

ACQUISITION OF CAPITAL EQUIPMENT POLICY

Beverage Container Program

Capital equipment consisting of mobile equipment and machinery exceeding \$50,000 in value is to be recorded at cost and amortized on a straight-line basis over the estimated 10-year useful life of the equipment. Capital equipment items less than \$50,000 in value is to be recorded as expenditures in the year it is purchased.

Michael Miltenberger, Minister Environment and Natural Resources $\frac{\sqrt{2}/11/29}{\text{Date}}$