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1 Q. Please provide a reconciliation of the NBV for “other small hydraulic” in  
2 Schedule 2.3A of the COS (\$2,917,398) compared to the 2004 final COS  
3 (filed in response to PU14(2004)) of \$772,769. Please provide a summary of  
4 all amounts spent or forecast to be spent in the intervening years as well as  
5 the depreciation expense that has been applied to this group of assets.

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8 A. A reconciliation of the NBV for “other small hydraulic” in Schedule 2.3A of the  
9 COS (\$2,917,398) compared to the 2004 final COS (filed in response to  
10 Order No. P.U.14 (2004)) of \$772,769 as well as a summary of all amounts  
11 spent or forecast to be spent in the intervening years are included in the table  
12 on page two.

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14 The depreciation expense that has been applied to this group of assets for  
15 actuals 2004/2005 and forecasts 2006/2007 is \$204,421.

**Other Small Hydraulic  
Changes Reflected in the Cost of Service  
2004 Test Year vs 2007 Test Year**

	<b><u>Average Net Book Value</u></b>	<b><u>Average Capital Cost</u></b>
<b>2004 Test Year</b>	<b>772,769</b>	<b>2,113,835</b>
Forecast Less Than Actual	5,000	5,000
<b>Actual 2004</b>	<b>777,769</b>	<b>2,118,835</b>
<b>Increases / (Decreases):</b>		
AUX POWER - EMERG HYDRO	(2,228)	(42,735)
BATTERY CHARGERS	(293)	0
BRIDGES	(5,953)	0
CTL/METER/RELAYING - OTHER	(870)	0
DAMS AND DYKES	69,147	134,298
LAND IMPROVEMENTS	(4,490)	0
MISC UNITS OF PROP	35,309	45,236
SPILLWAY STRUCTURES	(5,319)	0
REPLACE PENSTOCK - SNOOK'S ARM	2,054,325	2,107,000
<b>2007 Test Year</b>	<b>2,917,398</b>	<b>4,362,634</b>