budgeted as a Capital Expenditure? Can ClampStar® installations be



Yes, because ClampStar® significantly reduces whole-span wire replacement cost and is the industry's only PERMANENT life extension solution for virtually all overhead conductors of any voltage class, and ClampStar corrects, preserves, and maintains the electrical and mechanical integrity of new and weathered conductors, clamps, connectors, and structures to better-than-new condition.

Here's a list of IRS requirements for Capital Expenditure classification:

IRS Requirements

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1	Improvements that "put" property in a better operating condition	
2	Restores the property to a "like new" condition	
3	Addition of new or replacement components or material sub-components to property	
4	Addition of upgrades or modifications to property	
5	Enhances the value of the property in the nature of a betterment	
6	Extends the useful life of the property	
7	Improves the efficiency of the property	
8	Improves the quality of the property	\checkmark
9	Increases the strength of the property	\checkmark
10	Increases the capacity of the property	\checkmark
11	Ameliorates a material condition or defect	\checkmark
12	Plan of Rehabilitation Doctrine	\checkmark
13	Adapts the property to a new use When used for ampacity u	prates

Sources:

IRS clarifies capital improvement vs. repair expense

Internal Revenue Bulletin: 2012-14

We highly recommend that <u>ALL</u> utilities identify splices, deadends and suspension clamps located on critical lines and cover them with ClampStars. There's little reason to spend the additional money and time to evaluate the condition of splices in critical locations. In most cases, it's cheaper, faster and easier to just put ClampStars on them. 20 years is a long life for an automatic splice on a distribution system, and 40 years is an eternity. They will not last forever! If an overhead line falls on a sidewalk, or area frequented by pedestrians, the likelihood of a fatal injury increases exponentially.

Examples of critical line feeds and where they may be located:

Convention centers	Shopping malls	Hospitals
Railroad crossings	Stadiums	Airports
Freeway crossings	Schools/Playgrounds	Churches
River crossings	Pumping Stations	Emergency Stations



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