

**APPENDIX II**

**2005**

**ALBERTA  
LINEAR PROPERTY ASSESSMENT  
MINISTER'S GUIDELINES**

**ALBERTA MUNICIPAL AFFAIRS**

The logo for the province of Alberta, featuring the word "Alberta" in a stylized, bold, sans-serif font. The letter "A" is unique, with a diagonal stroke that extends upwards and to the right, forming a shape reminiscent of the province's outline.





ALBERTA

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ALBERTA  
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Medicine Hat*

MINISTERIAL ORDER NO. L:158/05

I, Rob Renner, Minister of Municipal Affairs, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the Matters Relating to Assessment and Taxation Regulation (AR 220/2004) make the following order:

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

as set out in the attached consolidated document, are established and become effective for the 2006 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:010/05 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 19 day of December, 2005.



Rob Renner  
Minister of Municipal Affairs





# T A B L E O F C O N T E N T S

## 2005 ALBERTA LINEAR PROPERTY ASSESSMENT MINISTER'S GUIDELINES

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<b>1.000</b>	<b>DEFINITIONS AND EXPLANATORY NOTES .....</b>	<b>1</b>
	1.001 DEFINITIONS.....	1
	1.002 PROCESS FOR CALCULATING LINEAR PROPERTY ASSESSMENTS .....	1
	1.003 DESCRIPTION OF THE SCHEDULES .....	2
	1.004 ROUNDING .....	2
	1.005 MINISTERIAL PRESCRIPTION .....	2
<b>2.000</b>	<b>ELECTRIC POWER SYSTEMS.....</b>	<b>3</b>
	2.001 DEFINITIONS.....	3
	2.002 DESCRIPTION OF THE RATES FOR ASSESSMENT CLASSIFICATION CODES (ACCS) FOUND IN TABLE 2.1 .....	3
	2.003 DEPRECIATION (SCHEDULE D FACTORS) FOR ACCS BEGINNING WITH SST AND GEN.....	3
	2.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY ELECTRIC POWER SYSTEMS .....	3
	2.005 ELECTRIC POWER SYSTEMS – SCHEDULES C AND D .....	4
	TABLE 2.1 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCS .....	4
	TABLE 2.2 COST FACTORS FOR ELECTRIC POWER SYSTEM ACCS IN TABLE 2.1 .....	10
	TABLE 2.3 SCHEDULE C FACTORS FOR ACCS BEGINNING WITH SST.....	11
	TABLE 2.4 SCHEDULE C FACTORS FOR ACC GEN100 .....	11
	TABLE 2.5 SCHEDULE C FACTORS FOR ACC GEN101 .....	11
	TABLE 2.6 SCHEDULE C FACTORS FOR ACC GEN102 .....	12
	TABLE 2.7 SCHEDULE C FACTORS FOR ACC GEN103 .....	12
	TABLE 2.8 SCHEDULE C FACTORS FOR ACC GEN104 .....	13
	TABLE 2.9 SCHEDULE C FACTORS FOR ACC GEN105 .....	13
	TABLE 2.10 SCHEDULE C FACTORS FOR ACC GEN106 .....	14
	TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107 .....	14
	TABLE 2.12 SCHEDULE C FACTORS FOR ACC GEN108 .....	14
	TABLE 2.13 SCHEDULE C FACTORS FOR ACC GEN109 .....	15
	TABLE 2.14 SCHEDULE C FACTORS FOR ACC GEN110 .....	15
	TABLE 2.15 SCHEDULE C FACTORS FOR ACC GEN111 .....	15
	TABLE 2.16 SCHEDULE C FACTORS FOR ACC GEN112 .....	15
	TABLE 2.17 SCHEDULE C FACTORS FOR ACC GEN113 .....	16
	TABLE 2.18 SCHEDULE C FACTORS FOR ACC GEN114 .....	16
	TABLE 2.19 SCHEDULE C FACTORS FOR ACC GEN115 .....	16
	TABLE 2.20 SCHEDULE C FACTORS FOR ACC GEN116 .....	17
	TABLE 2.21 SCHEDULE C FACTORS FOR ACC GEN117 .....	17
	TABLE 2.22 SCHEDULE C FACTORS FOR ACC GEN118 .....	17
	TABLE 2.23 SCHEDULE C FACTORS FOR ACC GEN119 .....	18
	TABLE 2.24 SCHEDULE C FACTORS FOR ACC GEN120 .....	18
	TABLE 2.25 SCHEDULE C FACTORS FOR ACC GEN121 .....	19

TABLE 2.26	SCHEDULE C FACTORS FOR ACC GEN122 .....	19
TABLE 2.27	SCHEDULE C FACTORS FOR ACC GEN200 AND GEN201 .....	19
TABLE 2.28	SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.1 .....	20
TABLE 2.29	SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.1 .....	24
TABLE 2.30	SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.1 .....	29
<b>3.000</b>	<b>TELECOMMUNICATIONS SYSTEMS .....</b>	<b>41</b>
<b>3.001</b>	<b>DEFINITIONS.....</b>	<b>41</b>
<b>3.002</b>	<b>DESCRIPTION OF THE RATES FOR ACCS FOUND IN TABLE 3.1.....</b>	<b>41</b>
<b>3.003</b>	<b>ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACCS BEGINNING WITH CTD, CSH AND CBLE.....</b>	<b>41</b>
<b>3.004</b>	<b>PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY TELECOMMUNICATIONS SYSTEMS.....</b>	<b>41</b>
TABLE 3.1	CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCS .....	42
TABLE 3.2	COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCS IN TABLE 3.1 .....	44
TABLE 3.3	SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS WITH ACCS BEGINNING WITH CTD AND CSH IN TABLE 3.1 .....	45
TABLE 3.4	CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIER ACCS.....	45
TABLE 3.5	COST FACTORS FOR TELECOMMUNICATION CARRIER ACCS FOUND IN TABLE 3.4.....	48
TABLE 3.6	SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACCS BEGINNING WITH CBLE IN TABLE 3.4 .....	49
<b>4.000</b>	<b>PIPELINES AND WELLS .....</b>	<b>50</b>
<b>4.001</b>	<b>DEFINITIONS.....</b>	<b>50</b>
<b>4.002</b>	<b>CHARACTERISTICS AND SPECIFICATIONS.....</b>	<b>50</b>
<b>4.003</b>	<b>CHARACTERISTICS AND SPECIFICATIONS USED TO DETERMINE THE ACC OF LINEAR PROPERTY PIPELINES .....</b>	<b>51</b>
<b>4.004</b>	<b>PROCESS FOR DETERMINING THE WELL STATUS OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D).....</b>	<b>51</b>
<b>4.005</b>	<b>PROCESS FOR DETERMINING THE WELL STATUS DESCRIPTION OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D).....</b>	<b>51</b>
<b>4.006</b>	<b>PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) .....</b>	<b>52</b>
<b>4.007</b>	<b>PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(B) .....</b>	<b>52</b>
<b>4.008</b>	<b>PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D).....</b>	<b>52</b>
<b>4.009</b>	<b>PROCESS FOR DETERMINING N* IN TABLE 4.9 .....</b>	<b>52</b>



<b>4.010 CHARACTERISTICS AND SPECIFICATIONS USED FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES .....</b>	<b>52</b>
<b>4.011 PROCESS FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES .....</b>	<b>53</b>
<b>4.012 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(A) .....</b>	<b>53</b>
<b>4.013 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(B) .....</b>	<b>53</b>
<b>4.014 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D).....</b>	<b>54</b>
TABLE 4.1 PIPE MATERIAL EQUIVALENCY CHART FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B) .....	54
TABLE 4.2 PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B) .....	55
TABLE 4.3 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B) .....	58
TABLE 4.4 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B) .....	65
TABLE 4.5 DETERMINING WELL STATUS DESCRIPTIONS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D).....	66
TABLE 4.6 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 .....	67
TABLE 4.7 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS EXACTLY ONE WELL STATUS .....	68
TABLE 4.8 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS MORE THAN ONE WELL STATUS DESCRIPTION .....	68
TABLE 4.9 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) .....	69
TABLE 4.10 SCHEDULE D FACTORS FOR ACCS WL10, WL20, WL30, WL50, WL80, WL90, WL100.....	70
TABLE 4.11 SCHEDULE D FACTORS FOR ACCS WL230 AND WL240 .....	70
TABLE 4.12 SCHEDULE D FACTORS FOR ACCS WL40 AND WL110 .....	70
TABLE 4.13 SCHEDULE D FACTORS FOR ACC WL70 .....	71



## 1.000 DEFINITIONS AND EXPLANATORY NOTES

### 1.001 DEFINITIONS

In the *2005 Alberta Linear Property Assessment Minister's Guidelines*

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch. M-26);
- (b) **assessment classification code (ACC)** means the components of linear property as determined by the *2005 Alberta Linear Property Assessment Minister's Guidelines*;
- (c) **assessment year** has the meaning given to it in the regulation;
- (d) **assessment year modifier (AYM)** means the factor that adjusts the base cost of the linear property to the assessment year cost;
- (e) **assessor** has the meaning given to it in the *Act*;
- (f) **base cost** means the value resulting from the formula shown in Schedule A of the *2005 Alberta Linear Property Assessment Minister's Guidelines*;
- (g) **Construction Cost Reporting Guide (CCRG)** refers to Appendix V;
- (h) **cost factor (cf)** means a factor that adjusts more current costs back to the base cost;
- (i) **depreciation** is the Schedule C and D factors as determined from the *2005 Alberta Linear Property Assessment Minister's Guidelines*;
- (j) **electric power systems** has the meaning given to it in the *Act* section 284(1)(k)(i) and (i.1);
- (k) **EUB** means the Alberta Energy and Utilities Board;
- (l) **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**;
- (m) **linear property** has the meaning given to it in the *Act* section 284(1)(k);
- (n) **operator** has the meaning given to it in the *Act* section 284(1)(p);
- (o) **pipelines** has the meaning given to it in the *Act* section 284(1)(k)(iii);
- (p) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004), as amended;
- (q) **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*;
- (r) **telecommunications systems** has the meaning given to it in the *Act* section 284(1)(k)(ii);
- (s) **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 *2005 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 *2005 Alberta Linear Property Assessment Minister's Guidelines*.
- (c) Pursuant to section 8(2) of the Regulation, the process for calculating pipeline linear property assessments is found in section 4.000 of the *2005 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 *2005 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. No additional depreciation is allowed 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 *2005 Alberta Linear Property Assessment Minister's Guidelines*. Schedule D factors are specified to three significant digits. **The additional depreciation 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.

## 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.

### 2.002 DESCRIPTION OF THE RATES FOR ASSESSMENT CLASSIFICATION CODES (ACCS) FOUND IN TABLE 2.1

- (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 rates for ESL10 are comprised of all included costs of components necessary for a typical street lighting service.
- (c) The rates for ACCs beginning with EFS are comprised of all included costs of components necessary for a typical oil and gas field service.
- (d) The rates for ACCs beginning with ET are comprised of all included costs of components necessary for the transmission of electric power.

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

- (a) For ACC SST10, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis. Acceptable evidence of loss must be provided and documented by the operator.
- (b) For ACCs beginning with GEN, the assessor may adjust for additional depreciation (Schedule D), only on a case by case basis. Acceptable evidence of loss must be provided and documented by the operator.
- (c) The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation is allowed.

### 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 2.1.
- (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 2.1.
- (d) Determine the Schedule C factor using the prescribed value in Table 2.1.
- (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.

**2.005 ELECTRIC POWER SYSTEMS – SCHEDULES C AND D**

- (a) The depreciation factors prescribed in Schedule C for electric power systems are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (b) The Schedule C depreciation tables for ACCs beginning with GEN reflect all physical, all functional, all economic and net salvage considerations. Schedule D depreciation for ACCs beginning with GEN is only allowed for circumstances not considered in Schedule C. Given the all inclusive nature of the Schedule C depreciation factors for ACCs beginning with GEN, Schedule D depreciation is limited to highly unusual site-specific circumstances such as catastrophic failure.

**TABLE 2.1 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCS**

## Notes:

- (a) All cost factors (cf) referred to in Table 2.1 are found in Table 2.2 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 ESL,  $n^*$  equals the number of poles as of October 31 of the assessment year.
- (d) For ACCs beginning with EFS,  $n^*$  equals the quantity of customer hookups as of October 31 of the assessment year.
- (e) For ACCs beginning with ET,  $n^*$  equals the length in metre(s).
- (f) \*\*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.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>EDS10</b>	Below 57 kVA or below 51 kW	$700 \times n^*$	1.202	0.750	1.000
<b>EDS20</b>	57-84 kVA or 51-76 kW	$1\,500 \times n^*$	1.202	0.750	1.000
<b>EDS30</b>	85-150 kVA or 77-135 kW	$9\,000 \times n^*$	1.202	0.750	1.000
<b>EDS40</b>	151-300 kVA or 136-270 kW	$13\,000 \times n^*$	1.202	0.750	1.000
<b>EDS50</b>	301-600 kVA or 271-540 kW	$24\,000 \times n^*$	1.202	0.750	1.000
<b>EDS60</b>	601-1 500 kVA or 541-1 350 kW	$45\,000 \times n^*$	1.202	0.750	1.000
<b>EDS70</b>	1 501-4 000 kVA or 1 351-3 600 kW	$65\,000 \times n^*$	1.202	0.750	1.000
<b>EDS80</b>	Greater than 4 000 kVA or greater than 3 600 kW	$105\,000 \times n^*$	1.202	0.750	1.000
<b>ESL10</b>	Street lighting-all types and sizes	$800 \times n^*$	1.202	0.750	1.000
<b>EFS10</b>	Oil and gas service	$7\,950 \times n^*$	1.202	0.750	1.000
<b>ET10</b>	Single circuit-below 76 kV	$30.00 \times n^*$	1.202	0.750	1.000
<b>ET20</b>	Single circuit-76 to 150 kV	$35.50 \times n^*$	1.202	0.750	1.000
<b>ET30</b>	Single circuit-151 to 250 kV	$84.50 \times n^*$	1.202	0.750	1.000
<b>ET40</b>	Single circuit-251 to 500 kV	$198.00 \times n^*$	1.202	0.750	1.000
<b>ET50</b>	Double circuit-60 to 75 kV	$19.00 \times n^*$	1.202	0.750	1.000
<b>ET60</b>	Double circuit-76 to 150 kV	$23.00 \times n^*$	1.202	0.750	1.000
<b>ET70</b>	Double circuit-greater than 150 kV	$34.00 \times n^*$	1.202	0.750	1.000
<b>CDIE10</b>	Conduit-Pipe	$ic \times cf$	1.202	0.750	1.000

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>CDIE20</b>	Conduit-Structures (manhole, etc)	<i>ic × cf</i>	1.202	0.750	1.000
<b>CDIE9000</b>	Conduit-Unclassified conduit	<i>ic × cf</i>	1.202	0.750	1.000
<b>SST10</b>	All substations	<i>ic × cf</i>	1.202	Table 2.3	1.000**
<b>GEN100</b>	Barrier	<i>ic × cf</i>	1.202	Table 2.4	1.000**
<b>GEN101</b>	Battle River #3 & #4	<i>ic × cf</i>	1.202	Table 2.5	1.000**
<b>GEN102</b>	Battle River #5	<i>ic × cf</i>	1.202	Table 2.6	1.000**
<b>GEN103</b>	Bearspaw	<i>ic × cf</i>	1.202	Table 2.7	1.000**
<b>GEN104</b>	Bighorn	<i>ic × cf</i>	1.202	Table 2.8	1.000**
<b>GEN105</b>	Brazeau	<i>ic × cf</i>	1.202	Table 2.9	1.000**
<b>GEN106</b>	Cascade	<i>ic × cf</i>	1.202	Table 2.10	1.000**
<b>GEN107</b>	Clover Bar	<i>ic × cf</i>	1.202	Table 2.11	1.000**
<b>GEN108</b>	Genesee	<i>ic × cf</i>	1.202	Table 2.12	1.000**
<b>GEN109</b>	Ghost	<i>ic × cf</i>	1.202	Table 2.13	1.000**
<b>GEN110</b>	Horseshoe	<i>ic × cf</i>	1.202	Table 2.14	1.000**
<b>GEN111</b>	HR Milner	<i>ic × cf</i>	1.202	Table 2.15	1.000**
<b>GEN112</b>	Interlakes	<i>ic × cf</i>	1.202	Table 2.16	1.000**
<b>GEN113</b>	Jasper Astoria	<i>ic × cf</i>	1.202	Table 2.17	1.000**
<b>GEN114</b>	Kananaskis	<i>ic × cf</i>	1.202	Table 2.18	1.000**
<b>GEN115</b>	Keephills	<i>ic × cf</i>	1.202	Table 2.19	1.000**
<b>GEN116</b>	Pocaterra	<i>ic × cf</i>	1.202	Table 2.20	1.000**
<b>GEN117</b>	Rundle	<i>ic × cf</i>	1.202	Table 2.21	1.000**
<b>GEN118</b>	Sheerness #1	<i>ic × cf</i>	1.202	Table 2.22	1.000**
<b>GEN119</b>	Sheerness #2	<i>ic × cf</i>	1.202	Table 2.23	1.000**
<b>GEN120</b>	Sundance	<i>ic × cf</i>	1.202	Table 2.24	1.000**
<b>GEN121</b>	Spray	<i>ic × cf</i>	1.202	Table 2.25	1.000**
<b>GEN122</b>	Three Sisters	<i>ic × cf</i>	1.202	Table 2.26	1.000**
<b>GEN123</b>	Wabamun Other	<i>ic × cf</i>	1.202	Table 2.30 Column 40	1.000**
<b>GEN124</b>	Wabamun 4 (Tau)	<i>ic × cf</i>	1.202	Table 2.30 Column 38	1.000**
<b>GEN125</b>	Poplar Creek –All Units (Tau)	<i>ic × cf</i>	1.202	Table 2.29 Column 26	1.000**
<b>GEN126</b>	Rossdale Power Plant (All Units)	<i>ic × cf</i>	1.202	Table 2.29 Column 35	1.000**
<b>GEN127</b>	City of Medicine Hat Unit 3r	<i>ic × cf</i>	1.202	Table 2.28 Column 7	1.000**
<b>GEN128</b>	City of Medicine Hat Unit 8 And 9	<i>ic × cf</i>	1.202	Table 2.28 Column 26	1.000**
<b>GEN129</b>	City of Medicine Hat Unit 10 And 11	<i>ic × cf</i>	1.202	Table 2.28 Column 12	1.000**
<b>GEN130</b>	City of Medicine Hat Unit 12	<i>ic × cf</i>	1.202	Table 2.28 Column 9	1.000**
<b>GEN131</b>	City of Medicine Hat Unit 14	<i>ic × cf</i>	1.202	Table 2.28 Column 2	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN132	Jasper Palisades Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN133	Chipewyan Lake (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 19	1.000**
GEN134	Fort Chipewyan Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN135	Fox Lake Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 16	1.000**
GEN136	Garden Creek Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 19	1.000**
GEN137	Indian Cabins (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN138	Narrows Point Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 20	1.000**
GEN139	Peace Point Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN140	Steen River Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN141	Chevron Chinchaga Plant #1 (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 20	1.000**
GEN142	Chevron Chinchaga Plant #2 (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 8	1.000**
GEN143	Little Horse Plant (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 8	1.000**
GEN144	Stowe Creek (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 20	1.000**
GEN145	Grande Prairie Microwave Site (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 27	1.000**
GEN146	Simonett Microwave Site (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 11	1.000**
GEN147	947d Algar (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN148	973 Flat Top Mountain (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN149	972 Foggy Mountain (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN150	974 Touchwood (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 27	1.000**
GEN151	996 Fawcett River (ATCO Electric)	<i>ic × cf</i>	1.202	Table 2.28 Column 3	1.000**
GEN152	Joffre Cogen Plant (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.30 Column 5	1.000**
GEN153	Oldman River Hydro Power Plant (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 3	1.000**
GEN154	Poplar Hills Power Plant (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 7	1.000**
GEN155	Valleyview Generating Station (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**



TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN156	Rainbow Lake 1 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN157	Rainbow Lake 2 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN158	Rainbow Lake 3 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 12	1.000**
GEN159	Rainbow Lake 4 (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 6	1.000**
GEN160	Rainbow Lake 5 (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN161	Sturgeon Power Plant Units 1 and 2 (ATCO Power 200 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN162	Scotford Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.29 Column 4	1.000**
GEN163	Redwater Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN164	Carsland Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 3	1.000**
GEN165	Primrose Cogeneration Facility (CNRL)	<i>ic × cf</i>	1.202	Table 2.28 Column 7	1.000**
GEN166	Fort Saskatchewan Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 6	1.000**
GEN167	Balzac Power Station	<i>ic × cf</i>	1.202	Table 2.28 Column 3	1.000**
GEN168	Cavalier Power Station	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN169	Syncrude Canada Ltd (1976–25mw Gas Turbine)	<i>ic × cf</i>	1.202	Table 2.28 Column 29	1.000**
GEN170	Syncrude Canada Ltd (1976–50mw Steam Turbine)	<i>ic × cf</i>	1.202	Table 2.29 Column 29	1.000**
GEN171	Syncrude Canada Ltd (1976–69mw Steam Turbine)	<i>ic × cf</i>	1.202	Table 2.29 Column 29	1.000**
GEN172	Syncrude Canada Ltd (2000–80mw Gas Turbine)	<i>ic × cf</i>	1.202	Table 2.29 Column 5	1.000**
GEN173	Suncor–Tg#1 and Tg#2	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN174	Weldwood Pulp Mill–Unit 1	<i>ic × cf</i>	1.202	Table 2.28 Column 16	1.000**
GEN175	Weldwood Pulp Mill–Unit 2	<i>ic × cf</i>	1.202	Table 2.28 Column 16	1.000**
GEN176	Alpac Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 12	1.000**
GEN177	Diashowa Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.29 Column 15	1.000**
GEN178	Dow Chemical Canada Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.29 Column 26	1.000**
GEN179	Weyerhaeuser–Grande Prairie	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN180	Rimbey Gas Plant Cogeneration Facility	<i>ic x cf</i>	1.202	Table 2.28 Column 13	1.000**
GEN181	Bell River Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 14	1.000**
GEN182	St. Mary Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 13	1.000**
GEN183	Taylor Chute Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 5	1.000**
GEN184	Raymond Reservoir Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 11	1.000**
GEN185	Dickson Dam Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 14	1.000**
GEN186	Chin Chute Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 11	1.000**
GEN187	Waterton Hydroelectric Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 13	1.000**
GEN188	Muskeg River	<i>ic x cf</i>	1.202	Table 2.29 Column 3	1.000**
GEN189	Bear Creek	<i>ic x cf</i>	1.202	Table 2.29 Column 2	1.000**
GEN190	Calpine	<i>ic x cf</i>	1.202	Table 2.30 Column 2	1.000**
GEN191	Scotford	<i>ic x cf</i>	1.202	Table 2.29 Column 3	1.000**
GEN192	Mahkeses	<i>ic x cf</i>	1.202	Table 2.29 Column 2	1.000**
GEN193	Foster Creek	<i>ic x cf</i>	1.202	Table 2.28 Column 2	1.000**
GEN194	MacKay River	<i>ic x cf</i>	1.202	Table 2.30 Column 2	1.000**
GEN195	Drywood	<i>ic x cf</i>	1.202	Table 2.28 Column 5	1.000**
GEN196	City Of Medicine Hat Unit 5	<i>ic x cf</i>	1.202	Table 2.28 Column 29	1.000**
GEN197	Westlock Peat Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 21	1.000**
GEN198	CanCarb Waste Heat Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN199	Elmworth Power Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 2	1.000**
GEN200	Wind Generation Facilities	<i>ic x cf</i>	1.202	Table 2.27	1.000**
GEN201	Other Facilities Not Listed – Less Than or Equal to 1 Megawatt	<i>ic x cf</i>	1.202	Table 2.27	1.000**
GEN202	Drayton Valley Waste Wood Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN203	EVI Power Generation	<i>ic x cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN204	Chin Chute Drops 4, 5 & 6	<i>ic x cf</i>	1.202	Table 2.28 Column 1	1.000**
GEN205	Whitecourt Power Plant	<i>ic x cf</i>	1.202	Table 2.28 Column 11	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>GEN206</b>	Edson Cogeneration Plant (Talisman)	<i>ic × cf</i>	1.202	Table 2.28 Column 1	1.000**
<b>GEN207</b>	Genesee 3	<i>ic × cf</i>	1.202	Table 2.30 Column 1	1.000**
<b>GEN208</b>	Grande Prairie EcoPower Centre	<i>ic × cf</i>	1.202	Table 2.28 Column 1	1.000**
<b>GEN209</b>	Highmark Power Plant	<i>ic × cf</i>	1.202	Table 2.27	1.000**
<b>GEN210</b>	Gold Creek Generation Plant	<i>ic × cf</i>	1.202	Table 2.28 Column 5	1.000**
<b>GEN211</b>	Gift Lake Generation Plant	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
<b>GEN212</b>	Iron Creek	<i>ic × cf</i>	1.202	Table 2.27	1.000**
<b>GEN213</b>	Fort MacLeod	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
<b>GEN214</b>	Burdett	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
<b>GEN215</b>	Taber	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
<b>GEN216</b>	Coaldale	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
<b>GEN217</b>	Fletcher	<i>ic × cf</i>	1.202	Table 2.28 Column 9	1.000**
<b>GEN218</b>	Medicine Hat Common	<i>ic × cf</i>	1.202	Table 2.28 Column 5	1.000**
<b>GEN219</b>	PanCanadian Kneehill	<i>ic × cf</i>	1.202	Table 2.28 Column 9	1.000**
<b>GEN220</b>	Buck Lake	<i>ic × cf</i>		Table 2.28 Column 3	1.000**
<b>GEN300</b>	Other Facilities Not Listed–Greater Than 1 and Less Than or Equal to 50 Megawatt Units	<i>ic × cf</i>	1.202	Table 2.28 Column 1	1.000**
<b>GEN301</b>	Other Facilities Not Listed–Greater Than 50 and Less Than or Equal to 100 Megawatt Units	<i>ic × cf</i>	1.202	Table 2.29 Column 1	1.000**
<b>GEN 302</b>	Other Facilities Not Listed–Greater Than 100 Megawatt Units	<i>ic × cf</i>	1.202	Table 2.30 Column 1	1.000**

TABLE 2.2 COST FACTORS FOR ELECTRIC POWER SYSTEM ACCs IN TABLE 2.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	1.00
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	0.97
1938	12.72	1969	4.39	2000	0.97
1939	12.60	1970	3.97	2001	0.97
1940	11.96	1971	3.82	2002	0.96
1941	10.91	1972	3.53	2003	0.95
1942	9.99	1973	3.31	2004	0.89
1943	9.77	1974	2.93	2005	0.83

**TABLE 2.3 SCHEDULE C FACTORS FOR ACCS BEGINNING WITH SST**

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
<b>0</b>	1.000	<b>14</b>	0.510	<b>28</b>	0.250
<b>1</b>	0.960	<b>15</b>	0.490	<b>29</b>	0.240
<b>2</b>	0.920	<b>16</b>	0.460	<b>30</b>	0.220
<b>3</b>	0.870	<b>17</b>	0.440	<b>31</b>	0.210
<b>4</b>	0.840	<b>18</b>	0.420	<b>32</b>	0.200
<b>5</b>	0.800	<b>19</b>	0.400	<b>33</b>	0.190
<b>6</b>	0.760	<b>20</b>	0.380	<b>34</b>	0.180
<b>7</b>	0.720	<b>21</b>	0.360	<b>35</b>	0.170
<b>8</b>	0.690	<b>22</b>	0.340	<b>36</b>	0.160
<b>9</b>	0.660	<b>23</b>	0.320	<b>37</b>	0.150
<b>10</b>	0.620	<b>24</b>	0.310	<b>38</b>	0.140
<b>11</b>	0.590	<b>25</b>	0.290	<b>39</b>	0.130
<b>12</b>	0.570	<b>26</b>	0.280	<b>40</b>	0.120
<b>13</b>	0.540	<b>27</b>	0.260	<b>&gt;40</b>	0.120

**TABLE 2.4 SCHEDULE C FACTORS FOR ACC GEN100**

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
<b>0</b>	0.750	<b>7</b>	0.434	<b>14</b>	0.246
<b>1</b>	0.750	<b>8</b>	0.397	<b>15</b>	0.228
<b>2</b>	0.721	<b>9</b>	0.365	<b>16</b>	0.212
<b>3</b>	0.644	<b>10</b>	0.336	<b>17</b>	0.200
<b>4</b>	0.579	<b>11</b>	0.310	<b>&gt;17</b>	0.200
<b>5</b>	0.523	<b>12</b>	0.287		
<b>6</b>	0.476	<b>13</b>	0.265		

**TABLE 2.5 SCHEDULE C FACTORS FOR ACC GEN101**

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
<b>0</b>	0.750	<b>5</b>	0.380	<b>10</b>	0.225
<b>1</b>	0.708	<b>6</b>	0.337	<b>11</b>	0.205
<b>2</b>	0.590	<b>7</b>	0.302	<b>12</b>	0.200
<b>3</b>	0.500	<b>8</b>	0.271	<b>&gt;12</b>	0.200
<b>4</b>	0.433	<b>9</b>	0.247		

TABLE 2.6 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	0.456	32	0.273
1	0.750	17	0.440	33	0.265
2	0.750	18	0.425	34	0.257
3	0.750	19	0.410	35	0.251
4	0.750	20	0.395	36	0.241
5	0.729	21	0.384	37	0.236
6	0.693	22	0.372	38	0.228
7	0.661	23	0.358	39	0.224
8	0.631	24	0.347	40	0.218
9	0.603	25	0.336	41	0.211
10	0.578	26	0.327	42	0.206
11	0.554	27	0.316	43	0.201
12	0.531	28	0.306	44	0.200
13	0.511	29	0.297	>44	0.200
14	0.492	30	0.289		
15	0.473	31	0.279		

TABLE 2.7 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	0.471	18	0.307
1	0.750	10	0.445	19	0.295
2	0.750	11	0.422	20	0.284
3	0.750	12	0.401	21	0.274
4	0.657	13	0.382	22	0.264
5	0.609	14	0.365	23	0.255
6	0.568	15	0.348	24	0.247
7	0.532	16	0.334	25	0.200
8	0.500	17	0.320	>25	0.200

TABLE 2.8 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	0.583	32	0.399
1	0.750	17	0.567	33	0.386
2	0.750	18	0.553	34	0.368
3	0.750	19	0.539	35	0.349
4	0.750	20	0.525	36	0.331
5	0.750	21	0.512	37	0.313
6	0.750	22	0.500	38	0.294
7	0.750	23	0.488	39	0.276
8	0.737	24	0.477	40	0.258
9	0.714	25	0.466	41	0.239
10	0.692	26	0.455	42	0.221
11	0.671	27	0.445	43	0.203
12	0.652	28	0.435	44	0.200
13	0.633	29	0.426	>44	0.200
14	0.616	30	0.417		
15	0.599	31	0.408		

TABLE 2.9 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	0.491	28	0.289
1	0.750	15	0.472	29	0.279
2	0.750	16	0.453	30	0.269
3	0.750	17	0.435	31	0.260
4	0.750	18	0.419	32	0.251
5	0.750	19	0.403	33	0.242
6	0.703	20	0.388	34	0.234
7	0.670	21	0.373	35	0.226
8	0.639	22	0.359	36	0.218
9	0.610	23	0.346	37	0.211
10	0.583	24	0.334	38	0.204
11	0.558	25	0.322	39	0.200
12	0.535	26	0.310	>39	0.200
13	0.512	27	0.300		

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	0.429	14	0.240
1	0.750	8	0.392	15	0.222
2	0.719	9	0.359	16	0.205
3	0.641	10	0.330	17	0.200
4	0.575	11	0.304	>17	0.200
5	0.519	12	0.280		
6	0.471	13	0.259		

TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.412	10	0.240
1	0.741	6	0.366	11	0.218
2	0.626	7	0.327	12	0.200
3	0.538	8	0.294	>12	0.200
4	0.469	9	0.265		

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	0.529	34	0.326
1	0.750	18	0.514	35	0.314
2	0.750	19	0.499	36	0.306
3	0.750	20	0.484	37	0.295
4	0.750	21	0.471	38	0.289
5	0.750	22	0.456	39	0.279
6	0.750	23	0.444	40	0.270
7	0.737	24	0.431	41	0.260
8	0.711	25	0.419	42	0.252
9	0.686	26	0.408	43	0.244
10	0.662	27	0.397	44	0.236
11	0.641	28	0.384	45	0.228
12	0.619	29	0.376	46	0.222
13	0.601	30	0.364	47	0.215
14	0.580	31	0.354	48	0.204
15	0.563	32	0.344	49	0.200
16	0.546	33	0.334	>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	0.390	24	0.246
1	0.750	13	0.372	25	0.239
2	0.750	14	0.356	26	0.232
3	0.696	15	0.340	27	0.225
4	0.640	16	0.327	28	0.219
5	0.593	17	0.314	29	0.213
6	0.552	18	0.302	30	0.208
7	0.516	19	0.291	31	0.203
8	0.485	20	0.281	32	0.200
9	0.457	21	0.271	>32	0.200
10	0.432	22	0.262		
11	0.410	23	0.254		

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	0.431	12	0.226
1	0.750	7	0.385	13	0.203
2	0.698	8	0.346	14	0.200
3	0.614	9	0.311	>14	0.200
4	0.543	10	0.279		
5	0.483	11	0.251		

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	0.421	12	0.230
1	0.750	7	0.379	13	0.208
2	0.684	8	0.341	14	0.200
3	0.600	9	0.308	>14	0.200
4	0.530	10	0.279		
5	0.472	11	0.253		

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	0.479	10	0.274
1	0.750	6	0.426	11	0.245
2	0.695	7	0.381	12	0.220
3	0.611	8	0.341	13	0.200
4	0.539	9	0.305	>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	0.433	16	0.259
1	0.750	9	0.403	17	0.245
2	0.738	10	0.376	18	0.232
3	0.665	11	0.351	19	0.220
4	0.604	12	0.329	20	0.209
5	0.552	13	0.309	21	0.200
6	0.507	14	0.291	>21	0.200
7	0.468	15	0.274		

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	0.490	32	0.300
1	0.750	17	0.476	33	0.293
2	0.750	18	0.459	34	0.282
3	0.750	19	0.444	35	0.276
4	0.750	20	0.431	36	0.267
5	0.750	21	0.419	37	0.259
6	0.719	22	0.406	38	0.251
7	0.689	23	0.394	39	0.244
8	0.661	24	0.381	40	0.238
9	0.634	25	0.369	41	0.227
10	0.610	26	0.361	42	0.222
11	0.587	27	0.348	43	0.213
12	0.566	28	0.339	44	0.204
13	0.545	29	0.328	45	0.200
14	0.527	30	0.318	>45	0.200
15	0.508	31	0.309		

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	0.429	14	0.240
1	0.750	8	0.392	15	0.222
2	0.719	9	0.359	16	0.205
3	0.641	10	0.330	17	0.200
4	0.575	11	0.304	>17	0.200
5	0.519	12	0.280		
6	0.471	13	0.259		

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	0.492	8	0.274
1	0.750	5	0.426	9	0.235
2	0.664	6	0.368	10	0.200
3	0.571	7	0.318	>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
0	0.750	23	0.451	46	0.277
1	0.750	24	0.440	47	0.271
2	0.750	25	0.430	48	0.266
3	0.750	26	0.419	49	0.261
4	0.750	27	0.411	50	0.256
5	0.750	28	0.401	51	0.252
6	0.750	29	0.392	52	0.248
7	0.727	30	0.384	53	0.245
8	0.701	31	0.374	54	0.242
9	0.677	32	0.367	55	0.234
10	0.654	33	0.358	56	0.232
11	0.633	34	0.350	57	0.230
12	0.612	35	0.345	58	0.223
13	0.594	36	0.338	59	0.222
14	0.576	37	0.332	60	0.215
15	0.559	38	0.322	61	0.215
16	0.543	39	0.317	62	0.208
17	0.528	40	0.312	63	0.202
18	0.514	41	0.308	64	0.202
19	0.500	42	0.300	65	0.200
20	0.487	43	0.292	>65	0.200
21	0.473	44	0.290		
22	0.462	45	0.283		

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	0.465	44	0.292
1	0.750	23	0.454	45	0.285
2	0.750	24	0.443	46	0.279
3	0.750	25	0.433	47	0.273
4	0.750	26	0.422	48	0.268
5	0.750	27	0.414	49	0.263
6	0.750	28	0.404	50	0.258
7	0.729	29	0.395	51	0.254
8	0.704	30	0.387	52	0.250
9	0.679	31	0.377	53	0.247
10	0.656	32	0.370	54	0.238
11	0.635	33	0.361	55	0.236
12	0.615	34	0.353	56	0.234
13	0.597	35	0.348	57	0.226
14	0.578	36	0.341	58	0.224
15	0.562	37	0.334	59	0.217
16	0.546	38	0.325	60	0.216
17	0.531	39	0.319	61	0.210
18	0.517	40	0.314	62	0.203
19	0.503	41	0.306	63	0.203
20	0.490	42	0.302	64	0.200
21	0.478	43	0.295	>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	0.471	28	0.287
1	0.750	15	0.453	29	0.278
2	0.750	16	0.437	30	0.269
3	0.750	17	0.419	31	0.262
4	0.750	18	0.404	32	0.252
5	0.713	19	0.390	33	0.244
6	0.676	20	0.376	34	0.239
7	0.642	21	0.364	35	0.229
8	0.612	22	0.351	36	0.222
9	0.584	23	0.340	37	0.217
10	0.558	24	0.327	38	0.208
11	0.534	25	0.319	39	0.200
12	0.512	26	0.306	>39	0.200
13	0.491	27	0.297		

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	0.438	16	0.266
1	0.750	9	0.408	17	0.252
2	0.741	10	0.381	18	0.239
3	0.668	11	0.357	19	0.227
4	0.608	12	0.335	20	0.216
5	0.556	13	0.316	21	0.206
6	0.511	14	0.298	22	0.200
7	0.473	15	0.281	>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	0.472	8	0.260
1	0.750	5	0.460	9	0.223
2	0.645	6	0.350	10	0.200
3	0.550	7	0.302	>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 2.1

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 2.1

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 2.1

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
<b>36</b>	0.356	0.352	0.352	0.348	0.344	0.344	0.340
<b>37</b>	0.346	0.342	0.342	0.338	0.334	0.334	0.329
<b>38</b>	0.332	0.332	0.328	0.328	0.324	0.319	0.319
<b>39</b>	0.322	0.318	0.318	0.314	0.314	0.310	0.306
<b>40</b>	0.309	0.309	0.309	0.305	0.300	0.300	0.296
<b>41</b>	0.301	0.296	0.296	0.296	0.292	0.292	0.287
<b>42</b>	0.288	0.288	0.288	0.283	0.283	0.279	0.279
<b>43</b>	0.280	0.275	0.275	0.275	0.271	0.271	0.266
<b>44</b>	0.268	0.268	0.263	0.263	0.263	0.258	0.258
<b>45</b>	0.256	0.256	0.256	0.256	0.251	0.251	0.246
<b>46</b>	0.249	0.249	0.244	0.244	0.244	0.239	0.239
<b>47</b>	0.238	0.238	0.238	0.233	0.233	0.233	0.228
<b>48</b>	0.227	0.227	0.227	0.227	0.221	0.221	0.221
<b>49</b>	0.221	0.216	0.216	0.216	0.216	0.210	0.210
<b>50</b>	0.210	0.210	0.205	0.205	0.205	0.205	0.205
<b>51</b>	0.200	0.200	0.200	0.200	0.200	0.200	0.200
<b>&gt;51</b>	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
<b>44</b>	0.254	0.254	0.249	0.244	0.244	0.239	0.234
<b>45</b>	0.246	0.241	0.241	0.236	0.231	0.231	0.227
<b>46</b>	0.234	0.234	0.229	0.229	0.224	0.219	0.219
<b>47</b>	0.228	0.223	0.223	0.217	0.217	0.212	0.207
<b>48</b>	0.216	0.216	0.216	0.211	0.206	0.206	0.201
<b>49</b>	0.210	0.205	0.205	0.205	0.200	0.200	0.200
<b>50</b>	0.200	0.200	0.200	0.200	0.200	0.200	0.200
<b>51</b>	0.200	0.200	0.200	0.200	0.200	0.200	0.200
<b>&gt;51</b>	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 3.1**

For ACCs beginning with RT, include costs for antenna supporting towers, their foundations, grounding, including the antenna mount, ice guards, and support hardware, but exclude antennas and wave guides. The cost of all types of towers, poles, masts, or other structures that support radio antennas are also included.

**3.003 ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACCS BEGINNING WITH CTD, CSH AND CBLE**

- (a) For cable distribution undertakings with ACCs beginning with CTD and CSH, the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.3.
- (b) For telecommunication carriers with ACCs beginning with CBLE, the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.6.
- (c) The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.

**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 3.1 or Table 3.4.
- (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 3.1 or Table 3.4.
- (d) Determine the Schedule C factor using the prescribed value in Table 3.1 or Table 3.4. 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 3.1 or Table 3.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (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 3.1 CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCs

Notes:

- (a) All cost factors referred to in Table 3.1 are found in Table 3.2.  
 (b) For ACCs beginning with CTD  $n^*$  equals the length in metre(s) of each component type.  
 (c) For ACCs beginning with CSH  $n^*$  equals the number of customer hookups in each component type.  
 (d) For ACCs beginning with CHD  $n^*$  equals the number of channels in the applicable component type.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
CTD10	Trunk line 0 to 13 mm	$6.17 \times n^*$	1.031	0.750	Table 3.3
CTD11	Two way trunk line 0 to 13 mm	$6.60 \times n^*$	1.031	0.750	Table 3.3
CTD20	Trunk line 14 to 19 mm	$7.00 \times n^*$	1.031	0.750	Table 3.3
CTD21	Two way trunk line 14 to 19 mm	$7.49 \times n^*$	1.031	0.750	Table 3.3
CTD30	Trunk line 20 to 25 mm	$8.85 \times n^*$	1.031	0.750	Table 3.3
CTD31	Two way trunk line 20 to 25 mm	$9.47 \times n^*$	1.031	0.750	Table 3.3
CTD40	Joint trunk line 13 mm with 13 mm distribution line	$10.56 \times n^*$	1.031	0.750	Table 3.3
CTD41	Two way joint trunk line 13 mm with 13 mm distribution line	$11.30 \times n^*$	1.031	0.750	Table 3.3
CTD50	Joint trunk line 19 mm with 13 mm distribution line	$11.15 \times n^*$	1.031	0.750	Table 3.3
CTD51	Two way joint trunk line 19 mm with 13 mm distribution line	$11.93 \times n^*$	1.031	0.750	Table 3.3
CTD60	Additional trunk line to existing trunk line 13 mm	$3.08 \times n^*$	1.031	0.750	Table 3.3
CTD61	Two way additional trunk line to existing trunk line 13 mm	$3.30 \times n^*$	1.031	0.750	Table 3.3
CTD70	Additional trunk line to existing trunk line 19 mm	$3.50 \times n^*$	1.031	0.750	Table 3.3
CTD71	Two way additional trunk line to existing trunk line 19 mm	$3.75 \times n^*$	1.031	0.750	Table 3.3
CTD80	Additional trunk line to existing trunk line 25 mm	$4.42 \times n^*$	1.031	0.750	Table 3.3
CTD81	Two way additional trunk line to existing trunk line 25 mm	$4.73 \times n^*$	1.031	0.750	Table 3.3
CTD90	Distribution line 10mm	$8.55 \times n^*$	1.031	0.750	Table 3.3
CTD91	Two way distribution line 10mm	$9.15 \times n^*$	1.031	0.750	Table 3.3
CTD100	Distribution line 13mm	$8.70 \times n^*$	1.031	0.750	Table 3.3
CTD101	Two way distribution line 13mm	$9.31 \times n^*$	1.031	0.750	Table 3.3
CTD110	Fibre optic line	$ic \times cf$	1.031	0.750	Table 3.3
CTD111	Two way fibre optic line	$ic \times cf$	1.031	0.750	Table 3.3
CTD9000	Unclassified transmission and distribution line	$ic \times cf$	1.031	0.750	Table 3.3

TABLE 3.1 CONT.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
<b>CTD9001</b>	Two way unclassified transmission and distribution line	$ic \times cf$	1.031	0.750	Table 3.3
<b>CSH10</b>	Single service drop	$45.00 \times n^*$	1.031	0.750	Table 3.3
<b>CSH20</b>	Service drops within a building	$32.00 \times n^*$	1.031	0.750	Table 3.3
<b>CSH9000</b>	Unclassified service hookups	$ic \times cf$	1.031	0.750	Table 3.3
<b>CHD10</b>	Under 2000 subscribers	$1000 \times n^*$	1.031	0.750	1.000
<b>CHD20</b>	2001 to 6000 subscribers	$2000 \times n^*$	1.031	0.750	1.000
<b>CHD30</b>	Over 6000 subscribers	$5000 \times n^*$	1.031	0.750	1.000
<b>CHD9000</b>	Unclassified head end equipment	$ic \times cf$	1.031	0.750	1.000
<b>RT10</b>	Less than or equal to 9.1 metres	$ic \times cf$	1.031	0.750	1.000
<b>RT20</b>	Between 9.2 and 10.7 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT30</b>	Between 10.8 and 12.2 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT40</b>	Between 12.3 and 13.7 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT50</b>	Between 13.8 and 15.2 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT60</b>	Between 15.3 and 18.2 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT70</b>	Between 18.3 and 21.3 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT80</b>	Between 21.4 and 24.4 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT90</b>	Between 24.5 and 25.9 metres inclusive	$ic \times cf$	1.031	0.750	1.000
<b>RT100</b>	Greater than or equal to 26.0 metres	$ic \times cf$	1.031	0.750	1.000
<b>COth10</b>	Other cable distribution undertakings linear property	$ic \times cf$	1.031	0.750	1.000

TABLE 3.2 COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCS IN TABLE 3.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	1.00
1935	13.73	1966	4.68	1997	1.00
1936	13.34	1967	4.29	1998	0.99
1937	12.49	1968	4.48	1999	0.97
1938	12.72	1969	4.39	2000	0.99
1939	12.60	1970	3.97	2001	0.98
1940	11.96	1971	3.82	2002	0.97
1941	10.91	1972	3.53	2003	0.98
1942	9.99	1973	3.31	2004	0.98
1943	9.77	1974	2.93	2005	0.97

**TABLE 3.3 SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS WITH ACCS BEGINNING WITH CTD AND CSH IN TABLE 3.1**

For Table 3.3 below, the utilization percentage =  $\frac{\text{actual customer hookups}}{\text{potential customer hookups}} \times 100$

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

**TABLE 3.4 CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIER ACCS**

All cost factors referred to in Table 3.4 are found in Table 3.5.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>CBLE10</b>	Aerial copper	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE20</b>	Unclassified copper	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE21</b>	12 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE22</b>	24 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE23</b>	48 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE24</b>	60 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE25</b>	72 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE26</b>	96 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE29</b>	144 strand aerial fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE30</b>	Buried copper	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE40</b>	Unclassified buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE41</b>	12 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE42</b>	24 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE43</b>	48 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE44</b>	60 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE45</b>	72 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE46</b>	96 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE49</b>	144 strand buried fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE50</b>	Underground copper (in conduit)	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE60</b>	Unclassified underground fibre (in conduit)	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE61</b>	12 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6

TABLE 3.4 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>CBLE62</b>	24 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE63</b>	48 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE64</b>	60 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE65</b>	72 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE66</b>	96 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE69</b>	144 strand underground fibre	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CBLE9000</b>	Other cable	<i>ic × cf</i>	1.034	0.750	Table 3.6
<b>CDIT10</b>	Pipe	<i>ic × cf</i>	1.034	0.750	1.000
<b>CDIT20</b>	Structures (manhole, etc)	<i>ic × cf</i>	1.034	0.750	1.000
<b>CDIT9000</b>	Unclassified conduit	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR10</b>	Towers less than or equal to 9.1 metres	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR20</b>	Towers between 9.2 and 10.7 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR30</b>	Towers between 10.8 and 12.2 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR40</b>	Towers between 12.3 and 13.7 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR50</b>	Towers between 13.8 and 15.2 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR60</b>	Towers between 15.3 and 18.2 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR70</b>	Towers between 18.3 and 21.3 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR80</b>	Towers between 21.4 and 24.4 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR90</b>	Towers between 24.5 and 27.5 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR100</b>	Towers between 27.6 and 30.6 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR110</b>	Towers between 30.7 and 33.7 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR120</b>	Towers between 33.8 and 36.8 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR130</b>	Towers between 36.9 and 39.9 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR140</b>	Towers between 40.0 and 43.0 metres inclusive	<i>ic × cf</i>	1.034	0.750	1.000
<b>TWR150</b>	Towers greater than or equal to 43.1 metres	<i>ic × cf</i>	1.034	0.750	1.000
<b>POLE10</b>	All poles	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ10</b>	Cable-closures and terminals	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ20</b>	Carrier equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ30</b>	Data services	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ40</b>	DC power	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ50</b>	Mobile	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ60</b>	Power	<i>ic × cf</i>	1.034	0.750	1.000



TABLE 3.4 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
<b>TLEQ70</b>	Radio channels	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ80</b>	Subscriber carrier	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ90</b>	TAC-mainstream	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ100</b>	Toll switchboards	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ110</b>	Video and audio	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ120</b>	Point of presence (POP) equipment site	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ130</b>	Repeater station equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>TLEQ9000</b>	Unclassified equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>SWE10</b>	Unclassified switching equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>SWE20</b>	Host switching equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>SWE30</b>	Remote switch equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>SWE40</b>	Toll switch equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>SWE50</b>	Mobile switch equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>WCE10</b>	Unclassified wireless / cell equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>WCE20</b>	Tower site equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>WCE30</b>	Roof top site equipment	<i>ic × cf</i>	1.034	0.750	1.000
<b>TOTH10</b>	Other telecommunication carrier linear property	<i>ic × cf</i>	1.034	0.750	1.000

TABLE 3.5 COST FACTORS FOR TELECOMMUNICATION CARRIER ACCS FOUND IN TABLE 3.4

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.15
1922	11.78	1953	6.12	1984	1.09
1923	11.48	1954	6.05	1985	1.05
1924	11.61	1955	6.00	1986	1.04
1925	11.79	1956	5.76	1987	1.00
1926	11.89	1957	5.56	1988	1.00
1927	11.90	1958	5.45	1989	0.98
1928	11.62	1959	5.39	1990	1.01
1929	11.18	1960	5.34	1991	0.97
1930	11.57	1961	5.30	1992	1.01
1931	12.46	1962	5.29	1993	0.98
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	0.99
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	1.03
1938	12.72	1969	4.39	2000	1.02
1939	12.60	1970	3.97	2001	1.01
1940	11.96	1971	3.82	2002	1.01
1941	10.91	1972	3.53	2003	1.00
1942	9.99	1973	3.31	2004	0.99
1943	9.77	1974	2.93	2005	0.97

**TABLE 3.6 SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACCS  
BEGINNING WITH CBLE IN TABLE 3.4**

For Table 3.6 below, the utilization percentage =  $\frac{\text{actual customer hookups}}{\text{potential customer hookups}} \times 100$

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

## 4.000 PIPELINES AND WELLS

### 4.001 DEFINITIONS

In section 4.000 the following definitions apply:

- (a) **high pressure (HP)** means the maximum operating pressure of 6900 kPa (1000 psi) or greater, as contained in the records of the EUB or the RFI;
- (b) **low pressure (LP)** means the maximum operating pressure, less than 6900 kPa (1000 psi) as contained in the records of the EUB, the RFI, or as determined by the assessor;
- (c) **plug back depth** means the PB-DEPTH field as contained in the EUB General Well File record type 010 as of October 31 of the assessment year.

### 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 EUB and the linear property is contained in the records of the EUB, the assessment must reflect the characteristics and specifications contained in the records of the EUB 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 EUB or the linear property is not contained in the records of the EUB, 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 EUB 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 4.1),
  - (ii) outside diameter, and
  - (iii) the maximum operating pressure, when the material is steel, as contained in the records of the EUB.
- (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 4.1),
  - (ii) outside diameter, and
  - (iii) the maximum operating pressure, when the material is steel, 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, and
  - (viii) monthly condensate volumes,
- as contained in the records of the EUB 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 EUB or the RFI as shown in Table 4.5.

#### 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 4.5.
- (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 4.5 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 4.5 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 4.5.
- (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 EUB, or the RFI, are 0158, then the well status description is found in Table 4.6.

**4.006 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A)**

For linear property described in 4.002(a) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(a).

**4.007 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(B)**

For linear property described in 4.002(b) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(b).

**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 4.7 to determine the ACC.
- (ii) more than one well status description, use Table 4.8. From the well status descriptions of the linear property determined in 4.005, identify the well status description that occurs first in Table 4.8.

**4.009 PROCESS FOR DETERMINING N\* IN TABLE 4.9**

(a) Identify the well status descriptions with the largest associated true vertical depth.

(b) n\* for the linear property is the least of

- (i) Total depth
- (ii) True vertical depth
- (iii) Deepest shoe set depth
- (iv) Plug back depth
- (v) Bottom of the deepest producing interval, or
- (vi) Bottom of the latest deepest perforation interval depth (only if there is no deepest producing interval)

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

**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 EUB 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 EUB 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 4.4.
- (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:  

$$\text{Total Production} = \text{Oil production (m}^3\text{)} + \text{Condensate production (m}^3\text{)} + (\text{Gas production (Tm}^3\text{)} \div 0.9634)$$
\*\*Oil, condensate and gas production are as contained in the records of the EUB 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 4.9 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 4.3.
- (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 4.3.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.3. 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 4.3 and Table 4.4. 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 4.007 in Table 4.3.
- (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 4.3.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.3. 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 4.3 and Table 4.4. 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 4.9.
- (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 4.9.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.9. 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 4.9 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 4.1 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 EUB or RFI pipe material code to the Minister's Guidelines pipe material code.

EUB or RFI Pipe Material	Code	Minister's Guidelines Pipe Material	Code
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
All Others		Steel	S



TABLE 4.2 PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

ACC	Material	Outside diameter (mm)	Pressure
PL100	Steel	Less than 24.1	LP
PL101	Steel	Less than 24.1	HP
PL102	Steel	24.1 to 30.1	LP
PL103	Steel	24.1 to 30.1	HP
PL104	Steel	30.2 to 37.8	LP
PL105	Steel	30.2 to 37.8	HP
PL106	Steel	37.9 to 45.3	LP
PL107	Steel	37.9 to 45.3	HP
PL108	Steel	45.4 to 54.3	LP
PL109	Steel	45.4 to 54.3	HP
PL110	Steel	54.4 to 74.6	LP
PL111	Steel	54.4 to 74.6	HP
PL112	Steel	74.7 to 101.6	LP
PL113	Steel	74.7 to 101.6	HP
PL114	Steel	101.7 to 141.3	LP
PL115	Steel	101.7 to 141.3	HP
PL116	Steel	141.4 to 193.7	LP
PL117	Steel	141.4 to 193.7	HP
PL118	Steel	193.8 to 246.1	LP
PL119	Steel	193.8 to 246.1	HP
PL120	Steel	246.2 to 298.5	LP
PL121	Steel	246.2 to 298.5	HP
PL122	Steel	298.6 to 339.8	LP
PL123	Steel	298.6 to 339.8	HP
PL124	Steel	339.9 to 381.0	LP
PL125	Steel	339.9 to 381.0	HP
PL126	Steel	381.1 to 431.7	LP
PL127	Steel	381.1 to 431.7	HP
PL128	Steel	431.8 to 482.5	LP
PL129	Steel	431.8 to 482.5	HP
PL130	Steel	482.6 to 533.5	LP
PL131	Steel	482.6 to 533.5	HP
PL132	Steel	533.6 to 584.5	LP
PL133	Steel	533.6 to 584.5	HP
PL134	Steel	584.6 to 635.0	LP
PL135	Steel	584.6 to 635.0	HP
PL136	Steel	635.1 to 685.5	LP
PL137	Steel	635.1 to 685.5	HP
PL138	Steel	685.6 to 736.5	LP
PL139	Steel	685.6 to 736.5	HP
PL140	Steel	736.6 to 787.5	LP
PL141	Steel	736.6 to 787.5	HP
PL142	Steel	787.6 to 838.5	LP
PL143	Steel	787.6 to 838.5	HP

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL144	Steel	838.6 to 889.0	LP
PL145	Steel	838.6 to 889.0	HP
PL146	Steel	889.1 to 990.5	LP
PL147	Steel	889.1 to 990.5	HP
PL148	Steel	990.6 to 1143.0	LP
PL149	Steel	990.6 to 1143.0	HP
PL150	Steel	1143.1 to 1320.5	LP
PL151	Steel	1143.1 to 1320.5	HP
PL152	Steel	1320.6 to 1523.5	LP
PL153	Steel	1320.6 to 1523.5	HP
PL154	Steel	Greater than 1523.5	LP
PL155	Steel	Greater than 1523.5	HP
PL200	Polyethylene	Less than 24.1	n/a
PL201	Polyethylene	24.1 to 30.1	n/a
PL202	Polyethylene	30.2 to 37.8	n/a
PL203	Polyethylene	37.9 to 45.3	n/a
PL204	Polyethylene	45.4 to 54.3	n/a
PL205	Polyethylene	54.4 to 74.6	n/a
PL206	Polyethylene	74.7 to 101.6	n/a
PL207	Polyethylene	101.7 to 141.3	n/a
PL208	Polyethylene	141.4 to 193.7	n/a
PL209	Polyethylene	193.8 to 246.1	n/a
PL210	Polyethylene	246.2 to 298.5	n/a
PL211	Polyethylene	298.6 to 339.8	n/a
PL212	Polyethylene	339.9 to 363.1	n/a
PL213	Polyethylene	363.2 to 434.6	n/a
PL214	Polyethylene	434.7 to 558.8	n/a
PL215	Polyethylene	558.9 to 765.0	n/a
PL216	Polyethylene	765.1 to 933.4	n/a
PL217	Polyethylene	Greater than 933.4	n/a
PL300	Polyvinyl	Less than 24.1	n/a
PL301	Polyvinyl	24.1 to 30.1	n/a
PL302	Polyvinyl	30.2 to 37.8	n/a
PL303	Polyvinyl	37.9 to 45.3	n/a
PL304	Polyvinyl	45.4 to 54.3	n/a
PL305	Polyvinyl	54.4 to 74.6	n/a
PL306	Polyvinyl	74.7 to 101.6	n/a
PL307	Polyvinyl	101.7 to 141.3	n/a
PL308	Polyvinyl	141.4 to 193.7	n/a
PL309	Polyvinyl	193.8 to 246.1	n/a
PL310	Polyvinyl	246.2 to 298.5	n/a
PL311	Polyvinyl	298.6 to 339.8	n/a
PL312	Polyvinyl	339.9 to 363.1	n/a
PL313	Polyvinyl	363.2 to 434.6	n/a
PL314	Polyvinyl	434.7 to 558.8	n/a

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL315	Polyvinyl	558.9 to 765.0	n/a
PL316	Polyvinyl	765.1 to 933.4	n/a
PL317	Polyvinyl	Greater than 933.4	n/a
PL400	Aluminum	Less than 45.4	n/a
PL401	Aluminum	45.4 to 54.3	n/a
PL402	Aluminum	54.4 to 74.6	n/a
PL403	Aluminum	74.7 to 101.6	n/a
PL404	Aluminum	101.7 to 141.3	n/a
PL405	Aluminium	Greater than 141.3	n/a
PL500	Fibreglass	Less than 24.1	n/a
PL501	Fibreglass	24.1 to 30.1	n/a
PL502	Fibreglass	30.2 to 37.8	n/a
PL503	Fibreglass	37.9 to 45.3	n/a
PL504	Fibreglass	45.4 to 54.3	n/a
PL505	Fibreglass	54.4 to 74.6	n/a
PL506	Fibreglass	74.7 to 101.6	n/a
PL507	Fibreglass	101.7 to 141.3	n/a
PL508	Fibreglass	141.4 to 193.7	n/a
PL509	Fibreglass	193.8 to 246.1	n/a
PL510	Fibreglass	246.2 to 298.5	n/a
PL511	Fibreglass	298.6 to 558.9	n/a
PL512	Fibreglass	559.0 to 863.9	n/a
PL513	Fibreglass	Greater than 863.9	n/a

**TABLE 4.3 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)**

For ACCs beginning with PL,  $n^*$  equals the licensed length of pipe as contained in the EUB Pipeline Attribute File, or in the case of self-reported pipeline as contained in the RFI, as of October 31 of the assessment year.

For ACCs beginning with GDS,  $n^*$  equals the number of customer hookups.

ACC	ACC Description	Schedule			
		A*	B	C	D
<b>PL100</b>	Low pressure steel pipe with a diameter less than 24.1 mm.	$14\,300 \times n^*$	1.398	0.750	Table 4.4
<b>PL101</b>	High pressure steel pipe with a diameter less than 24.1 mm.	$15\,800 \times n^*$	1.398	0.750	Table 4.4
<b>PL102</b>	Low pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$15\,000 \times n^*$	1.398	0.750	Table 4.4
<b>PL103</b>	High pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$16\,400 \times n^*$	1.398	0.750	Table 4.4
<b>PL104</b>	Low pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$15\,700 \times n^*$	1.398	0.750	Table 4.4
<b>PL105</b>	High pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$17\,100 \times n^*$	1.398	0.750	Table 4.4
<b>PL106</b>	Low pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$17\,400 \times n^*$	1.398	0.750	Table 4.4
<b>PL107</b>	High pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$19\,100 \times n^*$	1.398	0.750	Table 4.4
<b>PL108</b>	Low pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$17\,400 \times n^*$	1.398	0.750	Table 4.4
<b>PL109</b>	High pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$19\,100 \times n^*$	1.398	0.750	Table 4.4
<b>PL110</b>	Low pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$25\,300 \times n^*$	1.398	0.750	Table 4.4
<b>PL111</b>	High pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$26\,200 \times n^*$	1.398	0.750	Table 4.4
<b>PL112</b>	Low pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$31\,100 \times n^*$	1.398	0.750	Table 4.4
<b>PL113</b>	High pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$32\,100 \times n^*$	1.398	0.750	Table 4.4
<b>PL114</b>	Low pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$39\,800 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL115	High pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$40\,900 \times n^*$	1.398	0.750	Table 4.4
PL116	Low pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$50\,800 \times n^*$	1.398	0.750	Table 4.4
PL117	High pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$58\,100 \times n^*$	1.398	0.750	Table 4.4
PL118	Low pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$64\,500 \times n^*$	1.398	0.750	Table 4.4
PL119	High pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$78\,800 \times n^*$	1.398	0.750	Table 4.4
PL120	Low pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$75\,900 \times n^*$	1.398	0.750	Table 4.4
PL121	High pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$92\,800 \times n^*$	1.398	0.750	Table 4.4
PL122	Low pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$87\,800 \times n^*$	1.398	0.750	Table 4.4
PL123	High pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$105\,600 \times n^*$	1.398	0.750	Table 4.4
PL124	Low pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	$107\,900 \times n^*$	1.398	0.750	Table 4.4
PL125	High pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	$126\,100 \times n^*$	1.398	0.750	Table 4.4
PL126	Low pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	$130\,400 \times n^*$	1.398	0.750	Table 4.4
PL127	High pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	$149\,000 \times n^*$	1.398	0.750	Table 4.4
PL128	Low pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	$164\,400 \times n^*$	1.398	0.750	Table 4.4
PL129	High pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	$182\,200 \times n^*$	1.398	0.750	Table 4.4
PL130	Low pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	$188\,700 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL131	High pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	$199\,600 \times n^*$	1.398	0.750	Table 4.4
PL132	Low pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	$204\,600 \times n^*$	1.398	0.750	Table 4.4
PL133	High pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	$231\,600 \times n^*$	1.398	0.750	Table 4.4
PL134	Low pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	$257\,200 \times n^*$	1.398	0.750	Table 4.4
PL135	High pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	$275\,300 \times n^*$	1.398	0.750	Table 4.4
PL136	Low pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	$284\,300 \times n^*$	1.398	0.750	Table 4.4
PL137	High pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	$300\,700 \times n^*$	1.398	0.750	Table 4.4
PL138	Low pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	$300\,400 \times n^*$	1.398	0.750	Table 4.4
PL139	High pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	$333\,000 \times n^*$	1.398	0.750	Table 4.4
PL140	Low pressure steel pipe with a diameter between 736.6 mm and 787.5 mm (inclusive).	$337\,500 \times n^*$	1.398	0.750	Table 4.4
PL141	High pressure steel pipe with a diameter between 736.6 mm and 787.5 mm (inclusive).	$374\,800 \times n^*$	1.398	0.750	Table 4.4
PL142	Low pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	$373\,100 \times n^*$	1.398	0.750	Table 4.4
PL143	High pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	$396\,700 \times n^*$	1.398	0.750	Table 4.4
PL144	Low pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	$390\,400 \times n^*$	1.398	0.750	Table 4.4
PL145	High pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	$433\,800 \times n^*$	1.398	0.750	Table 4.4
PL146	Low pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	$432\,700 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL147	High pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	480 300 × $n^*$	1.398	0.750	Table 4.4
PL148	Low pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	517 900 × $n^*$	1.398	0.750	Table 4.4
PL149	High pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	570 600 × $n^*$	1.398	0.750	Table 4.4
PL150	Low pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	653 800 × $n^*$	1.398	0.750	Table 4.4
PL151	High pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	741 300 × $n^*$	1.398	0.750	Table 4.4
PL152	Low pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	891 900 × $n^*$	1.398	0.750	Table 4.4
PL153	High pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	1 005 100 × $n^*$	1.398	0.750	Table 4.4
PL154	Low pressure steel pipe with a diameter greater than 1523.5 mm.	891 900 × $n^*$	1.398	0.750	Table 4.4
PL155	High pressure steel pipe with a diameter greater than 1523.5 mm.	1 005 100 × $n^*$	1.398	0.750	Table 4.4
PL200	Polyethylene pipe with a diameter less than 24.1 mm.	7 700 × $n^*$	1.398	0.750	Table 4.4
PL201	Polyethylene pipe with a diameter between 24.1mm and 30.1 mm (inclusive).	8 200 × $n^*$	1.398	0.750	Table 4.4
PL202	Polyethylene pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	8 600 × $n^*$	1.398	0.750	Table 4.4
PL203	Polyethylene pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	9 300 × $n^*$	1.398	0.750	Table 4.4
PL204	Polyethylene pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	9 300 × $n^*$	1.398	0.750	Table 4.4
PL205	Polyethylene pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	10 200 × $n^*$	1.398	0.750	Table 4.4
PL206	Polyethylene pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	13 200 × $n^*$	1.398	0.750	Table 4.4
PL207	Polyethylene pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	18 500 × $n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL208	Polyethylene pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.398	0.750	Table 4.4
PL209	Polyethylene pipe with a diameter between 193.8 mm to 246.1 mm (inclusive).	$46\,600 \times n^*$	1.398	0.750	Table 4.4
PL210	Polyethylene pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.398	0.750	Table 4.4
PL211	Polyethylene pipe with a diameter between 298.6 mm to 339.8 mm (inclusive).	$77\,000 \times n^*$	1.398	0.750	Table 4.4
PL212	Polyethylene pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	$81\,870 \times n^*$	1.398	0.750	Table 4.4
PL213	Polyethylene pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	$93\,850 \times n^*$	1.398	0.750	Table 4.4
PL214	Polyethylene pipe with a diameter between 434.7 mm and 558.8 mm (inclusive).	$299\,460 \times n^*$	1.398	0.750	Table 4.4
PL215	Polyethylene pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	$520\,450 \times n^*$	1.398	0.750	Table 4.4
PL216	Polyethylene pipe with a diameter between 765.1 mm and 933.4 mm (inclusive).	$632\,740 \times n^*$	1.398	0.750	Table 4.4
PL217	Polyethylene pipe with a diameter greater than 933.4 mm.	$751\,510 \times n^*$	1.398	0.750	Table 4.4
PL300	Polyvinyl pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.398	0.750	Table 4.4
PL301	Polyvinyl pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.398	0.750	Table 4.4
PL302	Polyvinyl pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.398	0.750	Table 4.4
PL303	Polyvinyl pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL304	Polyvinyl pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL305	Polyvinyl pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.398	0.750	Table 4.4
PL306	Polyvinyl pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.398	0.750	Table 4.4



TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL307	Polyvinyl pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.398	0.750	Table 4.4
PL308	Polyvinyl pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.398	0.750	Table 4.4
PL309	Polyvinyl pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$46\,600 \times n^*$	1.398	0.750	Table 4.4
PL310	Polyvinyl pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.398	0.750	Table 4.4
PL311	Polyvinyl pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$77\,000 \times n^*$	1.398	0.750	Table 4.4
PL312	Polyvinyl pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	$81\,870 \times n^*$	1.398	0.750	Table 4.4
PL313	Polyvinyl pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	$93\,850 \times n^*$	1.398	0.750	Table 4.4
PL314	Polyvinyl pipe with a diameter between 434.7 mm and 558.8 mm.	$299\,460 \times n^*$	1.398	0.750	Table 4.4
PL315	Polyvinyl pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	$520\,450 \times n^*$	1.398	0.750	Table 4.4
PL316	Polyvinyl pipe with a diameter between 765.1 mm and 933.4 mm (inclusive).	$632\,740 \times n^*$	1.398	0.750	Table 4.4
PL317	Polyvinyl pipe with a diameter greater than 933.4 mm.	$751\,510 \times n^*$	1.398	0.750	Table 4.4
PL400	Aluminum pipe with a diameter less than 45.4 mm.	$14\,600 \times n^*$	1.398	0.750	Table 4.4
PL401	Aluminum pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$14\,600 \times n^*$	1.398	0.750	Table 4.4
PL402	Aluminum pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$18\,000 \times n^*$	1.398	0.750	Table 4.4
PL403	Aluminum pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$24\,400 \times n^*$	1.398	0.750	Table 4.4
PL404	Aluminum pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$35\,400 \times n^*$	1.398	0.750	Table 4.4
PL405	Aluminium pipe with a diameter greater than 141.3 mm.	$46\,470 \times n^*$	1.398	0.750	Table 4.4
PL500	Fibreglass pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL501	Fibreglass pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.398	0.750	Table 4.4
PL502	Fibreglass pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.398	0.750	Table 4.4
PL503	Fibreglass pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL504	Fibreglass pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL505	Fibreglass pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.398	0.750	Table 4.4
PL506	Fibreglass pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.398	0.750	Table 4.4
PL507	Fibreglass pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.398	0.750	Table 4.4
PL508	Fibreglass pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.398	0.750	Table 4.4
PL509	Fibreglass pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$46\,600 \times n^*$	1.398	0.750	Table 4.4
PL510	Fibreglass pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.398	0.750	Table 4.4
PL511	Fibreglass pipe with a diameter between 298.6 mm and 558.9 mm (inclusive).	$77\,000 \times n^*$	1.398	0.750	Table 4.4
PL512	Fibreglass pipe with a diameter between 559.0 mm and 863.9 mm (inclusive).	$194\,610 \times n^*$	1.398	0.750	Table 4.4
PL513	Fibreglass pipe with a diameter greater than 863.9 mm.	$374\,250 \times n^*$	1.398	0.750	Table 4.4
GDS10	8.5 cubic metres per hour or less. Service line from tap to meter.	$176.00 \times n^*$	1.398	0.750	1.000
GDS20	8.5 cubic metres per hour or greater. Service line from tap to meter.	$182.00 \times n^*$	1.398	0.750	1.000
GDS30	8.5 cubic metres per hour or less. Meter set including meter with regulator.	$181.00 \times n^*$	1.398	0.750	1.000
GDS40	8.5 cubic metres per hour or greater. Meter set including meter with regulator.	$1\,413.00 \times n^*$	1.398	0.750	1.000

**TABLE 4.4 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)**

Depreciation factors in this table are not cumulative. If more than one depreciation factor from this table is applicable, the assessor shall only apply the lowest factor. In other words, the assessor will apply the factor that allows the greatest amount of depreciation.

Code	Description	Schedule D Factor
<b>W</b>	Pipeline that meets <i>all</i> of the following criteria: <ol style="list-style-type: none"> <li>1. The pipeline has a pipe status of operational as contained in the records of the EUB;</li> <li>2. The pipeline has a "from" facility code of WE as contained in the records of the EUB; and</li> <li>3. The pipeline is located in the same LSD, section, township, range and meridian as a well surface hole whose total production is equal to zero (0) as contained in the records of the EUB for the twelve months ending October 31 of the assessment year.</li> </ol>	0.100
<b>D</b>	Pipeline that has a discontinued status as contained in the records of the EUB 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 EUB that is within the boundaries of Canadian Forces Base Suffield as found on Plan 9411999, Block A only.	0.950

**TABLE 4.5 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 type, well status mode, well status fluid and well status structure as contained in the records of the EUB 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 ending 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	Oil Flowing	Gas	Drilled and Cased
15000300	Oil Flowing	Gas	Injection/Disposal/Storage
02160000	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
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
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
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
06090400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage

TABLE 4.5 CONT.

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
08000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20000400	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
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
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

TABLE 4.6 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 4.7 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS EXACTLY ONE WELL STATUS**

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

**TABLE 4.8 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 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 4.9 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)**

The process for determining  $n^*$  in Table 4.9 is described in section 4.009.

For ACCs WL10, WL20, WL30, WL40, WL50, 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
<b>WL10</b>	Crude oil flow well where the licence has one unique well identifier	$41937 + (n^* - 304) \times 74.80$	1.608	0.750	Table 4.10
<b>WL20</b>	Crude oil pump well where the licence has one unique well identifier	$61567 + (n^* - 304) \times 87.30$	1.608	0.750	Table 4.10
<b>WL30</b>	Gas well where the licence has one unique well identifier	$32847 + (n^* - 304) \times 81.90$	1.608	0.750	Table 4.10
<b>WL40</b>	Injection/Disposal/Storage where the licence has one unique well identifier	$40267 + (n^* - 304) \times 91.90$	1.608	0.750	Table 4.12
<b>WL50</b>	Crude bitumen	$79047 + (n^* - 304) \times 127.10$	1.608	0.750	Table 4.10
<b>WL70</b>	Water Source / Supply	13947	1.608	0.750	Table 4.13
<b>WL80</b>	Crude Oil Flow where the licence has more than one unique well identifier	$52047 + (n^* - 304) \times 82.00$	1.608	0.750	Table 4.10
<b>WL90</b>	Crude Oil Pump where the licence has more than one unique well identifier	$73167 + (n^* - 304) \times 121.20$	1.608	0.750	Table 4.10
<b>WL100</b>	Gas where the licence has more than one unique well identifier	$45927 + (n^* - 304) \times 83.20$	1.608	0.750	Table 4.10
<b>WL110</b>	Injection/Disposal/ where the licence has more than one unique well identifier	$59877 + (n^* - 304) \times 128.60$	1.608	0.750	Table 4.12
<b>WL120</b>	Drilled and Cased	$3307 + (n^* - 304) \times 81.90$	1.608	0.750	0.100
<b>WL230</b>	Pool Code 0158 where the licence has one unique well identifier	$4327 + (n^* \times 59.50)$	1.608	0.750	Table 4.11
<b>WL240</b>	Pool Code 0158 where the licence has more than one unique well identifier	$4327 + (n^* \times 59.50)$	1.608	0.750	Table 4.11
<b>WL250</b>	Pool Code 0158-Drilled and Cased	$2627 + (n^* \times 59.50)$	1.608	0.750	0.100

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

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

Code	Total Production	Schedule D Factor
<b>1A</b>	Greater than 477	1.000
<b>1B</b>	Greater than 397 and less than or equal to 477	0.860
<b>1C</b>	Greater than 318 and less than or equal to 397	0.720
<b>1D</b>	Greater than 238 and less than or equal to 318	0.570
<b>1E</b>	Greater than 159 and less than or equal to 238	0.430
<b>1F</b>	Greater than 79 and less than or equal to 159	0.290
<b>1G</b>	Greater than 0 and less than or equal to 79	0.150
<b>1H</b>	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
<b>2A</b>	Greater than 183	1.000
<b>2B</b>	Greater than 142 and less than or equal to 183	0.860
<b>2C</b>	Greater than 86 and less than or equal to 142	0.620
<b>2D</b>	Greater than 29 and less than or equal to 86	0.390
<b>2E</b>	Greater than 0 and less than or equal to 29	0.150
<b>2F</b>	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
<b>3A</b>	Greater than 720 hrs	1.000
<b>3B</b>	Greater than 599 and less than or equal to 720 hrs	0.860
<b>3C</b>	Greater than 359 and less than or equal to 599 hrs	0.720
<b>3D</b>	Greater than 139 and less than or equal to 359 hrs	0.490
<b>3E</b>	Greater than 0 and less than or equal to 139 hrs	0.150
<b>3F</b>	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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