

Summary of Changes from the 2007 Minister's Guidelines to the 2008 Minister's Guidelines

Current	Proposed/New
	Section 1.001 -New definition for Alberta Utilities Commission (AUC), Energy Resources Conservation Board (ERCB) and National Energy Board (NEB) has been added and inserted, lettering has been reordered.
Table 1.01 AYMs for 2007	Table 1.01- Addition of Assessment Year Modifiers (AYMs) for 2008
	<p>Table 2.01</p> <p>ET10 - Removal of #2/0 AWG</p> <p>ET11 - Removal of 266 MCM and added in larger than #4/0 and up.</p> <p>ET12 – Changed 397 MCM to 297 MCM</p> <p>ET20 –Removal of #3/0 AWG and added in up to.</p> <p>ET21 – Changed 397 MCM to 477 MCM Conductors to 267 MCM to 795 MCM Conductors.</p> <p>ET50 – Removed #3/0 AWG and added up to.</p> <p>ET51 – Changed 266 MCM to 477 MCM to 267 MCM to 477 MCM.</p> <p>ET60 – Removed 266 MCM and added up to.</p> <p>ET61 – Changed 477 MCM to 795 MCM.</p>
	Table 2.01 Clover Bar (RETIRED)
	<p>Table 2.01 – Addition of four new Assessment Classification Code (ACCs) for new Generation facilities</p> <p>GEN227 Cloverbar Energy Centre #1</p> <p>GEN228 Valleyview Generating Station #2 (ATCO Power)</p> <p>GEN229 Long Lake Station (Nexen)</p> <p>GEN230 Syncrude Aurora</p>
	Table 2.02 – Update of Cost factor for Electric Power properties.
	Table 2.04 through table 2.26 Updated to reflect an additional year of depreciation
	Table 3.02 - Update of cost factors for Cable Distribution Undertakings properties
Table 3.04 – CDIT10 Conduit and other support structures	Removal of this ACC, these components will be reported in the ACC TOTH10 – Other telecommunication carrier linear

Current	Proposed/New
	property
	Table 3.05 Cost factor for 2008 was added.
Sections 4.002 , 4.003, 4.004, 4.006, 4.009, 4.010, 4.011 Tables 4.01, 4.02, 4.03, 4.04, 4.05 EUB	Sections 4.002 , 4.003, 4.004, 4.005, 4.006, 4.007, 4.009, 4.010, 4.011 Tables 4.01, 4.02, 4.03, 4.04, 4.05 ERCB
Section 4.009(1)	Section 4.009(1) – If the shoe set depth, total depth, and plug depth are all zero (0), then n* equals zero (0).
Section 4.009(2)	Section 4.009(2) – The top of all hydromite bridge plugs (field INTRVL-TOP of ERCB General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 57)
Section 4.009A(1)	Section 4.009A(1) – If the shoe set depth, total depth, and plug depth are all zero (0), then n* equals zero (0).
Section 4.009A(2)	Section 4.009A(2)(D) The top of all hydromite bridge plugs
Section 4.013 (a) Locate the ACC determined from section 4.007 in table 4.03	Section 4.013 (a) Locate the ACC determined from section 4.006 in table 4.03
Table 4.05	Table 4.05 - Addition of new well statuses 07100000 07110000 08000900 11000300 22010000 22110000 22160000 23160000 24160000 25100000 25110000 25160000 26010000 26100000

Current	Proposed
	Renumbering of Table of Contents
	2007 was changed to 2008 throughout
	All referencing of Pricing throughout has been changed to Rates
	Formatting and re-wording of package narratives for readability and clarity
	Typographical error corrections as required
Section 2.001.100	Section 2.001.100 Addition of cost factor for 2008 0.76
Section 2.010.100 (A,B) Berm	Section 2.010.100 (A,B) Earthen Berm
Section 2.010.100 C Based on a skidded unit circular or rectangle design complete with thief hatch, vacuum relief, clean out door, one 24" manway, painting. Tank insulation, piping to and from tanks and protective coatings are not included in the pricing. All valves and nozzles terminate with a blind flange.	Section 2.010.100 C Based on a skidded unit circular or rectangle design complete with thief hatch, vacuum relief, clean out door, one 24" manway, painting. All valves and nozzles terminate with a blind flange. Tank insulation, berm , piping to and from tanks and protective coatings are not included in the rate .
Section 2.010.100D Rate Includes: Based on a skidded unit circular design complete with thief hatch, vacuum relief, clean out door, two 24" manways, painting. Standard 250,000 Btu heater for propane or natural gas. Supply and insulation of 50mm of Urethane insulation complete with a sealer. Tank Mixers are not included. Tank piping including fuel gas piping to and from tanks is not included in the pricing. All valves and nozzles terminate with a blind flange.	Section 2.010.100D Rate includes: Based on a skidded unit circular design complete with thief hatch, vacuum relief, clean out door, two 24" manways, painting, and standard 250,000 Btu heater for propane or natural gas. All valves and nozzles terminate with a blind flange. Supply and insulation of 50mm of Urethane insulation complete with a sealer. Pressure switches, stairs, stiles, walkways, tank gauges, tank mixers and tank piping including fuel gas piping to and from tanks are not included in the rate .
Section 2.010.100E Rate includes: Based on a skidded design complete with thief hatch, vacuum relief, clean out door, two 24" manways, painting, two vents, spill containment box, two 3/4" by 16' long hoses, ladder and a platform, two pump mounts, two gasboy pumps, two fill	Section 2.010.100E Rate includes: Based on a skidded design complete with thief hatch, vacuum relief, clean out door, two 24" manways, painting, two vents, spill containment box, two 3/4" by 16' long hoses, ladder and a platform, two

<p>limiters, gauge stick and chart. Tank insulation, piping to and from tanks and protective coatings are not included in the pricing. All valves and nozzles terminate with a blind flange.</p>	<p>pump mounts, two gasboy pumps, two fill limiters, gauge stick and chart. All valves and nozzles terminate with a blind flange.</p> <p>Stairs, stiles, walkways, tank gauges, tank insulation, piping to and from tanks and protective coatings are not included in the rate.</p>
<p>Section 2.010.600 Based on a skidded unit circular design complete with one 24" manway. Tank insulation, piping to and from tanks and protective coatings are not included in the pricing. All valves and nozzles terminate with a blind flange.</p>	<p>Section 2.010.600 Based on a skidded unit circular design complete with one 24" manway. All valves and nozzles terminate with a blind flange. Tank insulation, piping to and from tanks and protective coatings are not included in the rate.</p>
<p>Section 2.010.720 Rate includes: Based on a skidded horizontal cylinder design complete with two saddle supports, relief, one 16" manway, painting. Steel ladder and platform. Tank insulation, piping to and from tanks and protective coatings are not included in the pricing. All valves and nozzles terminate with a blind flange. Note: one US gallon equals 3.8 litres.</p>	<p>Section 2.010.720 Rate includes: Based on a skidded horizontal cylinder design complete with two saddle supports, relief, one 16" manway, and painting. Steel ladder and platform is included on larger tanks. All valves and nozzles terminate with a blind flange. Tank insulation, piping to and from tanks and protective coatings are not included in the rate. Note: One US gallon equals 3.8 litres.</p>
<p>Section 2.010.800 Rate includes: Based on a skidded unit circular design complete with thief hatch, vacuum relief, clean out door, one 24" manway, painting. Tank insulation, piping to and from tanks and protective coatings are not included in the pricing. All valves and nozzles terminate with a blind flange.</p>	<p>Section 2.010.800 Rate includes: Based on a skidded unit circular design complete with thief hatch, vacuum relief, clean out door, one 24" manway, tank stand and painting. All valves and nozzles terminate with a blind flange. Tank insulation, piping to and from tanks and protective coatings are not included in the rate.</p>
<p>Section 2.010.820 Rate includes: Based on a skidded unit circular design complete with thief hatch, vacuum relief, clean out door, one 24" manway, painting. Tank insulation, piping to and from tanks and protective coatings are not included in the pricing. All valves and nozzles terminate with a blind flange.</p>	<p>Section 2.010.820 Rate includes: Based on a skidded unit circular design complete with thief hatch, vacuum relief, clean out door, one 24" manway, tank stand and painting. All valves and nozzles terminate with a blind flange. Tank insulation, piping to and from tanks, secondary containment (steel, plastic or concrete) and protective coatings are not included in the rate.</p>

<p>Section 2.020.200</p> <p>Electrical Cost for a 100' service to the end devices includes:</p> <ul style="list-style-type: none"> * one 3C, #10 american wire guage (AWG) Teck 90 Triax power cable for End Device Power. * three 3C, #16 AWG Teck 90 Triac communication cables for assumed three end devices. 	<p>Section 2.020.200</p> <p>Electrical Cost for a 100' service to the end devices includes:</p> <p>One 3C, #10 american wire gauge (AWG) Teck 90 Triax power cable for end device power.</p> <p>Three 3C, #16 AWG Teck 90 Triac communication cables for assumed three end devices.</p>
<p>Section 2.020.300</p> <p>Includes guide piping, aluminium gauge head, elbows, brackets and anchor bar.</p> <p>Electrical Cost for a 100' service to the end devices includes:</p> <ul style="list-style-type: none"> * one 3C, #10 AWG Teck 90 Triax power cable for End Device Power. * one 3C, #16 AWG Teck 90 Triac communication cables for the end device. 	<p>Section 2.020.300</p> <p>Includes guide piping, aluminum gauge head, elbows, brackets and anchor bar.</p> <p>Electrical Cost for a 100' service to the end devices includes:</p> <p>One 3C, #10 AWG Teck 90 Triax power cable for end device power.</p> <p>One 3C, #16 AWG Teck 90 Triac communication cables for the end device.</p>
<p>Section 2.030.100</p> <p>Rate includes: Pricing is based on a typical skidded oilfield vertical self contained treater installation. All piping such as inlet, outlet, vapour, water, fuel gas and dump line terminates at unit edge with a block valve and blind flange.</p> <p>Pricing includes firetube, flame arrestors, stack, anodes, high level switch, thermostats, valves, ladder, crows nest, one 24" manway, water siphon, thermometer and pressure gauge, two dump valves, level controllers, site glasses, back pressure valve, relief valve, gas meter, oil and water meters, insulation and skid. ¾" fuel gas and instrument gas systems complete with a block valve, regulators, filter and scrubber.</p>	<p>Section 2.030.100</p> <p>Rate includes: Rate is based on a typical skidded oilfield vertical self contained treater installation. All piping such as inlet, outlet, vapour, water, fuel gas and dump line terminates at unit edge with a block valve and blind flange.</p> <p>Rate includes firetube, flame arrestors, stack, anodes, high level switch, thermostats, valves, ladder, crows nest, one 24" manway, water siphon, thermometer and pressure gauge, two dump valves, level controllers, site glasses, back pressure valve, relief valve, gas meter, oil and water meters, insulation and skid., ¾" fuel gas and instrument gas systems complete with a block valve, regulators, senior orifice fitting and meter run, chart recorder, filter and scrubber.</p>
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Section 2.040.100 treater	Section 2.040.100 Separator
Section 2.040.200 treater	Section 2.040.200 separator
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Section 2.040.400 treater	Section 2.040.400 separator
Section 2.040.500 treater	Section 2.040.500 separator
<p>Section 2.040.600</p> <p>Rate includes: Pricing is based on a typical skidded oilfield separator installation.</p>	<p>Section 2.040.600</p> <p>Rate includes: Rate is based on a typical skidded oilfield separator</p>

<p>All piping such as inlet, outlet, vapour, water, fuel gas and dump line terminates at unit edge with a block valve and blind flange. Pricing includes Low Stage Separator Tank Unit c/w sand frac flow back vessel, frac tees, ¾” senior meter run, dry flow meter, sand diffuser, liquid dump valve, controller, site glass, high level switch, one 24” manway, PSV, ladder and platform.</p>	<p>installation.</p> <p>All piping such as inlet, outlet, vapour, water, fuel gas and dump line terminates at unit edge with a block valve and blind flange. Rate includes Low Stage Separator Tank Unit c/w sand frac flow back vessel, frac tees, ¾” senior meter run, dry flow meter, sand diffuser, liquid dump valve, controller, site glass, high level switch, one 24” manway, PSV, ladder and platform, scrubber and filter.</p>																																																						
<p>Section 2.040.700</p> <p>Standard Unit Rates include: 500 barrel used railway oil tank car horizontal separator, high level and high pressure shut off valves, dry flow recorders and fluid level indicators, flow lines, meter, flare lines, 100mm x12.2m flare stack, ignition and arrestor, steel skids and saddles, weir plank pad and installation</p> <table><tr><th>Low pressure Unit (48kPa)</th><th>Lines & Meter Runs (mm)</th><th>Base Rate (\$)</th></tr><tr><td>Standard Unit unheated</td><td>50</td><td>62 637</td></tr><tr><td>Standard Unit</td><td>75</td><td>65 063</td></tr><tr><td>Heated Unit</td><td>50</td><td>69 915</td></tr><tr><td>Heated Unit</td><td>75</td><td>72 342</td></tr><tr><td>Treating Unit</td><td>50</td><td>89 324</td></tr><tr><td>Treating Unit</td><td>75</td><td>91 749</td></tr><tr><td>Companion</td><td>add</td><td>37 347</td></tr></table>	Low pressure Unit (48kPa)	Lines & Meter Runs (mm)	Base Rate (\$)	Standard Unit unheated	50	62 637	Standard Unit	75	65 063	Heated Unit	50	69 915	Heated Unit	75	72 342	Treating Unit	50	89 324	Treating Unit	75	91 749	Companion	add	37 347	<p>Section 2.040.700</p> <p>Standard Unit Rates include: 500 barrel used railway oil tank car horizontal separator, high level and high pressure shut off valves, dry flow recorders and fluid level indicators, flow lines, meter, flare lines, 100mm x12.2m flare stack, scrubber, filter, ignition and arrestor, steel skids and saddles, weir plank pad and installation</p> <table><tr><th>Low pressure Unit (48kPa)</th><th>Lines & Meter Runs (mm)</th><th>Base Rate (\$)</th></tr><tr><td>Standard Unit unheated</td><td>50</td><td>62 637</td></tr><tr><td>Standard Unit</td><td>75</td><td>65 063</td></tr><tr><td>Heated Unit</td><td>50</td><td>69 915</td></tr><tr><td>Heated Unit</td><td>75</td><td>72 342</td></tr><tr><td>Treating Unit</td><td>50</td><td>89 324</td></tr><tr><td>Treating Unit</td><td>75</td><td>91 749</td></tr><tr><td>Companion</td><td>add each</td><td>37 347</td></tr></table> <table><tr><th>High Pressure Unit (345kPa)</th><th>Lines & Meter Runs (mm)</th><th>Base Rate (\$)</th></tr><tr><td>Standard Unit, Unheated</td><td>75</td><td>127 438</td></tr></table>	Low pressure Unit (48kPa)	Lines & Meter Runs (mm)	Base Rate (\$)	Standard Unit unheated	50	62 637	Standard Unit	75	65 063	Heated Unit	50	69 915	Heated Unit	75	72 342	Treating Unit	50	89 324	Treating Unit	75	91 749	Companion	add each	37 347	High Pressure Unit (345kPa)	Lines & Meter Runs (mm)	Base Rate (\$)	Standard Unit, Unheated	75	127 438
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Section 2.080.100 <table><thead><tr><th>Height (m)</th><th>(ft)</th><th>Base Rate (\$)</th></tr></thead><tbody><tr><td>9.1</td><td>30</td><td>16 660</td></tr><tr><td>12.2</td><td>40</td><td>15 816</td></tr><tr><td>15.2</td><td>50</td><td>17 102</td></tr><tr><td>18.3</td><td>60</td><td>18 629</td></tr><tr><td>21.3</td><td>70</td><td>21 988</td></tr><tr><td>24.4</td><td>80</td><td>23 112</td></tr><tr><td>27.4</td><td>90</td><td>26 416</td></tr><tr><td>30.5</td><td>100</td><td>27 581</td></tr></tbody></table>	Height (m)	(ft)	Base Rate (\$)	9.1	30	16 660	12.2	40	15 816	15.2	50	17 102	18.3	60	18 629	21.3	70	21 988	24.4	80	23 112	27.4	90	26 416	30.5	100	27 581	Section 2.080.100 <table><thead><tr><th>Height (m)</th><th>(ft)</th><th>Base Rate (\$)</th></tr></thead><tbody><tr><td>9.1</td><td>30</td><td>16 660</td></tr><tr><td>12.2</td><td>40</td><td>17248</td></tr><tr><td>15.2</td><td>50</td><td>18764</td></tr><tr><td>18.3</td><td>60</td><td>20563</td></tr><tr><td>21.3</td><td>70</td><td>24370</td></tr><tr><td>24.4</td><td>80</td><td>25695</td></tr><tr><td>27.4</td><td>90</td><td>29349</td></tr><tr><td>30.5</td><td>100</td><td>30722</td></tr></tbody></table>	Height (m)	(ft)	Base Rate (\$)	9.1	30	16 660	12.2	40	17248	15.2	50	18764	18.3	60	20563	21.3	70	24370	24.4	80	25695	27.4	90	29349	30.5	100	30722
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	<p>Section 2.090.500</p> <p>Rate is based on a typical skidded oilfield self contained compressor installation. All piping such as inlet, outlet, vapour, water, fuel gas and dump line terminates at unit edge with a block valve and blind flange. Included in the price is a skidded two stage reciprocating compressor c/w gas drive, two separators c/w auto drain, PSV, HLS, site glass, control panel on the skid, 2" junior orifice meter run c/w 3 pen recorder, lube oil system c/w day tank, first and second stage gas cooler (25hp). Electrical Cost for a 100' service includes:</p> <ul style="list-style-type: none">• One 3C, #10 AWG Teck 90 Triax power cable for power service.• Three 3C, #16 AWG Teck 90 Triac communication cables.• Building electrical service to skid edge only.• Power service to motor, motor starter, cable, local disconnects for one gas cooler (25hp). Cost for self framing building, heating, lighting, plumbing, fire and gas detection, hazard lights, VFD, , RTU, chemical injector, chemical tank, meters, totalizers, analyzers, control valves, blow case, noise abatement systems, piping to and from units and crane are not included.																																																
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Section 2.160.200A Pricing is based on a typical oilfield installation. Includes a sample prove, regulator, and small supply panel.	Section 2.160.200A Rate is based on a typical oilfield installation. Includes a sample probe, regulator, and small supply panel.																																																																
Section 2.160.300	Section 2.160.300 Cost for totalizers and analyzers are not included.																																																																
	2.160.400 Halliburton Net Oil-332 Analyzer works with a capacitance probe to give a percent (%) of water in an oil stream. The rate does not include the meter or the capacitance probe.																																																																
Section 2.180.210 Pricing is based on a typical oilfield installation. Includes one remote telemetry unit. Electrical Cost for a 100' service includes: * one 3C, #10 AWG Teck 90 Triax power cable for Power Service for end devices.	Section 2.180.210 Rate is based on a typical oilfield installation. Includes one remote telemetry unit and a 10 watt solar panel. Electrical Cost for a 100' service includes:																																																																

<p>* three 3C, #16 AWG Teck 90 Triac communication cables. Includes a 10 watt solar panel.</p>	<ul style="list-style-type: none"> One 3C, #10 AWG Teck 90 Triax power cable for Power Service for end devices. Three 3C, #16 AWG Teck 90 Triac communication cables. 						
<p>Section 2.180.220 Pricing is based on a typical oilfield installation. Includes one remote telemetry unit. Electrical Cost for a 100' service includes: * one 3C, #10 AWG Teck 90 Triax power cable for Power Service for end devices. * three 3C, #16 AWG Teck 90 Triac communication cables. Includes a 15 watt @ 12VDC Thermo Electric Generator (TEG) See Section 1.190.400. Special Added Prices: 10 Watt Solar Panel \$1 730.00 20 Watt Solar Panel \$1 854.00 15 Watt TEG Unit \$4 621.00</p>	<p>Section 2.180.220 Rate is based on a typical oilfield installation. Includes one remote telemetry unit, AC power service or a 15 watt @ 12VDC Thermo Electric Generator (see section 2.190.400), or a 10 watt solar panel (see section 2.190.410). Electrical Cost for a 100' service includes: • One 3C, #10 AWG Teck 90 Triax power cable for Power Service for end devices. • Three 3C, #16 AWG Teck 90 Triac communication cables.</p>						
	<p>Section 2.190.200 Rate is based on a typical oilfield installation in an outside area. Includes the unit, regulator, 2" X 4' pipe for mounting the unit, mounting bracket. Electrical cost for a 100' service includes: • One 3C, #10 AWG Teck 90 Triax power cable for power service for end devices. • Three 3C, #16 AWG Teck 90 Triac communication cables.</p> <table border="1" data-bbox="902 1249 1302 1446"> <thead> <tr> <th data-bbox="902 1249 1143 1373">Unit</th><th data-bbox="1143 1249 1302 1373">Base Rate (\$)</th></tr> </thead> <tbody> <tr> <td data-bbox="902 1373 1143 1411">10 Watt</td><td data-bbox="1143 1373 1302 1411">1 731</td></tr> <tr> <td data-bbox="902 1411 1143 1446">20 Watt</td><td data-bbox="1143 1411 1302 1446">1 854</td></tr> </tbody> </table>	Unit	Base Rate (\$)	10 Watt	1 731	20 Watt	1 854
Unit	Base Rate (\$)						
10 Watt	1 731						
20 Watt	1 854						

Section 2.190.500

Pricing is based on a typical oilfield installation in an outside area.

Includes sectionalized self supporting tower, tower mounted radio antenna, four piles.

Electrical cost for a 100' service includes:

* three 3C, #16 AWG Teck 90 Triac communication cables.

* one 15 watt @ 12VDC Thermo Electric Generator (TEG) - See Section 2.190.400

Self-Supporting Height (m)	(ft)	Base Rate (\$)
8.5	28	8 465
11.0	36	8 648
13.4	44	9 582
16.5	54	9 870
20.7	68	11 191

Section 2.190.500

Rate for Radio Antennas - Building Mounted Antenna Includes: Antenna 3 feet in height, building mounting bracket, cable from antenna to receiver (assume 100 feet), and installation.

Self-Supporting Height (m)	(ft)	Base Rate (\$)
8.5	28	8 465
11.	36	8 648
13.	44	9 582
16.	54	9 870
20.	68	11 191
Radio Antennas Building Mounted Antenna		711

Section 2.230.100 and 2.230.200

Pricing is based on a typical skidded oilfield vertical self contained dehydration installation. All piping such as inlet, outlet, fuel gas, glycol and drain lines will terminate at unit edge with a block valve and a blind flange. Pricing includes integral scrubber, two foot bed of glass beads fuel gas scrubber c/w ¾" inlet and outlet, ½" drain c/w valves, one 16" manway. Calcium chloride pellets, scrubber heating coil, two dump valves, one site glass, PSV, locally mounted control panel, temperature and pressure gauges. Electrical Cost for a 100' service includes:

* one 3C, #10 AWG Teck 90 Triax power cable for power service for end devices.

* three 3C, #16 AWG Teck 90 Triac communication cables.

* Building electrical service to skid edge only. Costs for self framing building, heating, lighting, plumbing, fire and gas detection, hazard lights **are not included.**

Section 2.230.100 and 2.230.200

Rate is based on a typical skidded oilfield vertical self contained dehydration installation. All piping such as inlet, outlet, fuel gas, glycol and drain lines will terminate at unit edge with a block valve and a blind flange. **Rate** includes integral scrubber, two foot bed of glass beads fuel gas scrubber c/w ¾" inlet and outlet, ½" drain c/w valves, one 16" manway. Calcium chloride pellets, scrubber heating coil, two dump valves, one site glass, PSV, locally mounted control panel, temperature and pressure gauges, **drying tower, orifice fitting and meter run, and chart recorder.** Electrical Cost for a 100' service includes:

- One 3C, #10 AWG Teck 90 Triax power cable for power service for end devices.

- Three 3C, #16 AWG Teck 90 Triac communication cables.

- Building electrical service to skid edge only.

Costs for self framing building, heating, lighting, plumbing, fire and gas detection, hazard lights, **RTU, transmitters, extra solar panels, chemical injectors, chemical tank, meters, totalizers and analyzers, control valves, pumps and piping to and from unit are not included.**

	<p>Section 2.240</p> <p>Note: No instrumental or PSVs have been included in any of the rates. Filters may be applied in the removal of particles and liquid separation such as hydrocarbon fluids, glycols, process fluids, salt water, fresh water, and water solutions as well as filtering and separating gases. Filter pressure vessels can be vertical or horizontal with removable end closures.</p>																
	<p>Sections 2.250.100A and 2.250.100B</p> <p>Fire and gas detection is not included.</p>																
<p>Section 3.000</p> <p>The following assessment year modifiers are for machinery and equipment described in the <i>2007 Alberta Machinery and Equipment Assessment Minister's Guidelines</i>.</p> <table border="1"> <thead> <tr> <th>Assessment Year</th><th>Assessment Year Modifier</th></tr> </thead> <tbody> <tr> <td>2006</td><td>1.12</td></tr> <tr> <td>2007</td><td>1.270</td></tr> <tr> <td>2008</td><td></td></tr> </tbody> </table>	Assessment Year	Assessment Year Modifier	2006	1.12	2007	1.270	2008		<p>Section 3.000</p> <p>The following assessment year modifiers are for machinery and equipment described in the <i>2008 Alberta Machinery and Equipment Assessment Minister's Guidelines</i>.</p> <table border="1"> <thead> <tr> <th>Assessment Year</th><th>Assessment Year Modifier</th></tr> </thead> <tbody> <tr> <td>2006</td><td>1.12</td></tr> <tr> <td>2007</td><td>1.270</td></tr> <tr> <td>2008</td><td>1.320</td></tr> </tbody> </table>	Assessment Year	Assessment Year Modifier	2006	1.12	2007	1.270	2008	1.320
Assessment Year	Assessment Year Modifier																
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2008 Alberta Railway Property Minister's Guidelines

	<p>Section 1.001</p> <p>(g) superstructure has the meaning given to it in the Act;</p>																
<p>Section 3.001</p> <p>Assessment Year Modifier</p> <table border="1"> <thead> <tr> <th>Assessment Year</th><th>Factor</th></tr> </thead> <tbody> <tr> <td>2006</td><td>1.04</td></tr> <tr> <td>2007</td><td>1.06</td></tr> <tr> <td>2008</td><td></td></tr> </tbody> </table>	Assessment Year	Factor	2006	1.04	2007	1.06	2008		<p>Section 3.001</p> <p>Assessment Year Modifier</p> <table border="1"> <thead> <tr> <th>Assessment Year</th><th>Factor</th></tr> </thead> <tbody> <tr> <td>2006</td><td>1.04</td></tr> <tr> <td>2007</td><td>1.06</td></tr> <tr> <td>2008</td><td>1.18</td></tr> </tbody> </table>	Assessment Year	Factor	2006	1.04	2007	1.06	2008	1.18
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<p>Section 4.001</p> <p>Spur line on station ground or private land or marshalling or maintaining yards*</p> <p>*Indicates rail value only, land is valued separately.</p>	<p>Section 4.001</p> <p>Superstructure located on extra right of way for sidings, spur tracks, wyes, station grounds, marshalling or maintaining yards*</p> <p>*Indicates superstructure value only, land (roadway) is valued separately.</p>																

2008 Alberta Farm Land Assessment Minister's Guidelines

Section 3.001

Assess ment Year	Dry Arable Modifi er	Dry Pasture Modifier	Irrigat ed Arable Modifi er	Wood lot
2006	1.00	1.00	1.03	1.00
2007	1.00	1.00	1.03	1.00
2008				

Section 3.001

Assess ment Year	Dry Arable Modifi er	Dry Pasture Modifier	Irrigated Arable Modifier	Wood lot
2006	1.00	1.00	1.03	1.00
2007	1.00	1.00	1.03	1.00
2008	1.00	1.00	1.03	1.00

There are no changes to the 2005 Construction Cost Reporting Guide (CCRG), except the reintroduction of the Interpretive Guide to the 2005 Construction Cost Reporting Guide.