

1 Q. **Depreciation**

2 Exhibit 11, page 128 of 628. Please provide a description of the retirements  
3 occurring in account D01 and indicate why no retirements have been experienced  
4 for most age classes.

5

6

7 A. Account D01 described in Exhibit 11, page 128 of 628 represents Dams, Dykes,  
8 Canals and Tunnels, with a deemed cost accrual rate of 2%. Retirements in this  
9 account are rare. As noted in Table 1, the retirements experienced in this account  
10 are components of the larger structure that are being refurbished and therefore  
11 retired.

**Table 1 Details Relating to Account D01**

<b>Asset #</b>	<b>Description</b>	<b>Disposal Date</b>	<b>Acquisition Date</b>	<b>Amount</b>	<b>Age</b>
365092	CAT ARM DAM 4	2012	1984	(145,045.46)	27.5
365093	CAT ARM DAM 6 WEST	2012	1984	(532,220.27)	27.5
367718	LD-3 - SOUTH EAST CUTOFF	2012	1967	(3,145.86)	44.5
394925	VD-1-S - VICTORIA CONTROL	2015	1966	(116.00)	48.5
396943	CHAINAGE MARKERS	2015	1984	(134.20)	30.5