In reference to Schedule "B", page 20 of 82 – replacement and spare substation equipment – at a project cost of $1,107,000:

Q. In reference to spare equipment and inventory, what inventory has been purchased through previous budgets and in what year were these purchases made. What is the total value of the inventory on hand at Newfoundland Power relating to spare parts and equipment and provide the period of time and the budget from which this inventory was purchased. Provide an inventory statement and the value of the inventory on hand.

A. As noted in the Company's response to PUB 6.3, spare and replacement substation equipment is used to facilitate emergency repairs should equipment in a substation malfunction or is damaged and, to replace equipment that must be removed from service in order to perform regular maintenance. The Company's stock of spare and replacement substation equipment is comprised of items purchased annually to be used as spare equipment, as well as malfunctioning or damaged equipment that has been removed from service and subsequently assessed and deemed repairable. These items serve as a reserve of spare and replacement substation equipment.

When equipment in a substation malfunctions, the spare equipment is used to restore or maintain service. The malfunctioning equipment is removed from the substation, and an item from the reserve is put in its place. The malfunctioning equipment is assessed, and when it potentially can be repaired, has some service life remaining, or if its component parts have some value, it is moved into reserve status. If it is not re-useable it is retired directly from the specific substation account.

The total value of spare and replacement substation equipment, as noted in the Company's response to PUB 6.3, has been reduced to approximately $3.7 million. This is an original cost value. The value reflected in Newfoundland Power's rate base would be reduced by the accumulated depreciation calculated based upon estimated average service life of substation equipment.

Attachment A provides a listing of major spare and replacement substation equipment as of October 10, 2002. Purchase dates are provided where available.

Power Transformers

Company #	Rating	Voltage (kV)	Manufacturer	Location		Status	Date Purchased
200081	500	66/33-7.2/12.5	Packard	EMC		To assess	1956/03/01
200119	5000/6667	66/33	GE	EMC		To assess	1967/03/01
200141	2500/2800	25/12.5-4.16/2.4	Pioneer Electric	EMC		To assess	1968/03/01
200154	1500		GE	EMC		To assess	1964/03/01
200164	1500	66-7.2/12.5	GE	EMC		To assess	
200170	2500/3000	66-25/14.4	GE	EMC		To assess	
200174	1500	66-14.4/25	Westinghouse	EMC		To assess	1965/03/01
200178	2800	66-25	GE	EMC		To assess	1966/03/01
200185	1500/1680	66/33-12.5/4.16	GE	EMC		To assess	1968/03/01
200189	2500/2800	66-25/14.4	Reliance	EMC		To assess	1963
200194	2800	66-25	Reliance	EMC		To assess	1963/03/01
200197	7500	65-3.98/2.4	Supreme Power	EMC		To assess	1958/03/01
200207	1000	66/33-14.4/2.4	GE	EMC		To assess	1965/12/01
200241	3750	67-12.5/7.2	Kuhlman	EMC		To assess	
200243	5000	66-25/12.5	Westinghouse	EMC		To assess	1968/03/01
200255	5000	24/12.5-12.5/4.16	Westinghouse	EMC		To assess	1974/03/01
200287	7.5	66-12.5/7.2	Federal Pioneer	EMC		To assess	1975
200624	1500	25-12.5	Pioneer Electric	EMC		To assess	

Reclosers

Company #	Voltage (kV)	Amperage	Manufacturer	Model	Type	Location	Assigned	Status	Date Purchased
230201	25.58	50	McGraw Edison	E		EMC		To scrap	1964/03/01
230207	15.5	140	McGraw Edison	W		EMC		To scrap	1959/03/01
230208	15.5	140	McGraw Edison	W		EMC		To scrap	1959/03/01
230210	15.5	280	McGraw Edison	W		EMC		To scrap	1959
230214	14.4	400	McGraw Edison	W		EMC		To scrap	1959
230232	15.5	280	Line Material Industries			EMC		To scrap	1959
230238	15.5	220	McGraw Edison	R		EMC		To scrap	1959/03/01
230245	12.5/13.2	400	McGraw Edison	R		EMC		To assess	1964/03/01
230246	15.5	225	Line Material Industries	R		EMC		To assess	1965
230247	12.5/13.2	225	McGraw Edison	R		EMC		To assess	1964/03/01
230248	14.4	280	McGraw Edison	R		EMC		To assess	1965
230249	15.5	100	McGraw Edison	R		EMC		To assess	1965
230252	12.5/13.2		McGraw Edison	R		EMC		To assess	1966
230257			McGraw Edison	W	Hydraulic	CARBONEAR		To assess	1968/03/01
230258			McGraw Edison	R	Hydraulic	CLARENVILLE		To assess	1968/03/01
230267	76.2	100				EMC		To assess	1968
230275	12.5	100	McGraw Edison	E	Hydraulic	CORNER BROOK		To assess	1970/03/01
230289	15.5	280	McGraw Edison	W		EMC		To assess	1970
230293	14.4	70	McGraw Edison			EMC		To assess	1970/03/01
230295	15.5		McGraw Edison	W		EMC		To assess	1970/03/01
230317	15.5	400	McGraw Edison	W		EMC		To assess	1970/03/01
230332	14.4	400	McGraw Edison	W		EMC		To assess	1970/03/01
230341	38	185	McGraw Edison	RB		EMC		To assess	1971/03/01
230354	14.4	200	McGraw Edison	W		EMC		To assess	1972/03/01
230367	15.5	1120	Line Material Industries	ME		EMC		To scrap	1966/03/01
230373	15.5	560	Westinghouse	PR		EMC		To assess	1973
230380	15.5	560	Westinghouse	ES		EMC		To assess	1974/03/01
230387	15.5	560	Westinghouse	ES		EMC		To assess	1974/03/01
230389	15.5	560	Westinghouse	ES		EMC		To assess	1974/03/01
230390	15.5	160	Westinghouse	ES		EMC		To assess	1974/03/01
230393			McGraw Edison	CRVE		GANDER		To assess	1974/03/01
230404					Hydraulic	EMC		To assess	1975/03/01
230416	12.5	560	McGraw Edison	CWVE	Resistor	STEPHENVILLE		To assess	1975/03/01
230418	27		McGraw Edison			EMC		To assess	1976/03/01
230423	12.5	560	McGraw Edison	CWVE		EMC		To assess	1976/03/01
230428	14.4	560	Westinghouse	ES	Relay	STEPHENVILLE		To assess	1976/03/01
230430	27	560	McGraw Edison	CWVL		EMC		To assess	1975/03/01
230432	12.5	560	McGraw Edison	CWVE	Resistor	EMC		To assess	1975/03/01

Reclosers

Company #	Voltage (kV)	Amperage	Manufacturer	Model	Type	Location	Assigned	Status	Date Purchased
230434				RV		GANDER		To assess	1976/03/01
230438						EMC		To assess	1977/08/01
230441	27	50	McGraw Edison	R		EMC		To assess	1977/03/01
230442			McGraw Edison	RV		GANDER		To assess	1977/03/01
230444			McGraw Edison	WV	Hydraulic	CLARENVILLE		To assess	1977/03/01
230445			McGraw Edison	WV	Hydraulic	CLARENVILLE		To assess	1977/03/01
230448			McGraw Edison	CWVE		GANDER		To assess	1980/03/01
230451			McGraw Edison	CWVE		GANDER		To assess	1980/03/01
230455						EMC		To scrap	1981/03/01
230456			McGraw Edison	WV	Hydraulic	CARBONEAR		To assess	1981/03/01
230479	24	560		WVE		EMC		To assess	1987/03/01
230488	270	27	Westinghouse	EFB	Vacuum	EMC		To scrap	1990/03/01
230489	270	27	Westinghouse	EFB	Vacuum	EMC		To scrap	1990/03/01
230510	13.2	560	Cooper	WVE		EMC		To assess	
230533	29	630	Nu-Lec			EMC		Damaged	2001/05/01
230534	27	630	Nu-Lec			EMC	Yes		2001/05/01
230538	27	630	Nu-Lec			EMC	Yes		2001/06/01
230539	27	630	Nu-Lec			EMC	Yes		2001/05/01
230540	29	630	Nu-Lec			EMC	Yes		2002/02/28
230543	27	630	Nu-Lec			EMC	Yes		2002/04/15
230545	27	630	Nu-Lec			EMC	Yes		2002/04/15
230551	27	630	Nu-Lec			GANDER	Yes		2002/06/01
230554	27	630	Nu-Lec			EMC	Yes		2002/06/01
230556	27	630	Nu-Lec			GANDER	Yes		2002/06/01
	38	400	McGraw Edison	GW		EMC		To assess	
	15.5	400	McGraw Edison	CW		EMC		To assess	

Circuit Breakers

Company #	Voltage (kV)	Amperage	Manufacturer	Type	Location	Assigned	Status	Date Purchased
210044	33	600	Reyrolle	Bulk	STEPHENVILLE		To scrap	
210045	33	600	Reyrolle	Bulk	STEPHENVILLE		To assess	
210074	66		GE	Bulk	EMC		To assess	
210113	15.5	1200	GE	Bulk	EMC		To assess	1971/03/01
210146	72.5	1200	GE	Bulk	EMC		To assess	1975/03/01
210223	14.4	1200	Allis Chalmers	Bulk	EMC		To assess	1977/03/01
210249	25.8		GE	Bulk	EMC		To assess	1980/03/01
210280	66	1200		Bulk	EMC		To assess	
210638	25	1200	Alstom	SF6	EMC		Spare	1999/08/27
210644	25		Alstom	SF6	EMC	Yes		2002/07/01
210647	72.5	1200	Alstom	SF6	EMC	Yes		2002/08/01
210648	145	1200	Alstom	SF6	EMC		Spare	2002/08/01
	33		Northern Electric	Bulk	EMC		To assess	
	138	1200	GE	Bulk	EMC		To assess	

Potential Transformers

Company #	Voltage (Volts)	Manufacturer	Phases	Location	Assigned	Status	Date Purchased
130040	69000/115	Ferranti Packard	1	EMC		To assess	
130041	69000/115	Ferranti Packard	1	EMC		To assess	
130090	14400/7200-120		1	EMC		To assess	
130091	69000/42000-128/70	GE	1	EMC		To assess	
130098				GANDER		To assess	
130100				GANDER		To assess	
130106	40250/67000-115/67	Ferranti Packard	1	EMC		To assess	
130115	14400/7200/2400-60/100	Ferranti Packard	1	EMC		To assess	
130116	1400/7200-100/60	Ferranti Packard	1	EMC		To assess	
130139	69000-115	GE	1	EMC		To assess	
130155	80500-115/67	Ferranti Packard	1	EMC		To assess	
130213	80500-115/67	ABB	1	EMC		Spare	2002/01/15
130214	80500-115/67	ABB	1	EMC		Spare	2002/01/15
130218	69000/40250-115/67	Wanyesboro	1	EMC		Spare	2002/06/01
130222	69000/40250-115/67	Wanyesboro	1	EMC	yes		2002/09/01
130223	69000/40250-115/67	Wanyesboro	1	EMC	yes		2002/09/01
130224	69000/40250-115/67	Wanyesboro	1	EMC	yes		2002/09/01
	43000-115/67	Westinghouse	1	EMC	yes		

Sectionalizers

Company #	Voltage (kV)	Amperage	Manufacturer	Model	Location	Assigned	Status	Date Purchased
230004	38	400	McGraw Edison	GW	EMC		To assess	1982/03/01
230005					EMC		To assess	1985/03/01
230006	38	400	McGraw Edison	GW	EMC		To assess	
230007	38	400	McGraw Edison	GW	EMC		To assess	
230008					EMC		To assess	1985/03/01
230009	15.5	400	McGraw Edison	GV	EMC		To assess	
230012	38	400	McGraw Edison	GW	EMC		To assess	1990/03/01
230013	37.5	400			EMC		To assess	1990/03/01