Q. Please provide all work papers related to the estimation of average service lives and dispersion curves, estimation of net salvage parameters and calculation of annual depreciation expense in Mr. Pous's evidence in electronic format with formulas intact.

A. Please see NP-CA-45 Attachments which are printouts from DUCI's proprietary program.

Attachment 1

SUMMARY OF LIFE ADJUSTMENT IMPACTS

									$2,777,706
	PIS	NS	Theo Reserve	Net Dep	Rem Life	Expense	Rate	Dep + Amtz	
355.1	$32,354,167	-35.00%	$17,292,743	$26,385,382	26.24	$1,005,540	3.11%		
	$32,354,167	-35.00%	$14,539,927	$29,138,198	31.35	$929,448	2.87%		
	$32,354,167	-35.00%	$12,658,159	$31,019,966	36.22	$856,432	2.65%		
	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
Reserve	$17,292,743	$14,768,395	$2,524,348	14.60%	26.24	$96,202		$1,101,743	($172,295)
	$14,539,927	$14,768,395	($228,468)	-1.57%	31.35	$0		$929,448	($303,572)
	$12,658,159	$14,768,395	($2,110,236)	-16.67%	36.22	($58,262)		$798,170	$131,278
355.2	$23,125,858	-35.00%	$10,542,216	$20,677,692	27.62	$748,649	3.24%		
	$23,125,858	-35.00%	$8,725,917	$22,493,991	33.86	$664,323	2.87%		
	$23,125,858	-35.00%	$7,669,078	$23,550,830	38.47	$612,187	2.65%		
Reserve	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
	$10,542,216	$12,595,164	($2,052,948)	-19.47%	27.62	($74,328)		$674,321	($124,269)
	$8,725,917	$12,595,164	($3,869,247)	-44.34%	33.86	($114,272)		$550,052	($190,184)
	$7,669,078	$12,595,164	($4,926,086)	-64.23%	38.47	($128,050)		$484,137	$65,915
361.12	$105,695,941	-30.00%	$43,202,211	$94,202,512	34.10	$2,762,537	2.61%		
	$105,695,941	-30.00%	$36,927,410	$100,477,313	40.22	$2,498,193	2.36%		
	$105,695,941	-30.00%	$31,841,307	$105,563,416	46.86	$2,252,740	2.13%		
Reserve	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
	$43,202,211	$45,707,706	($2,505,495)	-5.80%	34.10	($73,475)		$2,689,062	($409,176)
	$36,927,410	$45,707,706	($8,780,296)	-23.78%	40.22	($218,307)		$2,279,886	($732,233)
	$31,841,307	$45,707,706	($13,866,399)	-43.55%	46.86	($295,911)		$1,956,829	$323,057
361.2	$20,889,633	-5.00%	$8,989,411	$12,944,704	25.40	$509,634	2.44%		
	$20,889,633	-5.00%	$8,162,068	$13,772,047	28.25	$487,506	2.33%		
	$20,889,633	-5.00%	$6,298,771	$15,635,344	40.63	$384,823	1.84%		
Reserve	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
	$8,989,411	$9,792,239	($802,828)	-8.93%	25.40	($31,607)		$478,027	($48,226)
	$8,162,068	$9,792,239	($1,630,171)	-19.97%	28.25	($57,705)		$429,801	($179,186)
	$6,298,771	$9,792,239	($3,493,468)	-55.46%	40.63	($85,982)		$298,840	$130,961
362.1	$63,894,788	-25.00%	$31,054,512	$48,813,973	27.00	$1,807,925	2.83%		
	$63,894,788	-25.00%	$23,877,527	$55,990,958	33.64	$1,664,416	2.60%		
	$63,894,788	-25.00%	$18,543,138	$61,325,347	43.77	$1,401,082	2.19%		
Reserve	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
	$31,054,512	$27,135,455	$3,919,057	12.62%	27.00	$145,150		$1,953,075	($385,506)
	$23,877,527	$27,135,455	($3,257,928)	-13.64%	33.64	($96,847)		$1,567,569	($748,300)
	$18,543,138	$27,135,455	($8,592,317)	-46.34%	43.77	($196,306)		$1,204,776	$362,794
362.2	$265,218,896	-25.00%	$108,372,728	$223,150,892	27.87	$8,006,849	3.02%		
	$265,218,896	-25.00%	$81,653,597	$249,870,023	36.18	$6,906,302	2.60%		
	$265,218,896	-25.00%	$63,113,587	$268,410,033	46.15	$5,816,035	2.19%		
Reserve	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
	$108,372,728	$104,199,505	$4,173,223	3.85%	27.87	$0		$8,006,849	($1,723,706)
	$81,653,597	$104,199,505	($22,545,908)	-27.61%	36.18	($623,159)		$6,283,143	($3,081,083)
	$63,113,587	$104,199,505	($41,085,918)	-65.10%	46.15	($890,269)		$4,925,766	$1,357,377
365.1	$76,514,238	-60.00%	$45,747,046	$76,675,735	25.13	$3,051,163	3.99%		
	$76,514,238	-60.00%	$37,786,643	$84,636,138	30.42	$2,782,253	3.64%		
	$76,514,238	-60.00%	$33,147,802	$89,274,979	37.19	$2,400,510	3.14%		
Reserve	Theo Reserve	Book Reserve	Difference	% Diff		Amtz			Difference
	$45,747,046	$54,522,622	($8,775,576)	-19.18%	25.13	($349,207)		$2,701,956	($469,867)
	$37,786,643	$54,522,622	($16,735,979)	-44.29%	30.42	($550,164)		$2,232,089	($876,192)
	$33,147,802	$54,522,622	($21,374,820)	-64.48%	37.19	($574,746)		$1,825,764	$406,325

COMPANY : NEWFOUNDLAND POWER INC.				DOCKET NO.:39896	
ACCOUNT : 355.1 - TRANSMISSION POLES					
INPUT BY: JP				DATE :	06-Dec-12
CO'S MODEL				CITIES' MODEL	
CURVE :	R			CURVE :	S
CURVE # :	2			CURVE # :	0.5
ASL :	47			ASL :	51
BALANCE :	32,354,167			BALANCE :	32,354,167
RESERVE :	14,768,395	ALLOCATED ALG THEO =>		RESERVE :	12,658,159
SALVAGE :	(35.00)			SALVAGE :	(35.00)
REM LF. :	31.30			REM. LF. :	36.22
DEPR EXP. :	923,634		(67,200)	DEPR EXP. :	856,434
DEPR RATI :	2.85%		-0.21%	DEPR RATI :	2.65%

ACCOUNT: 355.1 - TRANSMISSION POLES

CURVE S0.5 51

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		$1,682,074.85	100.0098	51.01	50.51	84,953,190
2009	1.5		$1,494,319.80	100.0708	51.04	49.54	74,022,805
2008	2.5		$1,719,637.48	100.1752	51.09	48.59	83,556,085
2007	3.5		$1,305,068.68	100.3182	51.16	47.66	62,202,523
2006	4.5		$1,353,003.27	100.4977	51.25	46.75	63,258,085
2005	5.5		$871,049.49	100.7130	51.36	45.86	39,949,483
2004	6.5		$446,642.20	100.9618	51.49	44.99	20,094,674
2003	7.5		$1,160,971.24	101.2439	51.63	44.13	51,238,746
2002	8.5		$1,053,440.94	101.5583	51.79	43.29	45,608,462
2001	9.5		$559,005.90	101.9045	51.97	42.47	23,741,691
2000	10.5		$251,228.69	102.2811	52.16	41.66	10,467,026
1999	11.5		$646,899.33	102.6880	52.37	40.87	26,439,358
1998	12.5		$482,484.90	103.1243	52.59	40.09	19,344,446
1997	13.5		$577,564.12	103.5893	52.83	39.33	22,715,909
1996	14.5		$333,033.73 *	104.0827	53.08	38.58	12,849,171
1995	15.5		$532,297.19 *	104.6031	53.35	37.85	20,146,150
1994	16.5		$442,639.23 *	105.1493	53.63	37.13	16,433,486
1993	17.5		$488,943.22 *	105.7221	53.92	36.42	17,808,471
1992	18.5		$569,647.83	106.3206	54.22	35.72	20,349,831
1991	19.5		$569,603.15	106.9435	54.54	35.04	19,959,561
1990	20.5		$764,464.02	107.5901	54.87	34.37	26,275,347
1989	21.5		$571,477.34	108.2597	55.21	33.71	19,265,913
1988	22.5		$382,990.93	108.9525	55.57	33.07	12,663,888
1987	23.5		$282,267.13	109.6672	55.93	32.43	9,153,996
1986	24.5		$500,399.53	110.4031	56.31	31.81	15,915,487
1985	25.5		$714,933.35	111.1600	56.69	31.19	22,299,915
1984	26.5		$510,924.40	111.9374	57.09	30.59	15,628,181
1983	27.5		$1,331,023.63	112.7349	57.49	29.99	39,923,801
1982	28.5		$936,121.72	113.5507	57.91	29.41	27,532,145
1981	29.5		$1,666,166.03	114.3857	58.34	28.84	48,046,747
1980	30.5		$421,681.93	115.2391	58.77	28.27	11,921,770
1979	31.5		$87,494.03	116.1088	59.22	27.72	2,424,941
1978	32.5		$453,172.43	116.9968	59.67	27.17	12,311,961
1977	33.5		$437,223.45	117.9004	60.13	26.63	11,642,919
1976	34.5		$2,256,633.27	118.8204	60.60	26.10	58,894,540
1975	35.5		$1,171,967.73	119.7558	61.08	25.58	29,973,590
1974	36.5		$512,347.96	120.7065	61.56	25.06	12,839,599
1973	37.5		$293,388.31	121.6716	62.05	24.55	7,203,419
1972	38.5		$345,313.01	122.6506	62.55	24.05	8,305,396
1971	39.5		$143,334.89	123.6440	63.06	23.56	3,376,746
1970	40.5		$89,288.78	124.6509	63.57	23.07	2,060,068
1969	41.5		$125,357.29	125.6702	64.09	22.59	2,832,048
1968	42.5		$445,287.29	126.7017	64.62	22.12	9,848,797
1967	43.5		$96,492.96	127.7466	65.15	21.65	2,089,149
1966	44.5		$46,909.20	128.8024	65.69	21.19	993,970
1965	45.5		$372,634.94	129.8702	66.23	20.73	7,726,138
1964	46.5		$6,890.95	130.9488	66.78	20.28	139,775
1963	47.5		$293,063.84	132.0387	67.34	19.84	5,814,313
1962	48.5		$12,861.00	133.1384	67.90	19.40	249,511
1961	49.5		$74,354.60	134.2485	68.47	18.97	1,410,265
1960	50.5		$62,464.38	135.3683	69.04	18.54	1,157,953
1959	51.5		$173,156.24	136.4977	69.61	18.11	3,136,521
1958	52.5		$92,390.79	137.6368	70.19	17.69	1,634,832
1957	53.5		$14,973.70	138.7845	70.78	17.28	258,747
1956	54.5		$26,202.61	139.9409	71.37	16.87	442,034
1955	55.5		$3,783.00	141.1058	71.96	16.46	62,263
1954	56.5		$9,710.03	142.2786	72.56	16.06	155,963
1953	57.5		$1,083.24	143.4593	73.16	15.66	16,968
1952	58.5		$9,943.90	144.6475	73.77	15.27	151,845
1951	59.5		$0.00	145.8433	74.38	14.88	0
1950	60.5		$0.00	147.0459	74.99	14.49	0
1949	61.5		$0.00	148.2555	75.61	14.11	0
1948	62.5		$7,146.00	149.4715	76.23	13.73	98,118
1947	63.5		$19,055.00	150.6946	76.85	13.35	254,465
1946	64.5		$42,211.00	151.9230	77.48	12.98	547,930
1945	65.5		$0.00	153.1572	78.11	12.61	0
1944	66.5		$0.00	154.3976	78.74	12.24	0
1943	67.5		$0.00	155.6438	79.38	11.88	0
1942	68.5		$0.00	156.8945	80.02	11.52	0
1941	69.5		$0.00	158.1502	80.66	11.16	0
1940	70.5		$0.00	159.4108	81.30	10.80	0
1939	71.5		$0.00	160.6759	81.94	10.44	0
1938	72.5		$0.00	161.9458	82.59	10.09	0
1937	73.5		$0.00	163.2196	83.24	9.74	0
1936	74.5		$0.00	164.4972	83.89	9.39	0
1935	75.5		$0.00	165.7786	84.55	9.05	0
1934	76.5		$0.00	167.0630	85.20	8.70	0
1933	77.5		$0.00	168.3512	85.86	8.36	0
1932	78.5		$0.00	169.6414	86.52	8.02	0
1931	79.5		$6,025.85	170.9354	87.18	7.68	46,261
		0	32,354,167				1,171,865,405 36.22

COMPANY : NEWFOUNDLAND POWER INC.		DOCKET NO.:39896	
ACCOUNT : 355.1 - TRANSMISSION POLES			
INPUT BY: JP		DATE :	06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	2		CURVE # :	2
ASL :	47		ASL :	47
BALANCE :	32,354,167		BALANCE :	32,354,167
RESERVE :	14,768,395	ALLOCATED ALG THEO =>	RESERVE :	14,539,927 X
SALVAGE :	(35.00)		SALVAGE :	(35.00)
REM LF. :	31.30		REM. LF. :	31.35 X
DEPR EXP. :	923,634	5,688	DEPR EXP. :	929,322
DEPR RATI :	2.85%	0.02%	DEPR RATI :	2.87%

ACCOUNT : 355.1 - TRANSMISSION POLES
CURVE R2 47

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		$1,682,074.85	100.0964	47.05	46.55	78,292,579
2009	1.5		$1,494,319.80	100.3091	47.15	45.65	68,208,876
2008	2.5		$1,719,637.48	100.5319	47.25	44.75	76,953,777
2007	3.5		$1,305,068.68	100.7636	47.36	43.86	57,238,877
2006	4.5		$1,353,003.27	101.0089	47.47	42.97	58,144,233
2005	5.5		$871,049.49	101.2643	47.59	42.09	36,666,131
2004	6.5		$446,642.20	101.5379	47.72	41.22	18,411,842
2003	7.5		$1,160,971.24	101.8240	47.86	40.36	46,853,665
2002	8.5		$1,053,440.94	102.1219	48.00	39.50	41,608,073
2001	9.5		$559,005.90	102.4319	48.14	38.64	21,601,565
2000	10.5		$251,228.69	102.7545	48.29	37.79	9,495,088
1999	11.5		$646,899.33	103.0949	48.45	36.95	23,905,906
1998	12.5		$482,484.90	103.4513	48.62	36.12	17,428,368
1997	13.5		$577,564.12	103.8230	48.80	35.30	20,386,165
1996	14.5		$333,033.73 *	104.2117	48.98	34.48	11,482,836
1995	15.5		$532,297.19 *	104.6160	49.17	33.67	17,922,180
1994	16.5		$442,639.23 *	105.0313	49.36	32.86	14,547,206
1993	17.5		$488,943.22 *	105.4691	49.57	32.07	15,680,654
1992	18.5		$569,647.83	105.9196	49.78	31.28	17,819,837
1991	19.5		$569,603.15	106.3926	50.00	30.50	17,375,459
1990	20.5		$764,464.02	106.8781	50.23	29.73	22,729,579
1989	21.5		$571,477.34	107.3862	50.47	28.97	16,556,556
1988	22.5		$382,890.93	107.9081	50.72	28.22	10,806,778
1987	23.5		$282,267.13	108.4500	50.97	27.47	7,754,301
1986	24.5		$500,399.53	109.0145	51.24	26.74	13,379,082
1985	25.5		$714,933.35	109.5989	51.51	26.01	18,596,489
1984	26.5		$510,924.40	110.2011	51.79	25.29	12,923,577
1983	27.5		$1,331,023.63	110.8232	52.09	24.59	32,725,745
1982	28.5		$936,121.72	111.4679	52.39	23.89	22,363,854
1981	29.5		$1,666,166.03	112.1274	52.70	23.20	38,654,885
1980	30.5		$421,681.93	112.8160	53.02	22.52	9,497,753
1979	31.5		$87,494.03	113.5272	53.36	21.86	1,912,427
1978	32.5		$453,172.43	114.2621	53.70	21.20	9,608,706
1977	33.5		$437,223.45	115.0096	54.05	20.56	8,986,909
1976	34.5		$2,256,633.27	115.7896	54.42	19.92	44,954,617
1975	35.5		$1,171,967.73	116.5921	54.80	19.30	22,616,985
1974	36.5		$512,347.86	117.4238	55.19	18.69	9,575,373
1973	37.5		$293,388.31	118.2728	55.59	18.09	5,306,866
1972	38.5		$345,313.01	119.1451	56.00	17.50	6,042,356
1971	39.5		$143,334.89	120.0487	56.42	16.92	2,425,642
1970	40.5		$89,288.78	120.9766	56.86	16.36	1,460,675
1969	41.5		$125,357.29	121.9370	57.31	15.81	1,981,949
1968	42.5		$445,287.29	122.9200	57.77	15.27	6,800,606
1967	43.5		$96,492.96	123.9256	58.25	14.75	1,422,789
1966	44.5		$46,909.20	124.9604	58.73	14.23	667,584
1965	45.5		$372,634.94	126.0223	59.23	13.73	5,116,464
1964	46.5		$6,890.95	127.1074	59.74	13.24	91,240
1963	47.5		$293,063.84	128.2238	60.27	12.77	3,741,019
1962	48.5		$12,861.00	129.3653	60.80	12.30	158,212
1961	49.5		$74,354.60	130.5387	61.35	11.85	881,340
1960	50.5		$62,464.38	131.7347	61.92	11.42	713,050
1959	51.5		$173,156.24	132.9532	62.49	10.99	1,902,641
1958	52.5		$92,390.79	134.2043	63.08	10.58	977,125
1957	53.5		$14,973.70	135.4762	63.67	10.17	152,339
1956	54.5		$26,202.61	136.7736	64.28	9.78	256,356
1955	55.5		$3,783.00	138.0936	64.90	9.40	35,575
1954	56.5		$9,710.03	139.4362	65.54	9.04	87,730
1953	57.5		$1,083.24	140.8013	66.18	8.68	9,399
1952	58.5		$9,943.90	142.1843	66.83	8.33	82,799
1951	59.5		$0.00	143.5891	67.49	7.99	0
1950	60.5		$0.00	145.0147	68.16	7.66	0
1949	61.5		$0.00	146.4487	68.83	7.33	0
1948	62.5		$7,146.00	147.9053	69.52	7.02	50,133
1947	63.5		$19,055.00	149.3734	70.21	6.71	127,773
1946	64.5		$42,211.00	150.8438	70.90	6.40	270,007
1945	65.5		$0.00	152.3332	71.60	6.10	0
1944	66.5		$0.00	153.8226	72.30	5.80	0
1943	67.5		$0.00	155.3219	73.00	5.50	0
1942	68.5		$0.00	156.8287	73.71	5.21	0
1941	69.5		$0.00	158.3306	74.42	4.92	0
1940	70.5		$0.00	159.8400	75.12	4.62	0
1939	71.5		$0.00	161.3508	75.83	4.33	0
1938	72.5		$0.00	162.8613	76.54	4.04	0
1937	73.5		$0.00	164.3719	77.25	3.75	0
1936	74.5		$0.00	165.8826	77.96	3.46	0
1935	75.5		$0.00	167.4032	78.68	3.18	0
1934	76.5		$0.00	168.9215	79.39	2.89	0
1933	77.5		$0.00	170.4434	80.11	2.61	0
1932	78.5		$0.00	171.9753	80.83	2.33	0
1931	79.5		$6,025.85	173.5172	81.55	2.05	12,972
		0	32,354,167				1,014,440,974 31.35

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896
ACCOUNT : 355.2 - TRANSMISSION POLES AND FIXTURES			
INPUT BY: JP			DATE : 06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	S
CURVE # :	2		CURVE # :	0.5
ASL :	47		ASL :	51
BALANCE :	23,125,858		BALANCE :	23,125,858
RESERVE :	10,542,216	ALLOCATED ALG THEO =>	RESERVE :	7,669,078 X
SALVAGE :	(35.00)		SALVAGE :	(35.00)
REM LF. :	27.62		REM. LF. :	38.47 X
DEPR EXP. :	748,649	(136,494)	DEPR EXP. :	612,155
DEPR RATI :	3.24%	-0.59%	DEPR RATI :	2.65%

ACCOUNT : 355.2 - TRANSMISSION POLES AND FIXTURES
CURVE S0.5 51

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		2069230.77	100.0098	51.01	50.51	104,506,500
2009	1.5		1110975.05	100.0708	51.04	49.54	55,033,393
2008	2.5		1502610.70	100.1752	51.09	48.59	73,010,892
2007	3.5		1093655.06	100.3182	51.16	47.66	52,126,072
2006	4.5		987185.59	100.4977	51.25	46.75	46,154,707
2005	5.5		713294.06	100.7130	51.36	45.86	32,714,248
2004	6.5		522031.71	100.9618	51.49	44.99	23,486,489
2003	7.5		823428.13	101.2439	51.63	44.13	36,341,490
2002	8.5		563987.03	101.5583	51.79	43.29	24,417,677
2001	9.5		701848.12	101.9045	51.97	42.47	29,808,381
2000	10.5		259041.59	102.2811	52.16	41.66	10,792,536
1999	11.5		446523.91	102.6880	52.37	40.87	18,249,834
1998	12.5		383134.05	103.1243	52.59	40.09	15,361,135
1997	13.5		364534.61	103.5893	52.83	39.33	14,337,343
1996	14.5		302050.02	104.0827	53.08	38.58	11,653,751
1995	15.5		375680.88	104.6031	53.35	37.85	14,218,605
1994	16.5		484609.68	105.1493	53.63	37.13	17,991,687
1993	17.5		358852.28	105.7221	53.92	36.42	13,068,783
1992	18.5		591770.66	106.3206	54.22	35.72	21,140,137
1991	19.5		441534.32	106.9435	54.54	35.04	15,471,879
1990	20.5		755587.60	107.5901	54.87	34.37	25,970,256
1989	21.5		377367.93	108.2597	55.21	33.71	12,722,005
1988	22.5		334907.82	108.9525	55.57	33.07	11,073,982
1987	23.5		612518.44	109.6672	55.93	32.43	19,864,132
1986	24.5		249708.06	110.4031	56.31	31.81	7,942,105
1985	25.5		330828.93	111.1600	56.69	31.19	10,319,084
1984	26.5		225607.13	111.9374	57.09	30.59	6,900,882
1983	27.5		659357.49	112.7349	57.49	29.99	19,777,303
1982	28.5		650003.95	113.5507	57.91	29.41	19,117,175
1981	29.5		993427.67	114.3857	58.34	28.84	28,647,186
1980	30.5		308391.35	115.2391	58.77	28.27	8,718,825
1979	31.5		28510.09	116.1088	59.22	27.72	790,171
1978	32.5		292786.94	116.9968	59.67	27.17	7,954,547
1977	33.5		407334.45	117.9004	60.13	26.63	10,846,999
1976	34.5		1144348.14	118.8204	60.60	26.10	29,865,667
1975	35.5		538907.44	119.7558	61.08	25.58	13,782,795
1974	36.5		218548.20	120.7065	61.56	25.06	5,476,866
1973	37.5		194815.49	121.6716	62.05	24.55	4,783,209
1972	38.5		118460.63	122.6506	62.55	24.05	2,849,190
1971	39.5		78649.48	123.6440	63.06	23.56	1,852,859
1970	40.5		23647.66	124.6509	63.57	23.07	545,598
1969	41.5		37647.69	125.6702	64.09	22.59	850,529
1968	42.5		79095.80	126.7017	64.62	22.12	1,749,429
1967	43.5		39490.61	127.7466	65.15	21.65	855,003
1966	44.5		11420.35	128.8024	65.69	21.19	241,988
1965	45.5		159287.97	129.8702	66.23	20.73	3,302,645
1964	46.5		1961.00	130.9488	66.78	20.28	39,777
1963	47.5		87144.84	132.0387	67.34	19.84	1,728,932
1962	48.5		4620.67	133.1384	67.90	19.40	89,644
1961	49.5		8254.25	134.2485	68.47	18.97	156,556
1960	50.5		6605.66	135.3683	69.04	18.54	122,455
1959	51.5		25733.87	136.4977	69.61	18.11	466,139
1958	52.5		9222.98	137.6368	70.19	17.69	163,198
1957	53.5		91.24	138.7845	70.78	17.28	1,577
1956	54.5		7199.65	139.9409	71.37	16.87	121,460
1955	55.5		0.00	141.1058	71.96	16.46	0
1954	56.5		3003.66	142.2786	72.56	16.06	48,245
1953	57.5		33.11	143.4593	73.16	15.66	519
1952	58.5		4018.05	144.6475	73.77	15.27	61,356
1951	59.5		0.00	145.8433	74.38	14.88	0
1950	60.5		0.00	147.0459	74.99	14.49	0
1949	61.5		301.00	148.2555	75.61	14.11	4,247
1948	62.5		0.00	149.4715	76.23	13.73	0
1947	63.5		0.00	150.6946	76.85	13.35	0
1946	64.5		0.00	151.9230	77.48	12.98	0
1945	65.5		0.00	153.1572	78.11	12.61	0
1944	66.5		0.00	154.3976	78.74	12.24	0
1943	67.5		0.00	155.6438	79.38	11.88	0
1942	68.5		0.00	156.8945	80.02	11.52	0
1941	69.5		0.00	158.1502	80.66	11.16	0
1940	70.5		0.00	159.4108	81.30	10.80	0
1939	71.5		0.00	160.6759	81.94	10.44	0
1938	72.5		0.00	161.9458	82.59	10.09	0
1937	73.5		0.00	163.2196	83.24	9.74	0
1936	74.5		0.00	164.4972	83.89	9.39	0
1935	75.5		0.00	165.7786	84.55	9.05	0
1934	76.5		0.00	167.0630	85.20	8.70	0
1933	77.5		0.00	168.3512	85.86	8.36	0
1932	78.5		0.00	169.6414	86.52	8.02	0
1931	79.5		1032.11	170.9354	87.18	7.68	7,924
		0	23,125,858				889,698,018 38.47

COMPANY :	NEWFOUNDLAND POWER INC.	DOCKET NO.:39896	
ACCOUNT :	355.2 - TRANSMISSION POLES AND FIXTURES		
INPUT BY:	JP	DATE :	06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	2		CURVE # :	2
ASL :	47		ASL :	47
BALANCE :	23,125,858		BALANCE :	23,125,858
RESERVE :	10,542,216	ALLOCATED ALG THEO =>	RESERVE :	8,725,917 X
SALVAGE :	(35.00)		SALVAGE :	(35.00)
REM LF. :	27.62		REM. LF. :	33.86 X
DEPR EXP. :	748,649	(84,396)	DEPR EXP. :	664,253
DEPR RATI :	3.24%	-0.36%	DEPR RATI :	2.87%

ACCOUNT : 355.2 - TRANSMISSION POLES AND FIXTURES
CURVE R2 47

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		2069230.77	100.0964	47.05	46.55	96,312,967
2009	1.5		1110975.05	100.3091	47.15	45.65	50,710,789
2008	2.5		1502610.70	100.5319	47.25	44.75	67,241,829
2007	3.5		1093655.06	100.7636	47.36	43.86	47,966,508
2006	4.5		987185.59	101.0089	47.47	42.97	42,423,511
2005	5.5		713294.06	101.2643	47.59	42.09	30,025,543
2004	6.5		522031.71	101.5379	47.72	41.22	21,519,609
2003	7.5		823428.13	101.8240	47.86	40.36	33,231,336
2002	8.5		563987.03	102.1219	48.00	39.50	22,275,965
2001	9.5		701848.12	102.4319	48.14	38.64	27,121,517
2000	10.5		259041.59	102.7545	48.29	37.79	9,790,373
1999	11.5		446523.91	103.0949	48.45	36.95	16,501,112
1998	12.5		383134.05	103.4513	48.62	36.12	13,839,606
1997	13.5		364534.61	103.8230	48.80	35.30	12,866,905
1996	14.5		302050.02	104.2117	48.98	34.48	10,414,534
1995	15.5		375680.88	104.6160	49.17	33.67	12,648,987
1994	16.5		484609.68	105.0313	49.36	32.86	15,926,552
1993	17.5		358852.28	105.4691	49.57	32.07	11,508,572
1992	18.5		591770.66	105.9196	49.78	31.28	18,511,888
1991	19.5		441534.32	106.3926	50.00	30.50	13,468,784
1990	20.5		755567.60	106.8781	50.23	29.73	22,465,659
1989	21.5		377367.93	107.3862	50.47	28.97	10,932,915
1988	22.5		334907.82	107.9061	50.72	28.22	9,450,027
1987	23.5		612518.44	108.4500	50.97	27.47	16,826,800
1986	24.5		249708.06	109.0145	51.24	26.74	6,676,394
1985	25.5		330828.93	109.5989	51.51	26.01	8,605,357
1984	26.5		225607.13	110.2011	51.79	25.29	5,706,620
1983	27.5		659357.49	110.8232	52.09	24.59	16,211,557
1982	28.5		650003.95	111.4679	52.39	23.89	15,528,529
1981	29.5		993427.67	112.1274	52.70	23.20	23,047,423
1980	30.5		308391.35	112.8160	53.02	22.52	6,946,053
1979	31.5		28510.09	113.5272	53.36	21.86	623,168
1978	32.5		292786.94	114.2621	53.70	21.20	6,208,020
1977	33.5		407334.45	115.0096	54.05	20.55	8,372,556
1976	34.5		1144348.14	115.7896	54.42	19.92	22,796,674
1975	35.5		538907.44	116.5921	54.80	19.30	10,399,997
1974	36.5		218548.20	117.4236	55.19	18.69	4,084,491
1973	37.5		194815.49	118.2728	55.59	18.09	3,523,862
1972	38.5		118460.63	119.1451	56.00	17.50	2,072,848
1971	39.5		78649.48	120.0487	56.42	16.92	1,330,977
1970	40.5		23647.66	120.9766	56.86	16.36	386,852
1969	41.5		37647.69	121.9370	57.31	15.81	595,225
1968	42.5		79095.80	122.9200	57.77	15.27	1,207,983
1967	43.5		39490.61	123.9255	58.25	14.75	582,289
1966	44.5		11420.35	124.9604	58.73	14.23	162,528
1965	45.5		159287.97	126.0223	59.23	13.73	2,187,103
1964	46.5		1961.00	127.1074	59.74	13.24	25,965
1963	47.5		87144.84	128.2238	60.27	12.77	1,112,421
1962	48.5		4620.67	129.3653	60.80	12.30	56,842
1961	49.5		8254.25	130.5387	61.35	11.85	97,839
1960	50.5		6605.66	131.7347	61.92	11.42	75,406
1959	51.5		25733.87	132.9532	62.49	10.99	282,764
1958	52.5		9222.98	134.2043	63.08	10.58	97,542
1957	53.5		91.24	135.4762	63.67	10.17	928
1956	54.5		7199.85	136.7736	64.28	9.78	70,440
1955	55.5		0.00	138.0936	64.90	9.40	0
1954	56.5		3003.66	139.4362	65.54	9.04	27,138
1953	57.5		33.11	140.8013	66.18	8.68	287
1952	58.5		4018.05	142.1843	66.83	8.33	33,457
1951	59.5		0.00	143.5891	67.49	7.99	0
1950	60.5		0.00	145.0147	68.16	7.66	0
1949	61.5		301.00	146.4487	68.83	7.33	2,207
1948	62.5		0.00	147.9053	69.52	7.02	0
1947	63.5		0.00	149.3734	70.21	6.71	0
1946	64.5		0.00	150.8438	70.90	6.40	0
1945	65.5		0.00	152.3332	71.60	6.10	0
1944	66.5		0.00	153.8226	72.30	5.80	0
1943	67.5		0.00	155.3219	73.00	5.50	0
1942	68.5		0.00	156.8287	73.71	5.21	0
1941	69.5		0.00	158.3306	74.42	4.92	0
1940	70.5		0.00	159.8400	75.12	4.62	0
1939	71.5		0.00	161.3506	75.83	4.33	0
1938	72.5		0.00	162.8613	76.54	4.04	0
1937	73.5		0.00	164.3719	77.25	3.75	0
1936	74.5		0.00	165.8826	77.96	3.46	0
1935	75.5		0.00	167.4032	78.68	3.18	0
1934	76.5		0.00	168.9215	79.39	2.89	0
1933	77.5		0.00	170.4434	80.11	2.61	0
1932	78.5		0.00	171.9753	80.83	2.33	0
1931	79.5		1032.11	173.5172	81.55	2.05	2,119
		0	23,125,858				783,124,149
							33.86

X

COMPANY : NEWFOUNDLAND POWER INC. DOCKET NO.:39896
ACCOUNT : 361.12 - DISTRIBUTION BARE ALUMINUM
INPUT BY: JP DATE : 06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	2.5		CURVE # :	2
ASL :	55		ASL :	61
BALANCE :	105,695,941		BALANCE :	105,695,941
RESERVE :	36,926,242	ALLOCATED ALG THEO =>	RESERVE :	31,841,307
SALVAGE :	(30.00)		SALVAGE :	(30.00)
REM LF. :	40.20		REM. LF. :	46.86
DEPR EXP. :	2,499,769	(247,233)	DEPR EXP. :	2,252,536
DEPR RATI :	2.37%	-0.23%	DEPR RATI :	2.13%

ACCOUNT : 361.12 - DISTRIBUTION BARE ALUMINUM
CURVE R2 61

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS		PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		5281311.59		100.0738	61.05	60.55	319,757,010
2009	1.5		3643621.41		100.2359	61.14	59.64	217,319,791
2008	2.5		4590763.72		100.4008	61.24	58.74	269,682,119
2007	3.5		3203639.30		100.5738	61.35	57.85	185,330,534
2006	4.5		5012049.71		100.7552	61.46	56.96	285,489,860
2005	5.5		3665728.01		100.9420	61.57	56.07	205,554,232
2004	6.5		3578583.67		101.1387	61.69	55.19	197,518,505
2003	7.5		3782770.45		101.3384	61.82	54.32	205,466,473
2002	8.5		2406278.13		101.5515	61.95	53.45	128,606,903
2001	9.5		3267761.11		101.7703	62.08	52.58	171,818,552
2000	10.5		2876234.32		101.9998	62.22	51.72	148,758,551
1999	11.5		3098013.29		102.2293	62.36	50.86	157,564,646
1998	12.5		2123951.10		102.4738	62.51	50.01	106,216,671
1997	13.5		2134832.40		102.7210	62.66	49.16	104,947,934
1996	14.5		1737763.31	*	102.9833	62.82	48.32	83,968,376
1995	15.5		1958905.81	*	103.2497	62.98	47.48	93,013,353
1994	16.5		2496118.43	*	103.5289	63.15	46.65	116,450,415
1993	17.5		2757440.37	*	103.8170	63.33	45.83	126,369,080
1992	18.5		3383713.50		104.1123	63.51	45.01	152,295,869
1991	19.5		3040536.94		104.4238	63.70	44.20	134,387,172
1990	20.5		3705663.41		104.7352	63.89	43.39	160,783,177
1989	21.5		2987361.66		105.0592	64.09	42.59	127,220,082
1988	22.5		2685950.13		105.3959	64.29	41.79	112,249,885
1987	23.5		2404252.70		105.7402	64.50	41.00	98,577,967
1986	24.5		2151207.49		106.0961	64.72	40.22	86,518,554
1985	25.5		2092253.87		106.4648	64.94	39.44	82,525,816
1984	26.5		2574058.05		106.8362	65.17	38.67	99,539,082
1983	27.5		2060959.27		107.2205	65.40	37.90	78,119,631
1982	28.5		2185238.73		107.6231	65.65	37.15	81,181,837
1981	29.5		2322766.29		108.0302	65.90	36.40	84,544,977
1980	30.5		2690282.79		108.4500	66.15	35.65	95,921,044
1979	31.5		1726229.62		108.8826	66.42	34.92	60,277,176
1978	32.5		1753824.15		109.3280	66.69	34.19	59,963,423
1977	33.5		1977207.61		109.7779	66.96	33.46	66,166,264
1976	34.5		1472365.19		110.2516	67.25	32.75	48,225,113
1975	35.5		1593595.71		110.7290	67.54	32.04	51,066,296
1974	36.5		960415.06		111.2208	67.84	31.34	30,103,922
1973	37.5		761463.53		111.7274	68.15	30.65	23,341,675
1972	38.5		477170.81		112.2379	68.47	29.97	14,298,471
1971	39.5		487980.55		112.7713	68.79	29.29	14,293,194
1970	40.5		204867.12		113.3138	69.12	28.62	5,863,584
1969	41.5		355604.97		113.8715	69.46	27.96	9,943,284
1968	42.5		143741.08		114.4452	69.81	27.31	3,925,799
1967	43.5		149199.28		115.0221	70.16	26.66	3,978,175
1966	44.5		628764.04		115.6218	70.53	26.03	16,366,288
1965	45.5		889853.16		116.2343	70.90	25.40	22,604,851
1964	46.5		130633.82		116.8595	71.28	24.78	3,237,668
1963	47.5		83003.89		117.5075	71.68	24.18	2,007,001
		0	105,695,941					4,953,360,282
								46.86

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COMPANY : NEWFOUNDLAND POWER INC.		DOCKET NO.:39896	
ACCOUNT : 361.12 - DISTRIBUTION BARE ALUMINUM			
INPUT BY: JP		DATE :	06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	2.5		CURVE # :	2.5
ASL :	55		ASL :	55
BALANCE :	105,695,941		BALANCE :	105,695,941
RESERVE :	36,926,242	ALLOCATED ALG THEO =>	RESERVE :	36,927,410
SALVAGE :	(30.00)		SALVAGE :	(30.00)
REM LF. :	40.20		REM. LF. :	40.22
DEPR EXP. :	2,499,769	(1,502)	DEPR EXP. :	2,498,268
DEPR RATI :	2.37%	-0.00%	DEPR RATI :	2.36%

ACCOUNT : 361.12 - DISTRIBUTION BARE ALUMINUM
CURVE R2.5 55

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		5281311.59	100.0500	55.03	54.53	287,976,718
2009	1.5		3643621.41	100.1542	55.08	53.58	195,242,725
2008	2.5		4590763.72	100.2648	55.15	52.65	241,683,740
2007	3.5		3203639.30	100.3814	55.21	51.71	165,659,387
2006	4.5		5012049.71	100.5049	55.28	50.78	254,500,357
2005	5.5		3665728.01	100.6360	55.35	49.85	182,735,808
2004	6.5		3578583.87	100.7748	55.43	48.93	175,086,331
2003	7.5		3782770.45	100.9212	55.51	48.01	181,598,137
2002	8.5		2406278.13	101.0760	55.59	47.09	113,315,968
2001	9.5		3267761.11	101.2394	55.68	46.18	150,910,600
2000	10.5		2876234.32	101.4110	55.78	45.28	130,224,529
1999	11.5		3096013.29	101.5928	55.88	44.38	137,477,593
1998	12.5		2123951.10	101.7836	55.98	43.48	92,351,730
1997	13.5		2134832.40	101.9852	56.09	42.59	90,926,461
1996	14.5		1737763.91 *	102.1966	56.21	41.71	72,478,893
1995	15.5		1958905.81 *	102.4189	56.33	40.83	79,982,908
1994	16.5		2496118.43 *	102.6520	56.46	39.96	99,741,398
1993	17.5		2757440.37 *	102.8973	56.59	39.09	107,797,995
1992	18.5		3383713.50	103.1546	56.74	38.24	129,376,455
1991	19.5		3040536.94	103.4236	56.88	37.38	113,664,392
1990	20.5		3705663.41	103.7054	57.04	36.54	135,397,344
1989	21.5		2987361.66	103.9992	57.20	35.70	106,647,467
1988	22.5		2685950.13	104.3074	57.37	34.87	93,656,529
1987	23.5		2404252.70	104.6289	57.55	34.05	81,854,947
1986	24.5		2151207.49	104.9635	57.73	33.23	71,484,517
1985	25.5		2092253.87	105.3126	57.92	32.42	67,834,950
1984	26.5		2574058.05	105.6763	58.12	31.62	81,396,735
1983	27.5		2060959.27	106.0540	58.33	30.83	63,538,756
1982	28.5		2185238.73	106.4462	58.55	30.05	65,658,776
1981	29.5		2322766.29	106.8571	58.77	29.27	67,990,621
1980	30.5		2690292.79	107.2822	59.01	28.51	76,687,334
1979	31.5		1726228.62	107.7226	59.25	27.75	47,898,470
1978	32.5		1753824.15	108.1785	59.50	27.00	47,350,007
1977	33.5		1977207.61	108.6521	59.76	26.26	51,918,803
1976	34.5		1472365.19	109.1435	60.03	25.53	37,587,937
1975	35.5		1593595.71	109.6519	60.31	24.81	39,534,799
1974	36.5		960415.06	110.1783	60.60	24.10	23,144,130
1973	37.5		761463.53	110.7226	60.90	23.40	17,816,305
1972	38.5		477170.81	111.2860	61.21	22.71	10,835,261
1971	39.5		487980.55	111.8691	61.53	22.03	10,749,236
1970	40.5		204867.12	112.4725	61.86	21.36	4,375,931
1969	41.5		355604.97	113.0966	62.20	20.70	7,362,143
1968	42.5		143741.08	113.7417	62.56	20.06	2,883,151
1967	43.5		149199.28	114.4083	62.92	19.42	2,898,129
1966	44.5		628764.04	115.0992	63.30	18.80	11,823,625
1965	45.5		889853.16	115.8127	63.70	18.20	16,192,658
1964	46.5		130633.82	116.5513	64.10	17.60	2,299,573
1963	47.5		83003.89	117.3143	64.52	17.02	1,412,963
		0	105,695,941				4,250,963,223
							40.22

X

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896	
ACCOUNT : 361.2 - DISTRIBUTION UG CABLES				
INPUT BY : JP			DATE :	06-Dec-12
CO'S MODEL			CITIES' MODEL	
CURVE : R			CURVE : R	
CURVE # :	3		CURVE # :	2.5
ASL :	45		ASL :	57
BALANCE :	20,889,633		BALANCE :	20,889,633
RESERVE :	8,989,411	ALLOCATED ALG THEO =>	RESERVE :	6,298,771
SALVAGE :	(5.00)		SALVAGE :	(5.00)
REM LF. :	25.40		REM. LF. :	40.63
DEPR EXP. :	509,634	(124,825)	DEPR EXP. :	384,809
DEPR RATI :	2.44%	-0.60%	DEPR RATI :	1.84%

ACCOUNT : 361.2 - DISTRIBUTION UG CABLES
CURVE R2.5 57

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		985388.95	100.0482	57.03	56.53	55,701,574
2009	1.5		1098064.16	100.1486	57.08	55.58	61,035,589
2008	2.5		387589.07	100.2549	57.15	54.65	21,179,925
2007	3.5		466960.00	100.3664	57.21	53.71	25,079,885
2006	4.5		404149.00	100.4848	57.28	52.78	21,329,513
2005	5.5		667352.00	100.6104	57.35	51.85	34,600,813
2004	6.5		607036.26	100.7425	57.42	50.92	30,912,235
2003	7.5		624851.00	100.8819	57.50	50.00	31,244,243
2002	8.5		481256.00	101.0285	57.59	49.09	23,623,062
2001	9.5		344594.00	101.1840	57.67	48.17	16,600,775
2000	10.5		242855.00	101.3470	57.77	47.27	11,479,219
1999	11.5		233208.00	101.5187	57.87	46.37	10,812,845
1998	12.5		261543.00	101.6987	57.97	45.47	11,891,905
1997	13.5		291813.00	101.8883	58.08	44.58	13,007,947
1996	14.5		307501.00 *	102.0879	58.19	43.69	13,434,746
1995	15.5		489128.00 *	102.2967	58.31	42.81	20,939,149
1994	16.5		410062.00 *	102.5154	58.43	41.93	17,195,441
1993	17.5		609181.00 *	102.7460	58.57	41.07	25,016,164
1992	18.5		860797.00	102.9863	58.70	40.20	34,605,933
1991	19.5		1052181.00	103.2382	58.85	39.35	41,398,851
1990	20.5		747039.00	103.5007	59.00	38.50	28,757,565
1989	21.5		1173790.00	103.7764	59.15	37.65	44,196,163
1988	22.5		829335.00	104.0631	59.32	36.82	30,532,772
1987	23.5		704228.00	104.3629	59.49	35.99	25,342,954
1986	24.5		1284106.00	104.6748	59.66	35.16	45,155,151
1985	25.5		391392.00	104.9995	59.85	34.35	13,444,210
1984	26.5		447265.00	105.3378	60.04	33.54	15,002,400
1983	27.5		315848.00	105.6894	60.24	32.74	10,341,789
1982	28.5		306894.00	106.0540	60.45	31.95	9,805,503
1981	29.5		470883.00	106.4342	60.67	31.17	14,676,246
1980	30.5		655606.00	106.8280	60.89	30.39	19,925,151
1979	31.5		107402.00	107.2366	61.12	29.62	3,181,771
1978	32.5		500618.00	107.6594	61.37	28.87	14,450,754
1977	33.5		302581.00	108.0975	61.62	28.12	8,507,243
1976	34.5		242548.00	108.5514	61.87	27.37	6,639,584
1975	35.5		260967.00	109.0216	62.14	26.64	6,952,769
1974	36.5		264780.00	109.5070	62.42	25.92	6,862,825
1973	37.5		98027.00	110.0099	62.71	25.21	2,470,836
1972	38.5		146270.00	110.5297	63.00	24.50	3,583,897
1971	39.5		106663.00	111.0664	63.31	23.81	2,539,414
1970	40.5		117745.00	111.6211	63.62	23.12	2,722,735
1969	41.5		99036.00	112.1943	63.95	22.45	2,223,433
1968	42.5		132244.00	112.7876	64.29	21.79	2,881,453
1967	43.5		208895.00	113.3994	64.64	21.14	4,415,554
1966	44.5		149962.00	114.0309	65.00	20.50	3,073,863
		0	20,889,633				848,775,850
							40.63

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896	
ACCOUNT : 361.2 - DISTRIBUTION UG CABLES				
INPUT BY: JP			DATE :	06-Dec-12
CO'S MODEL			CITIES' MODEL	
CURVE : R			CURVE : R	
CURVE # :	3		CURVE # :	3
ASL :	45		ASL :	45
BALANCE :	20,889,633		BALANCE :	20,889,633
RESERVE :	8,989,411	ALLOCATED ALG THEO =>	RESERVE :	8,162,068
SALVAGE :	(5.00)		SALVAGE :	(5.00)
REM LF. :	25.40		REM. LF. :	28.25
DEPR EXP. :	509,634	(22,209)	DEPR EXP. :	487,425
DEPR RATI :	2.44%	-0.11%	DEPR RATI :	2.33%

ACCOUNT : 361.2 - DISTRIBUTION UG CABLES
CURVE R3 45

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		985388.95	100.0211	45.01	44.51	43,859,169
2009	1.5		1098064.16	100.0567	45.03	43.53	47,793,792
2008	2.5		387589.07	100.1011	45.05	42.55	16,490,171
2007	3.5		466960.00	100.1556	45.07	41.57	19,411,527
2006	4.5		404149.00	100.2200	45.10	40.60	16,408,045
2005	5.5		667352.00	100.2867	45.13	39.63	26,446,492
2004	6.5		607036.26	100.3678	45.17	38.67	23,471,361
2003	7.5		624851.00	100.4567	45.21	37.71	23,560,319
2002	8.5		481256.00	100.5644	45.25	36.75	17,688,083
2001	9.5		344594.00	100.6767	45.30	35.80	12,338,016
2000	10.5		242855.00	100.8100	45.36	34.86	8,467,018
1999	11.5		233208.00	100.9589	45.43	33.93	7,913,097
1998	12.5		261543.00	101.1144	45.50	33.00	8,631,311
1997	13.5		291813.00	101.2900	45.58	32.08	9,361,507
1996	14.5		307501.00 *	101.4900	45.67	31.17	9,584,960
1995	15.5		489128.00 *	101.7044	45.77	30.27	14,804,437
1994	16.5		410062.00 *	101.9367	45.87	29.37	12,044,136
1993	17.5		609181.00 *	102.1967	45.99	28.49	17,354,653
1992	18.5		860797.00	102.4644	46.11	27.61	23,765,744
1991	19.5		1052181.00	102.7667	46.25	26.75	28,140,581
1990	20.5		747039.00	103.0833	46.39	25.89	19,338,972
1989	21.5		1173790.00	103.4244	46.54	25.04	29,392,875
1988	22.5		829335.00	103.7900	46.71	24.21	20,074,468
1987	23.5		704228.00	104.1800	46.88	23.38	16,465,555
1986	24.5		1284106.00	104.5989	47.07	22.57	28,981,630
1985	25.5		391392.00	105.0400	47.27	21.77	8,519,821
1984	26.5		447265.00	105.5067	47.48	20.98	9,382,725
1983	27.5		315848.00	105.9956	47.70	20.20	6,379,498
1982	28.5		306894.00	106.5200	47.93	19.43	5,964,178
1981	29.5		470883.00	107.0689	48.18	18.68	8,796,565
1980	30.5		655606.00	107.6500	48.44	17.94	11,763,211
1979	31.5		107402.00	108.2600	48.72	17.22	1,849,140
1978	32.5		500618.00	108.9044	49.01	16.51	8,263,701
1977	33.5		302581.00	109.5778	49.31	15.81	4,783,806
1976	34.5		242548.00	110.2833	49.63	15.13	3,669,145
1975	35.5		260967.00	111.0322	49.96	14.46	3,774,757
1974	36.5		264780.00	111.8111	50.32	13.82	3,657,936
1973	37.5		98027.00	112.6367	50.69	13.19	1,292,633
1972	38.5		146270.00	113.4967	51.07	12.57	1,839,126
1971	39.5		106663.00	114.3989	51.48	11.98	1,277,769
1970	40.5		117745.00	115.3500	51.91	11.41	1,343,176
1969	41.5		99036.00	116.3422	52.35	10.85	1,074,937
1968	42.5		132244.00	117.3733	52.82	10.32	1,364,494
1967	43.5		208895.00	118.4633	53.31	9.81	2,048,947
1966	44.5		149962.00	119.5922	53.82	9.32	1,397,121
		0	20,889,633				590,230,607
							28.25

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896	
ACCOUNT : 362.1 - DISTRIBUTION POLES < 35 FEET				
INPUT BY: JP			DATE :	06-Dec-12
CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	1.5		CURVE # :	1
ASL :	48		ASL :	57
BALANCE :	63,894,788		BALANCE :	63,894,788
RESERVE :	31,054,512	ALLOCATED ALG THEO =>	RESERVE :	18,543,138
SALVAGE :	(25.00)		SALVAGE :	(25.00)
REM LF. :	27.00		REM. LF. :	43.77
DEPR EXP. :	1,807,925	(406,723)	DEPR EXP. :	1,401,201
DEPR RATI :	2.83%	-0.64%	DEPR RATI :	2.19%

ACCOUNT : 362.1 - DISTRIBUTION POLES < 35 FEET
CURVE R1 57

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		386168.46	100.2281	57.13	56.63	21,868,720
2009	1.5		2319861.61	100.6842	57.39	55.89	129,657,065
2008	2.5		1501112.80	101.1504	57.66	55.16	82,794,927
2007	3.5		1568855.01	101.6179	57.92	54.42	85,380,541
2006	4.5		2046297.86	102.1005	58.20	53.70	109,880,670
2005	5.5		1504901.81	102.5818	58.47	52.97	79,717,057
2004	6.5		2053010.48	103.0730	58.75	52.25	107,273,082
2003	7.5		1761436.86	103.5742	59.04	51.54	90,779,700
2002	8.5		1377207.91	104.0746	59.32	50.82	69,993,149
2001	9.5		1890896.11	104.5833	59.61	50.11	94,757,531
2000	10.5		1664862.32	105.1021	59.91	49.41	82,257,850
1999	11.5		1713590.54	105.6226	60.20	48.70	83,460,256
1998	12.5		1211727.02	106.1489	60.50	48.00	58,168,834
1997	13.5		1318430.78	106.6821	60.81	47.31	62,373,378
1996	14.5		2000112.38 *	107.2160	61.11	46.61	93,231,438
1995	15.5		2668164.79 *	107.7598	61.42	45.92	122,530,398
1994	16.5		1855083.37 *	108.3037	61.73	45.23	83,911,172
1993	17.5		2772041.99 *	108.8575	62.05	44.55	123,491,144
1992	18.5		2470082.57	109.4160	62.37	43.87	108,355,359
1991	19.5		2095325.39	109.9774	62.69	43.19	90,491,027
1990	20.5		2395493.00	110.5388	63.01	42.51	101,825,461
1989	21.5		1940222.41	111.1102	63.33	41.83	81,164,936
1988	22.5		1792195.28	111.6863	63.66	41.16	73,768,908
1987	23.5		1710331.34	112.2675	63.99	40.49	69,255,592
1986	24.5		1594078.03	112.8542	64.33	39.83	63,487,186
1985	25.5		1394997.02	113.4505	64.67	39.17	54,637,569
1984	26.5		1566980.63	114.0470	65.01	38.51	60,339,410
1983	27.5		1367244.65	114.6560	65.35	37.85	51,755,542
1982	28.5		1146985.64	115.2700	65.70	37.20	42,672,339
1981	29.5		1683619.57	115.8916	66.06	36.56	61,550,101
1980	30.5		846926.23	116.5232	66.42	35.92	30,420,066
1979	31.5		1136039.90	117.1574	66.78	35.28	40,079,147
1978	32.5		884453.79	117.8065	67.15	34.65	30,646,058
1977	33.5		935065.92	118.4556	67.52	34.02	31,810,662
1976	34.5		1719247.42	119.1200	67.90	33.40	57,420,113
1975	35.5		792417.66	119.7895	68.28	32.78	25,975,451
1974	36.5		661101.13	120.4737	68.67	32.17	21,267,623
1973	37.5		571192.69	121.1658	69.06	31.56	18,029,412
1972	38.5		339550.18	121.8675	69.46	30.96	10,514,002
1971	39.5		422931.46	122.5723	69.87	30.37	12,842,821
1970	40.5		208377.80	123.3016	70.28	29.78	6,205,887
1969	41.5		281650.11	124.0289	70.70	29.20	8,223,197
1968	42.5		148834.57	124.7714	71.12	28.62	4,259,601
1967	43.5		177064.18	125.5258	71.55	28.05	4,966,597
1966	44.5		356373.19	126.2902	71.99	27.49	9,795,060
1965	45.5		640452.36	127.0611	72.42	26.92	17,244,052
1964	46.5		357126.75	127.8405	72.87	26.37	9,417,111
1963	47.5		350688.29	128.6400	73.32	25.82	9,056,455
1962	48.5		293977.00	129.4412	73.78	25.28	7,432,180
		0	63,894,788				2,796,435,839
							43.77

X

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896	
ACCOUNT : 362.1 - DISTRIBUTION POLES < 35 FEET				
INPUT BY: JP			DATE :	06-Dec-12
CO'S MODEL			CITIES' MODEL	
CURVE : R			CURVE : R	
CURVE # :	1.5		CURVE # :	1.5
ASL :	48		ASL :	48
BALANCE :	63,894,788		BALANCE :	63,894,788
RESERVE :	31,054,512	ALLOCATED ALG THEO =>	RESERVE :	23,887,527 X
SALVAGE :	(25.00)		SALVAGE :	(25.00)
REM LF. :	27.00		REM. LF. :	33.64 X
DEPR EXP. :	1,807,925	(143,998)	DEPR EXP. :	1,663,927
DEPR RATI :	2.83%	-0.23%	DEPR RATI :	2.60%

ACCOUNT : 362.1 - DISTRIBUTION POLES < 35 FEET
CURVE R1.5 48

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		386168.46	100.1844	48.09	47.59	18,377,185
2009	1.5		2319861.61	100.5579	48.27	46.77	108,494,777
2008	2.5		1501112.80	100.9420	48.45	45.95	68,979,346
2007	3.5		1568855.01	101.3360	48.64	45.14	70,820,123
2006	4.5		2046297.86	101.7399	48.84	44.34	90,722,902
2005	5.5		1504901.81	102.1541	49.03	43.53	65,514,365
2004	6.5		2053010.48	102.5786	49.24	42.74	87,740,987
2003	7.5		1761436.86	103.0123	49.45	41.95	73,885,019
2002	8.5		1377207.91	103.4570	49.66	41.16	56,684,996
2001	9.5		1890896.11	103.9112	49.88	40.38	76,349,393
2000	10.5		1664862.32	104.3760	50.10	39.60	65,929,347
1999	11.5		1713590.54	104.8514	50.33	38.83	66,536,459
1998	12.5		1211727.02	105.3369	50.56	38.06	46,120,390
1997	13.5		1318430.78	105.8331	50.80	37.30	49,177,336
1996	14.5		2000112.38 *	106.3395	51.04	36.54	73,089,987
1995	15.5		2668164.79 *	106.8565	51.29	35.79	95,496,606
1994	16.5		1855083.37 *	107.3844	51.54	35.04	65,010,469
1993	17.5		2772041.99 *	107.9236	51.80	34.30	95,090,299
1992	18.5		2470082.57	108.4746	52.07	33.57	82,915,287
1991	19.5		2095326.39	109.0376	52.34	32.84	68,806,421
1990	20.5		2395493.00	109.6126	52.61	32.11	76,929,006
1989	21.5		1940222.41	110.2008	52.90	31.40	60,915,999
1988	22.5		1792195.28	110.8026	53.19	30.69	54,993,978
1987	23.5		1710331.34	111.4186	53.48	29.98	51,277,307
1986	24.5		1594078.03	112.0488	53.78	29.28	46,680,088
1985	25.5		1394997.02	112.6944	54.09	28.59	39,887,568
1984	26.5		1566980.63	113.3551	54.41	27.91	43,735,119
1983	27.5		1367244.65	114.0323	54.74	27.24	37,237,564
1982	28.5		1146985.64	114.7258	55.07	26.57	30,473,527
1981	29.5		1683619.57	115.4361	55.41	25.91	43,621,472
1980	30.5		846926.23	116.1638	55.76	25.26	21,392,171
1979	31.5		1136039.90	116.9093	56.12	24.62	27,965,258
1978	32.5		884453.79	117.6731	56.48	23.98	21,211,926
1977	33.5		935065.92	118.4560	56.86	23.36	21,842,111
1976	34.5		1719247.42	119.2576	57.24	22.74	39,101,979
1975	35.5		792417.66	120.0795	57.64	22.14	17,542,653
1974	36.5		661101.13	120.9211	58.04	21.54	14,241,533
1973	37.5		571192.69	121.7836	58.46	20.96	11,969,994
1972	38.5		339550.18	122.6666	58.88	20.38	6,920,019
1971	39.5		422931.46	123.5706	59.31	19.81	8,379,922
1970	40.5		208377.80	124.4968	59.76	19.26	4,013,031
1969	41.5		281650.11	125.4438	60.21	18.71	5,270,530
1968	42.5		148834.57	126.4131	60.68	18.18	2,705,559
1967	43.5		177064.18	127.4046	61.15	17.65	3,125,930
1966	44.5		356373.19	128.4188	61.64	17.14	6,108,600
1965	45.5		640452.36	129.4554	62.14	16.64	10,656,231
1964	46.5		357126.75	130.5150	62.65	16.15	5,766,597
1963	47.5		350688.29	131.5963	63.17	15.67	5,493,953
1962	48.5		293977.00	132.7015	63.70	15.20	4,467,480
		0	63,894,788				2,149,668,802
							33.64

COMPANY :	NEWFOUNDLAND POWER INC.		DOCKET NO.:39896
ACCOUNT :	362.2 - DISTRIBUTION POLES > 30 FEET		
INPUT BY:	JP		DATE : 06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	1.5		CURVE # :	1
ASL :	48		ASL :	57
BALANCE :	265,218,896		BALANCE :	265,218,896
RESERVE :	108,372,728	ALLOCATED ALG THEO =>	RESERVE :	63,113,587
SALVAGE :	(25.00)		SALVAGE :	(25.00)
REM LF. :	27.87		REM. LF. :	46.15
DEPR EXP. :	8,006,849	(2,190,646)	DEPR EXP. :	5,816,204
DEPR RATI :	3.02%	-0.83%	DEPR RATI :	2.19%

ACCOUNT : 362.2 - DISTRIBUTION POLES > 30 FEET
CURVE R1 57

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		14968729.46	100.2281	57.13	56.63	847,679,149
2009	1.5		11224758.17	100.6842	57.39	55.89	627,351,734
2008	2.5		10740472.45	101.1504	57.66	55.16	592,398,276
2007	3.5		9821139.31	101.6179	57.92	54.42	534,488,008
2006	4.5		11731217.99	102.1005	58.20	53.70	629,934,732
2005	5.5		9010145.50	102.5818	58.47	52.97	477,281,823
2004	6.5		8417298.35	103.0730	58.75	52.25	439,817,306
2003	7.5		7681794.67	103.5742	59.04	51.54	395,898,956
2002	8.5		7709882.23	104.0746	59.32	50.82	391,835,490
2001	9.5		8154986.55	104.5833	59.61	50.11	408,666,763
2000	10.5		8229771.96	105.1021	59.91	49.41	406,618,219
1999	11.5		6145430.40	105.6226	60.20	48.70	299,312,573
1998	12.5		6738067.40	106.1489	60.50	48.00	323,460,252
1997	13.5		5693456.38	106.6821	60.81	47.31	269,350,589
1996	14.5		7272784.72 *	107.2160	61.11	46.61	339,007,041
1995	15.5		7966073.21 *	107.7598	61.42	45.92	365,826,777
1994	16.5		8487232.47 *	108.3037	61.73	45.23	383,903,835
1993	17.5		8340429.50 *	108.8575	62.05	44.55	371,556,126
1992	18.5		9054868.40	109.4160	62.37	43.87	397,210,818
1991	19.5		9042874.70	109.9774	62.69	43.19	390,535,534
1990	20.5		10246936.32	110.5388	63.01	42.51	435,567,547
1989	21.5		7730680.97	111.1102	63.33	41.83	323,396,031
1988	22.5		6597810.07	111.6863	63.66	41.16	271,573,780
1987	23.5		6769961.85	112.2675	63.99	40.49	274,132,680
1986	24.5		5745584.31	112.8542	64.33	39.83	228,828,812
1985	25.5		5150617.80	113.4505	64.67	39.17	201,733,217
1984	26.5		5794855.59	114.0470	65.01	38.51	223,141,345
1983	27.5		4128127.85	114.6560	65.35	37.85	156,265,739
1982	28.5		4091052.80	115.2700	65.70	37.20	152,203,119
1981	29.5		3564651.93	115.8916	66.06	36.56	130,317,258
1980	30.5		4735046.71	116.5232	66.42	35.92	170,074,355
1979	31.5		3247951.90	117.1574	66.78	35.28	114,586,769
1978	32.5		3118241.57	117.8065	67.15	34.65	108,046,135
1977	33.5		2930768.11	118.4556	67.52	34.02	99,703,852
1976	34.5		1790897.12	119.1200	67.90	33.40	59,813,098
1975	35.5		2881931.83	119.7895	68.28	32.78	94,469,725
1974	36.5		1713019.03	120.4737	68.67	32.17	55,107,822
1973	37.5		1190107.84	121.1658	69.06	31.56	37,565,159
1972	38.5		906633.89	121.8675	69.46	30.96	28,073,465
1971	39.5		1038773.91	122.5723	69.87	30.37	31,543,616
1970	40.5		609666.92	123.3016	70.28	29.78	18,157,039
1969	41.5		882421.56	124.0289	70.70	29.20	25,763,621
1968	42.5		388510.89	124.7714	71.12	28.62	11,119,065
1967	43.5		442818.57	125.5258	71.55	28.05	12,420,928
1966	44.5		1255191.79	126.2902	71.99	27.49	34,499,448
1965	45.5		1559758.38	127.0611	72.42	26.92	41,996,182
1964	46.5		275462.67	127.8405	72.87	26.37	7,263,703
		0	265,218,896				12,239,497,514
							46.15

X

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896
ACCOUNT : 362.2 - DISTRIBUTION POLES > 30 FEET			
INPUT BY: JP			DATE : 06-Dec-12

CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	1.5		CURVE # :	1.5
ASL :	48		ASL :	48
BALANCE :	265,218,896		BALANCE :	265,218,896
RESERVE :	108,372,728	ALLOCATED ALG THEO =>	RESERVE :	81,653,597
SALVAGE :	(25.00)		SALVAGE :	(25.00)
REM LF. :	27.87		REM. LF. :	36.18
DEPR EXP. :	8,006,849	(1,100,107)	DEPR EXP. :	6,906,742
DEPR RATI :	3.02%	-0.41%	DEPR RATI :	2.60%

ACCOUNT : 362.2 - DISTRIBUTION POLES > 30 FEET
CURVE R1.5 48

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		14968729.46	100.1844	48.09	47.59	712,339,681
2009	1.5		11224758.17	100.5579	48.27	46.77	524,957,021
2008	2.5		10740472.45	100.9420	48.45	45.95	493,547,694
2007	3.5		9821139.31	101.3360	48.64	45.14	443,338,800
2006	4.5		11731217.99	101.7399	48.84	44.34	520,105,192
2005	5.5		9010145.50	102.1541	49.03	43.53	392,247,494
2004	6.5		8417298.35	102.5786	49.24	42.74	359,736,140
2003	7.5		7681794.67	103.0123	49.45	41.95	322,219,637
2002	8.5		7709882.23	103.4570	49.66	41.16	317,333,818
2001	9.5		8154986.55	103.9112	49.88	40.38	329,276,828
2000	10.5		8229771.96	104.3760	50.10	39.60	325,902,920
1999	11.5		6145430.40	104.8514	50.33	38.83	238,618,950
1998	12.5		6738067.40	105.3369	50.56	38.06	256,462,300
1997	13.5		5693456.38	105.8331	50.80	37.30	212,365,354
1996	14.5		7272784.72 *	106.3395	51.04	36.54	265,768,936
1995	15.5		7966073.21 *	106.8565	51.29	35.79	285,114,682
1994	16.5		8487232.47 *	107.3844	51.54	35.04	297,430,818
1993	17.5		8340429.50 *	107.9236	51.80	34.30	286,104,589
1992	18.5		9054868.40	108.4746	52.07	33.57	303,952,193
1991	19.5		9042874.70	109.0376	52.34	32.84	296,950,462
1990	20.5		10246936.32	109.6126	52.61	32.11	329,070,728
1989	21.5		7730680.97	110.2008	52.90	31.40	242,715,552
1988	22.5		6597810.07	110.8026	53.19	30.69	202,455,517
1987	23.5		6769961.85	111.4186	53.48	29.98	202,969,685
1986	24.5		5745584.31	112.0488	53.78	29.28	168,250,473
1985	25.5		5150617.80	112.6944	54.09	28.59	147,273,160
1984	26.5		5794855.59	113.3551	54.41	27.91	161,736,969
1983	27.5		4128127.85	114.0323	54.74	27.24	112,431,543
1982	28.5		4091052.80	114.7258	55.07	26.57	108,692,564
1981	29.5		3564651.93	115.4361	55.41	25.91	92,357,779
1980	30.5		4735046.71	116.1638	55.76	25.26	119,600,651
1979	31.5		3247951.90	116.9093	56.12	24.62	79,953,013
1978	32.5		3118241.57	117.6731	56.48	23.98	74,785,037
1977	33.5		2930768.11	118.4560	56.86	23.36	68,459,519
1976	34.5		1790897.12	119.2576	57.24	22.74	40,731,555
1975	35.5		2881931.83	120.0795	57.64	22.14	63,800,610
1974	36.5		1713019.03	120.9211	58.04	21.54	36,902,096
1973	37.5		1190107.84	121.7836	58.46	20.96	24,940,067
1972	38.5		906633.89	122.6666	58.88	20.38	18,477,162
1971	39.5		1038773.91	123.5706	59.31	19.81	20,582,162
1970	40.5		609666.92	124.4968	59.76	19.26	11,741,234
1969	41.5		882421.56	125.4438	60.21	18.71	16,512,790
1968	42.5		388510.89	126.4131	60.68	18.18	7,062,468
1967	43.5		442818.57	127.4046	61.15	17.65	7,817,616
1966	44.5		1255191.79	128.4188	61.64	17.14	21,515,268
1965	45.5		1559758.38	129.4554	62.14	16.64	25,952,196
1964	46.5		275462.67	130.5150	62.65	16.15	4,447,951
		0	265,218,896				9,595,008,873
							36.18

X

COMPANY :	NEWFOUNDLAND POWER INC.		DOCKET NO.:39896	
ACCOUNT :	365.1 - DISTRIBUTION OH SERVICES			
INPUT BY:	JP		DATE :	06-Dec-12
CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	2		CURVE # :	2
ASL :	44		ASL :	51
BALANCE :	76,514,238		BALANCE :	76,514,238
RESERVE :	45,747,046	ALLOCATED ALG THEO =>	RESERVE :	33,147,802
SALVAGE :	(60.00)		SALVAGE :	(60.00)
REM LF. :	25.14		REM. LF. :	37.19
DEPR EXP. :	3,049,950	(649,503)	DEPR EXP. :	2,400,447
DEPR RATI :	3.99%	-0.85%	DEPR RATI :	3.14%

ACCOUNT : 365.1 - DISTRIBUTION OH SERVICES
CURVE R2 51

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		4440938.28	100.0882	51.05	50.55	224,467,225
2009	1.5		3721975.32	100.2841	51.14	49.64	184,777,093
2008	2.5		3134324.34	100.4892	51.25	48.75	152,796,744
2007	3.5		2369201.72	100.6949	51.35	47.85	113,376,727
2006	4.5		2219642.50	100.9206	51.47	46.97	104,255,498
2005	5.5		2167042.63	101.1541	51.59	46.09	99,875,961
2004	6.5		1917443.47	101.3969	51.71	45.21	86,692,221
2003	7.5		1677747.79	101.6518	51.84	44.34	74,395,364
2002	8.5		1786974.61	101.9233	51.98	43.48	77,699,264
2001	9.5		1808063.07	102.1976	52.12	42.62	77,061,275
2000	10.5		1458228.06	102.4882	52.27	41.77	60,908,728
1999	11.5		1463449.08	102.7878	52.42	40.92	59,886,971
1998	12.5		1417986.30	103.1016	52.58	40.08	56,835,443
1997	13.5		1531994.69	103.4300	52.75	39.25	60,129,719
1996	14.5		1694615.89 *	103.7733	52.92	38.42	65,114,599
1995	15.5		1913040.21 *	104.1245	53.10	37.60	71,937,008
1994	16.5		2309556.32 *	104.4971	53.29	36.79	84,976,660
1993	17.5		2813600.63 *	104.8727	53.49	35.99	101,247,700
1992	18.5		2915193.54	105.2676	53.69	35.19	102,575,457
1991	19.5		2980935.33	105.6794	53.90	34.40	102,533,742
1990	20.5		2809895.31	106.1031	54.11	33.61	94,447,887
1989	21.5		2917504.15	106.5445	54.34	32.84	95,804,126
1988	22.5		2601328.21	106.9971	54.57	32.07	83,420,694
1987	23.5		2328638.24	107.4688	54.81	31.31	72,907,568
1986	24.5		2203622.06	107.9498	55.05	30.55	67,330,350
1985	25.5		2107451.51	108.4500	55.31	29.81	62,822,076
1984	26.5		2357432.03	108.9694	55.57	29.07	68,540,922
1983	27.5		1856020.81	109.5080	55.85	28.35	52,616,520
1982	28.5		1519669.69	110.0559	56.13	27.63	41,986,194
1981	29.5		1574989.26	110.6245	56.42	26.92	42,396,348
1980	30.5		1347883.00	111.2112	56.72	26.22	35,338,392
1979	31.5		1236997.96	111.8171	57.03	25.53	31,576,476
1978	32.5		1025396.61	112.4394	57.34	24.84	25,475,056
1977	33.5		933040.90	113.0765	57.67	24.17	22,550,666
1976	34.5		889345.77	113.7400	58.01	23.51	20,906,207
1975	35.5		830250.88	114.4227	58.36	22.86	18,975,882
1974	36.5		656371.00	115.1147	58.71	22.21	14,577,015
1973	37.5		498562.24	115.8359	59.08	21.58	10,757,128
1972	38.5		349850.94	116.5763	59.45	20.95	7,330,742
1971	39.5		309915.31	117.3404	59.84	20.34	6,304,793
1970	40.5		138722.68	118.1188	60.24	19.74	2,738,469
1969	41.5		179885.11	118.9227	60.65	19.15	3,444,908
1968	42.5		99510.95	119.7500	61.07	18.57	1,848,167
		0	76,514,238				2,845,639,984
							37.19

COMPANY : NEWFOUNDLAND POWER INC.			DOCKET NO.:39896	
ACCOUNT : 365.1 - DISTRIBUTION OH SERVICES				
INPUT BY: JP			DATE :	06-Dec-12
CO'S MODEL			CITIES' MODEL	
CURVE :	R		CURVE :	R
CURVE # :	2		CURVE # :	2
ASL :	44		ASL :	44
BALANCE :	76,514,238		BALANCE :	76,514,238
RESERVE :	45,747,046	ALLOCATED ALG THEO =>	RESERVE :	37,786,643
SALVAGE :	(60.00)		SALVAGE :	(60.00)
REM LF. :	25.14		REM. LF. :	30.42
DEPR EXP. :	3,049,950	(267,614)	DEPR EXP. :	2,782,336
DEPR RATI :	3.99%	-0.35%	DEPR RATI :	3.64%

ACCOUNT : 365.1 - DISTRIBUTION OH SERVICES
CURVE R2 44

YEAR	AGE (YEARS)	ADDITIONS	SURVIVORS	PROBABLE LIFE FACTOR	PROBABLE LIFE	REMAINING LIFE	DOLLAR PER YEAR
2010	0.5		4440938.28	100.1036	44.05	43.55	193,383,322
2009	1.5		3721975.32	100.3309	44.15	42.65	158,725,871
2008	2.5		3134324.34	100.5682	44.25	41.75	130,858,041
2007	3.5		2369201.72	100.8245	44.36	40.86	96,812,216
2006	4.5		2219642.50	101.0873	44.48	39.98	88,737,756
2005	5.5		2167042.63	101.3650	44.60	39.10	84,732,667
2004	6.5		1917443.47	101.6605	44.73	38.23	73,305,014
2003	7.5		1677747.79	101.9764	44.87	37.37	62,696,764
2002	8.5		1786974.61	102.2977	45.01	36.51	65,244,230
2001	9.5		1808063.07	102.6386	45.16	35.66	64,477,337
2000	10.5		1458228.06	102.9982	45.32	34.82	50,774,334
1999	11.5		1463449.08	103.3732	45.48	33.98	49,734,146
1998	12.5		1417986.30	103.7695	45.66	33.16	47,018,441
1997	13.5		1531994.69	104.1795	45.84	32.34	49,543,176
1996	14.5		1694615.89 *	104.6114	46.03	31.53	53,429,544
1995	15.5		1913040.21 *	105.0555	46.22	30.72	58,777,013
1994	16.5		2309556.32 *	105.5250	46.43	29.93	69,127,330
1993	17.5		2813600.63 *	106.0100	46.64	29.14	82,000,702
1992	18.5		2915193.54	106.5200	46.87	28.37	82,700,542
1991	19.5		2980935.33	107.0432	47.10	27.60	82,270,834
1990	20.5		2809895.31	107.5918	47.34	26.84	75,418,714
1989	21.5		2917504.15	108.1559	47.59	26.09	76,113,599
1988	22.5		2601328.21	108.7468	47.85	25.35	65,940,028
1987	23.5		2328638.24	109.3645	48.12	24.62	57,332,005
1986	24.5		2203622.06	109.9977	48.40	23.90	52,664,364
1985	25.5		2107451.51	110.6568	48.69	23.19	48,869,693
1984	26.5		2357432.03	111.3405	48.99	22.49	53,018,175
1983	27.5		1856020.81	112.0450	49.30	21.80	40,460,882
1982	28.5		1519669.69	112.7773	49.62	21.12	32,098,463
1981	29.5		1574989.26	113.5355	49.96	20.46	32,217,350
1980	30.5		1347883.00	114.3214	50.30	19.80	26,689,970
1979	31.5		1236997.96	115.1227	50.65	19.15	23,693,459
1978	32.5		1025396.61	115.9595	51.02	18.52	18,992,601
1977	33.5		933040.90	116.8232	51.40	17.90	16,703,465
1976	34.5		889345.77	117.7195	51.80	17.30	15,382,658
1975	35.5		830250.88	118.6395	52.20	16.70	13,866,352
1974	36.5		656371.00	119.5905	52.62	16.12	10,580,569
1973	37.5		498562.24	120.5677	53.05	15.55	7,752,543
1972	38.5		349850.94	121.5750	53.49	14.99	5,245,315
1971	39.5		309915.31	122.6155	53.95	14.45	4,478,524
1970	40.5		138722.68	123.6818	54.42	13.92	1,931,020
1969	41.5		179885.11	124.7791	54.90	13.40	2,410,964
1968	42.5		99510.95	125.9114	55.40	12.90	1,283,791
		0	76,514,238				2,327,493,807
							30.42

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