Q. [ELG] – Please provide the Company's depreciation request based on an ALG calculation procedure rather than the proposed ELG calculation procedure. The information should be provided by account and/or subaccount.

A. The Company's depreciation request based on an ALG calculation procedure rather than the proposed ELG calculation procedure is included in Attachment A.

Depreciation Based On An ALG Calculation Procedure

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/10	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
DEPRECIABLE PLANT								
Hydro Production								
320	Land and Land Clearing		75 - R2.5	0	973,085	12,942	1.33	307,373
321	Roads, Trails, and Bridges		55 - R3	(10)	3,589,122	71,854	2.00	1,227,816
322	Buildings and Structures		75 - R2.5	(25)	9,063,594	150,682	1.66	3,089,211
323	Canals, Penstocks, Surge Tanks and Tailraces		60 - L2.5	(25)	57,163,996	1,193,298	2.09	15,711,110
324	Dams and Reservoirs		70 - S0.5	(25)	31,450,495	562,178	1.79	9,474,719
325	Prime Movers, Generators and Auxiliaries		65 - R2	(25)	33,721,346	649,136	1.93	9,116,448
326	Switching, Metering and Control Equipment		40 - S0	(25)	15,045,954	470,186	3.12	3,060,725
327	Miscellaneous Power Plant Equipment		50 - R2	(25)	1,028,134	25,703	2.50	340,899
	Total Hydro Production				**152,035,725**	**3,135,979**	**2.06**	**42,328,301**
Other Production								
331	*Buildings and Structures*							
	Port Aux Basques Diesel	6-2016	60 - S0	(20)	266,733	16,071	6.03	233,501
	Green Hill Gas Turbine	6-2021	60 - S0	(3)	461,618	23,733	5.14	233,972
	Wesleyville Gas Turbine	6-2021	60 - S0	(3)	73,725	3,098	4.20	44,711
	Total Account 331				*802,076*	*42,902*		*512,184*
332	*Electrical Plant*							
	Port Union Diesel	12-2010	70 - L0	(65)	10,147	-	-	16,742
	Port Aux Basques Diesel	6-2016	70 - L0	(20)	110,821	4,669	4.21	108,043
	Green Hill Gas Turbine	6-2021	70 - L0	(3)	632,493	32,914	5.20	319,660
	Wesleyville Gas Turbine	6-2021	70 - L0	(3)	223,216	12,651	5.67	102,058
	Mobile Diesel #3	6-2036	70 - L0	0	1,352,165	46,803	3.46	272,380
	Total Account 332				*2,328,841*	*97,037*		*818,883*

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/10	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
333	*Prime Movers, Generators and Auxiliaries*							
	Port Union Diesel	12-2010	50 - L1	(65)	52,594	-	-	86,781
	Port Aux Basques Diesel	6-2016	50 - L1	(20)	455,975	22,259	4.88	429,573
	Portable Gas Turbine	6-2016	50 - L1	0	2,443,732	185,286	7.58	1,440,938
	Green Hill Gas Turbine	6-2021	50 - L1	(3)	5,894,244	228,590	3.88	3,843,555
	Wesleyville Gas Turbine	6-2021	50 - L1	(3)	7,773,362	454,698	5.85	3,397,620
	Mobile Diesel #3	6-2036	50 - L1	0	666,660	23,143	3.47	141,761
	Total Account 333				*17,286,568*	*913,976*		*9,340,228*
334	*Fuel Holders*							
	Port Union Diesel	12-2010	Square	(65)	17,545	-	-	28,949
	Port Aux Basques Diesel	6-2016	Square	(20)	95,357	11,388	11.94	51,793
	Green Hill Gas Turbine	6-2021	Square	(3)	539,385	27,818	5.16	263,389
	Wesleyville Gas Turbine	6-2021	Square	(3)	201,410	9,932	4.93	103,128
	Total Account 334				*853,697*	*49,138*		*447,259*
335	*Miscellaneous Power Plant Equipment*							
	Port Aux Basques Diesel	6-2016	Square	(20)	6,898	144	2.09	7,485
	Total Account 335							
	Total Other Production				**21,278,080**	**1,103,197**	**5.18**	**11,126,039**
Substation								
341	Buildings and Structures		50 - R2.5	(15)	8,542,104	196,468	2.30	2,572,185
342	Equipment		50 - R1.5	(15)	144,737,625	3,328,965	2.30	42,709,598
	Total Substation				**153,279,729**	**3,525,433**	**2.30**	**45,281,783**

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/10	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
Transmission								
350.01	ROW Clearing and Easement Survey		65 - R4	0	6,864,004	105,706	1.54	2,726,330
350.02	Roads, Trails and Bridges		65 - R4	0	76,200	1,173	1.54	28,982
353.1	Overhead Conductors		55 - R3	(35)	24,324,145	597,644	2.46	11,326,002
353.2	Underground Cables		50 - R4	(25)	1,034,644	25,866	2.50	749,282
355.1	Poles		47 - R2	(35)	32,354,167	930,344	2.88	14,539,251
355.2	Pole Fixtures		47 - R2	(35)	23,125,858	664,984	2.88	8,725,340
355.3	Insulators		31 - S1	(35)	20,944,929	913,303	4.36	9,352,003
	Total Transmission				**108,723,947**	**3,239,020**	**2.98**	**47,447,190**
Distribution								
	Overhead Conductors and Underground Cables							
361.1	Bare Copper		48 - R1.5	(25)	667,917	17,366	2.60	500,654
361.11	Weather-Proof Copper		44 - R2	(25)	1,737,353	49,297	2.84	1,595,194
361.12	Bare Aluminum		55 - R2.5	(30)	105,695,941	2,500,766	2.37	36,926,242
361.13	Weather-Proof Aluminum		32 - R1.5	(30)	28,794,084	1,167,888	4.06	12,688,523
361.14	Aerial Cable		26 - R1	(25)	709,872	34,163	4.81	460,451
361.15	Duplex, Triplex, and Quadruplex		44 - R2	(30)	4,817,731	142,171	2.95	1,363,143
361.2	Underground Cables		45 - R3	(5)	20,889,633	486,937	2.33	8,161,623
361.3	Special Insulated Copper Cable		26 - R1	(25)	102,076	4,912	4.81	87,633
361.4	Submarine Cable		40 - R3	0	3,607,249	90,181	2.50	1,732,957
	Total Account 361				*167,021,857*	*4,493,681*		*63,516,420*

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/10	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
	Poles and Fixtures							
362.1	Wood - Under 35 ft.		48 - R1.5	(25)	63,894,788	1,661,264	2.60	23,887,799
362.2	Wood - 35 ft. and Over		48 - R1.5	(25)	265,218,896	6,895,691	2.60	81,655,072
362.3	Concrete and Steel		40 - R2.5	(25)	6,898,961	215,593	3.13	3,169,083
362.4	Steel Towers		45 - R3	(25)	184,774	5,127	2.77	138,888
	Total Account 362				*336,197,419*	*8,777,675*		*108,850,842*
363	Street Lights		20 - R0.5	(10)	19,911,084	1,095,110	5.50	7,735,094
364.1	*Transformers and Mountings*							
	Up to and Including 15 kVA		40 - S1	(2)	8,805,292	224,535	2.55	2,239,591
	Over 15 kVA		40 - S1	(2)	98,259,183	2,505,609	2.55	22,775,318
	Total Account 364.1				*107,064,475*	*2,730,144*	2.55	*25,014,909*
364.2	Voltage Regulators		40 - S1	(2)	3,004,698	76,620	2.55	1,274,170
364.3	Capacitor Banks		40 - S1	(2)	299,652	7,641	2.55	68,928
364.4	Reclosers		40 - S1	(2)	653,968	16,676	2.55	194,117
365.1	Services Overhead		44 - R2	(60)	76,514,238	2,778,997	3.63	37,785,159
365.2	Services Underground		45 - R3	(10)	6,873,773	167,858	2.44	2,456,412
	Meters							
366.1	Watt-hour		25 - S1	(5)	14,090,711	591,810	4.20	4,992,365
366.2	Demand		22 - S0.5	(5)	5,192,669	248,080	4.78	1,702,029
366.3	Instrument Transformers		36 - R2.5	(5)	2,179,679	63,625	2.92	989,840
366.4	Metering Tanks		36 - R2.5	(5)	1,097,696	32,042	2.92	659,694
	Total Account 366				*22,560,754*	*935,557*	4.15	*8,343,928*
367.1	Underground Ducts and Manholes		60 - R4	(5)	5,193,022	91,060	1.75	2,276,380
367.2	Underground Switches and Switchgear		45 - R3	(5)	1,741,339	40,591	2.33	472,066
	Total Distribution				**747,036,280**	**21,211,610**	**2.84**	**257,988,425**

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Probable Retirement Year	Estimated Survivor Curve	Net Salvage Percent	Original Cost at 12/31/10	Annual Accrual Amount	Annual Accrual Rate	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(5)	(8)
General Property								
371.1	Buildings and Structures - Small		35 - S0	(5)	1,883,109	56,550	3.00	943,633
371.2	*Buildings and Structures - Large*							
	Topsail Road - Transformer Storage	6-2026	70 - R1	0	1,203,457	39,656	3.30	617,934
	Topsail Road - System Control Center	6-2054	70 - R1	0	1,410,482	30,931	2.19	230,497
	Kenmount Road	6-2046	70 - R1	0	7,128,803	153,657	2.16	2,351,737
	Duffy Place	6-2060	70 - R1	0	12,219,416	223,872	1.83	3,041,447
	Carbonear - Office/Warehouse	6-2030	70 - R1	0	1,840,956	50,146	2.72	925,247
	Whitbourne	6-2023	70 - R1	0	595,812	17,968	3.02	380,414
	Salt Pond	6-2023	70 - R1	0	871,771	34,020	3.90	461,483
	Clarenville Regional Building	6-2042	70 - R1	0	2,047,763	47,101	2.30	713,323
	Gander	6-2037	70 - R1	0	1,447,139	36,521	2.52	561,126
	Grand Falls Service Building	6-2056	70 - R1	0	1,444,095	30,460	2.11	250,354
	Corner Brook - Maple Valley Service Buildings	6-2057	70 - R1	0	1,565,272	32,718	2.09	258,993
	Stephenville Office and Service Build	6-2028	70 - R1	0	1,083,243	31,644	2.92	561,236
	Port Aux Basques	6-2026	70 - R1	0	271,474	7,332	2.70	163,897
	Total Account 371.2				*33,129,684*	*736,026*		*10,517,688*
372	Office Equipment		25 - SQ	0	6,727,366	262,773	4.00 (a)	4,144,907
373	Store Equipment		25 - SQ	0	608,024	23,557	4.00 (a)	420,805
374	Shop Equipment		25 - SQ	0	718,269	28,422	4.00 (a)	446,251
375	Laboratory and Testing Equipment		25 - SQ	0	5,913,584	234,296	4.00 (a)	3,031,184
376	Miscellaneous Equipment		15 - SQ	0	2,678,699	174,914	6.67 (a)	1,210,760
377	Engineering Equipment		25 - SQ	0	297,792	11,729	4.00 (a)	239,004

NEWFOUNDLAND POWER INC.

Schedule 1. Summary of Service Life and Net Salvage Estimates and Calculated Annual Depreciation Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group (1)	Probable Retirement Year (2)	Estimated Survivor Curve (3)	Net Salvage Percent (4)	Original Cost at 12/31/10 (5)	Annual Accrual Amount (6)	Annual Accrual Rate (7)=(6)/(5)	Calculated Accrued Depreciation (8)
	Transportation							
378.1	Sedans and Station Wagons		5 - R1.5	16	98,663	16,575	16.80	59,837
378.2	Pick-up Trucks, Window Vans		6 - S2.5	16	5,888,718	824,585	14.00	2,313,239
378.3	Large Trucks with Hydraulic Derricks		11 - R2.5	8	13,452,389	1,124,996	8.36	5,648,122
378.4	Large Trucks with Line and Stake Bodies		11 - R2.5	8	3,351,228	280,257	8.36	1,240,165
378.5	Miscellaneous		15 - L1.5	8	1,284,885	78,846	6.14	452,618
	Total Account 378				*24,075,883*	*2,325,259*	9.66	*9,713,981*
379.1	Computers - Hardware		5 - SQ	0	8,368,060	1,399,368	20.00 (a)	4,580,198
379.2	Computers - Software		10 - SQ	0	29,453,949	2,707,639	10.00 (a)	17,368,838
	Total General Property				**113,854,418**	**7,960,533**	**6.99**	**52,617,249**
Telecommunications								
381.1	Mobile Radios		15 - SQ	0	336,948	22,474	6.67 (a)	236,294
381.2	Portable Radios		15 - SQ	0	158,801	7,823	6.67 (a)	118,288
381.3	Base Stations		15 - SQ	0	6,882	371	6.67 (a)	6,697
382.1	Radio Sites - Roads		30 - R4	0	141,801	4,722	3.33	84,890
382.2	Radio Sites - Buildings		30 - R4	(5)	385,158	13,467	3.50	311,477
383	Radio Equipment		15 - SQ	0	952,652	63,542	6.67 (a)	600,313
384	Communication Cables		25 - R3	(5)	2,675,790	112,383	4.20	1,046,474
386	SCADA Equipment		14 - L2	0	4,265,598	304,564	7.14	2,548,259
389.1	Telephone and Data Collection Equipment		10 - L2.5	0	1,080,217	108,022	10.00	755,153
390	Power Line Carrier							
391	Communication Test Equipment		15 - R3	0	636,653	40,571	6.37	574,884
	Total Telecommunications				**10,640,500**	**677,939**	**6.37**	**6,282,729**
	TOTAL DEPRECIABLE PLANT				**1,306,848,679**	**40,853,711**		**463,071,716**
	TOTAL NONDEPRECIABLE PLANT				**9,594,385**			
	TOTAL ELECTRIC PLANT				**1,316,443,064**			

(a) Amortization rate shown is applicable to vintages that are not fully amortized. (Amortization Rate=1/Amortization Period, Years)

Note: The December 31, 2010 original cost amounts shown on this schedule for Accounts 362.1 and 362.2 do not include poles sold to Alliant in 2011.

NEWFOUNDLAND POWER INC.

Schedule 2. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Original Cost at 12/31/10	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Reserve Variance Amount	Accumulated Reserve Variance Percent	Accumulated Reserve Variance Amount > Threshold	Probable Remaining Life	Reserve Variance Amortization	
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(3)	(7)=(3)-(4) (a)	(8)	(9)=(5)/(8)	
DEPRECIABLE PLANT										
Steam Production Plant										
	Steam Plant - Retired			(105,245)	105,245		105,245		21,049	(d)
Hydro Production										
320	Land and Land Clearing	973,085	307,373	375,172.91	(67,800)	(22.1)	(67,800)	51.4	(1,318)	
321	Roads, Trails, and Bridges	3,589,122	1,227,816	1,367,392	(139,576)	(11.4)	(139,576)	37.9	(3,687)	
322	Buildings and Structures	9,063,594	3,089,211	3,898,288	(809,077)	(26.2)	(809,077)	54.7	(14,794)	
323	Canals, Penstocks, Surge Tanks and Tailraces	57,163,996	15,711,110	16,954,331	(1,243,221)	(7.9)	(1,243,221)	46.7	(26,616)	
324	Dams and Reservoirs	31,450,495	9,474,719	12,072,961	(2,598,242)	(27.4)	(2,598,242)	53.1	(48,950)	
325	Prime Movers, Generators and Auxiliaries	33,721,346	9,116,448	9,781,320	(664,872)	(7.3)	(664,872)	50.9	(13,065)	
326	Switching, Metering and Control Equipment	15,045,954	3,060,725	3,462,742	(402,017)	(13.1)	(402,017)	33.5	(12,004)	
327	Miscellaneous Power Plant Equipment	1,028,134	340,899	335,278	5,621	1.6	-	36.7	-	(b)
	Total Hydro Production	**152,035,725**	**42,328,301**	**48,247,484**	**(5,919,183)**		**(5,924,805)**		**(120,434)**	
Other Production										
331	*Buildings and Structures*									
	Port Aux Basques Diesel	266,733	233,501	232,308	1,193	0.5	-	5.4	-	(b)
	Green Hill Gas Turbine	461,618	233,972	228,307	5,665	2.4	-	10.2	-	(b)
	Wesleyville Gas Turbine	73,725	44,711	45,097	(386)	(0.9)	-	10.1	-	(b)
	Total Account 331	*802,076*	*512,184*	*505,711*	*6,473*		-		-	
332	*Electrical Plant*									
	Port Union Diesel	10,147	16,742	4,141	12,601	75.3	12,601	0.0	2,520	(c)
	Port Aux Basques Diesel	110,821	108,043	112,605	(4,562)	(4.2)	-	5.3	-	(b)
	Green Hill Gas Turbine	632,493	319,660	373,621	(53,961)	(16.9)	(53,961)	10.1	(5,353)	
	Wesleyville Gas Turbine	223,216	102,058	132,367	(30,309)	(29.7)	(30,309)	10.1	(2,998)	
	Mobile Diesel #3	1,352,165	272,380	346,469	(74,089)	(27.2)	(74,089)	23.1	(3,211)	
	Total Account 332	*2,328,841*	*818,883*	*969,203*	*(150,320)*		*(145,758)*		*(9,042)*	
333	*Prime Movers, Generators and Auxiliaries*									
	Port Union Diesel	52,594	86,781	70,810	15,971	18.4	15,971	0.0	3,194	(c)
	Port Aux Basques Diesel	455,975	429,573	447,654	(18,081)	(4.2)	-	5.3	-	(b)
	Portable Gas Turbine	2,443,732	1,440,938	924,084	516,854	35.9	516,854	5.4	95,537	
	Green Hill Gas Turbine	5,894,244	3,843,555	4,683,675	(840,120)	(21.9)	(840,120)	9.7	(86,255)	
	Wesleyville Gas Turbine	7,773,362	3,397,620	2,843,763	553,857	16.3	553,857	10.1	54,621	
	Mobile Diesel #3	666,660	141,761	158,322	(16,561)	(11.7)	(16,561)	22.7	(730)	
	Total Account 333	*17,286,568*	*9,340,228*	*9,128,308*	*211,920*		*230,001*		*66,367*	

NEWFOUNDLAND POWER INC.

Schedule 2. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Original Cost at 12/31/10	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Reserve Variance: Amount	Accumulated Reserve Variance: Percent	Accumulated Reserve Variance: Amount > Threshold	Probable Remaining Life	Reserve Variance Amortization	
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(3)	(7)=(3)-(4) (a)	(8)	(9)=(5)/(8)	
334	*Fuel Holders*									
	Port Union Diesel	17,545	28,949	27,825	1,124	3.9	-	0.0	-	(b)
	Port Aux Basques Diesel	95,357	51,793	16,059	35,734	69.0	35,734	5.5	6,497	
	Green Hill Gas Turbine	539,385	263,389	265,233	(1,844)	(0.7)	-	10.5	-	(b)
	Wesleyville Gas Turbine	201,410	103,128	85,394	17,734	17.2	17,734	10.5	1,689	
	Total Account 334	*853,697*	*447,259*	*394,512*	*52,747*		*53,468*		*8,186*	
335	*Miscellaneous Power Plant Equipment*									
	Port Aux Basques Diesel	6,898	7,485	7,583	(98)	(1.3)	-	5.5	-	(b)
	Total Account 335	*6,898*	*7,485*	*7,583*	*(98)*		-		-	
	Total Other Production	**21,278,080**	**11,126,039**	**11,005,317**	**120,722**		**137,711**		**65,511**	
Substation										
341	Buildings and Structures	8,542,104	2,572,185	2,719,332	(147,147)	(5.7)	(147,147)	36.9	(3,987)	
342	Equipment	144,737,625	42,709,598	54,584,514	(11,874,916)	(27.8)	(11,874,916)	37.2	(319,476)	
	Total Substation	**153,279,729**	**45,281,783**	**57,303,845**	**(12,022,062)**		**(12,022,063)**		**(323,463)**	
Transmission										
350.01	ROW Clearing and Easement Survey	6,864,004	2,726,330	2,852,061	(125,731)	(4.6)	-	39.1	-	(b)
350.02	Roads, Trails and Bridges	76,200	28,982	34,031	(5,049)	(17.4)	(5,049)	40.2	(125)	
353.1	Overhead Conductors	24,324,145	11,326,002	11,643,947	(317,945)	(2.8)	-	36.0	-	(b)
353.2	Underground Cables	1,034,644	749,282	714,913	34,369	4.6	-	21.0	-	(b)
355.1	Poles	32,354,167	14,539,251	14,768,395	(229,144)	(1.6)	-	31.3	-	(b)
355.2	Pole Fixtures	23,125,858	8,725,340	12,595,164	(3,869,824)	(44.4)	(3,869,824)	33.8	(114,390)	
355.3	Insulators	20,944,929	9,352,003	10,907,435	(1,555,432)	(16.6)	(1,555,432)	20.7	(75,069)	
	Total Transmission	**108,723,947**	**47,447,190**	**53,515,947**	**(6,068,757)**		**(5,430,305)**		**(189,584)**	

NEWFOUNDLAND POWER INC.

Schedule 2. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Original Cost at 12/31/10	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Reserve Variance Amount	Accumulated Reserve Variance Percent	Accumulated Reserve Variance Amount > Threshold	Probable Remaining Life	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(3)	(7)=(3)-(4) (a)	(8)	(9)=(5)/(8)
Distribution									
	Overhead Conductors and Underground Cables								
361.1	Bare Copper	667,917	500,654	766,547	(265,893)	(53.1)	(265,893)	19.3	(13,813)
361.11	Weather-Proof Copper	1,737,353	1,595,194	2,311,771	(716,577)	(44.9)	(716,577)	11.7	(61,298)
361.12	Bare Aluminum	105,695,941	36,926,242	45,707,706	(8,781,464)	(23.8)	(8,781,464)	40.2	(218,553)
361.13	Weather-Proof Aluminum	28,794,084	12,688,523	15,175,341	(2,486,818)	(19.6)	(2,486,818)	21.2	(117,358)
361.14	Aerial Cable	709,872	460,451	770,501	(310,050)	(67.3)	(310,050)	12.5	(24,804)
361.15	Duplex, Triplex, and Quadruplex	4,817,731	1,363,143	1,952,695	(589,552)	(43.2)	(589,552)	34.5	(17,108)
361.2	Underground Cables	20,889,633	8,161,623	9,792,239	(1,630,616)	(20.0)	(1,630,616)	28.3	(57,660)
361.3	Special Insulated Copper Cable	102,076	87,633	134,217	(46,584)	(53.2)	(46,584)	8.1	(5,730)
361.4	Submarine Cable	3,607,249	1,732,957	1,917,873	(184,916)	(10.7)	(184,916)	20.8	(8,899)
	Total Account 361	*167,021,857*	*63,516,420*	*78,528,889*	*(15,012,469)*		*(15,012,470)*		*(525,223)*
	Poles and Fixtures								
362.1	Wood - Under 35 ft.	63,894,788	23,887,799	27,135,455	(3,247,656)	(13.6)	(3,247,656)	33.7	(96,370)
362.2	Wood - 35 ft. and Over	265,218,896	81,655,072	104,199,505	(22,544,433)	(27.6)	(22,544,433)	36.2	(622,087)
362.3	Concrete and Steel	6,898,961	3,169,083	3,897,999	(728,916)	(23.0)	(728,916)	25.3	(28,811)
362.4	Steel Towers	184,774	138,888	125,142	13,746	9.9	13,746	18.0	765
	Total Account 362	*336,197,419*	*108,850,842*	*135,358,101*	*(26,507,259)*		*(26,507,259)*		*(746,503)*
363	Street Lights	19,911,084	7,735,094	9,439,337	(1,704,243)	(22.0)	(1,704,243)	12.9	(131,703)
364.1	*Transformers and Mountings*								
	Up to and Including 15 kVA	8,805,292	2,239,591	2,179,667	59,924	2.7	-	30.0	- (b)
	Over 15 kVA	98,259,183	22,775,318	26,086,452	(3,311,134)	(14.5)	(3,311,134)	30.9	(107,122)
	Total Account 364.1	*107,064,475*	*25,014,909*	*28,266,119*	*(3,251,210)*		*(3,311,134)*		*(107,122)*
364.2	Voltage Regulators	3,004,698	1,274,170	1,393,782	(119,612)	(9.4)	(119,612)	23.4	(5,118)
364.3	Capacitor Banks	299,652	68,928	97,883	(28,955)	(42.0)	(28,955)	31.0	(935)
364.4	Reclosers	653,968	194,117	252,626	(58,509)	(30.1)	(58,509)	28.4	(2,063)
365.1	Services Overhead	76,514,238	37,785,159	54,522,622	(16,737,463)	(44.3)	(16,737,463)	30.5	(549,490)
365.2	Services Underground	6,873,773	2,456,412	2,756,217	(299,805)	(12.2)	(299,805)	30.4	(9,859)
	Meters								
366.1	Watt-hour	14,090,711	4,992,365	2,467,233	2,525,132	50.6	2,525,132	16.6	152,484
366.2	Demand	5,192,669	1,702,029	1,544,074	157,955	9.3	157,955	15.1	10,447
366.3	Instrument Transformers	2,179,679	989,840	1,121,760	(131,920)	(13.3)	(131,920)	20.4	(6,464)
366.4	Metering Tanks	1,097,696	659,694	752,805	(93,111)	(14.1)	(93,111)	15.4	(6,054)
	Total Account 366	*22,560,754*	*8,343,928*	*5,885,873*	*2,458,056*		*2,458,056*		*150,413*
367.1	Underground Ducts and Manholes	5,193,022	2,276,380	2,256,703	19,677	0.9	-	34.9	- (b)
367.2	Underground Switches and Switchgear	1,741,339	472,066	539,694	(67,628)	(14.3)	(67,628)	33.4	(2,024)
	Total Distribution	**747,036,280**	**257,988,425**	**319,297,847**	**(61,309,422)**		**(61,389,022)**		**(1,929,627)**

NEWFOUNDLAND POWER INC.

Schedule 2. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Original Cost at 12/31/10	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Reserve Variance Amount	Accumulated Reserve Variance Percent	Accumulated Reserve Variance Amount > Threshold	Probable Remaining Life	Reserve Variance Amortization
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(3)	(7)=(3)-(4) (a)	(8)	(9)=(5)/(8)
General Property									
371.1	Buildings and Structures - Small	1,883,109	943,633	1,248,252	(304,619)	(32.3)	(304,619)	18.3	(16,664)
371.2	*Buildings and Structures - Large*								
	Topsail Road - Transformer Storage	1,203,457	617,934	700,767	(82,833)	(13.4)	(82,833)	14.8	(5,612)
	Topsail Road - System Control Center	1,410,482	230,497	316,976	(86,479)	(37.5)	(86,479)	38.2	(2,267)
	Kenmount Road	7,128,803	2,351,737	2,539,205	(187,468)	(8.0)	(187,468)	31.1	(6,030)
	Duffy Place	12,219,416	3,041,447	3,890,350	(848,903)	(27.9)	(848,903)	41.0	(20,705)
	Carbonear - Office/Warehouse	1,840,956	925,247	1,083,062	(157,815)	(17.1)	(157,815)	18.3	(8,643)
	Whitbourne	595,812	380,414	347,965	32,449	8.5	32,449	12.0	2,706
	Salt Pond	871,771	461,483	500,390	(38,907)	(8.4)	(38,907)	12.1	(3,226)
	Clarenville Regional Building	2,047,763	713,323	750,663	(37,340)	(5.2)	(37,340)	28.3	(1,318)
	Gander	1,447,139	561,126	956,182	(395,056)	(70.4)	(395,056)	24.3	(16,284)
	Grand Falls Office Building			62,971	(62,971)		(62,971)		(12,594) (d)
	Grand Falls Service Building	1,444,095	250,354	309,282	(58,928)	(23.5)	(58,928)	39.2	(1,504)
	Corner Brook - West Street			137,842	(137,842)		(137,842)		(27,568) (d)
	Corner Brook - Maple Valley Service Buildings	1,565,272	258,993	249,937	9,056	3.5	-	39.9	- (b)
	Stephenville Office and Service Build	1,083,243	561,236	640,063	(78,827)	(14.0)	(78,827)	16.5	(4,777)
	Port Aux Basques	271,474	163,897	182,797	(18,900)	(11.5)	(18,900)	14.7	(1,288)
	Total Account 371.2	*33,129,684*	*10,517,688*	*12,668,452*	*(2,150,764)*		*(2,159,820)*		*(109,110)*
372	Office Equipment	6,727,366	4,144,907	4,130,778	14,129	0.3	-	9.8	- (b)
373	Store Equipment	608,024	420,805	417,133	3,672	0.9	-	8.0	- (b)
374	Shop Equipment	718,269	446,251	461,774	(15,523)	(3.5)	-	9.6	- (b)
375	Laboratory and Testing Equipment	5,913,584	3,031,184	2,948,509	82,675	2.7	-	12.3	- (b)
376	Miscellaneous Equipment	2,678,699	1,210,760	1,286,358	(75,598)	(6.2)	(75,598)	8.4	(9,010)
377	Engineering Equipment	297,792	239,004	252,522	(13,518)	(5.7)	(13,518)	5.0	(2,698)
	Transportation								
378.1	Sedans and Station Wagons	98,663	59,837	51,844	7,993	13.4	7,993	1.4	1,599 (c)
378.2	Pick-up Trucks, Window Vans	5,888,718	2,313,239	2,201,680	111,559	4.8	-	3.2	- (b)
378.3	Large Trucks with Hydraulic Derricks	13,452,389	5,648,122	7,436,169	(1,788,047)	(31.7)	(1,788,047)	6.0	(299,005)
378.4	Large Trucks with Line and Stake Bodies	3,351,228	1,240,165	1,181,647	58,518	4.7	-	6.6	- (b)
378.5	Miscellaneous	1,284,885	452,618	202,586	250,032	55.2	250,032	9.3	27,031
	Total Account 378	*24,075,883*	*9,713,981*	*11,073,925*	*(1,359,944)*		*(1,530,022)*		*(270,375)*
379.1	Computers - Hardware	8,368,060	4,580,198	4,742,459	(162,261)	(3.5)	-	2.7	- (b)
379.2	Computers - Software	29,453,949	17,368,838	16,785,531	583,307	3.4	-	4.5	- (b)
	Total General Property	**113,854,418**	**52,617,249**	**56,015,693**	**(3,398,444)**		**(4,083,577)**		**(407,857)**

NEWFOUNDLAND POWER INC.

Schedule 2. Calculated Accrued Depreciation, Book Accumulated Depreciation and Determination of Reserve Variance Amortizations Related to Original Cost of Electric Plant at December 31, 2010

	Depreciable Group	Original Cost at 12/31/10	Calculated Accrued Depreciation	Book Accumulated Depreciation	Accumulated Reserve Variance: Amount	Accumulated Reserve Variance: Percent	Accumulated Reserve Variance: Amount > Threshold	Probable Remaining Life	Reserve Variance Amortization	
	(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)=(5)/(3)	(7)=(3)-(4) (a)	(8)	(9)=(5)/(8)	
Telecommunications										
381.1	Mobile Radios	336,948	236,294	226,799	9,495	4.0	-	4.5	-	(b)
381.2	Portable Radios	158,801	118,288	124,751	(6,463)	(5.5)	(6,463)	5.2	(1,248)	
381.3	Base Stations	6,882	6,697	6,742	(45)	(0.7)	-	0.5	-	(b)
382.1	Radio Sites - Roads	141,801	84,890	96,193	(11,303)	(13.3)	(11,303)	12.1	(938)	
382.2	Radio Sites - Buildings	385,158	311,477	346,659	(35,182)	(11.3)	(35,182)	6.9	(5,099)	
383	Radio Equipment	952,652	600,313	571,286	29,027	4.8	-	5.5	-	(b)
384	Communication Cables	2,675,790	1,046,474	1,034,395	12,079	1.2	-	15.7	-	(b)
386	SCADA Equipment	4,265,598	2,548,259	3,651,799	(1,103,540)	(43.3)	(1,103,540)	5.6	(195,663)	
389.1	Telephone and Data Collection Equipment	1,080,217	755,153	1,088,091	(332,938)	(44.1)	(332,938)	3.0	(66,588)	(c)
391	Communication Test Equipment	636,653	574,884	721,690	(146,806)	(25.5)	(146,806)	1.5	(29,361)	(c)
	Total Telecommunications	**10,640,500**	**6,282,729**	**7,868,404**	**(1,585,675)**		**(1,636,232)**		**(298,897)**	
	TOTAL DEPRECIABLE PLANT IN SERVICE	**1,306,848,679**	**463,071,716**	**553,149,293**	**(90,077,577)**		**(90,243,047)**		**(3,183,302)**	
Accounts Not Studied										
	Other Production - Retired	-		27,141	(27,141)		(27,141)		(27,141)	(e)
371.2	Buildings - Retired	-		22,604	(22,604)		(22,604)		(22,604)	(e)
389.3	Telephone Equipment	-		(1)	1		1		1	(e)
390.0	Power Line Carrier	-		(12,203)	12,203		12,203		12,203	(e)
	Total Accounts Not Studied	**-**		**37,540**	**(37,540)**		**(37,540)**		**(37,540)**	
	TOTAL DEPRECIABLE PLANT	**1,306,848,679**		**553,186,834**	**(90,115,118)**		**(90,280,588)**		**(3,220,842)**	
	TOTAL NONDEPRECIABLE PLANT	**9,594,385**								
	TOTAL ELECTRIC PLANT	**1,316,443,064**								

(a) The reserve variance for accounts that exceed the 5% tolerance threshold are listed.
(b) No reserve variance amortization calculated when reserve variance is less than five percent.
(c) Reserve variance is amortized over five years for those accounts with a composite remaining life of less than 5 years.
(d) No assets remain in this account and no future dismantling or gross salvage costs are expected. Reserve variance is amortized over 5 years.
(e) No assets remain in this account. The true-up from the previous depreciation study will eliminate any reserve variance by year end 2011.

Note: The December 31, 2010 original cost and book accumulated depreciation amounts shown on this schedule for Accounts 362.1 and 362.2 do not include poles sold to Alliant in 2011.