

Q. [Account 371] – Please identify any buildings sold by the Company during the past 20 years. For each building, identify the original cost, when it was first placed in service, the year retired, the reason for retirement, the sale price, and the gain on sale obtained from any such sale. Further, identify how any gain or loss on previously retired buildings was recorded by account.

A. Table 1 shows the information requested for the buildings sold in the past 20 years.

**Table 1
Buildings Sold in Past 20 Years**

Building	Year Retired	Original Cost (\$)	Year in Service	Sale Price (\$)	Gain (Loss) (\$)	Reason for Retirement
Armature Works	1992	762,114	1987	965,856	287,963	No Longer Required
Regional Office 85 O'Leary Ave	1996	1,936,274	1976	594,970	72,177	Replaced by New Building
St. David's District Building	1997	32,946	1972	4,252	(4,751)	No Longer Required
Aguathuna Diesel Plant	1998	102,330	1962	10,461	0	No Longer Required
Corner Brook Office West Street	2006	762,114	1954	249,925	61,022	Consolidated Buildings
Grand Falls Office Cromer Ave	2006	400,702	1974	246,031	28,896	Consolidated Buildings

Please refer to response to Request for Information CA-NP-050 for the accounting treatment associated with the sale of properties.