

This release should be retained and filed.

This release accomplishes the following:

- **Changed the estimated useful life of computer hardware from “5 years” to “3 years”**

Revisions have therefore been made to the following areas:

Appendix B – Estimated Useful Lives and Capitalization Thresholds;
Appendix C – Tangible Capital Asset Listing; and
Appendix H – Financial Statement Note Disclosure

- Updated to change the estimated useful life of computer hardware from “5 years” to “3 years”