular) Switching ( <i>n*</i> is # of units)	7 509 470 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>SWREM</b>	Remote Switching–Circuit Switched ( <i>n*</i> is # of working lines)	142.65 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>SWTOL</b>	Toll (Channel) Switching–Circuit Switched ( <i>n*</i> is # of units)	11 258 704 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>TOTH10</b>	Other telecommunication carrier linear property	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.04A	1.000
<b>TWRL</b>	Towers 50 Metres and Greater ( <i>n*</i> is # of units)	113 277 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>TWRS</b>	Towers Less than 50 metres ( <i>n*</i> is # of units)	63, 145 x <i>n*</i>	Table 1.01	Table 3.04A	1.000
<b>CELOTH</b>	Wireless / cell equipment–Other	<i>ic</i> x <i>cf</i>	Table 1.01	Table 3.04A	1.000

TABLE 3.04A SCHEDULE C DEPRECIATION FOR TELECOMMUNICATIONS CARRIERS PROPERTY

2014 Schedule C Factor
0.600

TABLE 3.05 COST FACTORS FOR TELECOMMUNICATION CARRIER ACCS FOUND IN TABLE 3.04

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	19.44	1947	8.56	1981	1.28
1914	20.11	1948	8.19	1982	1.20
1915	20.49	1949	8.20	1983	1.19
1916	18.92	1950	7.97	1984	1.12
1917	16.05	1951	7.15	1985	1.08
1918	13.98	1952	6.70	1986	1.07
1919	12.34	1953	6.31	1987	1.03
1920	10.10	1954	6.24	1988	1.03
1921	11.21	1955	6.19	1989	1.01
1922	12.14	1956	5.94	1990	1.04
1923	11.84	1957	5.73	1991	1.00
1924	11.97	1958	5.62	1992	1.04
1925	12.15	1959	5.56	1993	1.01
1926	12.26	1960	5.51	1994	1.03
1927	12.27	1961	5.46	1995	1.03
1928	11.98	1962	5.45	1996	1.02
1929	11.53	1963	5.42	1997	1.02
1930	11.93	1964	5.21	1998	1.01
1931	12.85	1965	5.01	1999	1.06
1932	13.85	1966	4.82	2000	1.05
1933	14.52	1967	4.42	2001	1.04
1934	14.30	1968	4.62	2002	1.04
1935	14.15	1969	4.53	2003	1.03
1936	13.75	1970	4.09	2004	1.02
1937	12.88	1971	3.94	2005	1.00
1938	13.11	1972	3.64	2006	0.96
1939	12.99	1973	3.41	2007	0.95
1940	12.33	1974	3.02	2008	0.93
1941	11.25	1975	2.51	2009	0.90
1942	10.30	1976	2.21	2010	0.90
1943	10.07	1977	2.02	2011	0.90
1944	10.01	1978	1.84	2012	0.89
1945	9.93	1979	1.62	2013	0.87
1946	9.21	1980	1.44	2014	0.88



**TABLE 3.06 SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACCS  
BEGINNING WITH COPR, FIBRT, AND DROP IN TABLE 3.04**

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

## **4.000 PIPELINES AND WELLS**

### **4.001 DEFINITIONS**

No additional definitions are required for section 4.000.

### **4.002 CHARACTERISTICS AND SPECIFICATIONS**

- (a) For linear property defined in section 284(1)(k)(iii)(A) and (B) of the *Act* where that linear property is licensed by the AER and the linear property is contained in the records of the AER, the assessment must reflect the characteristics and specifications contained in the records of the AER as of October 31 of the assessment year.
- (b) For linear property defined in section 284(1)(k)(iii)(A) and (B) of the *Act* where that linear property is not licensed by the AER or the linear property is not contained in the records of the AER, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.
- (c) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E.1) of the *Act* the assessment must reflect the characteristics and specifications contained in the records of the AER as of October 31 of the assessment year.
- (d) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E.1) of the *Act* located within the municipal boundary of the City of Lloydminster, Saskatchewan, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.
- (e) For linear property described in 4.002(a), the following sections apply:
  - (i) 4.003(a)
  - (ii) 4.006
  - (iii) 4.010(a)
  - (iv) 4.011(a)
  - (v) 4.012.
- (f) For linear property described in 4.002(b), the following sections apply:
  - (i) 4.003(b)
  - (ii) 4.007
  - (iii) 4.013.
- (g) For linear property described in 4.002(c) or 4.002(d), the following sections apply:
  - (i) 4.003(c)
  - (ii) 4.004
  - (iii) 4.005
  - (iv) 4.008
  - (v) 4.009
  - (vi) 4.010(b)
  - (vii) 4.011(b)
  - (viii) 4.014.

#### 4.003 CHARACTERISTICS AND SPECIFICATIONS USED TO DETERMINE THE ACC OF LINEAR PROPERTY PIPELINES

- (a) For linear property described in 4.002(a), the ACC is determined based on the combination of the following characteristics and specifications:
- (i) pipeline material (see Table 4.01),
  - (ii) outside diameter, and
  - (iii) the maximum operating pressure,
- as contained in the records of the AER. (see Table 4.02)
- (b) For linear property described in 4.002(b), the ACC is determined based on the combination of the following characteristics and specifications:
- (i) pipeline material (see Table 4.01),
  - (ii) outside diameter, and
- the maximum operating pressure, as contained in the RFI.
- (c) For linear property described in 4.002(c) or 4.002(d), the ACC is determined based on the combination of the following characteristics and specifications:
- (i) pool code,
  - (ii) well status fluid,
  - (iii) well status mode,
  - (iv) well status type,
  - (v) well status structure,
  - (vi) monthly oil (includes bitumen),
  - (vii) monthly gas
  - (viii) monthly condensate volumes, and
  - (ix) surface hole location
- as contained in the records of the AER or the RFI.

#### 4.004 PROCESS FOR DETERMINING THE WELL STATUS OF LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d)

The well status of linear property pipelines described in 4.002(c) or 4.002(d) is determined by combining the latest well status fluid, well status mode, well status type and well status structure as contained in the records of the AER or the RFI as shown in Table 4.05.

#### 4.005 PROCESS FOR DETERMINING THE WELL STATUS DESCRIPTION OF LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d)

The process for determining well status description for each well status identified for linear property described in 4.002(c) or 4.002(d) is as follows:

- (1) Locate each well status in column 1 of Table 4.05.
- (2) Determine the sum of oil and condensate production in the 12 months ending October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 2 of Table 4.05 and proceed to 4.005(5). If production is equal to zero (0), then proceed to 4.005(3).
- (3) Determine the total gas production in the 12 months ending October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 3 of Table 4.05 and proceed to 4.005(5). If production is equal to zero (0), proceed to 4.005(4).
- (4) For all remaining linear property described in 4.002(c) or 4.002(d) the well status description is found in column 4 of Table 4.05.
- (5) For "Gas" and "Drilled and Cased" well status descriptions, if the first four characters of pool code associated with the well status, as contained in the records of the AER, or the RFI, are 0158, then the well status description is found in Table 4.06.

**4.006 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(a) OR 4.002(b) AND 4.003(a) OR 4.003(b)**

The process for determining the ACC for linear property described in 4.002(a) or 4.002(b) and 4.003(a) or 4.003(b) is as follows:

- (1) Locate the material code contained in the records of the AER or the RFI in column 2 of Table 4.01. The Minister's Guidelines Pipe Material is found in column 4 of Table 4.01. If the reported material code cannot be found in column 2 of table 4.01 then the Minister's Guidelines Pipe Material is defaulted to 'S'.
- (2) If the Minister's Guidelines Pipe Material is "S" and the maximum operating pressure is:
  - (A) Greater than or equal to zero (0), then locate the pressure range in column 1 of Table 4.02 that contains the maximum operating pressure as contained in the records of the AER or the RFI. The Minister's Guidelines Pressure Code is found in column 2 of Table 4.02,
  - (B) Not reported, then the Minister's Guidelines Pressure Code is P900.
- (3) If the Minister's Guidelines Pipe Material is P, V, A, or F then locate the pipe material in column 1 of Table 4.02A. The ACC is found in column 2 of Table 4.02A.
- (4) If the Minister's Guidelines Pipe Material is S and the pressure code is P150, P300, P400, then locate the pressure code in column 1 of Table 4.02B. The ACC is found in column 2 of Table 4.02B.
- (5) If the Minister's Guidelines Pipe Material is S and the pressure code is P600, then locate the outside diameter in the ranges specified in column 1 of Table 4.02C. The ACC is found in column 2 of Table 4.02C.
- (6) If the Minister's Guidelines Pipe Material is S and the pressure code is P900, then locate the outside diameter in the ranges specified in column 1 of Table 4.02D. The ACC is found in column 2 of Table 4.02D.

**4.007 PROCESS FOR DETERMINING THE n\* OF LINEAR PROPERTY DESCRIBED IN 4.002(a) AND 4.002(b)**

- (1) For linear property described in 4.002(a) n\* equals the licensed length as contained in the record of the AER.
- (2) For linear property described in 4.002(b) n\* equals the quantity reported in kilometres (km) in the RFI.

**4.008 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d)**

- (a) Determine how many well statuses the linear property has.
- (b) If the linear property has:
  - (i) exactly one well status, locate the well status description determined in 4.005 on Table 4.07 to determine the ACC,
  - (ii) more than one well status description, use Table 4.08. From the well status descriptions of the linear property determined in 4.005, identify the well status description that occurs first in Table 4.08 to determine the ACC.
- (c) If after the process outlined in 4.008(a) and (b), the linear property has an ACC of WL50 (Crude Bitumen) then count the number of linear property surface holes located within the same LSD, section, township, range and meridian that have an ACC of WL50,
  - (i) If the count is greater than or equal to ten, then the ACC for each of the wells is WL60 (Crude Bitumen High Density).
  - (ii) If the count is less than ten, then the ACC for each of the wells remains WL50.

**4.009 PROCESS FOR DETERMINING  $n^*$  IN TABLE 4.09 FOR LINEAR PROPERTY DESCRIBED IN 4.002(c)**

The process for determining  $n^*$  for linear property described in 4.002(c) is as follows:

- (1) For each well status determine the least of:
  - (A) Total depth (field WELL-TOTAL-DEPTH of AER General Well File record type 010)
  - (B) Deepest shoe set depth (field SHOE-SET-DEPTH of AER General Well File record type 040)

as contained in the records of the AER for the well statuses identified in 4.009(1) where the depth does not equal zero (0). If the shoe set depth, total depth and plug depth are all zero (0), then  $n^*$  equals zero (0).
- (2) For each well status determine the least of:
  - (A) The top of all cement plugs (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 51)
  - (B) The top of all bridge plugs with cement (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 53)
  - (C) The top of all bridge plugs without cement (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 55)
  - (D) The top of all hydromite bridge plugs (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 57)

as contained in the records of the AER for the well statuses identified in 4.009(1) where the depth does not equal zero (0).

If the well status has no cement plugs or bridge plugs (with or without cement) then the depth for 4.009(2) is zero (0).

- (3) For each well status determine the well status depth. If the depth determined in 4.009(2) for the well status is:
  - (A) Equal to zero (0) then the well status depth is the depth determined in 4.009(1).
  - (B) Greater than zero (0) then the well status depth is:

$$\text{Depth}_{4.009(2)} + ((\text{Depth}_{4.009(1)} - \text{Depth}_{4.009(2)}) * 0.100)$$

- (4)  $n^*$  for the linear property is the largest of the well status depths determined in 4.009(3).

**4.009A PROCESS FOR DETERMINING  $n^*$  IN TABLE 4.09 FOR LINEAR PROPERTY DESCRIBED IN 4.002(d)**

The process for determining  $n^*$  for linear property described in 4.002(d) is as follows:

- (1) For each well status determine the least of:
  - (A) Total depth
  - (B) Deepest shoe set depth
  - (C) Plug back depth

as contained in the RFI for the well statuses identified in 4.009(1) where the depth does not equal zero (0). If the shoe set depth, total depth and plug depth are all zero (0), then  $n^*$  equals zero (0).
- (2) For each well status determine the least of:
  - (A) The top of all cement plugs

- (B) The top of all bridge plugs with cement
- (C) The top of all bridge plugs without cement
- (D) The top of all hydromite bridge plugs

as contained in the RFI for the well statuses identified in 4.009(1) where the depth does not equal zero (0).

If the well status has no cement plugs or bridge plugs (with or without cement) then the depth for 4.009A(2) is zero (0).

- (3) For each well status determine the well status depth. If the depth determined in 4.009A(2) for the well status is:
  - (A) Equal to zero (0) then the well status depth is the depth determined in 4.009A(1).
  - (B) Greater than zero (0) then the well status depth is:

$$\text{Depth}_{4.009A(2)} + ((\text{Depth}_{4.009A(1)} - \text{Depth}_{4.009A(2)}) * 0.100)$$

- (4)  $n^*$  for the linear property is the largest of the well status depths determined in 4.009A(3).

**4.010 CHARACTERISTICS AND SPECIFICATIONS USED FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES**

- (a) For linear property described in 4.002(a) or 4.002(b), the following specifications and characteristics:

- (i) Pipe status
- (ii) From facility code, and
- (iii) From location

as of October 31 of the assessment year and as contained in the records of the AER or the RFI, are used to determine the schedule D factor, if applicable.

- (b) For linear property described in 4.002(c) or 4.002(d), the following specifications and characteristics:

- (i) Monthly oil production volume
- (ii) Monthly gas production volume
- (iii) Monthly condensate volume
- (iv) Monthly injection hours, and
- (v) Monthly production hours

as of October 31 of the assessment year and as contained in the records of the AER or the RFI are used to determine the schedule D factor, if applicable.

**4.011 PROCESS FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES**

- (a) For linear property described in 4.002(a), the specifications and characteristics identified in 4.010(a) are used as described in Table 4.04.

- (b) For linear property described in 4.002(c) or 4.002(d):

- (i) Calculate the total production for the linear property, including all linear property well statuses, for the twelve months ending October 31 of the assessment year using the formula:

$$\text{Total Production} = \text{Oil production (m}^3\text{)} + \text{Condensate production (m}^3\text{)} + (\text{Gas production (Tm}^3\text{)} \div 0.9714)$$

\*\*Oil, condensate and gas production are as contained in the records of the AER or the RFI. No further conversion is required.

- (ii) Calculate the total injection and production hours for the linear property, including all linear property well statuses, for the twelve months ending October 31 of the assessment year.

- (iii) Refer to Table 4.09 to determine the table to be used to find Schedule D depreciation for the ACC determined in section 4.008.

**4.012 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(a)**

The assessment of linear property pipelines described in 4.002(a) is calculated using the following process:

- (a) Locate the ACC determined from section 4.006 in Table 4.03.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 4.03.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.03A as referred to in Table 4.03. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.03 and Table 4.04. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

**4.013 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(b)**

The assessment of linear property described in 4.002(b) is calculated using the following process:

- (a) Locate the ACC determined from section 4.006 in Table 4.03.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 4.03.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.03A as referred to in Table 4.03. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.03 and Table 4.04. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

**4.014 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d)**

The assessment of linear property pipelines described in 4.002(c) or 4.002(d) is calculated using the following process:

- (a) Locate the ACC determined from section 4.008 in Table 4.09.
- (b) Calculate base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 4.09.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.09A as referred to in Table 4.09. The depreciation factors prescribed in Schedule C for linear property are exhaustive except as specified in Schedule D.

- (e) Determine the Schedule D factor using the prescribed values in Table 4.09 as prescribed. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

**TABLE 4.01 PIPE MATERIAL EQUIVALENCY CHART FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)**

The following chart will be used to translate the AER or RFI pipe material code to the Minister's Guidelines pipe material code.

AER or RFI Pipe Material (col1)	Code (col2)	Minister's Guidelines Pipe Material (col3)	Code (col4)
Aluminum	A	Aluminum	A
Poly Butylenes	B	Polyethylene	P
Cellulose Acetate	C	Polyethylene	P
Fibreglass	F	Fibreglass	F
Composite	G	Steel	S
Asbestos Cement	H	Polyethylene	P
Cast Iron	N	Steel	S
Polyethylene	P	Polyethylene	P
Non Certified	R	Polyethylene	P
Steel	S	Steel	S
Unknown	U	Polyethylene	P
Polyvinyl chloride	V	Polyvinyl chloride	V

**TABLE 4.02 PROCESS FOR DETERMINING THE LINEAR PROPERTY UNIT EQUIVALENCY FOR MAXIMUM OPERATING PRESSURE OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND 4.002(B) FOR MATERIAL THAT EQUALS S**

AER or RFI Maximum Operating Pressure (Col1)	Minister's Guidelines Pressure Code (Col2)
0–1899 kPa	P150
1900–4999 kPa	P300
5000–6629 kPa	P400
6630–9939 kPa	P600
9940 or greater kPa	P900

**TABLE 4.02A PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) FOR MATERIAL EQUAL P, V, A, F**

Minister's Guidelines Material Code (Col1)	ACC (Col2)
P	PL200
V	PL300
A	PL400
F	PL500



**TABLE 4.02B PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) P150, P300, P400 STEEL**

Minister's Guidelines Pressure Code	ACC (Col2)
P150	PL100
P300	PL110
P400	PL120

**TABLE 4.02C PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) P600 STEEL**

Outside diameter (mm) (Col1)	ACC (Col2)
Less than or equal to 323.9 mm	PL130
Greater than 323.9 mm	PL131

**TABLE 4.02D PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) P900 STEEL**

Outside diameter (mm) (Col1)	ACC (Col2)
Less than or equal to 323.9 mm	PL140
Greater than 323.9 mm	PL141

TABLE 4.03 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

For ACC beginning with PL,  $x$  equals the outside diameter of the pipe in millimetres (mm).  
 $n^*$  equals the length of pipe in kilometres (km) as contained in the records of the AER, or, for pipeline not found in the records at the AER, as contained in the report requested by the assessor (RFI).

For ACC beginning with GDS  $n^*$  equals the number of customer hookups

ACC	ACC Description	Schedule			
		A	B	C	D
PL100	Steel-P150-All outside diameters	$(0.5508x^2 + 335.06x + 16\,805)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL110	Steel-P300-All outside diameters	$(0.568x^2 + 333.04x + 14\,904)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL120	Steel-P400-All outside diameters	$(0.5873x^2 + 340.9x + 17\,129)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL130	Steel-P600-Outside diameter less or equal to 323.9	$(1.1613x^2 + 27.924x + 45\,321)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL131	Steel-P600-Outside diameter greater than 323.9	$(0.4364x^2 + 421.2x + 17\,944)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL140	Steel-P900-Outside diameter less than or equal to 323.9	$(1.8393x^2 - 86.44x + 51\,280)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL141	Steel-P900-Outside diameter greater than 323.9	$(0.5464x^2 + 466.67x + 31\,363)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL200	Polyethylene-All pressures-All outside diameters	$(0.3787x^2 + 375.2x)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL300	PVC-All pressures-All outside diameters	$(0.5356x^2 + 186.46x + 2\,120.3)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL400	Aluminum-All pressures-All outside diameters	$(-0.4844x^2 + 472.44x + 192.79)n^*$	Table 1.01	Table 4.03A	Table 4.04
PL500	Fibreglass-All pressures-All outside diameters	$(1.3022x^2 + 495.64x)n^*$	Table 1.01	Table 4.03A	Table 4.04
GDS10	Less than 8.5 cubic metres per hour. Service line from tap to meter.	$260.00 \times n^*$	Table 1.01	Table 4.03A	1.000
GDS20	8.5 cubic metres per hour or greater. Service line from tap to meter.	$269.00 \times n^*$	Table 1.01	Table 4.03A	1.000
GDS30	Less than 8.5 cubic metres per hour. Meter set including meter with regulator.	$267.00 \times n^*$	Table 1.01	Table 4.03A	1.000
GDS40	8.5 cubic metres per hour or greater. Meter set including meter with regulator.	$2\,086.00 \times n^*$	Table 1.01	Table 4.03A	1.000

**TABLE 4.03A SCHEDULE C DEPRECIATION FACTOR FOR PIPELINE PROPERTIES**

<b>2014 Schedule C Factor</b>
0.670

**TABLE 4.04 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)**

Schedule D is 1.000 unless Code D or Code CFBS applies.

<b>Code</b>	<b>Description</b>	<b>Schedule D Factor</b>
<b>D</b>	Pipeline that has a discontinued status as contained in the records of the AER or the RFI.	0.100
<b>CFBS</b>	Pipeline with an operational status and a diameter greater than 246.2 mm as contained in the records of the AER that is within the boundaries of Canadian Forces Base Suffield as found on Plan 9411999, Block A only.	0.950

**TABLE 4.05 DETERMINING WELL STATUS DESCRIPTIONS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)**

**Column 1:** Well Status is determined by combining well status fluid, well status mode, well status type and well status structure as contained in the records of the AER or the RFI.

**Column 2:** Provides the well status description where the sum of oil and condensate production in the 12 months ending October 31 of the assessment year is greater than 0.

**Column 3:** Provides the well status description where the sum of oil and condensate production is equal to 0 in the 12 months prior to October 31 of the assessment year and gas production in the 12 months ending October 31 of the assessment year is greater than 0.

**Column 4:** Provides the well status description where the sum of oil and condensate production and gas production in the 12 months ending October 31 of the assessment year is equal to 0.

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
00000000	Crude Oil Flowing	Gas	Drilled and Cased
15000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02160000	Crude Oil Flowing	Gas	Gas
01090000	Crude Oil Flowing	Gas	Crude Oil Flowing
01100000	Crude Oil Flowing	Gas	Crude Oil Flowing
01001000	Crude Oil Flowing	Gas	Crude Oil Flowing
01060000	Crude Oil Flowing	Gas	Crude Oil Flowing
01110000	Crude Oil Pumping	Gas	Crude Oil Pumping
01011000	Crude Oil Flowing	Gas	Crude Oil Flowing
01010000	Crude Oil Flowing	Gas	Crude Oil Flowing
01120000	Crude Oil Pumping	Gas	Crude Oil Pumping
01150000	Crude Oil Flowing	Gas	Crude Oil Flowing
02090000	Crude Oil Flowing	Gas	Gas
02100000	Crude Oil Flowing	Gas	Gas
02110000	Crude Oil Flowing	Gas	Gas
02010000	Crude Oil Flowing	Gas	Gas
02130000	Crude Oil Flowing	Gas	Gas
02150000	Crude Oil Flowing	Gas	Gas
17100000	Crude Bitumen	Gas	Crude Bitumen
17001000	Crude Bitumen	Gas	Crude Bitumen
17060000	Crude Bitumen	Gas	Crude Bitumen
17110000	Crude Bitumen	Gas	Crude Bitumen
17011000	Crude Bitumen	Gas	Crude Bitumen
17010000	Crude Bitumen	Gas	Crude Bitumen
17090000	Crude Bitumen	Gas	Crude Bitumen
17150000	Crude Bitumen	Gas	Crude Bitumen
06091100	Crude Oil Flowing	Gas	Water
06001100	Crude Oil Flowing	Gas	Water
06011100	Crude Oil Flowing	Gas	Water
00070000	Crude Oil Flowing	Gas	Drilled and Cased
00000005	Crude Oil Flowing	Gas	Gas

TABLE 4.05 (CONT.)

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
06090400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08001400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06060300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
11010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06060400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
00090000	Crude Oil Flowing	Gas	Drilled & Cased
07000000	Crude Oil Flowing	Gas	Water
00000006	Crude Oil Flowing	Gas	Drilled & Cased
00001200	Crude Bitumen	Gas	Injection/Disposal/Storage
07010000	Crude Oil Flowing	Gas	Water
00011200	Crude Bitumen	Gas	Injection/Disposal/Storage
00000500	Crude Oil Flowing	Gas	Drilled & Cased
22100000	Crude Oil Flowing	Gas	Gas
22130000	Crude Oil Flowing	Gas	Gas
23010000	Crude Oil Flowing	Gas	Gas
23100000	Crude Oil Flowing	Gas	Gas
23110000	Crude Oil Flowing	Gas	Gas
23130000	Crude Oil Flowing	Gas	Gas
07100000	Crude Oil Flowing	Gas	Gas
07110000	Crude Oil Flowing	Gas	Gas
11000300	Crude Oil Flowing	Gas	Gas

TABLE 4.05 (CONT.)

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
22010000	Crude Oil Flowing	Gas	Gas
22110000	Crude Oil Flowing	Gas	Gas
22160000	Crude Oil Flowing	Gas	Gas
23160000	Crude Oil Flowing	Gas	Gas
24010000	Crude Oil Flowing	Gas	Gas
24160000	Crude Oil Flowing	Gas	Gas
24100000	Crude Oil Flowing	Gas	Gas
24130000	Crude Oil Flowing	Gas	Gas
25010000	Crude Oil Flowing	Gas	Gas
25090000	Crude Oil Flowing	Gas	Gas
25100000	Crude Oil Flowing	Gas	Gas
25110000	Crude Oil Flowing	Gas	Gas
25130000	Crude Oil Flowing	Gas	Gas
25160000	Crude Oil Flowing	Gas	Gas
26010000	Crude Oil Flowing	Gas	Gas
26100000	Crude Oil Flowing	Gas	Gas

TABLE 4.06 DETERMINING THE WELL STATUS DESCRIPTION FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THE WELL STATUS IS ASSOCIATED WITH POOL CODE 0158

Well status description	Well Status Description for Pool Code 0158
Gas	Pool Code 0158
Drilled and Cased	Pool Code 0158- Drilled & Cased

TABLE 4.07 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS EXACTLY ONE WELL STATUS

Well status description	ACC
Crude Oil flowing	WL10
Crude oil pumping	WL20
Gas	WL30
Injection/Disposal/Storage	WL40
Crude Bitumen	WL50
Crude Bitumen High Density	WL60
Water	WL70
Drilled and Cased	WL120
Pool Code 0158	WL230
Pool Code 0158-Drilled and Cased	WL250

**TABLE 4.08 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d) WHERE THERE IS MORE THAN ONE WELL STATUS DESCRIPTION**

<b>Well Status description</b>	<b>ACC</b>
Crude Bitumen	WL50
Crude Bitumen High Density	WL60
Crude Oil Pumping	WL90
Crude Oil Flowing	WL80
Gas	WL100
Pool Code 0158	WL240
Injection/Disposal/Storage	WL110
Drilled and Cased	WL120
Pool Code 0158-Drilled and Cased	WL250
Water	WL70

**TABLE 4.09 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)**

The process for determining  $n^*$  in Table 4.09 is described in section 4.009.

For ACCs beginning WL  $n^*$  equals the depth in metres (m).

For ACC WL10, WL20, WL30, WL40, WL50, WL60, WL80, WL90, WL100, WL110, WL120, WL230, WL240, WL250 if  $(n^*-304)$  is less than zero (0) then  $(n^*-304)$  equals zero (0).

ACC	ACC Description	Schedule			
		A	B	C	D
WL10	Crude oil flow well where the licence has one unique well identifier	$72\,726 + ((n^*-304) \times 122.01)$	Table 1.01	Table 4.09A	Table 4.10
WL20	Crude oil pump well where the licence has one unique well identifier	$104\,748 + ((n^*-304) \times 142.74)$	Table 1.01	Table 4.09A	Table 4.10
WL30	Gas well where the licence has one unique well identifier	$58\,094 + ((n^*-304) \times 132.91)$	Table 1.01	Table 4.09A	Table 4.10
WL40	Injection/Disposal/Storage where the licence has one unique well identifier	$70\,008 + ((n^*-304) \times 149.98)$	Table 1.01	Table 4.09A	Table 4.12
WL50	Crude bitumen	$133\,267 + ((n^*-304) \times 207.54)$	Table 1.01	Table 4.09A	Table 4.10
WL60	Crude bitumen—high density	$127\,751 + ((n^*-304) \times 207.54)$	Table 1.01	Table 4.09A	Table 4.10
WL70	Water Source / Supply	22 761	Table 1.01	Table 4.09A	Table 4.13
WL80	Crude Oil Flow where the licence has more than one unique well identifier	$89\,220 + ((n^*-304) \times 133.82)$	Table 1.01	Table 4.09A	Table 4.10
WL90	Crude Oil Pump where the licence has more than one unique well identifier	$123\,687 + ((n^*-304) \times 197.85)$	Table 1.01	Table 4.09A	Table 4.10
WL100	Gas where the licence has more than one unique well identifier	$79\,243 + ((n^*-304) \times 135.71)$	Table 1.01	Table 4.09A	Table 4.10
WL110	Injection/Disposal/ where the licence has more than one unique well identifier	$101\,995 + ((n^*-304) \times 210.24)$	Table 1.01	Table 4.09A	Table 4.12
WL120	Drilled and Cased	$9\,863 + ((n^*-304) \times 132.91)$	Table 1.01	Table 4.09A	0.100
WL230	Pool Code 0158 where the licence has one unique well identifier	$11\,350 + (n^* \times 97.04)$	Table 1.01	Table 4.09A	Table 4.11
WL240	Pool Code 0158 where the licence has more than one unique well identifier	$11\,350 + (n^* \times 112.13)$	Table 1.01	Table 4.09A	Table 4.11
WL250	Pool Code 0158-Drilled and Cased	$8\,572 + (n^* \times 97.04)$	Table 1.01	Table 4.09A	0.100



TABLE 4.09A SCHEDULE C DEPRECIATION FACTORS FOR WELL PROPERTIES

2014 Schedule C Factor
0.67

TABLE 4.10 SCHEDULE D FACTORS FOR ACCS WL10, WL20, WL30, WL50, WL60, WL80, WL90, WL100

The process for calculating total well production is defined in 4.011(b).

Code	Total Production	Schedule D Factor
1A	Greater than 477	1.000
1B	Greater than 397 and less than or equal to 477	0.860
1C	Greater than 318 and less than or equal to 397	0.720
1D	Greater than 238 and less than or equal to 318	0.570
1E	Greater than 159 and less than or equal to 238	0.430
1F	Greater than 79 and less than or equal to 159	0.290
1G	Greater than 0 and less than or equal to 79	0.150
1H	0	0.100

TABLE 4.11 SCHEDULE D FACTORS FOR ACCS WL230 AND WL240

The process for calculating total well production is defined in 4.011(b).

Code	Total Production	Schedule D Factor
2A	Greater than 183	1.000
2B	Greater than 142 and less than or equal to 183	0.860
2C	Greater than 86 and less than or equal to 142	0.620
2D	Greater than 29 and less than or equal to 86	0.390
2E	Greater than 0 and less than or equal to 29	0.150
2F	0	0.100

TABLE 4.12 SCHEDULE D FACTORS FOR ACCS WL40 AND WL110

The process for calculating total injection hours is defined in 4.011(b)

Code	Injection Hours	Schedule D Factor
3A	Greater than 720 hrs	1.000
3B	Greater than 599 and less than or equal to 720 hrs	0.860
3C	Greater than 359 and less than or equal to 599 hrs	0.720
3D	Greater than 139 and less than or equal to 359 hrs	0.490
3E	Greater than 0 and less than or equal to 139 hrs	0.150
3F	0	0.100

**TABLE 4.13 SCHEDULE D FACTORS FOR ACC WL70**

The process for calculating total production hours is defined in 4.011(b).

<b>Code</b>	<b>Production Hours</b>	<b>Schedule D Factor</b>
<b>4A</b>	Greater than 720 hrs	1.000
<b>4B</b>	Greater than 599 and less than or equal to 720 hrs	0.860
<b>4C</b>	Greater than 359 and less than or equal to 599 hrs	0.720
<b>4D</b>	Greater than 139 and less than or equal to 359 hrs	0.490
<b>4E</b>	Greater than 0 and less than or equal to 139 hrs	0.150
<b>4F</b>	0	0.100



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