

1 **Q. [Account 326] – Please provide a detailed explanation of what retired, the reason for**
2 **retirement, and why such retirements are believed to be typical and normal for such**
3 **age brackets for retirements recorded in Account 326 – Switching, Metering &**
4 **Control Equipment for the age brackets 15.5, 16.5, 18.5 and 19.5 years of age as set**
5 **forth on page A-24 of the Gannett Fleming depreciation study.**

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7 A. See Attachment A to this response for a detailed listing of the retirements that occurred in
8 this plant account for the requested age intervals. The attachment also includes notes on
9 the material retirements since 2003, and references where these specific projects were
10 included and approved in various years' Newfoundland Power Capital Budget
11 Applications.

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

Plant Account 326 Retirements Detail

Account Number	Transaction Year	Installation Year	Amount	Age at Begin of Interval	Plant - short name	Plant	Description of Units Retired	Notes
32600	2008	1992	(6,162.82)	15.5	CAB	Cape Broyle	Retire battery & rack	
32600	1975	1959	(1,350.00)	15.5	HCT	Heart's Content	Retire battery, control panel	
32600	2008	1992	(4,009.86)	15.5	SBK	Sandy Brook	Retire battery charger	
32600	2002	1986	(963.00)	15.5	SCV	Seal Cove	Retire control cables, conduits	
32600	2002	1986	(1,337.00)	15.5	SCV	Seal Cove	Retire capacitor	
32600	2003	1987	(141,081.08)	15.5	TCV	Tors Cove	Retire # 3 unit control panel	1
32600	1983	1967	(1,418.00)	15.5	TOP	Topsail	Retire OCB	
32600	1989	1973	(1,186.00)	15.5	VIC	Victoria	Retire inst cost of OCB	
32600	1991	1975	(464.00)	15.5	WBK	West Brook	Retire battery bank	
32600	1989	1972	(920.00)	16.5	CAB	Cape Broyle	Retire battery charger	
32600	1973	1956	(800.00)	16.5	LOK	Lockston	Retire voltage regulator	
32600	2006	1989	(11,949.00)	16.5	PBK	Pierre's Brook	Retire station battery	
32600	1977	1960	(169.00)	16.5	ROP	Rocky Pond	Retire grounding for OCB's	
32600	2004	1987	(242,279.42)	16.5	TCV	Tors Cove	Retire Unit # 2 control panel, gov modifications, prot relays	2
32600	2001	1984	(500.00)	16.5	TOP	Topsail	Retire part cost of switchgear	
32600	2003	1984	(500.00)	18.5	FPD	Fall Pond	Retire s/s meter	
32600	2003	1984	(600.00)	18.5	LBK	Lookout Brook	Retire s/s meter & wiring	
32600	2004	1985	(98,337.00)	18.5	NCH	New Chelsea	Retire annunciator, auto gen control panel, controls, cables	3
32600	2002	1983	(15,024.00)	18.5	PIT	Pittman's Pond	Retire 2.1 km figure 8 cable	
32600	2004	1985	(6,677.14)	18.5	TOP	Topsail	Retire control cables	
32600	2008	1989	(6,557.93)	18.5	VIC	Victoria	Retire battery charger	
32600	1980	1960	(1,371.00)	19.5	CAB	Cape Broyle	Retire 125v DC Batteries	
32600	2009	1989	(11,301.58)	19.5	HCP	Horsechops	Retire station service transformer	
32600	1980	1960	(960.00)	19.5	LBK	Lookout Brook	Retire frequency convertor	
32600	2003	1983	(600.00)	19.5	LWN	Lawn	Retire s/s meter & wiring	
32600	2003	1983	(600.00)	19.5	MRP	Morris	Retire s/s meter & wiring	
32600	2004	1984	(10,629.71)	19.5	NCH	New Chelsea	Retire additions to elec controls	
32600	2006	1986	(129,298.00)	19.5	PHR	Petty Harbour	Ret Gen # 2 unit automation	4
32600	2006	1986	(150,991.00)	19.5	PHR	Petty Harbour	Ret Gen # 3 unit automation	4
32600	2003	1983	(600.00)	19.5	PUN	Port Union	Retire s/s meter & wiring	
32600	1997	1977	(6,175.00)	19.5	ROP	Rocky Pond	Retire comm cable	
32600	1983	1963	(7,772.00)	19.5	TOP	Topsail	Retire switchboard	
32600	2004	1984	(109,973.00)	19.5	TOP	Topsail	Retire prot & control panel, control cables	5

Notes:

- 1) Tors Cove refurbishment included and approved in the 2003 NP Capital Budget Application, see Order No. P.U. 36 (2002 - 2003).
- 2) Tors Cove refurbishment included and approved in the 2004 NP Capital Budget Application as part of the general facility rehab project, see Order No. P.U. 35 (2003).
- 3) New Chelsea refurbishment included and approved in the 2004 NP Capital Budget Application, see Order No. P.U. 35 (2003).
- 4) Petty Harbour refurbishment included and approved in the 2006 NP Capital Budget Application, see Order No. P.U. 30 (2005).
- 5) Topsail refurbishment included and approved in the 2004 NP Capital Budget Application, see Order No. P.U. 35 (2003).