

1 Q. **Reference: Finance**

2 Please provide detailed amortization schedules for the amortization expense for
3 2012, 2013 test year (provided in Finance Schedule I, page 1 of 11), 2014 forecast
4 and 2015 forecast. The schedule for each year should include total depreciable
5 assets per asset group and rates applied to calculate amortization expense.

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8 A. Please refer to NP-NLH-022 Attachments 1 and 2 for detailed schedules of 2012
9 actual and 2013 test year depreciation as requested. Attachments 3 and 4 include
10 the depreciation for 2014 and 2015 based on the latest forecasts. Hydro
11 depreciates its assets using the methodology approved by the Board in accordance
12 with Board Order P.U. 40(2012). Holyrood assets not used for synchronous
13 condensing purposes are being depreciated to the end of 2020 and major
14 overhauls and inspections are depreciated over the interval between these
15 activities.

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17 For the purposes of this response, asset groups have been defined as “Units of
18 Property.” Hydro does not apply a depreciation rate to its assets; it amortizes the
19 assets over the average remaining life months for the unit of property. The average
20 remaining life months used in the depreciation calculations have been provided in
21 the attachments.

2012 Amortization schedule by UOP

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2012	Accumulated Depreciation, Dec 31, 2012 (1)	Depreciation Expense 2012 (1)
A01	Aircraft Landing Strip	72	156,846	(52,282)	26,141
A04	Auxiliary Power Systems	140	2,669,184	(435,469)	221,568
B01	Battery & Power Systems	173	5,784,628	(657,331)	377,381
B02	Boiler System	390	15,687,824	(2,639,431)	1,377,456
B03	Booms - Timber	272	26,068	(2,300)	1,150
B04	Bridges	544	1,009,137	(44,133)	22,270
B05	Buildings - Other	502	36,439,118	(1,926,062)	1,042,189
B06	Buildings - Metal	482	5,114,377	(263,522)	132,122
B07	Bus Duct Generator	247	393,219	(38,208)	19,104
B08	Buswork & Hardware	233	3,261,512	(279,156)	140,813
C01	Cables - Telecontrol	404	455,958	(34,574)	17,287
C02	Cable - Submarine	334	2,991,694	(214,972)	107,486
C03	Cables - Under Ground	433	883,525	(34,555)	17,676
C04	Cables - Above Ground	342	4,675,380	(291,745)	151,310
C06	Capacitors	186	792,347	(102,238)	54,606
C07	Chemical Feed Systems	120	27,592	(5,518)	2,759
C09	Circuit Breakers	414	14,124,236	(622,197)	313,571
C10	Compressed Air Systems	361	2,831,087	(172,653)	96,746
C11	Computers	36	2,498,685	(1,325,547)	793,021
C12	Condensers	120	483,703	(96,740)	48,370
C13	Conductor - Transmission	438	44,468,104	(2,436,610)	1,218,425
C14	Conductor - Distribution	523	13,787,091	(551,811)	285,184
C15	Control. Meter/Relaying	230	11,925,252	(1,147,931)	593,399
C16	Cooling Systems	427	2,303,576	(120,618)	65,457
C17	Counterpoise	365	2,472,804	(162,595)	81,298
C18	Cranes	575	6,001,206	(249,145)	125,943
D01	Dams, Dykes, Canals & Tunnels	875	350,395,583	(9,577,254)	4,798,253
D02	Diesel Systems & Engines	232	18,323,506	(1,656,040)	1,064,288
D03	Disconnect Switches	310	7,130,854	(410,823)	223,592
D04	Dykes & Liners	395	726,613	(30,815)	22,104
E02	EMS Equipment	246	206,199	(19,676)	10,058
E03	Environmental Equipment	343	1,210,352	(241,303)	120,652
F01	Fall Arrest Equipment	95	1,578,391	(329,844)	177,033
F02	Fencing	455	2,895,748	(118,280)	69,375
F03	Fire Fighting Equipment	452	4,733,531	(238,291)	130,327
F04	Footings & Foundations	415	9,351,159	(537,285)	268,960
F05	Freq Conversion Systems	470	796,552	(40,675)	20,338
F06	Fuel Systems	550	13,679,572	(1,344,054)	693,160
G01	Gas Turbine Systems	240	6,716,563	(618,535)	323,117
G02	Gates	620	13,417,303	(518,193)	259,152
G03	Generators	497	46,602,243	(2,236,288)	1,243,878
G04	Generator - Windings	206	4,566,657	(539,310)	265,539
G05	Glycol Systems	272	107,962	(9,526)	4,763
G06	Governors	298	8,098,862	(762,523)	381,261
G07	Ground Wire System	440	6,126,123	(296,389)	151,723
I02	Instrumentation	271	3,497,351	(404,760)	202,463
I03	Insulators	224	25,975,540	(2,723,514)	1,378,863
I04	Intake Structures	884	18,734,583	(508,631)	254,316
I05	Inverters	194	150,884	(18,855)	9,504
L02	Land Acquisitions	0	4,608,531	0	0
L03	Land Improvements	356	5,342,709	(356,300)	179,779
L04	Lighting Systems	200	244,073	(18,593)	9,529
L05	Lightning Arrestors	589	3,716,202	(147,292)	74,570

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2012	Accumulated Depreciation, Dec 31, 2012 (1)	Depreciation Expense 2012 (1)
M01	Main Breakers	444	304,501	(16,459)	8,230
M02	Marine Terminal	120	223,199	(44,640)	22,320
M03	Metalclad Switchgear cub/equ	101	374,996	(89,108)	44,554
M04	Meter Test Switches	203	15,494	(1,832)	916
M05	Metering Tanks	208	159,255	(15,908)	10,159
M06	Meters - Digital	166	3,466,494	(442,048)	227,160
M07	Meters - Analogue	97	101,289	(25,061)	12,531
M08	Meters - Other	140	194,125	(21,958)	12,111
M10	Misc Units of Property	86	23,327,020	(3,634,013)	2,278,841
M11	Mobile- ATV's & Snowmobiles	61	940,833	(317,452)	176,784
M12	Mobile-Air Comp, Attach & Boat	227	144,016	(11,214)	6,238
M13	Mobile-Argo's	36	183,134	(90,906)	52,782
M14	Mobile-Flx/Frk/Lod/Grd/Mks/Trl	212	6,089,139	(549,731)	321,071
M16	Multiplex Equipment	144	1,017,481	(160,725)	77,596
O01	Office Equipment	217	603,627	(57,925)	33,036
O02	Office Furniture	204	730,007	(75,872)	40,234
P01	PCB Storage Container	148	1,770	(287)	144
P02	PABX- Priv Auto Branch Exch	197	316,428	(38,550)	19,275
P03	Penstock	594	46,764,807	(1,889,487)	944,744
P04	Pole Crib & Pole Hardware	508	59,151,967	(2,306,231)	1,238,653
P05	Pole Structures - Wood	396	82,926,946	(4,791,954)	2,452,729
P06	Poles - Concrete	71	47,206	(15,957)	7,978
P07	Poles - Wood	349	33,754,275	(1,983,310)	1,054,980
P08	Power Line Carrier	185	1,010,081	(124,809)	63,700
P09	Power Systems	137	475,308	(79,386)	39,777
P10	Powerhouse	680	80,010,660	(2,836,588)	1,418,517
P11	Printers	37	893,691	(308,293)	196,677
P12	Protective Controls & Relay Pan	229	3,756,655	(379,193)	196,602
R01	Radio Towers (Wood or Steel)	347	2,959,757	(194,278)	97,562
R02	Radios-Fixed Microwave Equip	180	1,064,268	(136,777)	71,673
R03	Radios-Fixed UHF Equipment	164	93,588	(12,546)	6,355
R04	Radios-Fixed VHF Equipment	154	191,322	(29,817)	14,908
R05	Radios-Mobile VHF Base Station	149	3,609,687	(484,640)	251,710
R06	Ramps - Yard Storage	248	855,753	(82,815)	41,408
R07	Reactors & Resistors	310	783,753	(60,678)	30,339
R08	Reclosers	326	3,182,987	(169,461)	90,077
R09	Regulators	293	3,244,843	(204,525)	110,092
R11	Revenue Metering	199	537,921	(64,876)	32,442
R12	Right - of - Ways	414	11,953,034	(673,375)	337,740
R13	Roads	397	78,389,799	(4,700,796)	2,372,958
R14	Routers & Lan	36	2,008,039	(954,869)	560,746
R15	Runner	172	7,789,600	(1,086,920)	543,460
S01	Scada Equipment	192	1,653,840	(202,041)	90,514
S02	Sectionalizers	116	59,085	(12,225)	6,112
S03	Servers	36	2,612,138	(1,603,945)	862,335
S04	Sewage Disposal System	440	1,183,997	(62,830)	33,207
S05	Software	92	4,759,939	(960,744)	557,414
S06	Spillway Structures	883	26,679,795	(725,159)	362,580
S07	Stacks	396	6,585,111	(681,772)	381,019
S08	Static Excitation System	211	4,383,561	(437,227)	219,948
S09	Static Excitation Transformers	86	115,220	(32,154)	16,077
S10	Station Service	211	2,589,966	(288,009)	144,866
S11	Stop Logs	500	2,475,913	(118,845)	59,422
S13	Storm & Yard Drainage	326	185,317	(13,643)	6,821
S14	Street Lights	160	2,343,987	(309,645)	164,710
S15	Structural Supports	269	5,587,083	(455,245)	244,104
S16	Studies	44	1,255,553	(684,847)	342,424

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2012	Accumulated Depreciation, Dec 31, 2012 (1)	Depreciation Expense 2012 (1)
S17	Sump Systems	295	145,198	(11,813)	5,906
S18	Surge Systems	187	1,503,853	(193,008)	96,504
S19	Station Switching	415	6,699,827	(378,755)	194,351
S20	Switching Systems - L.V.	403	1,677,925	(99,804)	49,905
T01	Telecontrol System	275	5,691,332	(349,172)	222,955
T02	Test Equipment	221	626,263	(60,052)	31,712
T03	Tools & Equipment	217	5,143,244	(518,646)	283,211
T04	Towers	532	56,565,726	(2,549,231)	1,276,203
T05	Transformers - Other	426	46,727,079	(2,409,227)	1,218,065
T06	Transformers - Pad Mount	377	2,690,875	(113,690)	62,974
T07	Transformers - Pole Mounted	278	16,972,526	(1,191,027)	647,824
T09	Turbines	338	43,694,347	(3,476,085)	1,763,677
V01	Vacuum Cleaning System	374	6,517	(418)	209
V02	Valves - Penstock	558	5,579,461	(239,976)	119,988
V04	Vehicles-3/4 ton & Under	56	3,274,777	(1,055,472)	610,288
V05	Vehicles-Boom/Bod/Cranes/C&C	162	5,930,253	(654,540)	384,995
V06	Vehicles-Cars, Wagons, Vans, SUV	47	1,359,170	(569,456)	320,598
V07	Vehicles-Dump Trucks	198	0	0	0
W01	Water Regulating Structures	626	19,189,829	(735,712)	367,856
W02	Water Supply Systems	191	1,666,277	(208,842)	104,687
W03	Water Systems - Feed	260	938,963	(154,791)	77,396
W04	Water Treatment	190	4,143,849	(540,245)	345,178
Grand Total			1,496,544,350	(88,873,954)	46,865,170

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2013 Amortization Schedule by UOP - as presented in Test Year GRA Evidence

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2013	Accumulated Depreciation, Dec 31, 2013 (1)	Depreciation Expense 2013 (1)
A01	Aircraft Landing Strip	72	156,846	(78,423)	26,141
A04	Auxiliary Power Systems	140	3,558,849	(678,298)	243,874
B01	Battery & Power Systems	173	6,518,395	(1,078,012)	428,519
B02	Boiler System	390	15,983,932	(4,144,551)	1,506,839
B03	Booms - Timber	272	26,068	(3,450)	1,150
B04	Bridges	544	1,009,137	(66,393)	22,260
B05	Buildings - Other	502	48,117,098	(3,134,916)	1,208,854
B06	Buildings - Metal	482	6,594,993	(399,323)	137,209
B07	Bus Duct Generator	247	393,219	(57,311)	19,104
B08	Buswork & Hardware	233	5,981,512	(458,805)	179,649
C01	Cables - Telecontrol	404	455,958	(51,862)	17,287
C02	Cable - Submarine	334	2,991,694	(322,458)	107,486
C03	Cables - Under Ground	433	883,525	(59,041)	24,486
C04	Cables - Above Ground	342	4,675,380	(455,547)	163,802
C06	Capacitors	186	792,347	(153,357)	51,119
C07	Chemical Feed Systems	120	27,592	(8,277)	2,759
C09	Circuit Breakers	414	16,554,647	(1,001,630)	415,269
C10	Compressed Air Systems	361	4,820,100	(297,741)	127,396
C11	Computers	36	3,694,585	(2,191,482)	865,934
C12	Condensers	120	483,703	(145,111)	48,370
C13	Conductor - Transmission	438	44,468,104	(3,654,916)	1,218,305
C14	Conductor - Distribution	523	25,066,591	(990,299)	438,488
C15	Control. Meter/Relaying	230	12,700,415	(1,781,698)	634,762
C16	Cooling Systems	427	3,443,058	(205,769)	88,025
C17	Counterpoise	365	2,472,804	(243,893)	81,298
C18	Cranes	575	6,001,206	(374,387)	125,243
D01	Dams, Dykes, Canals & Tunnels	875	350,693,683	(14,383,020)	4,805,766
D02	Diesel Systems & Engines	232	22,359,356	(2,832,088)	1,201,197
D03	Disconnect Switches	310	7,918,416	(682,713)	274,142
D04	Dykes & Liners	395	726,613	(52,890)	22,074
E02	EMS Equipment	246	206,199	(29,735)	10,058
E03	Environmental Equipment	343	1,252,208	(363,053)	121,750
F01	Fall Arrest Equipment	95	1,926,210	(530,745)	201,557
F02	Fencing	455	2,895,748	(194,652)	76,372
F03	Fire Fighting Equipment	452	7,155,738	(410,260)	171,969
F04	Footings & Foundations	415	9,351,159	(807,680)	270,396
F05	Freq Conversion Systems	470	796,552	(61,013)	20,338
F06	Fuel Systems	550	19,297,672	(2,387,463)	1,043,409
G01	Gas Turbine Systems	240	12,131,312	(1,067,170)	448,635
G02	Gates	620	13,823,636	(780,676)	262,682
G03	Generators	497	47,594,875	(3,841,800)	1,606,919
G04	Generator - Windings	206	14,282,357	(970,038)	430,728
G05	Glycol Systems	272	107,962	(14,289)	4,763
G06	Governors	298	8,098,862	(1,143,785)	381,262
G07	Ground Wire System	440	6,557,321	(463,275)	167,888
I02	Instrumentation	271	3,497,351	(609,064)	204,305
I03	Insulators	224	26,159,394	(4,115,374)	1,392,367
I04	Intake Structures	884	18,734,583	(762,947)	254,316
I05	Inverters	194	150,884	(28,513)	9,658
L02	Land Acquisitions	0	4,608,531	0	0
L03	Land Improvements	356	5,342,709	(536,498)	180,198
L04	Lighting Systems	200	269,473	(33,873)	15,280
L05	Lightning Arrestors	589	3,816,218	(221,910)	75,882

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2013	Accumulated Depreciation, Dec 31, 2013 (1)	Depreciation Expense 2013 (1)
M01	Main Breakers	444	304,501	(24,689)	8,230
M02	Marine Terminal	120	223,199	(66,960)	22,320
M03	Metalclad Switchgear cub/equ	101	374,996	(133,662)	44,554
M04	Meter Test Switches	203	15,494	(2,748)	916
M05	Metering Tanks	208	159,255	(26,067)	10,159
M06	Meters - Digital	166	3,466,494	(692,637)	250,589
M07	Meters - Analogue	97	101,289	(37,592)	12,531
M08	Meters - Other	140	1,164,225	(57,914)	35,956
M10	Misc Units of Property	86	24,256,216	(6,187,789)	2,581,594
M11	Mobile- ATV's & Snowmobiles	61	1,105,587	(323,746)	182,857
M12	Mobile-Air Comp, Attach & Boat	227	144,016	(18,775)	7,561
M13	Mobile-Argo's	36	183,134	(151,951)	61,044
M14	Mobile-Flx/Frk/Lod/Grd/Mks/Trl	212	6,984,402	(924,517)	375,058
M16	Multiplex Equipment	144	1,017,481	(245,515)	84,790
O01	Office Equipment	217	603,627	(91,305)	33,381
O02	Office Furniture	204	779,707	(120,873)	45,001
P01	PCB Storage Container	148	1,770	(431)	144
P02	PABX- Priv Auto Branch Exch	197	316,428	(57,825)	19,275
P03	Penstock	594	46,769,334	(2,828,100)	944,744
P04	Pole Crib & Pole Hardware	508	59,076,229	(3,697,699)	1,397,072
P05	Pole Structures - Wood	396	82,926,946	(7,304,892)	2,512,937
P06	Poles - Concrete	71	47,206	(23,935)	7,979
P07	Poles - Wood	349	36,770,438	(3,154,467)	1,180,459
P08	Power Line Carrier	185	1,010,081	(190,328)	65,519
P09	Power Systems	137	475,308	(121,018)	41,633
P10	Powerhouse	680	80,010,660	(4,254,882)	1,418,294
P11	Printers	37	893,691	(598,159)	289,864
P12	Protective Controls & Relay Pan	229	5,402,577	(598,686)	228,411
R01	Radio Towers (Wood or Steel)	347	3,295,757	(297,601)	103,323
R02	Radios-Fixed Microwave Equip	180	1,064,268	(207,727)	70,950
R03	Radios-Fixed UHF Equipment	164	93,588	(19,394)	6,848
R04	Radios-Fixed VHF Equipment	154	191,322	(44,725)	14,908
R05	Radios-Mobile VHF Base Station	149	3,609,894	(775,361)	290,720
R06	Ramps - Yard Storage	248	855,753	(124,223)	41,408
R07	Reactors & Resistors	310	783,753	(91,016)	30,339
R08	Reclosers	326	4,466,987	(290,566)	121,105
R09	Regulators	293	12,645,143	(562,001)	357,476
R11	Revenue Metering	199	537,921	(97,313)	32,438
R12	Right - of - Ways	414	11,953,034	(1,019,839)	346,464
R13	Roads	397	78,389,799	(7,072,617)	2,369,465
R14	Routers & Lan	36	2,016,542	(1,630,593)	672,181
R15	Runner	172	7,789,600	(1,630,381)	543,460
S01	Scada Equipment	192	1,653,840	(305,407)	103,366
S02	Sectionalizers	116	59,085	(18,337)	6,112
S03	Servers	36	3,122,738	(2,488,840)	884,896
S04	Sewage Disposal System	440	1,183,997	(95,120)	32,291
S05	Software	92	6,254,607	(1,614,003)	647,121
S06	Spillway Structures	883	28,355,795	(1,095,006)	369,846
S07	Stacks	396	6,585,111	(1,305,977)	624,206
S08	Static Excitation System	211	7,929,561	(710,435)	273,209
S09	Static Excitation Transformers	86	115,220	(48,231)	16,077
S10	Station Service	211	2,775,503	(434,582)	148,176
S11	Stop Logs	500	2,760,013	(179,403)	60,559
S13	Storm & Yard Drainage	326	185,317	(20,464)	6,821
S14	Street Lights	160	2,343,987	(485,371)	175,726
S15	Structural Supports	269	5,584,907	(704,378)	249,141
S16	Studies	44	2,425,753	(1,053,866)	369,019
S17	Sump Systems	295	145,198	(17,719)	5,906

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2013	Accumulated Depreciation, Dec 31, 2013 (1)	Depreciation Expense 2013 (1)
S18	Surge Systems	187	1,503,853	(289,511)	96,504
S19	Station Switching	415	6,699,827	(572,460)	193,705
S20	Switching Systems - L.V.	403	1,677,925	(149,767)	49,963
T01	Telecontrol System	275	6,050,429	(595,262)	249,633
T02	Test Equipment	221	665,596	(93,655)	34,595
T03	Tools & Equipment	217	6,295,144	(824,759)	306,113
T04	Towers	532	56,565,726	(3,825,150)	1,275,919
T05	Transformers - Other	426	48,729,330	(3,710,569)	1,324,632
T06	Transformers - Pad Mount	377	2,690,875	(199,707)	85,989
T07	Transformers - Pole Mounted	278	24,774,013	(1,941,009)	749,974
T09	Turbines	338	47,145,396	(5,451,876)	1,981,630
V01	Vacuum Cleaning System	374	6,517	(627)	209
V02	Valves - Penstock	558	5,693,753	(358,438)	120,193
V04	Vehicles-3/4 ton & Under	56	5,798,442	(1,715,055)	729,148
V05	Vehicles-Boom/Bod/Cranes/C&C	162	5,890,022	(1,084,877)	439,029
V06	Vehicles-Cars, Wagons, Vans, SUV	47	1,275,792	(848,092)	340,725
W01	Water Regulating Structures	626	19,632,242	(1,109,365)	374,181
W02	Water Supply Systems	191	3,072,977	(341,438)	132,596
W03	Water Systems - Feed	260	1,114,363	(232,861)	78,070
W04	Water Treatment	190	4,143,849	(959,385)	419,139
Grand Total			1,610,811,136	(140,042,997)	51,655,913

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2014 Amortization Schedule by Unit of Property

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2014	Accumulated Depreciation, Dec 31, 2014 (1)	Depreciation Expense 2014 (1)
A01	Aircraft Landing Strip	72	156,846	(104,564)	26,141
A04	Auxiliary Power Systems	140	3,270,049	(965,320)	289,085
B01	Battery & Power Systems	173	6,587,285	(1,505,578)	451,119
B02	Battery & Power Systems	390	20,086,962	(5,767,695)	1,626,224
B03	Booms - Timber	272	26,068	(4,600)	1,150
B04	Bridges	544	1,009,137	(88,654)	22,260
B05	Buildings - Other	502	46,037,298	(4,527,390)	1,475,741
B06	Buildings - Metal	482	6,597,574	(551,895)	164,688
B07	Bus Duct Generator	247	393,219	(76,415)	19,104
B08	Buswork & Hardware	233	9,075,712	(780,146)	321,341
C01	Cables - Telecontrol	404	455,958	(69,149)	17,287
C02	Cable - Submarine	334	2,991,694	(429,944)	107,486
C03	Cables - Under Ground	433	883,525	(83,527)	24,486
C04	Cables - Above Ground	342	4,577,723	(605,644)	162,110
C06	Capacitors	186	792,347	(204,477)	51,119
C07	Chemical Feed Systems	120	27,592	(11,036)	2,759
C09	Circuit Breakers	414	27,395,216	(1,512,169)	518,513
C10	Compressed Air Systems	361	7,621,395	(465,171)	190,286
C11	Computers	36	3,820,365	(2,683,441)	616,773
C12	Condensers	120	483,703	(193,481)	48,370
C13	Conductor - Transmission	438	44,468,104	(4,873,221)	1,218,305
C14	Conductor - Distribution	523	29,574,291	(1,609,847)	619,223
C15	Control. Meter/Relaying	230	12,302,029	(2,421,734)	643,058
C16	Cooling Systems	427	3,804,458	(289,522)	100,298
C17	Counterpoise	365	2,472,804	(325,191)	81,298
C18	Cranes	575	6,001,206	(499,630)	125,243
D01	Dams, Dykes, Canals & Tunnels	875	351,102,103	(19,191,137)	4,810,333
D02	Diesel Systems & Engines	232	34,755,799	(4,136,246)	1,369,167
D03	Disconnect Switches	310	8,724,928	(986,002)	304,516
D04	Dykes & Liners	395	726,613	(74,964)	22,074
E01	Elevators	107	533,200	(3,332)	3,332
E02	EMS Equipment	246	206,199	(39,793)	10,058
E03	Environmental Equipment	343	1,167,409	(450,395)	119,290
F01	Fall Arrest Equipment	95	2,266,430	(776,138)	245,843
F02	Fencing	455	2,886,686	(270,067)	76,352
F03	Fire Fighting Equipment	452	8,692,411	(1,155,607)	671,965
F04	Footings & Foundations	415	10,723,760	(1,079,283)	273,228
F05	Freq Conversion Systems	470	796,552	(81,350)	20,338
F06	Fuel Systems	550	19,392,561	(3,609,140)	1,396,781
G01	Gas Turbine Systems	240	18,897,167	(1,830,838)	947,318
G02	Gates	620	14,293,036	(1,041,116)	263,428
G03	Generators	497	52,821,153	(5,469,223)	1,627,673
G04	Generator - Windings	206	14,284,157	(1,392,953)	529,091
G05	Glycol Systems	272	107,962	(19,052)	4,763
G06	Governors	298	8,098,862	(1,525,046)	381,262
G07	Ground Wire System	440	6,743,603	(635,723)	176,337
I02	Instrumentation	271	3,496,463	(813,212)	204,292
I03	Insulators	224	26,391,880	(5,506,207)	1,401,532
I04	Intake Structures	884	18,734,583	(1,017,262)	254,315
I05	Inverters	194	150,884	(38,170)	9,658
L02	Land Acquisitions	0	4,608,531	0	0
L03	Land Improvements	356	5,342,709	(716,696)	180,198
L04	Lighting Systems	200	269,473	(49,661)	16,169

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2014	Accumulated Depreciation, Dec 31, 2014 (1)	Depreciation Expense 2014 (1)
L05	Lightning Arrestors	589	3,986,538	(299,026)	78,040
M01	Main Breakers	444	304,501	(32,919)	8,230
M02	Marine Terminal	120	223,199	(89,280)	22,320
M03	Metalclad Switchgear cub/equ	101	121,821	(57,895)	42,047
M04	Meter Test Switches	203	15,494	(3,664)	916
M05	Metering Tanks	208	159,255	(36,227)	10,159
M06	Meters - Digital	166	3,466,494	(943,227)	250,590
M07	Meters - Analogue	97	101,289	(50,122)	12,530
M08	Meters - Other	140	2,173,625	(144,285)	91,876
M10	Misc Units of Property	86	24,597,628	(8,760,818)	2,631,550
M11	Mobile- ATV's & Snowmobiles	61	1,616,432	(490,192)	219,035
M12	Mobile-Air Comp, Attach & Boat	227	144,016	(26,335)	7,561
M13	Mobile-Argo's	36	183,134	(174,871)	22,920
M14	Mobile-Flx/Frk/Lod/Grd/Mks/Trl	212	8,621,246	(1,303,689)	405,986
M16	Multiplex Equipment	144	1,017,481	(330,305)	84,790
O01	Office Equipment	217	588,615	(121,365)	33,311
O02	Office Furniture	204	867,707	(168,392)	48,135
P01	PCB Storage Container	148	1,770	(574)	144
P02	PABX- Priv Auto Branch Exch	197	456,328	(77,810)	19,985
P03	Penstock	594	46,764,807	(3,778,974)	944,744
P04	Pole Crib & Pole Hardware	508	59,451,708	(5,092,269)	1,396,086
P05	Pole Structures - Wood	396	82,870,400	(9,810,975)	2,512,795
P06	Poles - Concrete	71	47,206	(31,914)	7,979
P07	Poles - Wood	349	39,746,694	(4,410,476)	1,280,992
P08	Power Line Carrier	185	1,217,081	(270,393)	78,946
P09	Power Systems	137	475,308	(162,651)	41,633
P10	Powerhouse	680	80,010,660	(5,673,176)	1,418,294
P11	Printers	37	868,352	(757,749)	184,930
P12	Protective Controls & Relay Pan	229	5,845,677	(880,713)	289,473
R01	Radio Towers (Wood or Steel)	347	3,518,697	(404,560)	112,683
R02	Radios-Fixed Microwave Equip	180	2,310,168	(285,599)	77,872
R03	Radios-Fixed UHF Equipment	164	93,588	(26,241)	6,848
R04	Radios-Fixed VHF Equipment	154	191,322	(59,633)	14,908
R05	Radios-Mobile VHF Base Station	149	3,609,894	(1,066,093)	290,732
R06	Ramps - Yard Storage	248	900,853	(165,812)	41,590
R07	Reactors & Resistors	310	783,753	(121,355)	30,339
R08	Reclosers	326	6,343,387	(460,950)	170,368
R09	Regulators	293	14,311,643	(842,672)	433,555
R11	Revenue Metering	199	537,921	(129,751)	32,438
R12	Right - of - Ways	414	12,149,234	(1,366,777)	346,938
R13	Roads	397	79,021,499	(9,446,855)	2,374,239
R14	Routers & Lan	36	2,016,542	(1,907,330)	276,738
R15	Runner	172	7,789,600	(2,173,841)	543,460
S01	Scada Equipment	192	1,653,840	(408,772)	103,365
S02	Sectionalizers	116	59,085	(24,449)	6,112
S03	Servers	36	3,347,519	(2,557,033)	377,620
S04	Sewage Disposal System	440	1,183,996	(127,411)	32,291
S05	Software	92	7,338,907	(2,420,205)	809,992
S06	Spillway Structures	883	29,077,095	(1,473,575)	384,124
S07	Stacks	396	4,357,586	(1,356,340)	351,256
S08	Static Excitation System	211	8,488,932	(1,260,127)	568,976
S09	Static Excitation Transformers	86	115,220	(64,309)	16,077
S10	Station Service	211	2,775,503	(592,431)	157,848
S11	Stop Logs	500	2,625,913	(241,889)	63,022
S13	Storm & Yard Drainage	326	185,317	(27,286)	6,821
S14	Street Lights	160	2,343,987	(661,098)	175,727
S15	Structural Supports	269	5,634,707	(953,704)	249,326

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2014	Accumulated Depreciation, Dec 31, 2014 (1)	Depreciation Expense 2014 (1)
S16	Studies	44	3,632,353	(1,555,026)	507,300
S17	Sump Systems	295	145,198	(23,626)	5,906
S18	Surge Systems	187	3,628,064	(374,102)	119,234
S19	Station Switching	415	6,317,436	(721,937)	182,648
S20	Switching Systems - L.V.	403	1,639,421	(195,143)	48,816
T01	Telecontrol System	275	6,207,729	(859,499)	264,293
T02	Test Equipment	221	772,596	(131,102)	37,759
T03	Tools & Equipment	217	7,221,469	(1,208,233)	384,058
T04	Towers	532	56,559,007	(5,100,463)	1,275,906
T05	Transformers - Other	426	63,392,014	(5,086,201)	1,414,158
T06	Transformers - Pad Mount	377	2,640,947	(281,302)	84,511
T07	Transformers - Pole Mounted	278	35,034,058	(2,912,594)	973,209
T09	Turbines	338	58,019,161	(8,342,870)	3,021,471
V01	Vacuum Cleaning System	374	6,517	(836)	209
V02	Valves - Penstock	558	5,693,753	(477,833)	120,193
V04	Vehicles-3/4 ton & Under	56	7,937,811	(2,672,134)	1,290,066
V05	Vehicles-Boom/Bod/Cranes/C&C	162	5,787,983	(1,444,899)	438,399
V06	Vehicles-Cars, Wagons, Vans, SUV	47	1,029,601	(906,648)	324,262
W01	Water Regulating Structures	626	19,857,242	(1,486,816)	380,650
W02	Water Supply Systems	191	3,246,277	(581,939)	245,570
W03	Water Systems - Feed	260	1,226,963	(323,044)	90,183
W04	Water Treatment	190	4,280,549	(1,380,423)	421,038
Totals			1,720,114,000	(193,231,112)	56,073,880

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2015 Amortization Schedule by Unit of Property

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2015	Accumulated Depreciation, Dec 31, 2015 (1)	Depreciation Expense 2015 (1)
A01	Aircraft Landing Strip	72	156,846	(130,705)	26,141
A04	Auxiliary Power Systems	140	3,209,892	(1,228,624)	288,656
B01	Battery & Power Systems	173	7,171,542	(1,965,305)	467,296
B02	Battery & Power Systems	390	20,790,662	(8,004,518)	2,236,823
B03	Booms - Timber	272	26,068	(5,750)	1,150
B04	Bridges	544	1,009,137	(110,914)	22,260
B05	Buildings - Other	502	53,990,303	(6,102,073)	1,576,195
B06	Buildings - Metal	482	6,974,787	(721,357)	169,913
B07	Bus Duct Generator	247	393,219	(95,519)	19,104
B08	Buswork & Hardware	233	11,947,712	(1,259,891)	479,745
C01	Cables - Telecontrol	404	443,863	(84,640)	17,257
C02	Cable - Submarine	334	2,991,694	(537,430)	107,486
C03	Cables - Under Ground	433	1,106,725	(108,529)	25,001
C04	Cables - Above Ground	342	4,558,778	(759,283)	159,762
C06	Capacitors	186	792,347	(255,596)	51,119
C07	Chemical Feed Systems	120	27,592	(13,795)	2,759
C09	Circuit Breakers	414	29,424,162	(2,281,702)	800,438
C10	Compressed Air Systems	361	7,854,312	(713,915)	257,762
C11	Computers	36	4,583,365	(3,248,701)	565,260
C12	Condensers	120	481,209	(240,604)	48,350
C13	Conductor - Transmission	438	44,468,104	(6,091,526)	1,218,305
C14	Conductor - Distribution	523	32,778,691	(2,294,545)	684,698
C15	Control. Meter/Relaying	230	12,493,575	(2,985,982)	656,681
C16	Cooling Systems	427	3,804,458	(411,629)	122,107
C17	Counterpoise	365	2,472,804	(406,489)	81,298
C18	Cranes	575	6,179,922	(618,319)	125,105
D01	Dams, Dykes, Canals & Tunnels	875	353,919,306	(24,027,757)	4,837,638
D02	Diesel Systems & Engines	232	39,118,567	(5,913,506)	1,904,979
D03	Disconnect Switches	310	9,634,823	(1,314,041)	336,243
D04	Dykes & Liners	395	726,613	(97,038)	22,074
E01	Elevators	107	533,200	(16,662)	13,330
E02	EMS Equipment	246	206,199	(49,851)	10,058
E03	Environmental Equipment	343	1,167,409	(564,032)	113,636
F01	Fall Arrest Equipment	95	2,266,430	(1,061,375)	285,237
F02	Fencing	455	2,886,686	(346,200)	76,132
F03	Fire Fighting Equipment	452	9,562,304	(1,831,726)	675,276
F04	Footings & Foundations	415	11,999,737	(1,378,599)	300,995
F05	Freq Conversion Systems	470	796,552	(101,688)	20,338
F06	Fuel Systems	550	21,442,737	(5,018,352)	1,417,480
G01	Gas Turbine Systems	240	139,725,267	(3,279,147)	1,448,309
G02	Gates	620	15,262,536	(1,320,884)	279,767
G03	Generators	497	54,930,268	(7,220,266)	1,762,168
G04	Generator - Windings	206	14,284,157	(2,224,560)	831,607
G05	Glycol Systems	272	107,962	(23,815)	4,763
G06	Governors	298	8,098,862	(1,906,308)	381,262
G07	Ground Wire System	440	7,085,752	(819,981)	184,694
I02	Instrumentation	271	3,496,463	(1,017,478)	204,266
I03	Insulators	224	26,391,880	(6,920,058)	1,413,851
I04	Intake Structures	884	18,734,583	(1,271,578)	254,315
I05	Inverters	194	150,884	(47,828)	9,658
L02	Land Acquisitions	0	4,608,531	0	0
L03	Land Improvements	356	5,422,172	(893,713)	180,421
L04	Lighting Systems	200	419,084	(66,462)	16,916
L05	Lightning Arrestors	589	4,172,738	(380,562)	81,536

Unit of Property	Unit of Property Description	Average Remaining	Cost, Dec 31, 2015	Accumulated	Depreciation Expense 2015 (1)
		Life in Months		Depreciation, Dec 31, 2015 (1)	
L06	Line Coupling Equipment	120	0	(0)	0
M01	Main Breakers	444	304,501	(41,149)	8,230
M02	Marine Terminal	120	223,199	(111,600)	22,320
M03	Metalclad Switchgear cub/equ	101	121,821	(72,369)	14,474
M04	Meter Test Switches	203	15,494	(4,580)	916
M05	Metering Tanks	208	159,255	(46,386)	10,160
M06	Meters - Digital	166	3,665,794	(1,195,017)	251,790
M07	Meters - Analogue	97	101,289	(62,653)	12,531
M08	Meters - Other	140	2,870,725	(335,575)	191,290
M10	Misc Units of Property	86	25,592,004	(11,521,105)	2,763,561
M11	Mobile- ATV's & Snowmobiles	61	2,114,632	(765,405)	275,214
M12	Mobile-Air Comp, Attach & Boat	227	144,016	(33,896)	7,561
M13	Mobile-Argo's	36	183,134	(183,134)	8,263
M14	Mobile-Flx/Frk/Lod/Grd/Mks/Trl	212	8,596,193	(1,784,492)	487,374
M16	Multiplex Equipment	144	1,017,481	(415,095)	84,790
O01	Office Equipment	217	713,515	(154,751)	33,386
O02	Office Furniture	204	957,607	(221,722)	53,331
P01	PCB Storage Container	148	1,770	(718)	144
P02	PABX- Priv Auto Branch Exch	197	662,428	(106,635)	28,826
P03	Penstock	594	51,457,986	(4,729,660)	952,645
P04	Pole Crib & Pole Hardware	508	59,929,119	(6,494,888)	1,405,243
P05	Pole Structures - Wood	396	82,870,400	(12,322,199)	2,511,224
P06	Poles - Concrete	71	47,206	(39,892)	7,978
P07	Poles - Wood	349	41,736,304	(5,778,421)	1,372,390
P08	Power Line Carrier	185	1,217,081	(349,339)	78,946
P09	Power Systems	137	475,308	(204,284)	41,633
P10	Powerhouse	680	80,005,368	(7,091,003)	1,418,286
P11	Printers	37	868,352	(868,352)	110,603
P12	Protective Controls & Relay Pan	229	7,620,189	(1,200,491)	324,953
R01	Radio Towers (Wood or Steel)	347	3,689,890	(524,696)	122,177
R02	Radios-Fixed Microwave Equip	180	2,310,168	(439,610)	154,011
R03	Radios-Fixed UHF Equipment	164	93,588	(33,089)	6,848
R04	Radios-Fixed VHF Equipment	154	191,322	(74,542)	14,908
R05	Radios-Mobile VHF Base Station	149	3,609,894	(1,356,832)	290,739
R06	Ramps - Yard Storage	248	900,853	(209,402)	43,590
R07	Reactors & Resistors	310	783,753	(151,694)	30,339
R08	Reclosers	326	6,539,087	(698,652)	237,702
R09	Regulators	293	14,283,071	(1,422,964)	586,045
R11	Revenue Metering	199	537,921	(162,188)	32,438
R12	Right - of - Ways	414	12,503,834	(1,719,785)	353,008
R13	Roads	397	80,513,668	(11,840,970)	2,396,077
R14	Routers & Lan	36	2,192,001	(1,987,835)	115,045
R15	Runner	172	7,789,600	(2,717,301)	543,460
S01	Scada Equipment	192	2,146,740	(514,704)	105,932
S02	Sectionalizers	116	59,085	(30,561)	6,112
S03	Servers	36	3,915,619	(2,932,919)	375,886
S04	Sewage Disposal System	440	1,151,285	(154,496)	32,243
S05	Software	92	9,033,607	(3,399,909)	979,704
S06	Spillway Structures	883	29,077,095	(1,868,734)	395,159
S07	Stacks	396	4,357,586	(1,706,351)	350,011
S08	Static Excitation System	211	8,796,059	(1,909,214)	690,883
S09	Static Excitation Transformers	86	115,220	(80,386)	16,077
S10	Station Service	211	2,877,003	(750,760)	158,329
S11	Stop Logs	500	2,625,913	(304,911)	63,022
S12	Storage Pallets & Rackings	120	0	(0)	0
S13	Storm & Yard Drainage	326	112,263	(20,661)	5,701
S14	Street Lights	160	2,343,987	(836,826)	175,728

Unit of Property	Unit of Property Description	Average Remaining	Cost, Dec 31, 2015	Accumulated	Depreciation Expense 2015 (1)
		Life in Months		Depreciation, Dec 31, 2015 (1)	
S15	Structural Supports	269	5,832,707	(1,205,803)	252,099
S16	Studies	44	3,632,353	(2,203,244)	648,218
S17	Sump Systems	295	145,198	(29,532)	5,906
S18	Surge Systems	187	4,769,464	(613,022)	238,921
S19	Station Switching	415	6,292,695	(901,009)	182,589
S20	Switching Systems - L.V.	403	1,603,862	(238,665)	48,728
T01	Telecontrol System	275	6,454,779	(1,131,265)	272,099
T02	Test Equipment	221	818,996	(173,262)	42,160
T03	Tools & Equipment	217	7,944,169	(1,625,082)	416,848
T04	Towers	532	56,559,007	(6,376,230)	1,275,767
T05	Transformers - Other	426	68,588,452	(6,879,169)	1,801,468
T06	Transformers - Pad Mount	377	2,640,947	(365,702)	84,399
T07	Transformers - Pole Mounted	278	47,734,485	(4,150,488)	1,237,894
T09	Turbines	338	60,788,261	(12,322,193)	3,979,323
V01	Vacuum Cleaning System	374	6,517	(1,046)	209
V02	Valves - Penstock	558	5,693,753	(600,279)	122,446
V04	Vehicles-3/4 ton & Under	56	10,784,180	(4,239,730)	1,737,727
V05	Vehicles-Boom/Bod/Cranes/C&C	162	5,672,778	(1,830,970)	428,028
V06	Vehicles-Cars, Wagons, Vans, SUV	47	915,109	(883,465)	91,309
W01	Water Regulating Structures	626	19,846,279	(1,866,415)	380,615
W02	Water Supply Systems	191	3,246,277	(827,509)	245,570
W03	Water Systems - Feed	260	2,569,863	(453,127)	130,083
W04	Water Treatment	190	4,220,605	(1,792,373)	441,423
Totals			1,920,266,490	(254,485,187)	62,100,682

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.