

1 **Q. [Account 323] – Please provide a detailed description of what was retired and the**
2 **reason for retirement associated with retirements during age intervals 15.5, 33.5,**
3 **38.5, and 43.5 through 49.5 years of age for Account 323 – Canals, Penstocks, Surge**
4 **Tanks, and Trailraces as set forth on pages A-12 and A-13 of the Gannett Fleming**
5 **study. Further, specifically support and justify why each of the retirements during**
6 **these age brackets were considered reasonable and normal for that age, along with**
7 **all documentation in support of such position.**

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9 A. See Attachment A to this response for a detailed listing of the retirements that occurred in
10 this plant account for the requested age intervals. The attachment also includes notes on
11 the material retirements since 1999, and references where these specific projects were
12 included and approved in various years' Newfoundland Power Capital Budget
13 Applications.

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15 The Company only retires items from plant records if the specific units have reached the
16 end of their useful lives, they've been damaged by storms or other outside forces, or the
17 replacement is meant to facilitate a more efficient plant design or function. The specific
18 reasoning and justification for each material retirement which is associated with a capital
19 project is included in the various years' capital budget applications, as referenced in
20 Appendix A.

Plant Account 323 Retirements Detail

Account Number	Transaction Year	Installation Year	Amount	Age at Begin of Interval	Plant - short name	Plant	Description of Units Retired	Notes
32300	2002	1986	(310,424.00)	15.5	SCV	Seal Cove	Retire 3000 steel bands	1
32300	1981	1965	(5,905.00)	15.5	TOP	Topsail	Retire woodstave pipe	
32300	1965	1931	(322,275.00)	33.5	PBK	Pierre's Brook	Retire 8330 lin. Ft. of woodstave pipe 72" dia.	
32300	1986	1952	(20,000.00)	33.5	SCV	Seal Cove	Ret approx. 3000 bands from woodstave pipe	
32300	1999	1960	(4,045.00)	38.5	HCP	Horsechops	Retire wooden enclosure & safety rail	
32300	1997	1958	(10,000.00)	38.5	LBK	Lookout Brook	Retire part cost of penstock	
32300	1990	1951	(197,968.00)	38.5	MOB	Mobile	Retire woodstave penstock and bedding	
32300	1999	1960	(10,338.00)	38.5	MOB	Mobile	Retire heating unit, copper pipe, etc.	
32300	2002	1963	(1,332.00)	38.5	SCV	Seal Cove	Retire additions to woodstave pipe	
32300	1981	1942	(1,500.00)	38.5	WBK	West Brook	Retire timber crib lining in canal	
32300	1987	1943	(6,784.00)	43.5	LMA	La Manche	Ret phone line Cape Pd/Ret timber spillway LMA Canal	
32300	1998	1954	(43,655.00)	43.5	PHR	Petty Harbour	Retire 660 ft of woodstave pipe	
32300	1985	1941	(200,600.00)	43.5	TCV	Tors Cove	Retire woodstave pipe	
32300	1999	1954	(151,582.00)	44.5	HCP	Horsechops	Retire surge tank	2
32300	1999	1954	(123,492.00)	44.5	PHR	Petty Harbour	Retire part cost of woodstave pipe	2
32300	1987	1942	(61,000.00)	44.5	WBK	West Brook	Retire 1760 ft of woodstave pipe	
32300	2000	1954	(407,028.00)	45.5	HCP	Horsechops	Retire 3800' woodstave pipe, foundations, grade prep.	3
32300	1989	1943	(4,075.00)	45.5	LMA	La Manche	Retire Butlers Brook spillway	
32300	2001	1954	(275,565.00)	46.5	CAB	Cape Broyle	Retire woodstave pipe, surge tank, piers & anchors, excavation	4
32300	2001	1954	(9,944.00)	46.5	HCP	Horsechops	Retire heating unit	
32300	2003	1956	(140,000.00)	46.5	LOK	Lockston	Retire penstock	5
32300	2004	1957	(377,505.00)	46.5	NCH	New Chelsea	Retire penstock	6
32300	1971	1924	(51,700.00)	46.5	PHR	Petty Harbour	Retire 805 ft of woodstave pipe	
32300	2007	1960	(9,487.00)	46.5	RBK	Rattling Brook	Retire surge heating, prot for band threads	
32300	1999	1951	(80,709.00)	47.5	MOB	Mobile	Retire surge tank & foundations	
32300	1984	1936	(20,272.00)	47.5	PUN	Port Union	Retire woodstave pipe	
32300	2007	1959	(667,698.00)	47.5	RBK	Rattling Brook	Retire woodstave pipe, riser pipr, cladding	7
32300	2000	1951	(6,646.00)	48.5	MOB	Mobile	Retire concr. Control str, stoplogs, stoplog hoist	
32300	1981	1932	(117,000.00)	48.5	TOP	Topsail	Retire woodstave pipe	
32300	2002	1952	(219,900.00)	49.5	SCV	Seal Cove	Retire 3985' woodstave pipe	8

Notes:

- 1) Seal Cove refurbishment included and approved in the 2002 NP Capital Budget Application, see Order No. P.U. 21 (2001 - 2002).
- 2) Both the Horsechops and Petty Harbour plant projects were included and approved in the 1999 NP Capital Budget Application, see Order No. P.U. 32 (1998 - 1999).
- 3) Horsechops refurbishment included and approved in the 2000 NP Capital Budget Application, see Order No. P.U. 18 (1999 - 2000).
- 4) Cape Broyle refurbishment included and approved in the 2001 NP Capital Budget Application, see Order No. P.U. 17 (2001 - 2002).
- 5) Lockston refurbishment included and approved in the 2003 NP Capital Budget Application, see Order No. P.U. 36 (2002 - 2003).
- 6) New Chelsea refurbishment included and approved in the 2004 NP Capital Budget Application, see Order No. P.U. 35 (2003).
- 7) Rattling Brook Refurbishment included and approved in the 2007 NP Capital Budget Application, see Order No. P.U. 30 (2006).
- 8) Seal Cove refurbishment included and approved in the 2002 NP Capital Budget Application, see Order No. P.U. 21 (2001 - 2002).