

- 1 Q. Re: Data: Please provide a complete copy of the Company's prior depreciation
2 study including all supporting workpapers.
3
4
- 5 A. Please refer to the attached copy of the 2007 depreciation study report and
6 supporting materials as filed with the Board on April 28, 2009.

**NEWFOUNDLAND
AND
LABRADOR HYDRO**
ST. JOHNS, NEWFOUNDLAND

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION
ACCRUAL RATES
APPLICABLE TO PLANT IN SERVICE
AS OF DECEMBER 31, 2007



Gannett Fleming
Valuation and Rate Division



GANNETT FLEMING, INC.
Suite 277
200 Rivercrest Drive S.E.
Calgary, Alberta T2C 2X5
Office: (403) 257-5946
Fax: (403) 257-5947
www.gannettfleming.com

April 22, 2009

Newfoundland and Labrador Hydro
P.O. Box 12400
St. John's, Newfoundland A1B 4K7

Attention: Ms. Christine Stratton
Director, Finance

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric generation, transmission and distribution systems of Newfoundland and Labrador Hydro (NLHydro) as of December 31, 2007. Our report presents a description of the methods used in the estimation of depreciation, the statistical analyses of service life estimates and the summary and detailed tabulations of annual and accrued depreciation.

The calculated annual depreciation accrual rates presented in the report are applicable to plant in service as of December 31, 2007. The depreciation rates are based on the straight-line whole life method using the equal life group procedure, with any accumulated depreciation variances amortized over the estimated remaining life of the assets. An annual review of the depreciation rates using the same estimates and methods is recommended.

This report also includes a recommendation for a transitional method recommended by Gannett Fleming that will provide for the implementation of this report in a manner which minimizes the toll impact.

Respectfully submitted,

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION

A handwritten signature in blue ink, appearing to read "L. Kennedy", written over a horizontal line.

LARRY E. KENNEDY
Director, Canadian Services

CONTENTS

PART I. INTRODUCTION

Scope	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life Estimates.....	I-4
Recommendations	I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation	II-2
Discontinuation of the Sinking Fund Method	II-2
Sinking fund does not provide an appropriate matching of depreciation to consumption of service value.....	II-3
Circumstances where sinking fund may be appropriate.....	II-4
Conversion to the Straight Line Method of Depreciation	II-6
Increase in the depreciation rate resulting from conversion to the the straight line method.....	II-7
Estimation of Survivor Curves	II-8
Average Service Life	II-8
Survivor Curves	II-8
Iowa Type Curves	II-9
Figure 1. A Typical Survivor Curve and Derived Curves	II-10
Figure 2. Left Modal of "L" Iowa Type Survivor Curves	II-12
Figure 3. Symmetrical or "S" Iowa Type Survivor Curves.....	II-13
Figure 4. Right Modal of "R" Iowa Type Survivor Curves	II-14
Figure 5. Origin Modal of "O" Iowa Type Survivor Curves.....	II-15
Retirement Rate Method of Analysis	II-16
Schedules of Annual Transactions in Plant Records	II-17
Table 1. Retirements for Each Year 1998-2007	II-18
Table 2. Other Transactions for Each Year 1998-2007	II-19
Schedule of Plant Exposed to Retirement.....	II-20
Table 3. Plant Exposed to Retirement January 1 of Each Year 1998-2007	II-21
Original Life Table	II-22
Table 4. Original Life Table Calculated by the Retirement Rate Method.....	II-23
Smoothing the Original Survivor Curve	II-24
Figure 6. Illustration of the Matching of an Original Survivor Curve	II-25
L1 Iowa Type Curve	
Figure 7. Illustration of the Matching of an Original Survivor Curve	II-26
S0 Iowa Type Curve	

CONTENTS

Figure 8. Illustration of the Matching of an Original Survivor Curve	II-27
R1 Iowa Type Curve	
Figure 9. Illustration of the Matching of an Original Survivor Curve	II-28
L1, S0, R1 Iowa Type Curve	
Survivor Curve Judgments	II-29
Calculation of Annual and Accrued Depreciation	II-31
Group Depreciation Procedures	II-31
Monitoring of Book Accumulated Depreciation.....	II-34

PART III. RESULTS OF STUDY

Qualification of Results.....	III-2
Description of Detailed Tabulations.....	III-2
Recommended Transitional Approach	III-3
Table 1. Estimated Survivor Curves, Original Cost and Annual Accruals Related to Estimated Original Cost at December 31, 2007	III-5
Table 2. Estimated Survivor Curves, Original Cost and Annual Accruals Related to Estimated Original Cost at December 31, 2007 Holyrood Thermal Generation Plant.....	III-13
Table 3. Summary of the Consolidation of Product ID's for the Average Service Life Analysis	III-20

PART IV. SUPPORTING MATERIALS

Service Life Statistics	IV-2
Detailed Depreciation Calculations.....	IV-266

PART I. INTRODUCTION

NEWFOUNDLAND AND LABRADOR HYDRO
ST. JOHNS, NEWFOUNDLAND

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES
APPLICABLE TO PLANT IN SERVICE
AS OF DECEMBER 31, 2004

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for the electric generation, transmission, and distribution assets of Newfoundland and Labrador Hydro (NLHydro or Company) to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of plant as of December 31, 2007. This reports presents recent analysis completed, which was an extension of work performed by Gannett Fleming in 2005. Much of the analysis completed in 2005 was not repeated but rather verified to ensure that it is still applicable. As such, the timing and costs associated with the completion of this depreciation study have been reduced.

The Holyrood generating plant is currently under review to explore life extension options. As this review is still ongoing, this depreciation has not included the Holyrood Generation Plant assets. Once the results of the life extension are understood, appropriate depreciation practices will be developed to be consistent with the life extension study.

The depreciation accrual rates presented herein are based on generally-accepted methods and procedures for calculating depreciation. The estimated survivor curves used in this report are based on studies incorporating data through 2007.

Part I, Introduction, contains statements with respect to the scope of the report and the basis of the study. Part II, Methods Used in the Estimation of Depreciation, presents the methods used in the estimation of average service lives, survivor curves and in the calculation of depreciation. Part III, Results of Study, presents a summary of annual depreciation, and Part IV presents the statistical analyses of service lives, and the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation. The depreciation accrual rates and accrued depreciation were calculated using the straight line method, calculated using the equal life group (ELG) procedure and applied on a Whole Life basis, with any accumulated depreciation variances trued-up over the estimated remaining life of each account. These methods and procedures are widely used by regulated utilities throughout North America, and have been previously approved for other utilities in the province of Newfoundland. The calculation was based on the attained ages and estimated service life characteristics for each depreciable group of assets. This method represents a change from the use of the modified sinking fund method that had been in place for a number of years for the hydraulic and electric transmission accounts.

Continued use of the sinking fund method will not result in an appropriate matching of depreciation expense to the estimated consumption of service value of electric property. As such, the depreciation expense resulting from the sinking fund calculations is not an appropriate amount to include in the revenue requirements of regulated companies.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts and subaccounts, reducing this history to trends through the use of analytical techniques that have been generally accepted in various regulatory jurisdictions, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived. The service life estimates used in the depreciation calculation incorporating historical data compiled through December 31, 2007. Such data included plant additions, retirements, transfers and other plant activity. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through contact with Company personnel which included site tours and interviews with operational and management staff of the company.

RECOMMENDATIONS

The calculated annual depreciation accrual rates set forth herein apply specifically to plant in service as of December 31, 2007. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate depreciation rates.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study. Complete depreciation studies, should be performed every three to five years.

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in technology, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service.

Discontinuation of the Sinking Fund Method

NLHydro has historically used a modified sinking fund method for the determination of most generation and transmission assets, in addition to a number of the electric distribution assets. The sinking fund method considers that over time, the expiration of the debt costs associated with the construction of an asset is higher in the early years of an assets life, and diminish over time as the asset ages and the debt is retired. Therefore, the sinking fund method establishes a depreciation table with depreciation rates that are lower in the early years of an asset's life and increase over time in order to fully recover the investment in the asset over its estimated service life. However, the schedule is structured

in such a manner that the combined costs of debt retirement and depreciation expense are constant over the assets life.

Sinking fund does not provide an appropriate matching of depreciation expense to consumption of service value. The sinking fund method of depreciation is a decelerated method of allocation of depreciation expense. In total and over time, all methods of depreciation will allocate the service value of an asset to depreciation expense. However, in the circumstance of most electric utility assets, the use of decelerated methods will not result in the allocation to expense being aligned with the consumption of the service value of the asset. Use of decelerated methods such as the sinking fund method assumes that the asset provides a lesser amount of utility service in its earlier years, and is more productive in its last years of service. This is not the case with electric utility assets.

In the circumstances where the assets within a utility are constructed and placed into service over time, the investment in plant in service continues to grow and when the company debt cannot be isolated to specific assets, the use of the sinking fund method results in a continual position of under-recovery of accumulated depreciation. Over time, as the company continues to place new plant in service, additional debt is required to fund the new construction. Overall, the debt payments do not decrease and the depreciation rates remain low in order to maintain constant levels of combined costs of debt repayment and depreciation expense. As such throughout much of any given asset's life, the accumulated depreciation is not sufficient to recognize the consumed portion of the asset's service value. However, near the end of an asset's life, the depreciation expense must be increased to achieve the recovery of the invested capital by the end of its service life, or a loss upon the retirement of the asset will be incurred.

The United States Security Exchange Commission (SEC) recognized that the sinking fund method does not result in an appropriate allocation of depreciation expense and mandated in the early 1980's that the sinking fund method could not be used by publicly traded companies. As such, since the early 1980's, use of the sinking fund method has virtually been discontinued by US based companies.

Circumstances where sinking fund method may be appropriate a decelerated method of depreciation such as the sinking fund method could be appropriate in the circumstance where an asset becomes more productive as it ages. Additionally, the sinking fund method has historically been used in the electric industry to depreciate nuclear power plants. In these circumstances, both the costs and the specific debt associated with the nuclear plant were isolated. When the costs associated with the retirement of the debt were combined with the decelerated form of depreciation a long term consistent allocation of costs (being the sum of the debt costs and depreciation expense) to the revenue requirement was achieved. In this manner the total costs allocated to the revenue requirement are similar to the depreciation expense resulting from the straight line method of depreciation, and furthermore the total costs were indicative of the consumption of the service value of the asset.

The approach described above is only applicable in the circumstances where the cost of the debt specific to the asset can be isolated. However, even in these circumstances the accounting profession questioned the use of the sinking fund method, and as previously indicated the SEC mandated that the use of sinking be discontinued for publicly traded companies. Additionally, in the circumstances of many utilities, debt is often not retired, but rather revolves to support the continual requirement of additional funding for expansion and replacement of assets. In particular, in the circumstances of mass property

accounts, there is a continual need for the replacement of assets. Therefore as debt is retired, it is often replaced with new debt required for the on-going operations. Furthermore, in the circumstances of most utility plant, costs associated with debt cannot be allocated to the specific assets within the mass property accounts. These circumstances are reflected in the capital structure deemed by regulators for utilities which often remains relatively constant over a number of years. Use of the sinking fund method is not appropriate in these circumstances.

The sinking fund method was used by some electric utilities for the depreciation of large generating plants (often nuclear) through to the early 1980's. In these circumstances, the costs associated with the retirement of debt were often specifically tracked to the plant. However, given the need for capital maintenance and interim retirement activity, the costs associated with the specific tracking of debt became burdensome. Additionally, as the plant began to age, the decelerated nature of the sinking fund method started to result in increased depreciation expense at the same time that the plant required maintenance to ensure its continued and safe operation. As such, by the mid 1980's virtually all of the utilities had found that the continued use of the sinking fund method was not beneficial to either the company or its toll-payers. At about the same time, in the early 1980's the SEC requirement that the use of the sinking fund method be discontinued for all publicly traded companies reporting to the SEC was implemented. As such, even most of these companies that were using the sinking fund method have discontinued its use and reverted to the straight line method of depreciation. It is the experience of Gannett Fleming that at this time, the sinking fund method of depreciation is used by only a very few regulated utilities.

Conversion to the Straight Line Method of Depreciation

In the circumstances of most utilities, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation

Gannett Fleming recommends that the use of the modified sinking fund method as currently used by NLHydro be discontinued and replaced with the more traditional straight-line method of depreciation. Given the number of individual assets within the NLHydro system that are subjected to the sinking fund calculation, it is not practical to attempt to align the depreciation expense of specific assets to the debt associated with the specific assets. Furthermore, as new facilities are constructed or purchased, the assets are added to the group of assets within the account. As such, the NLHydro product ID's have a number of assets of varying vintages and it is not practicable to develop a sinking fund depreciation schedule that aligns to the company debt. Over time, each calculation of sinking fund depreciation rates has not adequately provided for the required increase in depreciation expense for older assets that would achieve recovery of the capital investment over the assets' average service life. As such, a situation has developed where a loss on retirement has been recorded at the time of the retirement of the assets. The continual recording of loss at the time of retirement is not a generationally equitable method of recovery of capital investment as it places an unfair amount of burden on the current ratepayers, to the benefit of all past ratepayers. Gannett Fleming views that the straight-line method of depreciation will match the consumption of the assets of NLHydro to the resultant recovery of the investment through depreciation expense.

Conversion to the mass property accounting procedures and use of the straight line depreciation method as proposed in this report will eliminate the losses on retirement currently being booked.

Increase in the depreciation rate resulting from conversion to the straight line method

The sinking fund method is a decelerated method of depreciation. Therefore conversion to the straight-line method calculated using the ELG procedure will result in higher depreciation expense in the early years of an asset's life. However, this increase (as compared to the sinking fund method) in the depreciation expense in the early years of an asset's life is both reasonable and appropriate. As all methods of depreciation result in the overall collection of the capitalized investment, the future annual depreciation expense resulting from sinking fund method will exceed the depreciation expense resulting from the straight-line method.

It is estimated that the current increase in annual accrual amounts due to the changes as recommended in this report is approximately \$17 million, due to the discontinuation of the sinking fund method, use of the ELG procedure, adjustment to the average structure life estimates, and to true up the accumulated depreciation balances to required levels. However, over the long term the recommendations as contained in this report will result in lower annual depreciation expenses than would result from the continued use of the methods currently used by NLHydro. It is also the view of Gannett Fleming that continued use of the sinking fund method will result in a significant increase in depreciation expense in future years. This is due to a significant portion of the current facilities getting to an age where the sinking fund method needs to drastically increase the depreciation expense in order to recover the capital investment.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections that follow.

ESTIMATION OF SURVIVOR CURVES

Average Service Life The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the

number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

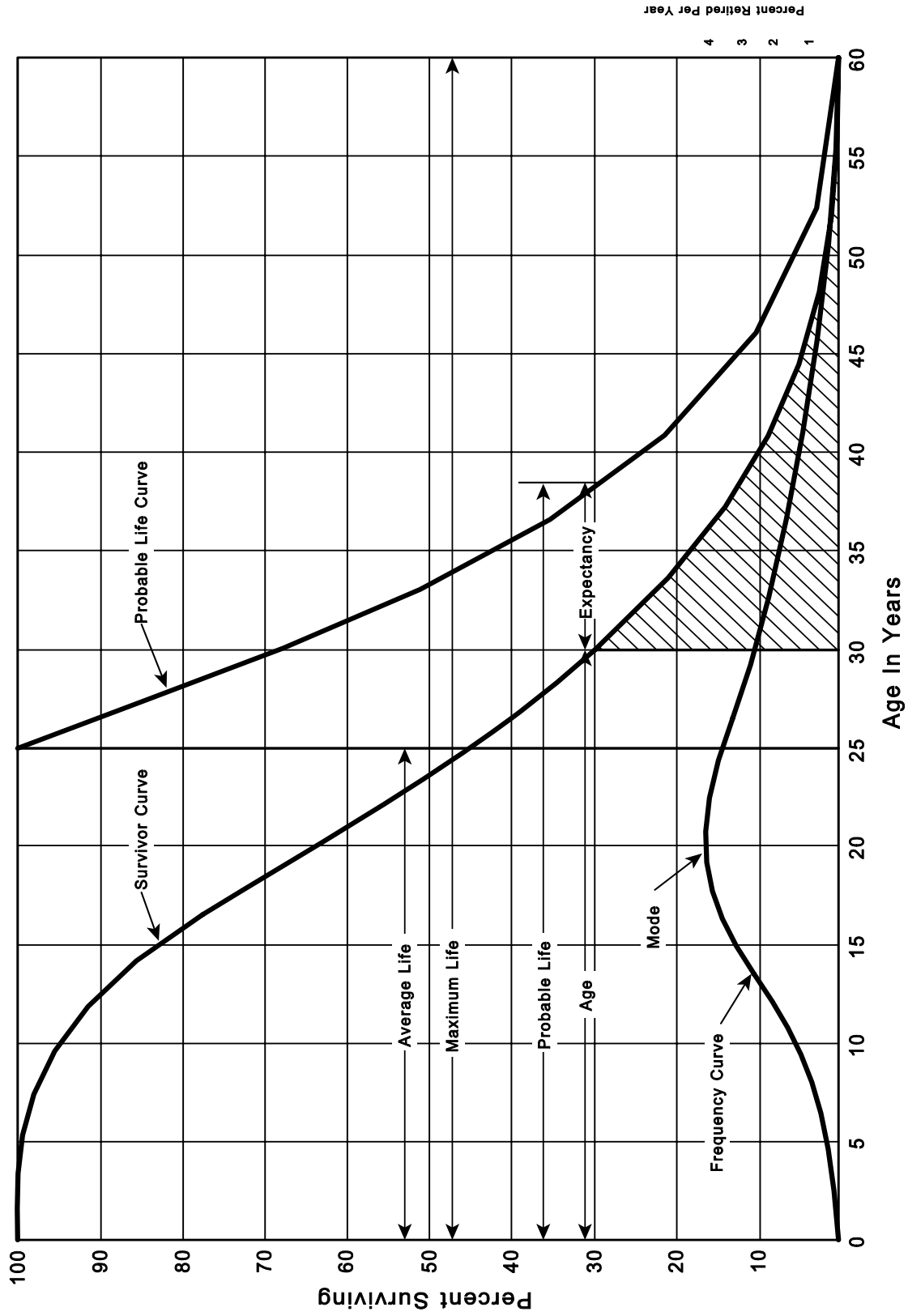


Figure 1. A Typical Survivor Curve and Derived Curves

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

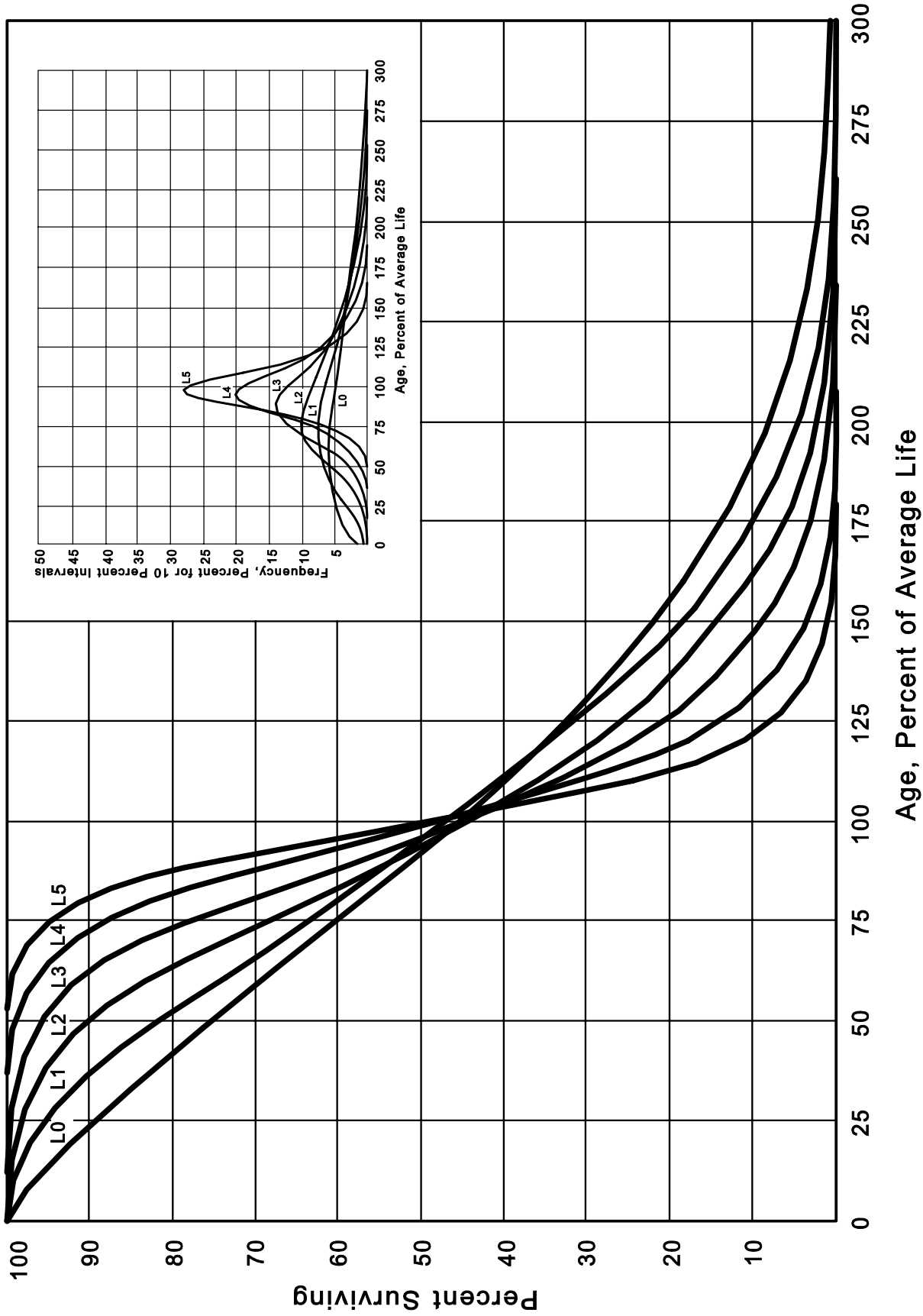


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

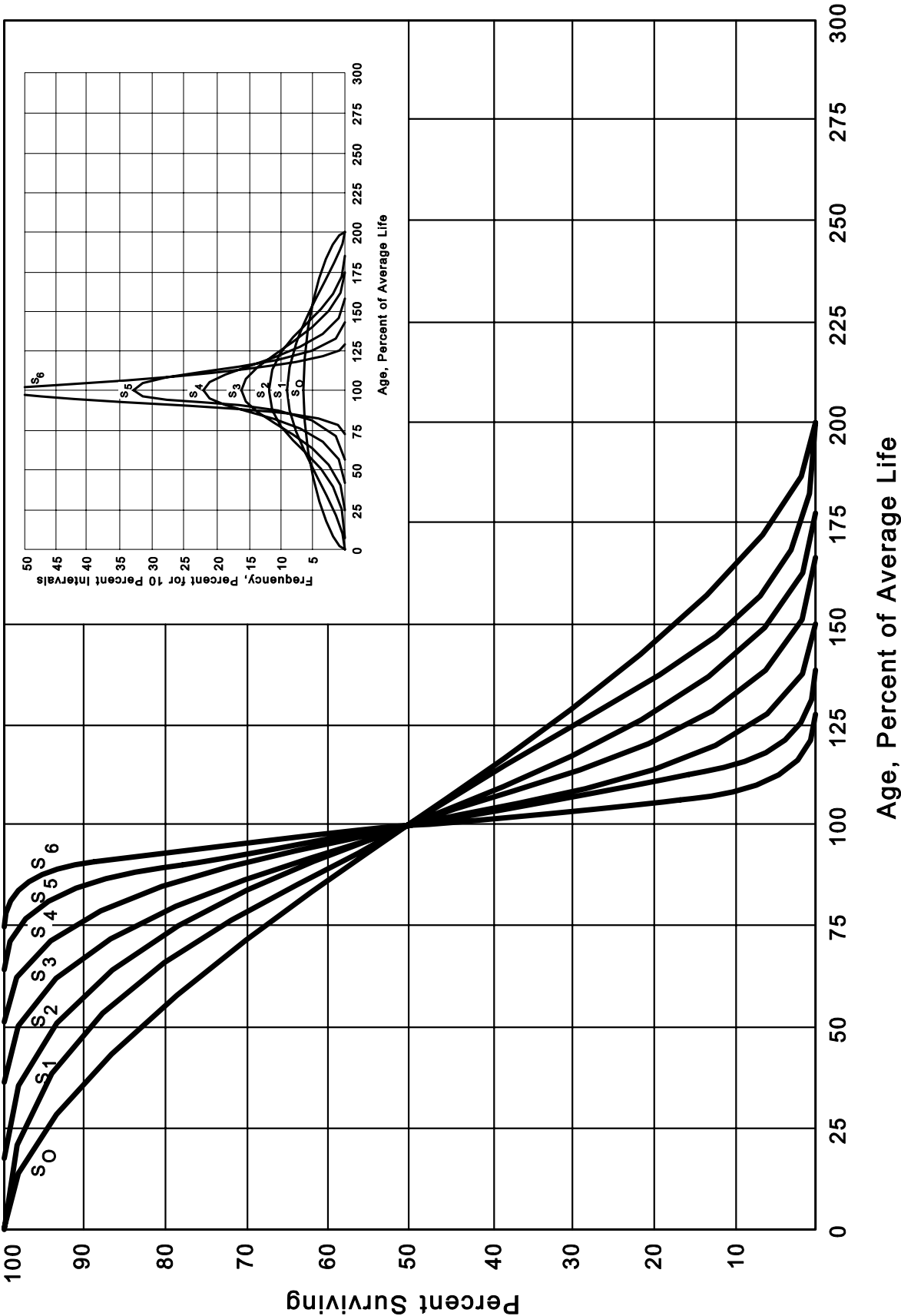


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

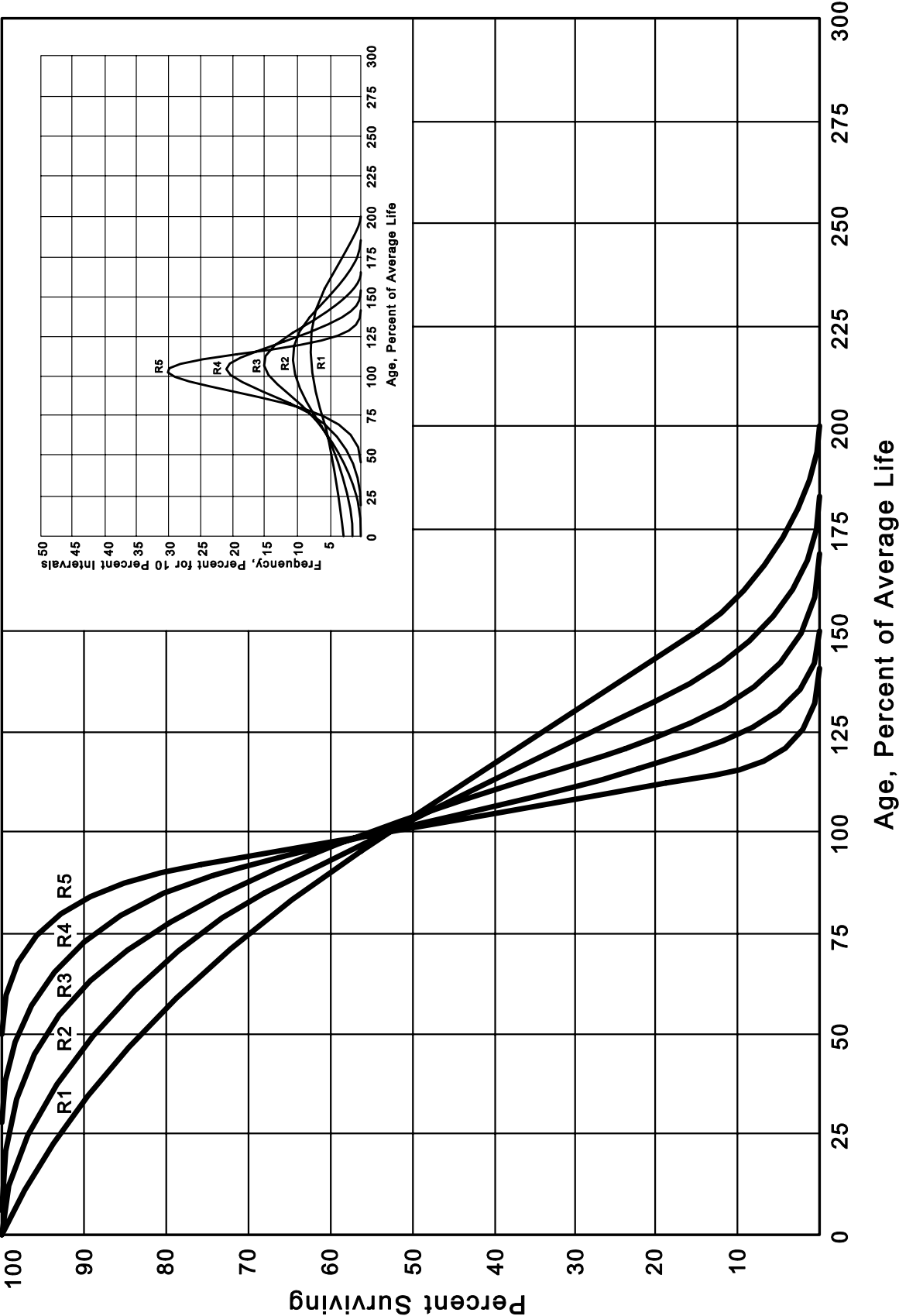


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

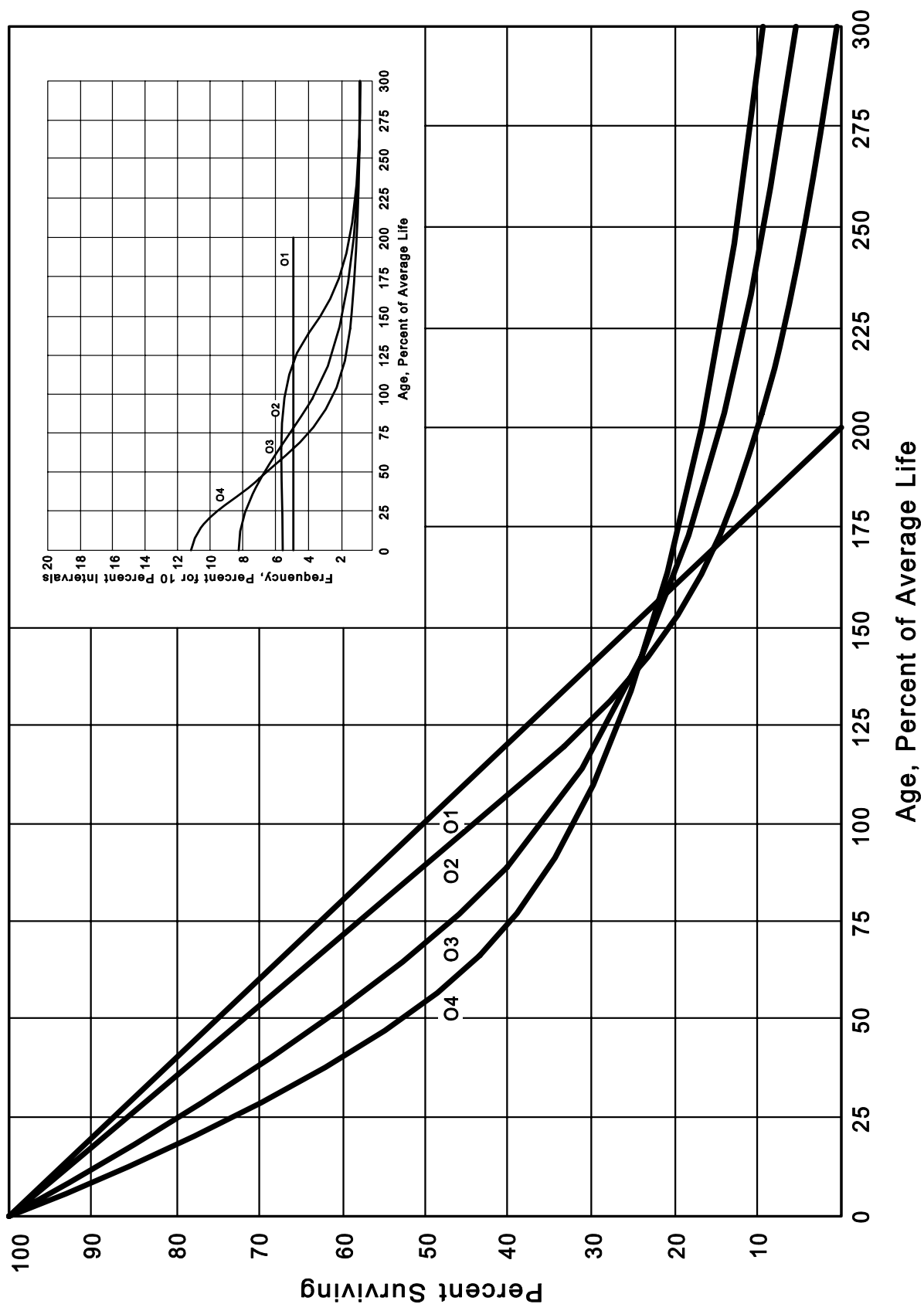


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records The property group used to illustrate the retirement rate method is observed for the experience band 1998-2007 during which there were placements during the years 1993-2007. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on the following pages. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1993 were retired in 1998. The \$10,000 retirement occurred during the age interval between $4\frac{1}{2}$ and $5\frac{1}{2}$ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval $4\frac{1}{2}$ - $5\frac{1}{2}$ is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 1998 retirements of 1993 installations and ending with the 2000 retirements of the 2002 installations. Thus, the total amount of 143 for age interval $4\frac{1}{2}$ - $5\frac{1}{2}$ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

TABLE 1. RETIREMENTS FOR EACH YEAR 1998-2007
SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007										Placement Band 1993-2007		
Retirements, Thousands of Dollars												
Year	During Year										Total During	Age
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)		
Placed (1)											Age Interval (12)	Interval (13)
1993	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1994	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1995	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1996	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1997	9	10	11	12	13	14	16	17	19	20	93	9½ -10½
1998	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1999		5	11	12	13	14	15	16	18	20	113	7½-8½
2000			6	12	13	15	16	17	19	19	124	6½-7½
2001				6	13	15	16	17	19	19	131	5½-6½
2002					7	14	16	17	19	20	143	4½-5½
2003						8	18	20	22	23	146	3½-4½
2004							9	20	22	25	150	2½-3½
2005								11	23	25	151	1½-2½
2006									11	24	153	½-1½
2007										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1998-2007
SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007													Placement Band 1993-2007																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Acquisitions, Transfers, and Sales, Thousands of Dollars																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Year	During Year												Total During	Age																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)	Age Interval (12)	Interval (13)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Placed (1)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

^a Transfer Affecting Exposures at Beginning of Year.

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-21.

The surviving plant at the beginning of each year from 1998 through 2007 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2002 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 1998-2007 SUMMARIZED BY AGE INTERVAL

Experience Band 1998-2007										Placement Band 1993-2007					
Year Placed (1)	Exposures,										Thousands	of	Dollars	Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year														
	1998 (2)	1999 (3)	2000 (4)	2001 (5)	2002 (6)	2003 (7)	2004 (8)	2005 (9)	2006 (10)	2007 (11)					
1993	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½		
1994	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½		
1995	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½		
1996	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½		
1997	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½		
1998	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½		
1999		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½		
2000			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½		
2001				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½		
2002					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½		
2003						750 ^a	742	724	685	663	4,332	4,332	3½-4½		
2004							850 ^a	841	821	799	4,955	4,955	2½-3½		
2005								960 ^a	949	926	5,719	5,719	1½-2½		
2006									1,080 ^a	1,069	6,579	6,579	½-1½		
2007										1,220 ^a	7,490	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780			

^a Additions during the year.

For the entire experience band 1998-2007, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval $4\frac{1}{2}$ - $5\frac{1}{2}$, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-23, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age $5\frac{1}{2}$ are as follows:

Percent surviving at age $4\frac{1}{2}$	=	88.15	
Exposures at age $4\frac{1}{2}$	=	3,789,000	
Retirements from age $4\frac{1}{2}$ to $5\frac{1}{2}$	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age $5\frac{1}{2}$	=	$(88.15) \times (0.9623)$	= 84.83

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1998-2007

Placement Band 1993-2007

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

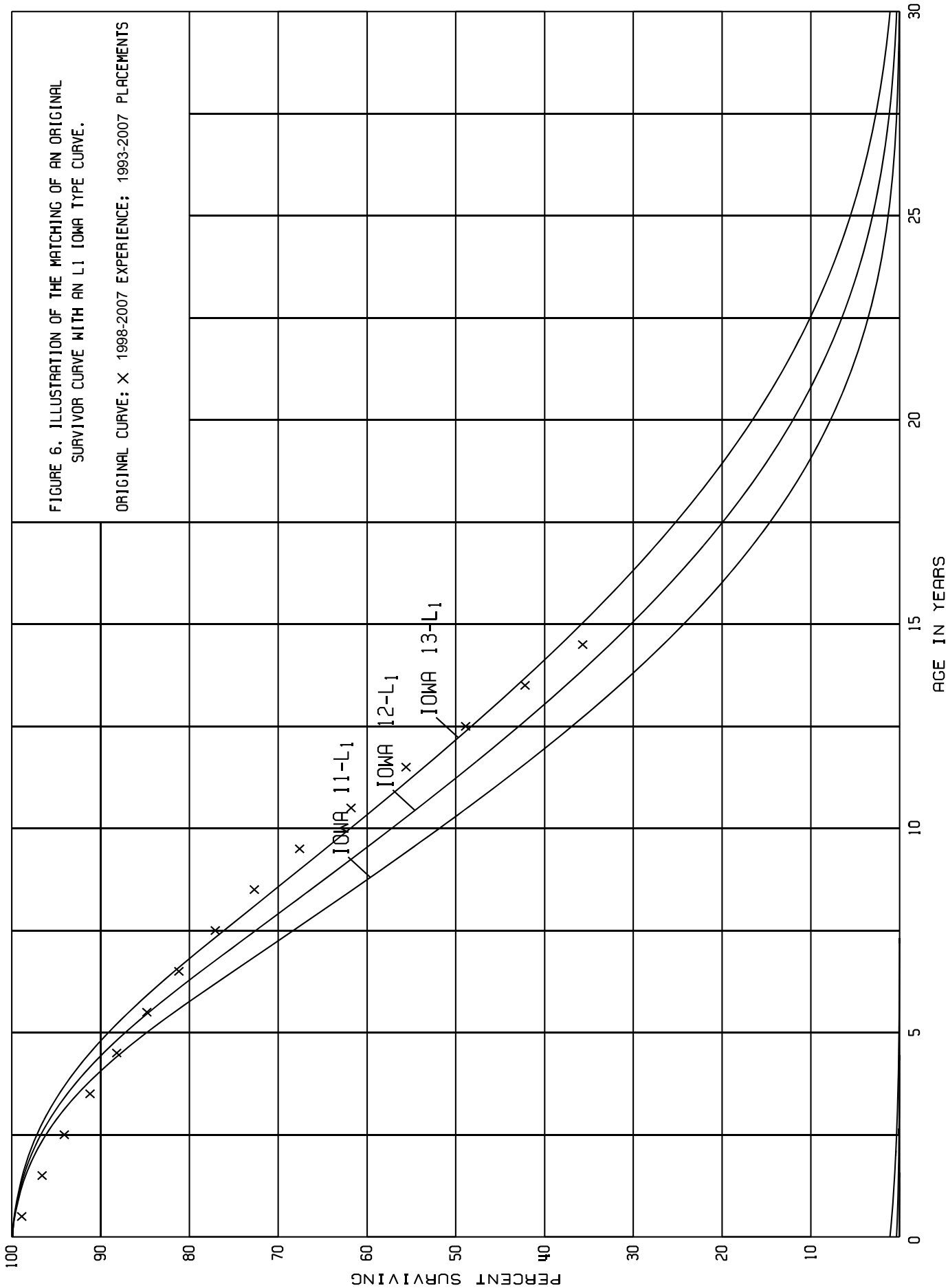
The totals of the exposures and retirements (columns 2 and 3) are shown for the

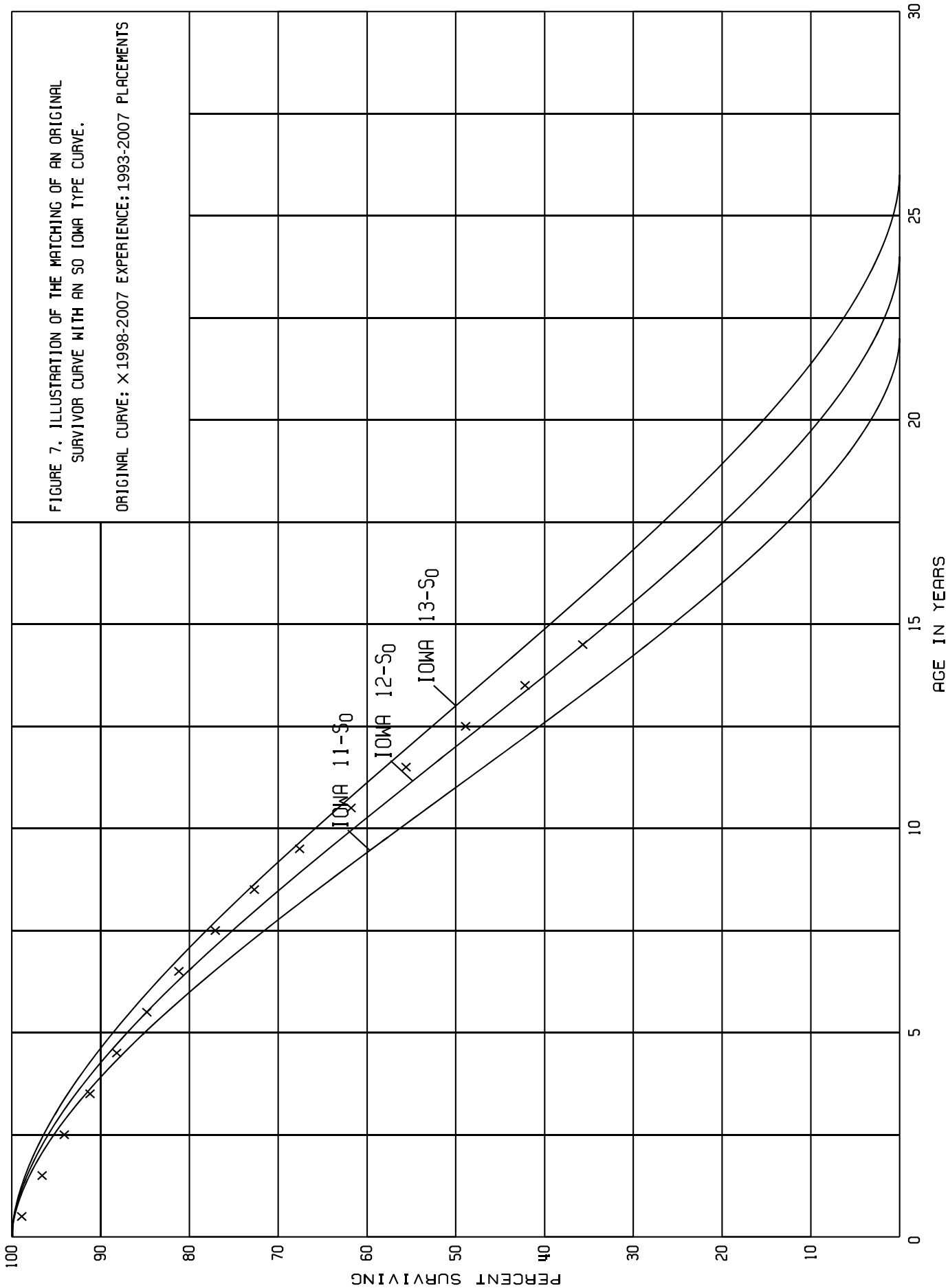
purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

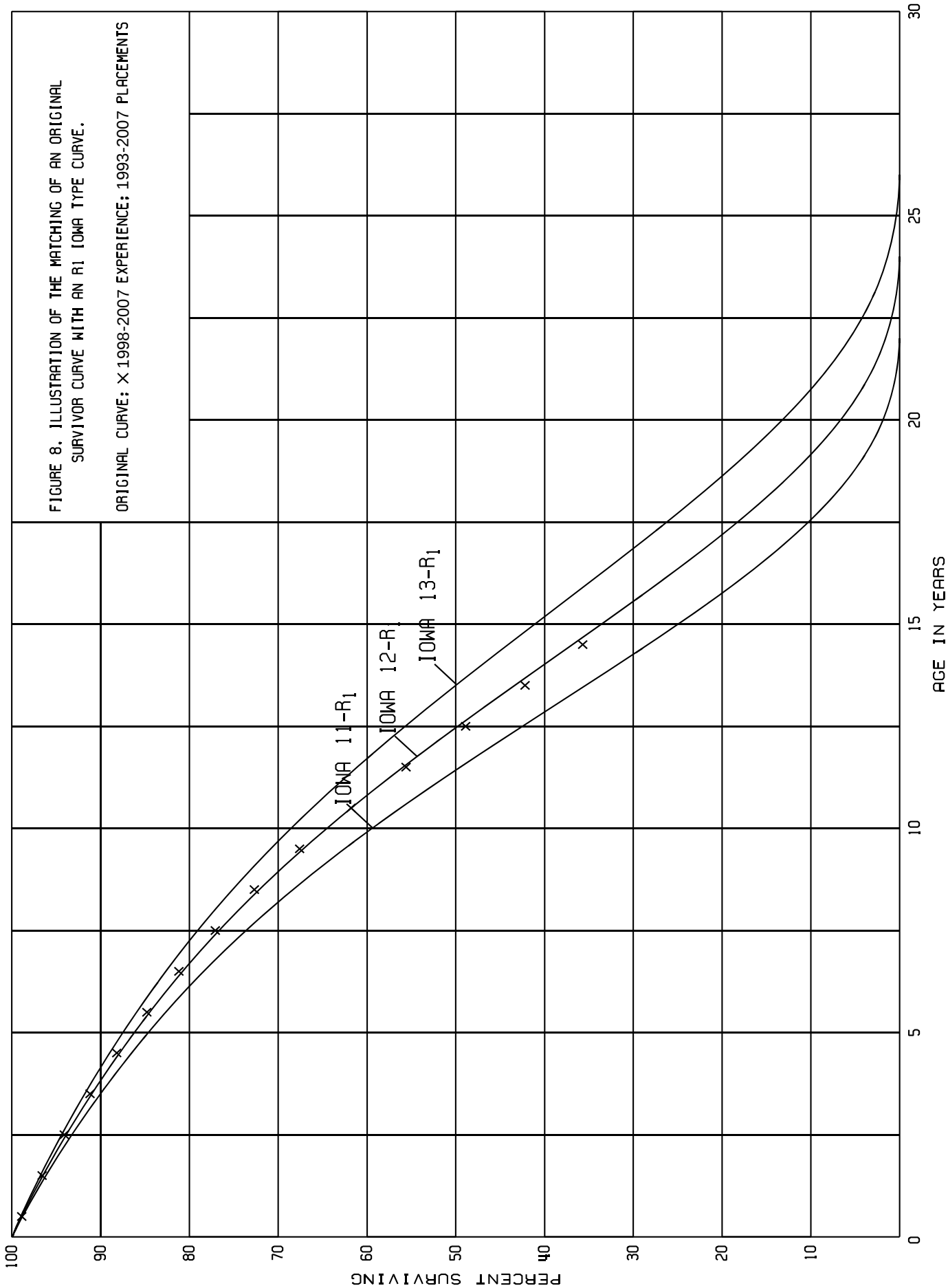
The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

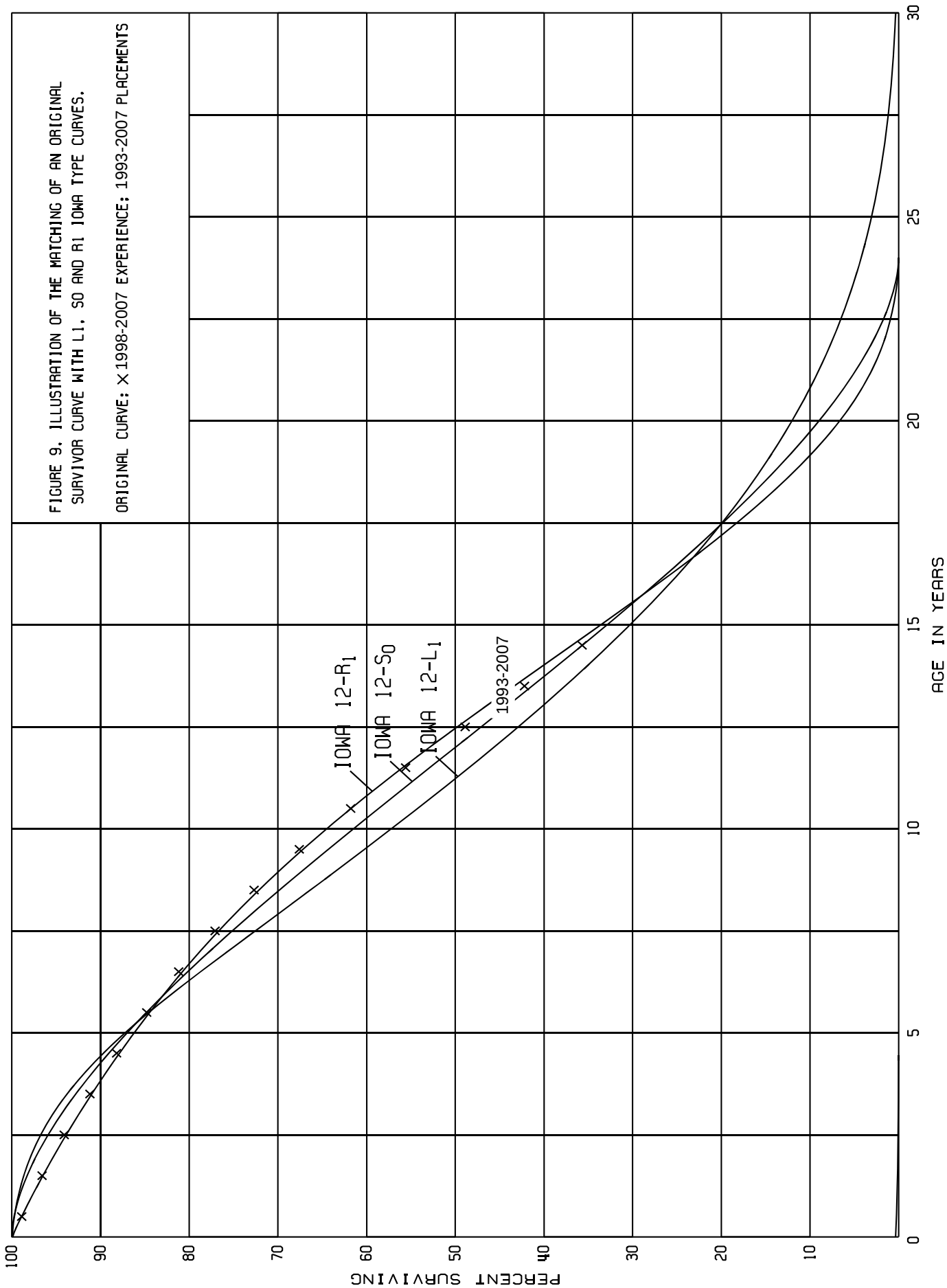
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be









better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Survivor Curve Judgments. The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analysis of data; current policies and outlook as determined during conversations with management personnel; and survivor curve estimates from previous studies of this Company and other electric companies. The average service life estimates recommended in this report represent an extension of work performed by Gannett Fleming in 2005. Much of the analysis completed in 2005 was not repeated but rather verified to ensure that it is still applicable.

The aged surviving balances as at December 31, 2007 and the detailed retirement transactions for the period from 1995 through 2007 for each of the Product ID's were extracted from the plant accounting ledgers of NLHydro. This information provided a 13 year experience band that was analyzed using the retirement rate method of survivor curve estimation. In circumstances where multiple Product ID's represented similar assets and the combination of the multiple Product ID's would still result in a group of homogenous assets, the retirement rate analysis was made over the combined group. Overall, nearly 400 Product ID's were reduced to approximately 100 groups for the purposes of average service life analysis. Table 3, at page IV-26, provides a summary of the consolidations made to the Product ID's. The depreciation rate calculations and calculations of true-up of the accumulated depreciation reserves were made for each of the nearly 400 Product ID's.

In order to be familiar with the company and observe a representative portion of the plant, a field trip was conducted for the study completed in 2005. However, interviews were conducted with operational representatives during the completion of this study to confirm that the physical operation and Gannett Fleming knowledge gained from the site visits in 2005 are still valid for this study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the 2005 study:

- The Bay d'Espoir Hydro Generation Plant
- The Stony Brook Substation
- A typical inventory and warehouse yard
- The asset recovery yard.

In addition to the site visits, Gannett Fleming also conducted a series of interviews with operational staff in both 2005 and as part of this study, in order to further understand the practices that can directly impact upon the past and future service life estimates. An understanding of depreciation and operational policies was gained through a series of meetings held with company management.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average service life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life. In this procedure, the accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group. The table on page II-33 presents an illustration of the calculation of equal life group depreciation using the Iowa 15-R3 survivor curve, 0 percent net salvage and a December 31, 2007 calculation date. In the table, each equal life group is defined by

the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, each vintage is divided into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group and is derived from the Iowa 15-R3 survivor curve and 0 percent net salvage. It is the difference between the percents surviving at the beginning and end of the age interval. Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3).

Columns 6 through 10 show the derivation of the annual and accrued factors for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2007, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.53413204309 for 2006 equals one-half of 0.14669333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE... 12-31-2007
SURVIVOR CURVE.... 15-R3

AGE BEG (1)	INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)=(9)*(3)
0.000	1.000	0.500	0.13204	0.13204000000	2007	7.73951870976	99.939619	0.0774	0.0387
1.000	2.000	1.500	0.22004	0.14669333333	2006	7.53413204309	99.757940	0.0755	0.1133
2.000	3.000	2.500	0.34901	0.13960400000	2005	7.39098337643	99.473416	0.0743	0.1858
3.000	4.000	3.500	0.53168	0.15190857143	2004	7.24522709071	99.033069	0.0732	0.2562
4.000	5.000	4.500	0.77648	0.17255111111	2003	7.08299724944	98.378988	0.0720	0.3240
5.000	6.000	5.500	1.09520	0.19912727273	2002	6.89715805752	97.443149	0.0708	0.3894
6.000	7.000	6.500	1.50085	0.23090000000	2001	6.68214442116	96.145127	0.0695	0.4518
7.000	8.000	7.500	1.99686	0.26624800000	2000	6.43357042116	94.396275	0.0682	0.5115
8.000	9.000	8.500	2.59836	0.30568941176	1999	6.14760171528	92.098663	0.0668	0.5678
9.000	10.000	9.500	3.32846	0.35036421053	1998	5.81957490413	89.135249	0.0653	0.6204
10.000	11.000	10.500	4.20015	0.40001428571	1997	5.44438565601	85.370944	0.0638	0.6699
11.000	12.000	11.500	5.24273	0.45588956522	1996	5.01643373055	80.649505	0.0622	0.7153
12.000	13.000	12.500	6.46397	0.51711760000	1995	4.52993014794	74.796157	0.0606	0.7575
13.000	14.000	13.500	7.78086	0.57636000000	1994	3.98319134794	67.673742	0.0589	0.7952
14.000	15.000	14.500	9.04123	0.62353310345	1993	3.38324479621	59.262695	0.0571	0.8280
15.000	16.000	15.500	9.97724	0.64369290323	1992	2.74963179287	49.753461	0.0553	0.8572
16.000	17.000	16.500	10.26569	0.62216303030	1991	2.11670382611	39.631994	0.0534	0.8811
17.000	18.000	17.500	9.71888	0.55536457143	1990	1.52794002524	29.639708	0.0516	0.9030
18.000	19.000	18.500	8.35418	0.45157729730	1989	1.02446909088	20.603179	0.0497	0.9195
19.000	20.000	19.500	6.50335	0.33350512821	1988	0.63192787812	13.174414	0.0480	0.9360
20.000	21.000	20.500	4.58978	0.22389170732	1987	0.35322946036	7.627850	0.0463	0.9492
21.000	22.000	21.500	2.91547	0.13560325581	1986	0.17348197879	3.875224	0.0448	0.9632
22.000	23.000	22.500	1.61144	0.07161955556	1985	0.06987057311	1.611769	0.0434	0.9765
23.000	24.000	23.500	0.66967	0.02849659574	1984	0.01981249746	0.471215	0.0420	0.9870
24.000	25.000	24.500	0.13425	0.00547959184	1983	0.00282440367	0.069256	0.0408	0.9996
25.000	25.350	25.175	0.00213	0.00008460775	1982	0.00001480636	0.000373	0.0397	1.0000
TOTAL			100.00000						

The summation of annual accruals (column 7) for installations during 2007 is calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2007, the first figure in column 7, for vintage 2007, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving derived from the Iowa 15-R3 survivor curve and 0 percent net salvage is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8). The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2007.

The calculation of the depreciation rates in this study incorporated the use of the ELG procedure applied on a whole life basis. That is the calculation of the annual depreciation accrual rate and the calculated accumulated depreciation reserve requirements were based on the application of the Iowa curve estimates being applied from the initial installation of plant through to its final retirement. Any variances between the booked accumulated depreciation accounts and the calculated accumulated depreciation requirement are trued-up as discussed below.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The recommended amortization of the variance between the book accumulated depreciation and the calculated accrued depreciation is based on an amortization period equal to the composite remaining life for each property group where the variance exceeds five percent of the calculated accrued depreciation.

The composite remaining life for use in the reducing accumulated depreciation variances for all accounts that incorporated the use of the ELG procedure applied on a

whole life basis is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups, which are summed in the foregoing equation, are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

Or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

PART III. RESULTS OFSTUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation and the annual provision for true-up (amortization of the accumulated depreciation variance) are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line method, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page IV-3.

For each consolidated depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves is followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero

percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations that appear in the experience.

The tables of the calculated annual depreciation applicable to plant as of December 31, 2007 are presented in account sequence starting on page IV-266. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, and the calculated annual accrual.

RECOMMENDED TRANSITIONAL APPROACH

This study generally recommends higher depreciation rates than those currently approved. At the request of the company, Gannett Fleming has considered options for a fair and equitable transitional approach. Gannett Fleming has recommended that the company book depreciation expense in accordance with the depreciation rates contained in this report. A transitional debit of a portion of the depreciation expense increase should then be charged to the depreciation expense with an offsetting credit being charged to a deferred account (depreciation transition deferral). As the entire amount of depreciation expense resulting from the recommendations contained in this report is appropriate for the recognition of the consumption of service value, the amount of the deferral should be determined by the company to be only an amount that is required to mitigate unreasonable toll increases. Gannett Fleming recommends that this depreciation transition deferral

account be allowed to build over a limited period to ease the transition to the recommended depreciation rates. Following this limited period, the deferred account can then be drawn down over a subsequent period.

As indicated at page II-7 of this report, it is anticipated that the use of the ELG procedure would result in short term increased depreciation rates as compared to the depreciation expense resulting from continued use of the sinking fund approach. However, over the long term it is anticipated that continued use of the sinking fund method would result in higher depreciation rates in later years of the asset's life than those recommended in this report. As such, use of a depreciation transition deferral account will ease the tolling burden until almost such time as the anticipated increase from continued use of the sinking method would be required.

This approach also maintains the conceptual integrity of the accumulated depreciation as recorded on the balance sheet. Therefore, at any time, the net book value of any asset is based on the conceptual integrity of the depreciation rates and approaches as discussed in this study. However, as the tolls have not included the recovery of the required depreciation expense, any amounts in the depreciation transition deferral account should be included in the rate of return calculations. Furthermore, the specific disclosure of the amount of depreciation expense that has been deferred also allows for the more accurate disclosure of the impacts of the toll leveling mechanism.

NEWFOUNDLAND AND LABRADOR HYDRO

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2007

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	True-Up (7)	Annual Accrual Total (8)=(6)+(7)	Rate (9)=(8)/(4)
001	AIRCRAFT WARNING MARKER LIGHT	25-R3	484,112.14	224,041	19,987	4,188.65	24,175.65	4.99
011	AUX COOLING SYST - TURBO GEN	30-R3	4,374.64	1,909	153	108.51	261.51	5.98
013	AUXILIARY POWER - DIESEL UNIT	25-L1	906,799.42	601,458	28,574	22,586.18	51,160.18	5.64
015	AUX POWER - EMERG HYDRO	25-L1	128,320.24	105,093	2,967	12,142.30	15,109.30	11.77
017	BATTERY-DC DISTRIBUTION BRD.	25-R2.5	23,525.86	11,747	948	22.36	970.36	4.12
019	BATTERY BANKS	25-R2.5	4,047,993.09	1,042,284	183,489	(15,035.42)	168,453.58	4.16
021	BATTERY CHARGERS	25-R2.5	2,167,490.96	707,203	95,159	(9,273.02)	85,885.98	3.96
025	BOILER STEAM GENERATORS	30-R2.5	1,736.40	38	76	1.53	77.53	4.47
031	BOOMS - TIMBER	20-R3	263,995.47	243,576	9,263	2,377.40	11,640.40	4.41
033	BRIDGES	50-R4	4,257,163.40	1,631,410	88,624	(12,494.79)	76,129.21	1.79
035	BUILDINGS-ALTERNATOR MODULE	40-R2	1,856.25	948	46	(46.00)	-	-
037	BUILDINGS-AUXILIARY BUILDING	40-R2	497,848.77	95,097	14,926	(271.62)	14,654.38	2.94
039	BUILDINGS-CONCRETE	40-R2	25,614,551.53	11,706,104	659,605	129,769.19	789,374.19	3.08
041	BUILDINGS-CONTROL MODULE	40-R2	213,522.65	49,857	6,264	1,572.43	7,836.43	3.67
043	BUILDINGS-COMMUNICATIONS	40-R2	935,525.04	126,940	28,895	(5,112.36)	23,782.64	2.54
045	BUILDINGS-FIBERGLASS	40-R2	6,345	6,345	267	(129.85)	137.15	1.23
047	BUILDINGS-FUEL FORWARDING MOD	40-R2	35,711.60	24,291	796	(796.00)	-	-
051	BUILDINGS-MAINTENANCE BUILDING	40-R2	333,884.32	168,065	8,348	(5,668.43)	2,679.57	0.80
053	BUILDINGS-METAL	45-R3	17,450,167.70	8,146,793	398,028	(40,712.33)	357,315.67	2.05
055	BUILDINGS-OFF LOADING MODULE	40-R2	36,631.59	22,492	853	(435.85)	417.15	1.14
057	BUILDINGS-SHIELDED ROOMS	40-R2	15,382.43	6,271	405	(405.00)	-	-
059	BUILDINGS-SWITCHGEAR MODULE	40-R2	1,067,391.44	5,585	260	(180.26)	79.74	0.76
061	BUILDINGS-TRAILERS	40-R2	17,550,894.57	461,359	27,776	(13,515.08)	14,260.92	1.34
063	BUILDINGS-WOODEN	40-R2	365,970.58	5,828,427	491,763	(139,348.26)	352,414.74	2.01
065	BUS DUCT GENERATOR	45-R3	5,953,089.29	41,501	9,222	962.95	10,184.95	2.78
067	BUSWORK AND HARDWARE	45-R3	31,911.98	2,829,271	135,481	15,121.92	150,602.92	2.53
069	CABLE-COMMUNICATIONS-METALLIC	35-S2.5	1,911.98	19,827	902	(902.00)	-	-
071	CABLE-COMMUNICATIONS-OPTIC	25-S2.5	1,606,780.19	423,891	70,246	(26,682.10)	43,563.90	2.71
073	CABLE - SUBMARINE	40-R4	8,778,134.42	3,832,540	227,955	(54,002.48)	173,952.52	1.98
075	CABLE - UNDERGROUND	50-R3	40,030.00	21,536	813	944.56	1,757.56	4.39
077	CABLE TRNCH/DUCT/EMBED CONDUIT	50-R3	1,334,383.16	631,908	27,391	(184.47)	27,206.53	2.04
079	CABLES - 4160 VOLT	40-R2.5	47,807.00	34,339	1,072	1,424.21	2,496.21	5.22
081	CABLES - 600 VOLT	40-R2.5	664,631.80	400,190	16,049	16,928.83	32,977.83	4.96
083	CABLES - CONTROL	35-S2.5	4,839,247.31	2,903,390	135,909	69,666.59	205,575.59	4.25
085	CABLES - POWER 5KV & ABOVE	40-R2.5	315,010.13	130,495	8,270	3,142.64	11,412.64	3.62
087	CABLES - POWER CABLE	40-R2.5	929,013.95	311,392	25,299	(310.53)	24,988.47	2.69
089	CABLES - TRAYS AND CONDUIT	40-R2.5	531,732.30	270,152	13,395	6,094.33	19,489.33	3.67
091	CANALS	100-R4	119,719,944.84	30,701,355	1,263,580	440,177.96	1,703,757.96	1.42
093	CAPACITORS	35-R4	1,064,424.32	434,119	31,249	19,823.37	51,072.37	4.80
099	CIRCUIT BREAKERS	42-R3	16,398,822.78	8,073,655	396,242	119,448.29	515,690.29	3.14
109	COMPRESSED AIR STARTING SYSTEM	31-R3	157,914.64	44,098	5,486	159.80	5,645.80	3.58
111	COMPRESSED AIR SYS-AIR RECIEV	31-R3	383,930.67	240,601	11,785	(878.13)	10,906.88	2.84
113	COMPRESSED AIR SYS-COMP & DRS	31-R3	1,412,610.52	548,262	47,787	(648.20)	47,138.80	3.34
115	COMPRESSED AIR SYS-INTR AIR DR	31-R3	505,398.12	197,573	17,167	(1,273.76)	15,893.24	3.14

CA-NLH-8 Attachment 1, Page 49 of 725
Depreciation Methodology

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
117	COMPRESSED AIR SYS- OTHER	31-R3	1,025,562.62	538,207	32,707	795.75	33,502.75	3.27
119	COMPUTERS	5-SQ	6,671,494.21	3,950,447	1,190,620	70,335.60	1,260,955.60	18.90
129	CONDUCTOR - 1192.5MCM/ASCR	50-R3	6,114,401.28	3,690,103	120,167	106,669.39	226,836.39	3.71
131	CONDUCTOR - 266.8MCM / ASCR	50-R3	5,431,476.49	2,231,526	113,347	(4,833.44)	108,513.56	2.00
133	CONDUCTOR - 397.5MCM / ASCR	50-R3	330,975.99	233,338	6,222	6,905.16	13,127.16	3.97
135	CONDUCTOR - 4/0 BARE / ASCR	50-R3	206,314.76	148,243	3,836	(2,428.60)	1,407.40	0.68
137	CONDUCTOR - 477ACSR	50-R3	5,034,795.62	1,856,377	107,359	50,050.20	157,409.20	3.13
139	CONDUCTOR - 562.5MCM / ASCR	50-R3	8,946,319.60	4,180,431	184,738	63,125.70	247,863.70	2.77
141	CONDUCTOR - 638MCM / ASCR	50-R3	29,560,854.74	14,006,119	609,054	354,783.13	963,837.13	3.26
143	CONDUCTOR - 795MCM / ASCR	50-R3	11,559,974.09	3,592,641	247,641	313,432.21	313,432.21	2.71
145	CONDUCTOR - PRIMARY	50-R3	15,986,184.73	4,867,211	345,939	6,813.44	352,752.44	2.21
147	CONDUCTOR - SECONDARY	50-R3	3,631,443.32	1,365,080	77,202	(2,422.81)	74,779.19	2.06
149	CONDUCTOR - SERVICE	50-R3	6,970,438.48	2,344,896	149,714	8,644.84	158,358.84	2.27
151	CTL/MTR/RELAYING-OSC/GPH-AUTO	35-R3	360,050.45	99,993	11,137	(792.50)	10,344.50	2.87
153	CTL/METER/RELAYING - OTHER	35-R3	11,961,408.38	5,376,032	351,476	47,831.41	399,307.41	3.34
155	CTL/MTR/RELAYING-STN ALARM PNL	35-R3	374,556.81	157,002	11,139	621.35	11,760.35	3.14
157	CTL/MTR/RELAYING-SYNCH. PANEL	35-R3	247,078.29	145,499	6,828	2,164.69	8,992.69	3.64
159	CTL/MTR/RELAYING-TEMP/FREQ PNL	35-R3	132,007.45	90,501	3,513	1,734.53	5,247.53	3.98
161	CTL/MTR/RELAYING-TIME ERR PNL	35-R3	57,545.08	41,707	1,479	2,963.07	2,963.07	5.15
163	CTL/MTR/RELAYING-UNIT CTL PNL	35-R3	2,003,958.05	1,059,624	56,854	7,466.30	64,320.30	3.21
165	CTL/MTR/RELAYING-UNIT PROT PNL	35-R3	2,400,700.32	1,171,250	70,060	33,194.66	103,254.66	4.30
167	CTL/MTR/RELAYING-VOLT/MW PNL	35-R3	208,024.13	131,626	5,705	(643.00)	5,062.00	2.43
169	COOLING SYSTEMS	30-R3	3,234,069.06	1,509,852	109,272	(18,494.57)	90,777.43	2.81
171	COUNTERPOISE	40-R3	3,579,709.69	1,558,152	92,123	39,152.73	131,275.73	3.67
173	CRANE - OVERHEAD	60-R2	340,910.80	74,429	6,850	107.94	6,957.94	2.04
175	CRANE - POWER HOUSE	60-R2	5,805,678.93	2,010,048	106,567	57,366.14	163,933.14	2.82
179	DAMS AND DYKES	100-R4	179,250,975.99	50,282,802	1,892,359	729,643.82	2,622,002.82	1.46
181	DIESEL COOLING SYSTEM	20-R2.5	365,526.50	149,576	19,249	888.21	20,137.21	5.51
183	DIESEL ENGINES - EMERG DIESEL	20-R2.5	97,542.86	14,319	5,726	286.76	6,012.76	6.16
185	DIESEL ENGINES - DIESEL GEN	20-R2.5	5,601,094.59	2,964,686	265,486	67,799.49	333,285.49	5.95
187	DIESEL ENGINES	20-R2.5	16,677,335.60	9,226,911	781,866	186,183.92	968,049.92	5.80
189	DISCONNECT SWITCHES	42-R3	9,572,581.16	4,627,217	232,118	48,204.10	280,322.10	2.93
191	DRAFT TUBE LINER	100-R4	357,656.99	117,158	3,750	988.54	4,738.54	1.32
193	DYKES AND LINERS	100-R4	2,110,417.13	389,579	22,344	(13,305.48)	9,038.52	0.43
197	EMS - COMPUTERS	20-R3	9,786,067.01	7,603,251	437,469	(436,563.20)	905.80	0.01
199	EMS - MIMIC BOARD	20-R3	647,702.11	502,514	28,955	(13,271.28)	15,733.72	2.43
201	EMS - OTHER	20-R3	611,557.91	462,762	27,617	(9,748.16)	17,868.84	2.92
203	EMS - OPERATING CONSOLE	20-R3	664,593.93	518,716	29,641	(29,175.60)	465.40	0.07
205	EMS - PDC-POWER DIST. CTL	20-R3	199,681.48	155,851	8,906	(8,766.00)	1,400.00	0.07
207	EMS - PRINTERS	20-R3	84,300.60	65,797	3,760	(3,700.80)	59.20	0.07
209	EMS - RECORDERS	15-R3	164,628.50	150,256	7,645	(2,874.60)	4,770.40	2.90
211	EMS - REMOTE TERMINAL UNIT	15-R3	824,274.22	525,092	51,490	(15,355.13)	36,134.87	4.38
215	EMS - UPS	5-SQ	530,609.23	365,326	47,224	6,690.00	53,914.00	10.16
223	FENCING	37-R3	4,348,151.34	1,932,231	121,080	(23,005.56)	98,074.44	2.26
225	FIRE FIGHTING-BLDG FIRE PROT	35-R3	764,009.36	261,455	23,334	(1,496.99)	21,837.01	2.86
227	FIRE FIGHTING-DELUGE SYS XFMRs	35-R3	601,261.55	395,526	16,508	(10,867.00)	5,641.00	0.94
229	FIRE FIGHTING - OTHER	35-R3	1,329,626.38	323,822	41,569	(3,305.52)	38,263.48	2.88
231	FIRE FIGHTING-PWRHSE PROT SYS	35-R3	1,975,819.44	1,131,642	55,697	(12,977.47)	42,719.53	2.16
233	FIRE FIGHTING-WET/DRY SPRINKLER	35-R3	710,511.46	329,855	21,018	4,283.76	25,301.76	3.56

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
235	FOOTINGS (CONC)-STL STRUCTURES	40-R2	1,004,052.20	305,501	28,284	5,066.14	33,350.14	3.32
237	FOUNDATIONS (CONC) FOR BLDGS	40-R2	2,520,284.10	1,369,819	61,067	22,404.25	83,471.25	3.31
239	FOUNDATIONS (CONC) FOR EQUIP	40-R2	13,449,951.14	6,785,247	334,697	135,478.50	470,175.50	3.50
241	FREQUENCY CONVERSION - CONVERTOR	32-R4	1,533,579.20	1,252,383	43,483	233,446.79	276,929.79	18.06
243	FREQUENCY CONVERSION - ELEC REOSTAT	32-R4	41,543.00	35,607	1,167	6,981.76	8,148.76	19.62
245	FREQUENCY CONVERSION - EXCITER	32-R4	115,847.92	96,673	3,293	17,638.70	20,931.70	18.07
247	FREQUENCY CONVERSION - STARTING MOTOR	32-R4	4,000.00	3,428	112	672.16	784.16	19.60
251	FUEL OIL STORAGE SYST-OTHER	40-R1	13,921.46	3,182	431	(118.43)	312.57	2.25
253	FUEL OIL STORAGE TANKS	40-R1	3,899,712.69	952,950	126,471	(29,374.40)	97,096.60	2.49
255	FUEL OIL SYSTEMS	40-R1	331,326.04	53,033	11,627	1,744.33	13,371.33	4.04
257	FUEL PIPE & TRANS FACILITIES	40-R1	3,992,052.98	1,322,116	117,122	(40,341.13)	76,780.87	1.92
259	FUEL STORAGE TKS - UNDERGROUND	40-R1	2,379,220.71	1,029,485	62,398	(34,662.13)	27,735.87	1.17
261	FUEL SYSTEM - LIGHT OIL SYSTEM	40-R1	54,882.68	16,426	1,564	(466.38)	1,097.62	2.00
263	GAS TURB-AIR FLOWTRATION SYS	42-R4	792,006.21	358,683	19,466	(8,505.45)	10,960.55	1.38
265	GAS TURB-ALTERNATOR MODULE	42-R4	2,256,562.88	1,619,091	52,241	(52,241.00)	-	-
267	GAS TURBINE - CLUTCH	42-R4	312,727.64	182,028	7,467	(3,484.73)	3,982.27	1.27
269	GAS TURBINE - CONTROL SYSTEM	42-R4	1,991,366.32	791,713	49,389	(25,843.31)	23,545.69	1.18
271	GAS TURBINE-FUEL FORWARD SYST	42-R4	597,659.19	304,263	14,494	(6,300.04)	8,193.96	1.37
273	GAS TURBINE - JET ENGINES	42-R4	10,673,380.13	5,722,509	256,778	(110,477.13)	146,300.87	1.37
275	GAS TURB-MAIN LUBE OIL SET	42-R4	958,647.43	449,498	23,457	(9,962.80)	13,494.20	1.41
277	GAS TURBINE - OFF-LOADING SYST	42-R4	246,381.41	123,322	5,986	(2,592.02)	3,393.98	1.38
279	GAS TURBINE - POWER TURBINE	42-R4	11,048,948.88	5,646,153	268,260	(143,295.04)	124,964.96	1.13
281	GAS TURB-SWITCHGEAR MODULE	42-R4	974,029.49	405,388	23,872	(7,280.28)	16,591.72	1.70
283	GATES - HEATING SYSTEM	75-R4	169,619.60	51,154	2,373	(115.98)	2,257.02	1.33
285	GATES - HOIST	75-R4	4,600,834.73	1,645,130	64,347	29,715.60	94,062.60	2.04
287	GATES - DRAFT TUBE	75-R4	414,476.40	155,161	5,783	2,640.05	8,423.05	2.03
289	GATES - EMERGENCY	75-R4	180,957.75	83,596	2,500	1,089.56	3,589.56	1.98
291	GATES - WATER CONTROL	75-R4	10,077,459.85	3,638,841	140,557	60,443.51	201,000.51	1.99
293	GENERATOR - OTHER	50-R3	17,129,732.49	8,500,593	350,172	76,555.13	426,727.13	2.49
295	GENERATOR - ROTOR	50-R3	23,169,916.61	8,014,432	493,212	146,092.60	639,304.60	2.76
297	GENERATOR - STATOR	50-R3	10,198,559.64	4,891,805	209,784	71,909.02	281,693.02	2.76
299	GLYCOL SYSTEM - COOLING	30-R3	620,703.54	384,578	19,944	(5,403.00)	14,541.00	2.34
301	GOVERNOR	50-R3	6,635,817.10	2,432,339	141,163	77,972.74	219,135.74	3.30
303	GREASING SYSTEMS - AUTOMATIC	20-R2.5	40,355.00	40,355	-	2,078.20	2,078.20	5.15
305	GROUND WIRE - OVERHEAD	50-R4	1,785,557.21	750,105	36,921	14,961.06	51,882.06	2.91
307	GROUND WIRE - POLE	50-R4	94,614.87	46,547	1,951	1,372.24	3,323.24	3.51
309	GROUNDING	50-R4	4,232,607.07	1,659,503	87,594	10,478.31	98,072.31	2.32
319	HRDWIRED SUPRVSRY - REMOTE EQP	20-R3	15,601.25	13,138	657	2,314.00	2,971.00	19.04
321	HELICOPTER LANDING PAD	25-R3	7,976.40	7,509	224	(93.40)	130.60	1.64
327	INFORMATION DELIVERY SYS - ECC	20-R3	180,049.04	90,102	9,183	(9,183.00)	-	-
331	INSTRUMENTATION - COMPUTER	22-R2.5	211,901.58	151,097	8,626	(3,956.21)	4,669.79	2.20
335	INSTRUMENTATION-INSTR/CTL PNL	22-R2.5	93,360.85	73,876	3,604	13,690.74	17,284.74	18.51
337	INSTRUMENTATION - OTHER	22-R2.5	47,283.46	6,350	2,539	368.70	2,907.70	6.15
343	INSULATORS - PIN TYPE	28-R3	146,316.37	101,004	4,888	582.44	5,470.44	3.74
345	INSULATORS - POST TYPE	28-R3	5,589,979.94	2,589,570	205,239	42,146.09	247,385.09	4.43
347	INSULS-SUSPENSION (50KV & UP)	28-R3	29,827,491.32	11,054,020	1,123,166	319,291.45	1,442,457.45	4.84
349	INSULS-SUSPENSION (BELOW 50KV)	28-R3	80,737.57	24,419	3,115	368.87	3,483.87	4.32
351	INTAKE STRUCTURES	100-R4	19,436,444.76	4,813,215	205,146	67,863.86	273,009.86	1.40
353	INVERTERS	50-R3	30,580.89	2,338	706	(236.88)	469.12	1.53

CA-NLH-8 Attachment 1, Page 51 of 725
Depreciation Methodology

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
355	ISOLATION EQUIPMENT	30-R2.5	84,163.11	16,424	3,218	(1,276.59)	1,941.41	2.31
365	L.V. SWITCHING - BUSWORK	50-R4	1,473,394.69	701,638	30,435	24,416.48	54,851.48	3.72
367	LV SWITCHING-CIRC.BKRS/RECLRS	50-R4	716,915.33	354,953	14,773	12,255.50	27,028.50	3.77
369	LV SWITCHING-DISCONN. SWITCHES	50-R4	43,646.42	24,603	887	574.33	1,461.33	3.35
371	LV SWITCHING GRNDING XFMRs	50-R4	13,381.22	5,175	280	157.13	437.13	3.27
373	LV SWITCHING - INST XFMRs	50-R4	74,887.78	44,344	1,508	1,702.49	3,210.49	4.29
375	LV SWITCHING-LIGHTNING ARREST.	50-R4	9,457.33	5,306	193	212.74	405.74	4.29
381	LAND ACQUISITIONS	N/D	3,830,607.71	-	-	(124.43)	(124.43)	-
383	LAND IMPROVEMENTS	40-R3	10,946,356.03	5,661,541	276,228	38,090.70	314,318.70	2.87
385	LIGHTING SYSTEM - SWITCHYARD	40-R3	459,028.10	300,912	10,941	4,820.44	15,761.44	3.43
387	LIGHTING SYS 600/120 V OUTDOOR	35-R3	98,475.24	75,774	2,518	(1,497.70)	1,020.30	1.04
389	LIGHTNING ARRESTOR	50-R4	5,558,964.37	994,586	117,481	(7,052.61)	110,428.39	1.99
391	LINE COUPLING EQUIPMENT	25-R2	30,110.06	23,962	965	(965.00)	-	-
393	MAIN BREAKERS	25-R2	582,492.30	226,114	24,971	6,817.32	31,788.32	5.46
403	MTCLAD SWGR CUB/EP 4kV/600V	25-R3	559,322.45	304,932	22,598	4,810.53	27,408.53	4.90
405	METER TEST SWITCHES	25-R2	60,734.65	39,604	2,192	1,217.47	3,409.47	5.61
407	METERING TANKS	40-R3	312,610.79	170,292	7,850	3,758.06	11,608.06	3.71
409	METERS - DEMAND	25-R4	1,454,089.18	665,349	58,659	21,271.79	79,930.79	5.50
411	METERS - DOMESTIC	25-R4	1,267,091.29	649,837	51,051	11,858.45	62,909.45	4.96
413	METERS - OTHER	25-R4	247,645.03	80,037	10,373	1,348.61	11,721.61	4.73
415	MICROWAVE DISH	20-R4	66,953.39	50,045	3,217	(3,217.00)	-	-
417	MISC UNITS OF PROP	35-R2.5	14,261,121.58	6,534,846	422,306	161,001.30	583,307.30	4.09
419	MOBILE - A.T.V.'S	7-SQ	508,202.68	201,652	68,633	(6,185.80)	62,447.20	12.29
421	MOBILE - AIR COMPRESSORS	25-R2	200,970.10	110,033	7,835	(4,622.57)	3,212.43	1.60
423	MOBILE - ARGO'S	7-SQ	30,211.03	19,783	2,318	(463.60)	1,854.40	6.14
425	MOBILE - ATTACHMENTS	7-SQ	502,363.10	444,821	21,010	8,268.00	29,278.00	5.83
429	MOBILE - FLEXTRAC	7-SQ	1,192,753.47	504,811	125,154	16,255.37	141,409.37	11.86
431	MOBILE - FORKLIFTS	17-L3	363,506.94	259,538	18,951	(18,951.00)	-	-
435	MOBILE - LOADERS/GRADERS	17-L3	1,063,610.22	506,484	61,242	(13,569.01)	47,672.99	4.48
437	MOBILE - MUSKEGS	7-SQ	3,527,289.43	3,471,718	59,830	48,578.00	108,408.00	3.07
439	MOBILE - SNOWMOBILES	7-SQ	691,397.10	258,963	94,745	(8,179.42)	86,565.58	12.52
441	MOBILE - TRAILERS	7-SQ	1,326,546.34	1,152,731	51,482	25,935.60	77,417.60	5.84
443	MULTIPLX EQUIPMENT	20-R4	4,545,204.30	1,824,869	234,256	(92,193.94)	142,062.06	3.13
444	OFFICE EQUIPMENT-MECHANICAL	20-SQ	1,200,194.04	490,050	57,456	(30,230.00)	27,226.00	2.27
445	OFFICE FURNITURE	20-SQ	4,109,289.61	3,196,650	185,709	(32,514.13)	153,194.88	3.73
447	P.C.B. STORAGE CONTAINER	25-R2	42,479.84	26,146	1,585	(795.34)	789.66	1.86
449	PABX-PRIV. AUTO BRANCH EXCH	20-R4	1,181,008.55	161,218	62,507	(6,320.88)	56,186.12	4.76
451	PENSTOCK	65-R4	58,908,420.66	23,696,273	940,504	464,223.79	1,404,727.79	2.38
453	POLE CRIB FOUNDATIONS	46-R4	3,975,732.41	1,022,383	90,924	(6,725.47)	84,198.53	2.12
455	POLE HARDWARE	46-R4	65,827,648.09	17,397,059	1,502,467	(21,640.31)	1,480,826.69	2.25
457	POLE LINES WOOD (TELECONTROL)	46-R4	69,696.79	38,129	1,546	(845.07)	700.93	1.01
459	POLE STRUCTURES WOOD TYPE 1	46-R4	7,321,907.18	4,319,404	159,750	69,642.05	229,392.05	3.13
461	POLE STRUCTURE WOOD TYPE 2	46-R4	3,973,703.90	2,836,130	83,983	107,951.95	191,944.95	4.83
463	POLE STRUCTURE WOOD TYPE 3	46-R4	309,367.21	193,800	6,658	3,034.34	9,692.34	3.13
465	POLE STRUCTURES WOOD TYPE 4	46-R4	6,738.62	5,206	139	(45.09)	93.91	1.39
469	POLE STRUCTURES WOOD TYPE 6	46-R4	11,801.33	7,775	255	(255.00)	-	-
471	POLE STRUCTURES WOOD TYPE A	46-R4	27,862,521.10	10,684,261	630,181	331,512.82	961,693.82	3.45
473	POLE STRUCTURES WOOD TYPE AA	46-R4	2,749,801.82	737,274	62,737	20,213.99	82,950.99	3.02
475	POLE STRUCTURES WOOD TYPE AAW	46-R4	197,019.05	73,506	4,481	2,300.22	6,781.22	3.44

CA-NLH-8 Attachment 1, Page 52 of 725
Depreciation Methodology

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
477	POLE STRUCTURES WOOD TYPE AG	46-R4	372,807.72	162,045	8,415	4,778.07	13,193.07	3.54
479	POLE STRUCTURES WOOD TYPE AGW	46-R4	35,022.64	13,914	795	447.26	1,242.26	3.55
481	POLE STRUCTURES WOOD TYPE AW	46-R4	7,677,897.98	2,862,157	174,502	70,015.18	244,517.18	3.18
483	POLE STRUCTURES WOOD TYPE AWX	46-R4	782,209.89	216,215	17,912	(4,591.49)	13,320.51	1.70
485	POLE STRUCTURES WOOD TYPE AX	46-R4	512,153.18	260,499	11,445	7,721.68	19,166.68	3.74
487	POLE STRUCTURES WOOD TYPE B	46-R4	971,399.83	313,168	22,100	7,684.60	29,784.60	3.07
489	POLE STRUCTURES WOOD TYPE BB	46-R4	312,059.58	66,175	7,158	1,630.09	8,789.09	2.82
491	POLE STRUCTURES WOOD TYPE C	46-R4	1,195,531.08	519,468	26,944	13,137.14	40,081.14	3.35
493	POLE STRUCTURES WOOD TYPE D	46-R4	5,221,423.89	1,106,007	119,676	29,235.05	148,911.05	2.85
495	POLE STRUCTURES WOOD TYPE E	46-R4	1,656,382.14	682,078	37,468	18,097.41	55,565.41	3.35
497	POLE STRUCTURES WOOD TYPE EE	46-R4	680,800.59	292,362	15,390	4,452.73	19,842.73	2.91
499	POLE STRUCTURES WOOD TYPE EEX	46-R4	55,621.82	24,374	1,256	790.12	2,046.12	3.68
501	POLE STRUCTURES WOOD TYPE H	46-R4	1,748,315.87	781,049	39,330	24,205.98	63,535.98	3.63
503	POLE STRUCTURES WOOD TYPE OTH	46-R4	39,573,854.81	15,949,813	888,042	238,009.15	1,126,051.15	2.85
505	POLE STRUCTURES WOOD TYPE T	46-R4	125,518.16	57,780	2,831	2,032.92	4,863.92	3.88
509	POLES-CONCRETE 30'	25-R3	6,099.59	4,438	214	872.00	1,086.00	17.80
511	POLES-CONCRETE 35'	25-R3	39,305.56	24,525	1,480	2,818.51	4,298.51	10.94
513	POLES-CONCRETE 40'	25-R3	268,699.32	201,139	9,660	9,546.19	19,206.19	7.15
515	POLES - WOOD 30'	35-R3	2,295,541.43	1,102,253	67,031	28,045.18	95,076.18	4.14
517	POLES-WOOD 35'	35-R3	19,658,045.35	6,377,260	601,844	(42,356.93)	559,487.07	2.85
519	POLES-WOOD 40'	35-R3	18,119,508.58	5,982,256	553,495	67,929.28	621,424.28	3.43
521	POLES-WOOD 45'	35-R3	6,421,976.99	1,755,322	199,773	9,593.57	209,366.57	3.26
523	POLES-WOOD 50'	35-R3	667,955.69	183,595	20,732	944.80	21,676.80	3.25
525	POLES-WOOD 55'	35-R3	510,922.63	147,496	15,855	(2,097.34)	13,757.66	2.69
527	POLES-WOOD 60'	35-R3	839,770.22	260,036	25,893	(7,375.32)	18,517.68	2.21
529	POLES-WOOD 65'	35-R3	312,468.16	84,546	9,741	(2,810.94)	6,930.06	2.22
531	POLES-WOOD 70'	35-R3	461,279.40	141,651	14,282	(6,323.38)	7,958.62	1.73
533	POWER LINE CARRIER EQUIPMENT	20-R4	4,985,112.64	2,373,734	253,683	(86,951.19)	166,731.81	3.34
535	POWER SYSTEM - BATTERY BANK	25-R2.5	576,430.71	170,900	25,308	(6,957.80)	18,350.20	3.18
537	POWER SYSTEM - BATTERY CHARGER	25-R2.5	156,540.73	95,239	6,002	(3,619.61)	2,382.39	1.52
539	PWR SYS-GENERATOR (FUEL ELEC)	25-R2.5	51,192.72	14,708	2,263	(1,047.27)	1,215.73	2.37
543	POWER SYSTEM - INVERTERS	20-R4	15,291.74	4,298	804	(253.01)	550.99	3.60
545	PWR SYS-SUPPLY SERV & EQP	20-R4	587,895.85	153,846	30,812	2,836.87	33,648.87	5.72
549	POWERHOUSE SUBSTRUCTURE	75-R3	55,971,241.02	17,906,284	806,364	374,825.17	1,181,189.17	2.11
551	POWERHOUSE SUPERSTRUCTURE	75-R3	25,453,055.61	6,178,029	373,707	119,298.80	493,005.80	1.94
552	PRINTERS	5-SQ	840,426.36	445,785	118,828	(2,702.80)	116,125.20	13.82
553	PROTECTIVE CTL & RELAY PNLs	30-R3	3,696,045.12	892,763	134,948	24,573.18	159,521.18	4.32
555	RADIO TOWERS (WOOD OR STEEL)	35-R3	13,869,327.29	3,596,023	432,287	(38,868.94)	393,418.06	2.84
557	RADIOS-FIXED MICROWAVE EQP	15-R3	5,457,480.42	2,093,750	386,525	(77,677.05)	308,847.95	5.66
559	RADIOS - FIXED UHF EQUIPMENT	15-R3	307,460.73	120,631	21,745	(4,595.12)	17,149.88	5.58
561	RADIOS - FIXED VHF EQUIPMENT	15-R3	599,564.41	376,457	36,668	(5,425.57)	31,242.43	5.21
563	RADIOS-FIXED VHF REPEATOR EQP	15-R3	2,151,868.75	1,936,419	106,994	(18,833.80)	88,160.20	4.10
565	RADIOS - MOBILE VHF BASE STN	15-R3	967,143.75	81,509	73,991	340.67	74,331.67	7.69
567	RADIOS - MOBILE HF RADIOS	15-R3	201,311.65	7,791	15,582	(50.32)	15,531.68	7.72
569	RADIOS - MOBILE VHF (MOBILE)	15-R3	5,425,386.23	270,532	418,409	11,277.36	429,686.36	7.92
573	REACTORS AND RESISTORS	40-S4	1,024,903.26	321,936	26,404	10,402.95	36,806.95	3.59
575	RECLOSERS	40-R4	3,596,663.09	1,490,295	92,684	6,839.55	99,523.55	2.77
577	RECLOSER BY-PASS SWITCHES	40-R4	343,237.92	166,011	8,842	(1,306.62)	7,535.38	2.20
581	REGULATORS	35-R3	790,486.67	201,410	24,725	(676.83)	24,048.17	3.04

CA-NLH-8 Attachment 1, Page 53 of 725
Depreciation Methodology

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
583	RESERVOIR POWER - DIESEL UNIT	30-R3	353,298.15	253,239	10,900	14,204.05	25,104.05	7.11
585	RESERVOIR PWR - EMERG HYDRO	30-R3	193,172.87	131,339	6,034	16,208.50	22,242.50	11.51
587	REVENUE MTRNG - MTEING TANKS	30-R3	50,598.07	34,951	1,583	2,374.07	3,957.07	7.82
589	REVENUE MTRNG-SPEEDOMAX REC	30-R3	147,957.70	99,111	4,680	5,592.71	10,272.71	6.94
591	REV.MTRNG-STATREL DUPL RELAY	30-R3	22,604.41	14,990	718	1,259.08	1,977.08	8.75
593	REVENUE MTRNG-TERM. METERS	30-R3	248,225.81	185,320	7,407	15,743.82	23,150.82	9.33
595	REV MTRNG-TRNSIENT FALT REC#8	30-R3	272,238.29	64,122	9,988	1,517.60	11,515.60	4.23
597	RIGHT - OF - WAYS	45-R4	19,771,610.17	9,881,718	445,157	252,604.22	697,761.22	3.53
599	ROADS	50-R4	79,665,360.67	36,176,774	1,649,504	1,293,655.14	2,943,159.14	3.69
600	ROUTERS & LANS	5-SQ	5,539,220.76	3,663,938	857,715	72,852.20	930,567.20	16.80
601	RUNNER	40-R4	13,065,599.88	5,237,285	340,157	100,376.68	440,533.68	3.37
603	SCADA - COMPUTERS (HARDWARE)	20-R3	127,171.34	96,687	5,695	(5,695.00)	-	-
611	SCADA - PRINTERS	20-R3	15,251.17	13,532	591	(343.80)	247.20	1.62
617	SCADA - REMOTE TERM UNIT (RTU)	20-R3	3,629,623.73	1,359,168	190,659	(51,382.59)	139,276.41	3.84
621	SECTIONALIZERS	25-R3	150,074.80	90,975	5,810	910.21	6,720.21	4.48
622	SERVERS	5-SQ	4,382,658.24	2,591,487	667,934	61,640.20	729,574.20	16.65
623	SEWAGE DISPOSAL SYSTEM	40-R2	900,300.53	374,699	24,014	(5,861.92)	18,152.08	2.02
625	COMPUTER SOFTWARE	7-SQ	23,665,379.16	16,123,469	1,574,571	(47,451.60)	1,527,119.40	6.45
627	SPILLWAY STRUCTURES	100-R4	28,070,270.20	7,273,189	296,531	101,757.65	398,288.65	1.42
635	STACKS (EXHAUST)	40-R4	1,623,781.14	669,668	42,174	(19,582.12)	22,591.88	1.39
637	STATIC EXCITATION - EXCITER	32-R4	4,328,140.63	1,621,142	139,448	6,688.36	146,136.36	3.38
639	STATIC EXCITATION - FIELD BKRS	32-R4	84,937.51	55,152	2,554	(598.19)	1,955.81	2.30
641	STATIC EXCITATION - OTHER	32-R4	814,675.59	329,079	26,125	375.30	26,500.30	3.25
643	STATIC EXCITATION - XFOMERS	32-R4	662,337.40	507,435	19,415	9,014.23	28,429.23	4.29
645	STN SERV-CTL OR RELAY BOARD	40-R4	573,418.63	352,368	14,394	18,574.22	32,968.22	5.75
647	STATION SERVICE - OTHER	40-R4	120,700.35	71,137	3,047	3,013.31	6,060.31	5.02
649	STATION SERVICE - PANEL	40-R4	1,072,762.35	591,708	27,328	24,190.65	51,518.65	4.80
651	STATION SERVICE - TRANSFORMERS	40-R4	499,478.04	293,989	12,608	13,596.11	26,204.11	5.25
653	STOP LOGS	65-R4	1,838,278.44	594,884	29,670	12,497.38	42,167.38	2.29
655	STORAGE PALLETES AND RACKINGS	25-R2	31,529.91	17,163	1,216	(324.48)	891.52	2.83
657	STORM AND YARD DRAINAGE SYSTEM	45-R4	34,055.84	10,069	797	(797.00)	-	-
659	STORM DRAINAGE SYSTEM	45-R4	595,329.25	309,211	13,591	(7,729.37)	5,861.63	0.98
661	STREET LIGHTS - 150 HPS	20-R2	186,236.85	47,500	10,978	1,501.16	12,479.16	6.70
663	STREET LIGHTS - 250 MERC VAP	20-R2	98,323.89	82,912	3,627	11,154.00	14,781.00	15.03
665	STREET LIGHTS - 400 HPS	20-R2	20,429.25	8,504	1,084	44.07	1,128.07	5.52
667	STREET LIGHTS - 100 HPS	20-R2	2,026,049.89	714,974	111,571	22,202.16	133,773.16	6.60
669	STRUCTL SUPPS (WOOD & STEEL)	45-R4	9,371,977.23	4,356,700	212,917	42,423.26	255,340.26	2.72
671	SUMP PUMPS	45-R3	165,836.71	58,178	3,920	(641.72)	3,278.28	1.98
673	SURGE TANK	45-R3	3,679,663.27	2,713,168	74,214	115,977.80	190,191.80	5.17
675	SURGE TANK HEATING SYSTEM	45-R3	571,447.50	85,206	14,259	(453.61)	13,805.39	2.42
677	SWITCHES(LOAD BREAK & ISO SW)	29-R3	230,074.57	63,233	8,671	(196.79)	8,474.21	3.68
679	SWITCHGEAR	29-R3	9,886,203.81	4,416,531	349,900	89,601.74	439,501.74	4.45
681	SWITCHGEAR(SF6)	29-R3	0.04	-	-	-	-	-
683	TAILRACE CHANNEL	100-R4	30,031,689.39	6,066,568	317,699	81,591.31	399,290.31	1.33
685	TELECONTROL MISC EQUIPMENT	20-R3	6,000,974.79	2,571,898	312,500	(112,794.54)	199,705.46	3.33
687	TELE PROTECTION EQUIPMENT	20-R3	1,339,256.30	526,326	69,943	(20,034.36)	49,908.64	3.73
689	TELEPHONE APPARATUS	20-R3	1,555,077.76	944,069	74,426	(39,070.00)	36,356.00	2.34
691	TEST EQUIPMENT - GENERAL	25-R2	1,991,721.86	1,200,647	74,693	(37,864.97)	36,828.03	1.85
693	TEST EQUIPMENT - TELECONTROL	25-R2	1,148,694.98	454,767	49,533	(25,869.05)	23,663.95	2.06

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	True-Up (7)	Annual Accrual Total (8)=(6)+(7)	Rate (9)=(8)/(4)
695	TOOL'S & EQUIPMENT - GENERAL	25-R2	9,348,542.19	3,528,625	407,540	(189,057.85)	218,482.15	2.34
697	TOWERS - GUYED ANCHORS	60-R3	5,479,642.48	2,966,026	91,783	24,705.11	116,488.11	2.13
699	TOWERS - METAL GUYED	60-R3	53,469,015.31	16,767,947	961,027	257,121.49	1,218,148.49	2.28
701	TOWERS - METAL RIDGED	60-R3	6,876,362.28	2,488,693	121,611	9,020.85	130,631.85	1.90
703	TRANSFORMERS-CURRENT	47-R3	5,113,236.07	2,328,338	112,344	(6,952.70)	105,391.30	2.06
705	TRANSFORMERS-GROUNDING	47-R3	371,855.47	225,765	7,732	1,592.01	9,324.01	2.51
707	TRANSFORMERS-OTHER	47-R3	625,602.43	277,989	13,783	5,498.94	19,281.94	3.08
709	TRANSFORMERS-PAD TYPE-1000KVA	40-R3	80,970.09	54,392	1,919	1,324.32	3,243.32	4.01
711	TRANSFORMERS-PAD TYPE-1250KVA	40-R3	6,265.73	5,099	136	592.91	728.91	11.63
713	TRANSFORMERS-PAD TYPE-1500KVA	40-R3	182,829.41	51,405	4,992	1,077.91	6,069.91	3.32
717	TRANSFORMERS-PAD TYPE-2000KVA	40-R3	48,175.05	34,395	1,113	3,070.98	4,183.98	8.68
719	TRANSFORMERS-PAD TYPE-2000KVA	40-R3	8,576.16	5,500	208	371.62	579.62	6.76
721	TRANSFORMERS-PAD TYPE-2500KVA	40-R3	100,502.88	65,241	2,417	1,049.01	3,466.01	3.45
723	TRANSFORMERS-PAD TYPE-250KVA	40-R3	76,460.63	16,799	2,109	(163.75)	1,945.25	2.54
725	TRANSFORMERS-PAD TYPE-333KVA	40-R3	916,793.02	248,087	24,999	(2,241.06)	22,757.94	2.48
727	TRANSFORMERS-PAD TYPE-500KVA	40-R3	664,730.17	185,523	18,095	(1,250.92)	16,844.08	2.53
729	TRANSFORMERS-PAD TYPE-650KVA	40-R3	12,789.24	10,408	278	1,210.23	1,488.23	11.64
731	TRANSFORMERS-PAD TYPE-750KVA	40-R3	276,815.75	195,043	6,360	11,354.77	17,714.77	6.40
733	TRANSFORMERS-POLE TYPE-100KV	25-R2.5	1,857,486.45	845,390	76,764	25,847.75	102,611.75	5.52
735	TRANSFORMERS-POLE TYPE-10KVA	25-R2.5	845,021.18	235,696	38,014	5,479.53	43,493.53	5.15
739	TRANSFORMERS-POLE TYPE-150KVA	25-R2.5	7,869.65	6,967	230	1,393.40	1,623.40	20.63
741	TRANSFORMERS-POLE TYPE-15KVA	25-R2.5	1,141,911.23	569,799	46,198	43,107.50	89,305.50	7.82
743	TRANSFORMERS-POLE TYPE-167KVA	25-R2.5	768,445.77	284,550	32,945	5,155.11	38,100.11	4.96
745	TRANSFORMERS-POLE TYPE-25KVA	25-R2.5	4,312,034.91	1,499,574	186,719	28,115.47	214,834.47	4.98
747	TRANSFORMERS-POLE TYPE-37.5KVA	25-R2.5	156,835.75	115,098	5,454	9,579.05	15,033.05	9.59
749	TRANSFORMERS-POLE TYPE-50KVA	25-R2.5	4,884,845.19	1,716,162	211,893	31,139.57	243,032.57	4.98
751	TRANSFORMERS-POLE TYPE-5KV	25-R2.5	20,631.04	16,517	680	2,530.98	3,210.98	15.56
753	TRANSFORMERS - POLE TYPE-75KVA	25-R2.5	2,386,526.65	887,784	102,482	19,148.03	121,630.03	5.10
755	TRANSFORMERS - POTENTIAL	47-R3	4,171,716.81	1,497,515	94,573	4,652.93	99,225.93	2.38
757	TRANSFORMERS - POWER	47-R3	54,922,923.40	24,545,201	1,211,310	224,338.31	1,435,648.31	2.61
759	TRANSFORMERS - UNIT SERVICE	47-R3	1,153,915.25	125,200	27,809	3,013.92	30,822.92	2.67
763	TRASH RACK	25-R2	870,092.25	709,600	26,847	114,924.20	141,771.20	16.29
767	TUNNELS	100-R4	31,081,605.45	7,273,029	329,465	100,711.37	430,176.37	1.38
769	TURBINES	50-R3	41,897,848.82	16,953,642	879,385	544,247.31	1,423,632.31	3.40
771	UNDERGROUND STORAGE TANKS	40-R1	89,430.25	45,197	2,120	88.46	2,208.46	2.47
775	VALVES - PENSTOCK	65-R3	5,513,750.55	2,068,351	89,875	31,351.70	121,226.70	2.20
777	VALVES - RELIEF	65-R3	233,795.39	49,967	4,016	833.82	4,849.82	2.07
781	VEHICLES - 1/2 TON PICK-UPS	8-R2	1,124,833.91	510,676	146,759	(33,465.40)	113,293.60	10.07
783	VEHICLES - 1/4 TON PICK-UPS	8-R2	846,452.06	327,343	113,664	(19,991.20)	93,672.80	11.07
785	VEHICLES - 3/4 TON PICK-UPS	8-R2	976,479.26	330,535	136,845	(15,559.41)	121,285.59	12.42
787	VEHICLES - BOOMS & CRANES	20-R3	4,328,659.42	1,527,523	228,400	(95,827.05)	132,572.95	3.06
789	VEHICLES - BOOMS/STAKE BODIES	20-R3	838,743.65	319,454	44,405	(20,631.79)	23,773.21	2.83
791	VEHICLES - CAB & CHASSIS	10-R2	4,168,124.91	1,803,458	438,231	(188,474.06)	249,756.94	5.99
793	VEHICLES - CARS & STN WAGONS	6-R2	836,949.74	453,929	135,675	(17,369.80)	118,305.20	14.14
795	VEHICLES - DUMP TRUCKS	17-L3	20,135.00	4,280	1,333	(665.12)	667.88	3.32
797	VEHICLES - LINE BODIES	10-R2	976,400.88	381,862	105,521	(27,408.94)	78,112.06	8.00
799	VEHICLES - VANS & 4 X 4	10-R2	1,395,340.59	511,739	152,441	(57,663.13)	94,777.88	6.79
801	VOLT REGULATOR BYPASS SWS	33-R3	182,346.07	96,725	5,568	(243.55)	5,324.45	2.92
803	VOLTAGE REGULATORS	33-R3	2,918,104.86	1,409,691	90,207	12,349.63	102,556.63	3.51

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	True-Up (7)	Total (8)=(6)+(7)	Rate (9)=(8)/(4)
805	WATER REGULATING STRUCTURES	45-R3	20,354,391.70	5,306,328	489,908	112,034.40	601,942.40	2.96
807	WATER SUPPLY SYSTEM	45-R3	2,158,914.17	587,516	52,234	(1,862.83)	50,371.17	2.33
809	WATER SUPPLY SYSTEM - OTHER	45-R3	1,475,963.43	792,111	33,057	38,086.07	71,143.07	4.82
811	WATER SUPPLY SYSTEM - PUMP	45-R3	52,474.06	25,603	1,194	467.73	1,661.73	3.17
813	WATER SUPPLY SYSTEM - WELL	45-R3	477,036.29	195,551	11,132	(2,890.11)	8,241.89	1.73
823	WOOD RECIEVING	25-R2	49,965.87	23,444	2,039	(390.62)	1,648.38	3.30
827	YARD STORAGE RAMPS	25-R2	691,910.97	296,110	29,480	(6,785.28)	22,694.72	3.28
	TOTAL UTILITY PLANT STUDIED		1,820,948,492.39	688,528,864	44,691,761	7,682,372.84	52,374,133.84	2.88

NEWFOUNDLAND LABRADOR HYDRO HYDRO

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION
FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2007

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
001	AIRCRAFT WARNING MARKER LIGHT	484,112.14	224,041	171,264	52,777	12.6	4,188.65
011	AUX COOLING SYST - TURBO GEN	4,374.64	1,909	162	1,747	16.1	108.51
013	AUXILIARY POWER - DIESEL UNIT	906,799.42	601,458	371,079	230,379	10.2	22,586.18
015	AUX POWER - EMERG HYDRO	128,320.24	105,093	15,240	89,853	7.4	12,142.30
017	BATTERY-DC DISTRIBUTION BRD.	23,525.86	11,747	11,472	275	12.3	22.36
019	BATTERY BANKS	4,047,993.09	1,042,284	1,294,879	(252,595)	16.8	(15,035.42)
021	BATTERY CHARGERS	2,167,490.96	707,203	857,426	(150,223)	16.2	(9,273.02)
025	BOILER STEAM GENERATORS	1,736.40	38	4	34	22.2	1.53
031	BOOMS - TIMBER	263,995.47	243,576	231,689	11,887	5.0 *	2,377.40
033	BRIDGES	4,257,163.40	1,631,410	2,010,002	(378,592)	30.3	(12,494.79)
035	BUILDINGS-ALTERNATOR MODULE	1,856.25	948	1,856	(908)	5.0 *	(181.60)
037	BUILDINGS-AUXILIARY BUILDING	497,848.77	95,097	102,458	(7,361)	27.1	(271.62)
039	BUILDINGS-CONCRETE	25,614,551.53	11,706,104	8,993,928	2,712,176	20.9	129,769.19
041	BUILDINGS-CONTROL MODULE	213,522.65	49,857	9,131	40,726	25.9	1,572.43
043	BUILDINGS-COMMUNICATIONS	935,525.04	126,940	270,086	(143,146)	28.0	(5,112.36)
045	BUILDINGS-FIBERGLASS	11,150.05	6,345	9,721	(3,376)	26.0	(129.85)
047	BUILDINGS-FUEL FORWARDING MOD	35,711.60	24,291	35,712	(11,421)	5.0 *	(2,284.20)
051	BUILDINGS-MAINTENANCE BUILDING	333,884.32	168,065	297,872	(129,807)	22.9	(5,668.43)
053	BUILDINGS-METAL	17,450,167.70	8,146,793	9,160,530	(1,013,737)	24.9	(40,712.33)
055	BUILDINGS-OFF LOADING MODULE	36,631.59	22,492	33,519	(11,027)	25.3	(435.85)
057	BUILDINGS-SHIELDED ROOMS	15,382.43	6,271	15,382	(9,111)	5.0 *	(1,822.20)
059	BUILDINGS-SWITCHGEAR MODULE	10,559.09	5,585	9,046	(3,461)	19.2	(180.26)
061	BUILDINGS-TRAILERS	1,067,391.44	461,359	796,533	(335,174)	24.8	(13,515.08)
063	BUILDINGS-WOODEN	17,550,894.57	5,828,427	9,353,938	(3,525,511)	25.3	(139,348.26)
065	BUS DUCT GENERATOR	365,970.58	41,501	7,605	33,896	35.2	962.95
067	BUSWORK AND HARDWARE	5,953,089.29	2,829,271	2,490,540	338,731	22.4	15,121.92
069	CABLE-COMMUNICATIONS-METALLIC	31,911.98	19,827	31,912	(12,085)	5.0 *	(2,417.00)
071	CABLE-COMMUNICATIONS-OPTIC	1,606,780.19	423,891	893,496	(469,605)	17.6	(26,682.10)
073	CABLE - SUBMARINE	8,778,134.42	3,832,540	5,031,395	(1,198,855)	22.2	(54,002.48)
075	CABLE - UNDERGROUND	40,030.00	21,536	-	21,536	22.8	944.56
077	CABLE TRNCH/DUCT/EMBED CONDUIT	1,334,383.16	631,908	636,649	(4,741)	25.7	(184.47)
079	CABLES - 4160 VOLT	47,807.00	34,339	17,106	17,233	12.1	1,424.21
081	CABLES - 600 VOLT	664,631.80	400,190	125,943	274,247	16.2	16,928.83
083	CABLES - CONTROL	4,839,247.31	2,903,390	2,004,691	898,699	12.9	69,666.59
085	CABLES - POWER 5KV & ABOVE	315,010.13	130,495	62,614	67,881	21.6	3,142.64
087	CABLES - POWER CABLE	929,013.95	311,392	319,000	(7,608)	24.5	(310.53)
089	CABLES - TRAYS AND CONDUIT	531,732.30	270,152	156,188	113,964	18.7	6,094.33
091	CANALS	119,719,944.84	30,701,355	329,076	30,372,279	69.0	440,177.96
093	CAPACITORS	1,064,424.32	434,119	110,998	323,121	16.3	19,823.37
099	CIRCUIT BREAKERS	16,398,822.78	8,073,655	5,768,303	2,305,352	19.3	119,448.29
109	COMPRESSED AIR STARTING SYSTEM	157,914.64	44,098	41,749	2,349	14.7	159.80
111	COMPRESSED AIR SYS-AIR RECIEV	383,930.67	240,601	251,841	(11,240)	12.8	(878.13)
113	COMPRESSED AIR SYS-COMP & DRS	1,412,610.52	548,262	560,124	(11,862)	18.3	(648.20)
115	COMPRESSED AIR SYS-INTR AIR DR	505,398.12	197,573	221,265	(23,692)	18.6	(1,273.76)
117	COMPRESSED AIR SYS- OTHER	1,025,562.62	538,207	526,589	11,618	14.6	795.75
119	COMPUTERS	6,671,494.21	3,950,447	3,598,769	351,678	5.0 *	70,335.60
129	CONDUCTOR - 1192.5MCM/ASCR	6,114,401.28	3,690,103	1,599,383	2,090,720	19.6	106,669.39
131	CONDUCTOR - 266.8MCM / ASCR	5,431,476.49	2,231,526	2,370,729	(139,203)	28.8	(4,833.44)

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
133	CONDUCTOR - 397.5MCM / ACSR	330,975.99	233,338	124,927	108,411	15.7	6,905.16
135	CONDUCTOR - 4/0 BARE / ACSR	206,314.76	148,243	200,458	(52,215)	21.5	(2,428.60)
137	CONDUCTOR - 477ACSR	5,034,795.62	1,856,377	379,896	1,476,481	29.5	50,050.20
139	CONDUCTOR - 562.5MCM / ACSR	8,946,319.60	4,180,431	2,608,601	1,571,830	24.9	63,125.70
141	CONDUCTOR - 636MCM / ACSR	29,560,854.74	14,006,119	5,384,889	8,621,230	24.3	354,783.13
143	CONDUCTOR - 795MCM / ACSR	11,559,974.09	3,592,641	1,691,275	1,901,366	28.9	65,791.21
145	CONDUCTOR - PRIMARY	15,986,184.73	4,867,211	4,649,181	218,030	32.0	6,813.44
147	CONDUCTOR - SECONDARY	3,631,443.32	1,365,080	1,436,553	(71,473)	29.5	(2,422.81)
149	CONDUCTOR - SERVICE	6,970,438.48	2,344,896	2,080,364	264,532	30.6	8,644.84
151	CTL/MTR/RELAYING-OSC/GPH-AUTO	360,050.45	99,993	119,647	(19,654)	24.8	(792.50)
153	CTLMETER/RELAYING - OTHER	11,961,408.38	5,376,032	4,529,416	846,616	17.7	47,831.41
155	CTL/MTR/RELAYING-STN ALARM PNL	374,556.81	157,002	145,072	11,930	19.2	621.35
157	CTL/MTR/RELAYING-SYNCH. PANEL	247,078.29	145,499	117,358	28,141	13.0	2,164.69
159	CTL/MTR/RELAYING-TEMP/FREQ PNL	132,007.45	90,501	72,115	18,386	10.6	1,734.53
161	CTL/MTR/RELAYING-TIME ERR PNL	57,545.08	41,707	28,944	12,763	8.6	1,484.07
163	CTL/MTR/RELAYING-UNIT CTL PNL	2,003,958.05	1,059,624	944,643	114,981	15.4	7,466.30
165	CTL/MTR/RELAYING-UNIT PROT PNL	2,400,700.32	1,171,250	630,177	541,073	16.3	33,194.66
167	CTL/MTR/RELAYING-VOL/TMW PNL	208,024.13	131,626	140,628	(9,002)	14.0	(643.00)
169	COOLING SYSTEMS	3,234,069.06	1,509,852	1,857,550	(347,698)	18.8	(18,494.57)
171	COUNTERPOISE	3,579,709.69	1,558,152	825,996	732,156	18.7	39,152.73
173	CRANE - OVERHEAD	340,910.80	74,429	70,241	4,188	38.8	107.94
175	CRANE - POWER HOUSE	5,805,678.93	2,010,048	30,916	1,979,132	34.5	57,366.14
179	DAMS AND DYKES	179,250,975.99	50,282,802	1,031,844	49,250,958	67.5	729,643.82
181	DIESEL COOLING SYSTEM	365,526.50	149,576	139,628	9,948	11.2	888.21
183	DIESEL ENGINES - EMERG DIESEL	97,542.86	14,319	10,161	4,158	14.5	286.76
185	DIESEL ENGINES - DIESEL GEN	5,601,094.59	2,964,686	2,435,850	528,836	7.8	67,799.49
187	DIESEL ENGINES	16,677,335.60	9,226,911	7,756,058	1,470,853	7.9	186,183.92
189	DISCONNECT SWITCHES	9,572,581.16	4,627,217	3,663,135	964,082	20.0	48,204.10
191	DRAFT TUBE LINER	357,656.99	117,158	53,990	63,168	63.9	988.54
193	DYKES AND LINERS	2,110,417.13	389,579	1,489,942	(1,100,363)	82.7	(13,305.48)
197	EMS - COMPUTERS	9,786,067.01	7,603,251	9,786,067	(2,182,816)	5.0 *	(436,563.20)
199	EMS - MIMIC BOARD	647,702.11	502,514	646,626	(144,112)	10.9	(13,221.28)
201	EMS - OTHER	611,557.91	462,762	610,934	(148,172)	15.2	(9,748.16)
203	EMS - OPERATING CONSOLE	664,593.93	518,716	664,594	(145,878)	5.0 *	(29,175.60)
205	EMS - PDC-POWER DIST. CTL	199,681.48	155,851	199,681	(43,830)	5.0 *	(8,766.00)
207	EMS - PRINTERS	84,300.60	65,797	84,301	(18,504)	5.0 *	(3,700.80)
209	EMS - RECORDERS	164,628.50	150,256	164,629	(14,373)	5.0 *	(2,874.60)
211	EMS - REMOTE TERMINAL UNIT	824,274.22	525,092	641,791	(116,699)	7.6	(15,355.13)
215	EMS - UPS	530,609.23	365,326	331,876	33,450	5.0 *	6,690.00
223	FENCING	4,348,151.34	1,932,231	2,445,255	(513,024)	22.3	(23,005.56)
225	FIRE FIGHTING-BLDG FIRE PROT	764,009.36	261,455	294,239	(32,784)	21.9	(1,496.99)
227	FIRE FIGHTING-DELUGE SYS XFMRs	601,261.55	395,526	536,797	(141,271)	13.0	(10,867.00)
229	FIRE FIGHTING - OTHER	1,329,626.38	323,822	406,460	(82,638)	25.0	(3,305.52)
231	FIRE FIGHTING-PWRHSE PROT SYS	1,975,819.44	1,131,642	1,347,068	(215,426)	16.6	(12,977.47)
233	FIRE FIGHTING-WET/DRY SPRINKLER	710,511.46	329,855	253,604	76,251	17.8	4,283.76
235	FOOTINGS (CONC)-STL STRUCTURES	1,004,052.20	305,501	185,940	119,561	23.6	5,066.14
237	FOUNDATIONS (CONC) FOR BLDGS	2,520,284.10	1,369,819	979,985	389,834	17.4	22,404.25
239	FOUNDATIONS (CONC) FOR EQUIP	13,449,951.14	6,785,247	4,346,634	2,438,613	18.0	135,478.50
241	FREQUENCY CONVERSION - CONVERTOR	1,533,579.20	1,252,383	15,115	1,237,268	5.3	233,446.79
243	FREQUENCY CONVERSION - ELEC REOSTAT	41,543.00	35,607	-	35,607	5.1	6,981.76
245	FREQUENCY CONVERSION - EXCITER	115,847.92	96,673	1,424	95,249	5.4	17,638.70
247	FREQUENCY CONVERSION - STARTING MOTOR	4,000.00	3,428	-	3,428	5.1	672.16
251	FUEL OIL STORAGE SYST-OTHER	13,921.46	3,182	6,131	(2,949)	24.9	(118.43)

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
253	FUEL OIL STORAGE TANKS	3,899,712.69	952,950	1,640,311	(687,361)	23.4	(29,374.40)
255	FUEL OIL SYSTEMS	331,326.04	53,033	11,169	41,864	24.0	1,744.33
257	FUEL PIPE & TRANS FACILITIES	3,992,052.98	1,322,116	2,253,996	(931,880)	23.1	(40,341.13)
259	FUEL STORAGE TKS - UNDERGROUND	2,379,220.71	1,029,485	1,809,383	(779,898)	22.5	(34,662.13)
261	FUEL SYSTEM - LIGHT OIL SYSTEM	54,882.68	16,426	27,899	(11,473)	24.6	(466.38)
263	GAS TURB-AIR FLOWTRATION SYS	792,006.21	358,683	567,917	(209,234)	24.6	(8,505.45)
265	GAS TURB-ALTERNATOR MODULE	2,256,562.88	1,619,091	2,256,563	(637,472)	5.0 *	(127,494.40)
267	GAS TURBINE - CLUTCH	312,727.64	182,028	267,404	(85,376)	24.5	(3,484.73)
269	GAS TURBINE - CONTROL SYSTEM	1,991,366.32	791,713	1,517,910	(726,197)	28.1	(25,843.31)
271	GAS TURBINE-FUEL FORWARD SYST	597,659.19	304,263	459,874	(155,611)	24.7	(6,300.04)
273	GAS TURBINE - JET ENGINES	10,673,380.13	5,722,509	8,451,294	(2,728,785)	24.7	(110,477.13)
275	GAS TURB-MAIN LUBE OIL SET	958,647.43	449,498	694,593	(245,085)	24.6	(9,962.80)
277	GAS TURBINE - OFF-LOADING SYST	246,381.41	123,322	187,345	(64,023)	24.7	(2,592.02)
279	GAS TURBINE - POWER TURBINE	11,048,948.88	5,646,153	9,027,916	(3,381,763)	23.6	(143,295.04)
281	GAS TURB-SWITCHGEAR MODULE	974,029.49	405,388	614,332	(208,944)	28.7	(7,280.28)
283	GATES - HEATING SYSTEM	169,619.60	51,154	57,011	(5,857)	50.5	(115.98)
285	GATES - HOIST	4,600,834.73	1,645,130	293,070	1,352,060	45.5	29,715.60
287	GATES - DRAFT TUBE	414,476.40	155,161	38,207	116,954	44.3	2,640.05
289	GATES - EMERGENCY	180,957.75	83,596	41,757	118,954	38.4	1,089.56
291	GATES - WATER CONTROL	10,077,459.85	3,638,841	937,016	2,701,825	44.7	60,443.51
293	GENERATOR - OTHER	17,129,732.49	8,500,593	6,663,270	1,837,323	24.0	76,555.13
295	GENERATOR - ROTOR	23,169,916.61	8,014,432	3,850,793	4,163,639	28.5	146,092.60
297	GENERATOR - STATOR	10,198,559.64	4,891,805	3,122,843	1,768,962	24.6	71,909.02
299	GLYCOL SYSTEM - COOLING	620,703.54	384,578	460,220	(75,642)	14.0	(5,403.00)
301	GOVERNOR	6,635,817.10	2,432,339	272,494	2,159,845	27.7	77,972.74
303	GREASING SYSTEMS - AUTOMATIC	40,355.00	40,355	29,964	10,391	5.0 *	2,078.20
305	GROUND WIRE - OVERHEAD	1,785,557.21	750,105	356,629	393,476	26.3	14,961.06
307	GROUND WIRE - POLE	94,614.87	46,547	13,476	33,071	24.1	1,372.24
309	GROUNDING	4,232,607.07	1,659,503	1,361,919	297,584	28.4	10,478.31
319	HDWIRED SUPRVSRY - REMOTE EQP	15,601.25	13,138	1,568	11,570	5.0 *	2,314.00
321	HELICOPTER LANDING PAD	7,976.40	7,509	7,976	(467)	5.0 *	(93.40)
327	INFORMATION DELIVERY SYS - ECC	180,049.04	90,102	180,049	(89,947)	5.0 *	(17,989.40)
331	INSTRUMENTATION - COMPUTER	211,901.58	151,097	185,516	(34,419)	8.7	(3,956.21)
335	INSTRUMENTATION-INST/CTL PNL	93,360.85	73,876	-	73,876	5.4	13,680.74
337	INSTRUMENTATION - OTHER	47,283.46	6,350	414	5,936	16.1	368.70
343	INSULATORS - PIN TYPE	146,316.37	101,004	95,762	5,242	9.0	582.44
345	INSULATORS - POST TYPE	5,589,979.94	2,589,570	2,007,954	581,616	13.8	42,146.09
347	INSUL-S-SUSPENSION (50KV & UP)	29,827,491.32	11,054,020	6,424,294	4,629,726	14.5	319,291.45
349	INSUL-S-SUSPENSION (BELOW 50KV)	80,737.57	24,419	18,222	6,197	16.8	368.87
351	INTAKE STRUCTURES	19,436,444.76	4,813,215	83,104	4,730,111	69.7	67,863.86
353	INVERTERS	30,580.89	2,338	12,121	(9,783)	41.3	(236.88)
355	ISOLATION EQUIPMENT	84,163.11	16,424	43,360	(26,936)	21.1	(1,276.59)
365	L.V. SWITCHING - BUSWORK	1,473,384.69	701,638	91,226	610,412	25.0	24,416.48
367	LV SWITCHING-CIRC.BKRS/RECLRS	716,913.33	354,953	58,370	296,583	24.2	12,255.50
369	LV SWITCHING-DISCONN. SWITCHES	43,646.42	24,603	12,657	11,946	20.8	574.33
371	LV SWITCHING GRNDING XFMRs	13,381.22	5,175	571	4,604	29.3	157.13
373	LV SWITCHING - INST XFMRs	74,887.78	44,344	11,486	32,858	19.3	1,702.49
375	LV SWITCHING-LIGHTNING ARREST.	9,457.33	5,306	732	4,574	21.5	212.74
381	LAND ACQUISITIONS	3,830,607.71	-	622	(622)	5.0 *	(124.43)
383	LAND IMPROVEMENTS	10,948,356.03	5,661,541	4,956,863	704,678	18.5	38,090.70
385	LIGHTING SYSTEM - SWITCHYARD	459,028.10	300,912	235,354	65,558	13.6	4,820.44
387	LIGHTING SYS 600/120 V OUTDOOR	98,475.24	75,774	96,592	(20,818)	13.9	(1,497.70)
389	LIGHTNING ARRESTOR	5,558,964.37	994,586	1,273,164	(278,578)	39.5	(7,062.61)

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
391	LINE COUPLING EQUIPMENT	30,110.06	23,962	30,110	(6,148)	5.0 *	(1,229.60)
393	MAIN BREAKERS	582,492.30	226,114	149,760	76,354	11.2	6,817.32
403	MTCLAD SWGR CUBE/QP 4kV/600V	559,322.45	304,932	250,573	54,359	11.3	4,810.53
405	METER TEST SWITCHES	60,734.65	39,604	28,525	11,079	9.1	1,217.47
407	METERING TANKS	312,610.79	170,292	104,526	65,766	17.5	3,758.06
409	METERS - DEMAND	1,454,089.18	665,349	439,868	225,481	10.6	21,271.79
411	METERS - DOMESTIC	1,267,091.29	649,837	519,394	130,443	11.0	11,858.45
413	METERS - OTHER	247,645.03	80,037	58,729	21,308	15.8	1,348.61
415	MICROWAVE DISH	66,953.39	50,045	66,711	(16,666)	5.3	(3,144.53)
417	MISC UNITS OF PROP	14,261,121.58	6,534,846	3,926,625	2,608,221	16.2	161,001.30
419	MOBILE - A.T.V.'S	508,202.68	201,652	232,581	(30,929)	5.0	(6,185.80)
421	MOBILE - AIR COMPRESSORS	200,970.10	110,033	189,079	(79,046)	17.1	(4,622.57)
423	MOBILE - ARGO'S	30,211.03	19,783	22,101	(2,318)	5.0 *	(463.60)
425	MOBILE - ATTACHMENTS	502,363.10	444,821	403,481	41,340	5.0 *	8,268.00
429	MOBILE - FLEXTRAC	1,192,753.47	504,811	417,032	87,779	5.4	16,255.37
431	MOBILE - FORKLIFTS	363,506.94	259,538	363,507	(103,969)	5.0 *	(20,793.80)
435	MOBILE - LOADERS/GRADERS	1,063,610.22	506,484	684,238	(177,754)	13.1	(13,569.01)
437	MOBILE - MUSKEGS	3,527,289.43	3,471,718	3,228,828	242,890	5.0 *	48,578.00
439	MOBILE - SNOWMOBILES	691,397.10	258,963	301,496	(42,533)	5.0	(795.34)
441	MOBILE - TRAILERS	1,326,546.34	1,152,731	1,023,053	129,678	5.0 *	25,935.60
443	MULTIPLY EQUIPMENT	4,545,204.30	1,824,869	3,041,829	(1,216,960)	13.2	(92,193.94)
444	OFFICE EQUIPMENT-MECHANICAL	1,200,194.04	490,050	1,025,121	(535,071)	17.7	(30,230.00)
445	OFFICE FURNITURE	4,109,289.61	3,196,650	3,716,876	(520,226)	16.0	(32,514.13)
447	P.C.B. STORAGE CONTAINER	42,479.84	26,146	34,338	(8,192)	10.3	(795.34)
449	PABX-PRIV. AUTO BRANCH EXCH	1,181,008.55	161,218	268,673	(107,455)	17.0	(6,320.88)
451	PENSTOCK	58,908,420.66	23,696,273	7,169,906	16,526,367	35.6	464,223.79
453	POLE CRIB FOUNDATIONS	3,975,732.41	1,022,383	1,244,996	(222,613)	33.1	(6,725.47)
455	POLE HARDWARE	65,827,648.09	17,397,059	18,098,205	(701,146)	32.4	(21,640.31)
457	POLE LINES WOOD (TELECONTROL)	69,696.79	38,129	67,284	(29,155)	34.5	(845.07)
459	POLE STRUCTURES WOOD TYPE 1	7,321,907.18	4,319,404	3,093,704	1,225,700	17.6	69,642.05
461	POLE STRUCTURE WOOD TYPE 2	3,973,703.90	2,836,130	1,400,369	1,435,761	13.3	107,951.95
463	POLE STRUCTURE WOOD TYPE 3	309,367.21	193,800	145,554	48,246	15.9	3,034.34
465	POLE STRUCTURES WOOD TYPE 4	6,738.62	5,206	5,702	(496)	11.0	(45.09)
469	POLE STRUCTURES WOOD TYPE 6	11,801.33	7,775	11,801	(4,026)	5.0 *	(805.20)
471	POLE STRUCTURES WOOD TYPE A	27,862,521.10	10,684,261	2,230,684	8,453,577	25.5	331,512.82
473	POLE STRUCTURES WOOD TYPE AA	2,749,801.82	737,274	124,790	612,484	30.3	20,213.99
475	POLE STRUCTURES WOOD TYPE AAW	197,019.05	73,506	10,480	63,026	27.4	2,300.22
477	POLE STRUCTURES WOOD TYPE AG	372,807.72	162,045	45,460	116,585	24.4	4,778.07
479	POLE STRUCTURES WOOD TYPE AGW	35,022.64	13,914	2,017	11,897	26.6	447.26
481	POLE STRUCTURES WOOD TYPE AW	7,677,897.98	2,862,157	957,744	1,904,413	27.2	70,015.18
483	POLE STRUCTURES WOOD TYPE AWX	782,209.89	216,215	364,520	(148,305)	32.3	(4,591.49)
485	POLE STRUCTURES WOOD TYPE AX	512,153.18	260,499	95,255	165,244	21.4	7,721.68
487	POLE STRUCTURES WOOD TYPE B	971,399.83	313,168	94,157	219,011	28.5	7,684.60
489	POLE STRUCTURES WOOD TYPE BB	312,059.58	66,175	11,241	54,934	33.7	1,630.09
491	POLE STRUCTURES WOOD TYPE C	1,195,531.08	519,468	202,863	316,605	24.1	13,137.14
493	POLE STRUCTURES WOOD TYPE D	5,221,423.89	1,106,007	132,480	973,527	33.3	29,235.05
495	POLE STRUCTURES WOOD TYPE E	1,656,382.14	682,078	227,833	454,245	25.1	18,097.41
497	POLE STRUCTURES WOOD TYPE EE	680,800.59	292,362	181,489	110,873	24.9	4,452.73
499	POLE STRUCTURES WOOD TYPE EEX	55,621.82	24,374	5,016	19,358	24.5	790.12
501	POLE STRUCTURES WOOD TYPE H	1,748,315.87	781,049	214,629	566,420	23.4	24,205.98
503	POLE STRUCTURES WOOD TYPE OTH	39,573,854.81	15,949,813	10,070,987	5,878,826	24.7	238,009.15
505	POLE STRUCTURES WOOD TYPE T	125,518.16	57,780	9,803	47,977	23.6	2,032.92
509	POLES-CONCRETE 30'	6,099.59	4,438	78	4,360	5.0 *	872.00

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
511	POLES-CONCRETE 35'	39,305.56	24,525	5,641	18,884	6.7	2,818.51
513	POLES-CONCRETE 40'	268,699.32	201,139	140,998	60,141	6.3	9,546.19
515	POLES - WOOD 30'	2,295,541.43	1,102,253	642,312	459,941	16.4	28,045.18
517	POLES- WOOD 35'	19,658,045.35	6,377,260	7,342,998	(965,738)	22.8	(42,356.93)
519	POLES-WOOD 40'	18,119,508.58	5,982,256	4,562,534	1,419,722	20.9	67,929.28
521	POLES-WOOD 45'	6,421,976.99	1,755,322	1,534,670	220,652	23.0	9,593.57
523	POLES-WOOD 50'	667,955.69	183,595	161,959	21,636	22.9	944.80
525	POLES-WOOD 55'	510,922.63	147,496	197,203	(49,707)	23.7	(2,097.34)
527	POLES-WOOD 60'	839,770.22	260,036	433,356	(173,320)	23.5	(7,375.32)
529	POLES-WOOD 65'	312,468.16	84,546	153,414	(68,868)	24.5	(2,810.94)
531	POLES-WOOD 70'	461,279.40	141,651	287,721	(146,070)	23.1	(6,323.38)
533	POWER LINE CARRIER EQUIPMENT	4,985,112.64	2,373,734	3,469,319	(1,095,585)	12.6	(86,951.19)
535	POWER SYSTEM - BATTERY BANK	576,430.71	170,900	291,270	(120,370)	17.3	(6,957.80)
537	POWER SYSTEM - BATTERY CHARGER	156,540.73	95,239	141,208	(45,969)	12.7	(3,619.61)
539	PWR SYS-GENERATOR (FUEL ELEC)	51,192.72	14,708	31,569	(16,861)	16.1	(1,047.27)
543	POWER SYSTEM - INVERTERS	15,291.74	4,298	8,169	(3,871)	15.3	(253.01)
545	PWR SYS-SUPPLY SERV & EQP	587,895.85	153,846	115,832	38,014	13.4	2,836.87
549	POWERHOUSE SUBSTRUCTURE	55,971,241.02	17,906,284	739,291	17,166,993	45.8	374,825.17
551	POWERHOUSE SUPERSTRUCTURE	25,453,055.61	6,178,029	225,019	5,953,010	49.9	119,298.80
552	PRINTERS	840,426.36	445,785	459,299	(18,514)	5.0 *	(2,702.80)
553	PROTECTIVE CTL & RELAY PNLS	3,696,045.12	892,763	413,586	479,177	19.5	24,573.18
555	RADIO TOWERS (WOOD OR STEEL)	13,869,327.29	3,596,023	4,552,199	(956,176)	24.6	(38,868.94)
557	RADIOS-FIXED MICROWAVE EQP	5,457,480.42	2,093,750	2,777,308	(683,558)	8.8	(77,677.05)
559	RADIOS - FIXED UHF EQUIPMENT	307,460.73	120,631	160,149	(39,518)	8.6	(4,595.12)
561	RADIOS - FIXED VHF EQUIPMENT	599,564.41	376,457	429,085	(52,628)	9.7	(5,425.57)
563	RADIOS-FIXED VHF REPEATOR EQP	2,151,868.75	1,936,419	2,030,588	(94,169)	5.0 *	(18,833.80)
565	RADIOS - MOBILE VHF BASE STN	967,143.75	81,509	77,421	4,088	12.0	340.67
567	RADIOS - MOBILE HF RADIOS	201,311.65	7,791	8,415	(624)	12.4	(50.32)
569	RADIOS - MOBILE VHF (MOBILE)	5,425,386.23	270,532	134,076	136,456	12.1	11,277.36
573	REACTORS AND RESISTORS	1,024,903.26	321,936	57,701	264,235	25.4	10,402.95
575	RECLOSERS	3,596,663.09	1,490,295	1,339,141	151,154	22.1	6,839.55
577	RECLOSER BY-PASS SWITCHES	343,237.92	166,011	192,666	(26,655)	20.4	(1,306.62)
581	REGULATORS	790,486.67	201,410	217,654	(16,244)	24.0	(676.83)
583	RESERVOIR POWER - DIESEL UNIT	353,298.15	253,239	133,925	119,314	8.4	14,204.05
585	RESERVOIR PWR - EMERG HYDRO	193,172.87	131,339	1,671	129,668	8.0	16,208.50
587	REVENUE MTRING - MTEING TANKS	50,598.07	34,951	13,347	21,604	9.1	2,374.07
589	REVENUE MTRING-SPEEDOMAX REC	147,957.70	99,111	45,421	53,690	9.6	5,592.71
591	REV.MTRING-STATREL DUPL RELAY	22,604.41	14,990	2,651	12,339	9.8	1,259.08
593	REVENUE MTRING-TERM. METERS	248,225.81	185,320	78,262	107,058	6.8	15,743.82
595	REV MTRING-TRNSIENT FALT REC#8	272,238.29	64,122	32,556	31,566	20.8	1,517.60
597	RIGHT - OF - WAYS	19,771,610.17	9,881,718	5,031,717	4,850,001	19.2	252,604.22
599	ROADS	79,665,360.67	36,176,774	2,671,106	33,595,668	25.9	1,293,655.14
600	ROUTERS & LANS	5,539,220.76	3,663,938	3,299,677	364,261	5.0 *	72,852.20
601	RUNNER	13,065,599.88	5,237,285	2,968,772	2,268,513	22.6	100,376.68
603	SCADA - COMPUTERS (HARDWARE)	127,171.34	96,687	127,171	(30,484)	5.0 *	(6,096.80)
611	SCADA - PRINTERS	15,251.17	13,532	15,251	(1,719)	5.0 *	(343.80)
617	SCADA - REMOTE TERM UNIT (RTU)	3,629,623.73	1,359,168	2,093,939	(734,771)	14.3	(51,382.59)
621	SECTIONALIZERS	150,074.80	90,975	82,146	8,829	9.7	910.21
622	SERVERS	4,382,658.24	2,591,487	2,283,286	308,201	5.0 *	61,640.20
623	SEWAGE DISPOSAL SYSTEM	900,300.53	374,699	511,868	(137,169)	23.4	(5,861.92)
625	COMPUTER SOFTWARE	23,665,379.16	16,123,469	16,360,727	(237,258)	5.0 *	(47,451.60)
627	SPILLWAY STRUCTURES	28,070,270.20	7,273,189	221,384	7,051,805	69.3	101,757.65
635	STACKS (EXHAUST)	1,623,781.14	669,668	1,176,845	(507,177)	25.9	(19,582.12)

CA-NLH-8 Attachment 1, Page 61 of 725
Depreciation Methodology

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
637	STATIC EXCITATION - EXCITER	4,328,140.63	1,621,142	1,494,732	126,410	18.9	6,688.36
639	STATIC EXCITATION - FIELD BKRS	84,937.51	55,152	66,697	(11,545)	19.3	(598.19)
641	STATIC EXCITATION - OTHER	814,675.59	329,079	322,211	6,868	18.3	375.30
643	STATIC EXCITATION - XFORMERS	662,337.40	507,435	443,434	64,001	7.1	9,014.23
645	STN SERV-CTL OR RELAY BOARD	573,418.63	352,368	79,327	273,041	14.7	18,574.22
647	STATION SERVICE - OTHER	120,700.35	71,137	23,828	47,309	15.7	3,013.31
649	STATION SERVICE - PANEL	1,072,762.35	591,708	180,467	411,241	17.0	24,190.65
651	STATION SERVICE - TRANSFORMERS	499,478.04	293,989	80,530	213,459	15.7	13,596.11
653	STOP LOGS	1,838,278.44	594,884	84,991	509,893	40.8	12,497.38
655	STORAGE PALLETES AND RACKINGS	31,529.91	17,163	22,809	(5,646)	17.4	(324.48)
657	STORM AND YARD DRAINAGE SYSTEM	34,055.84	10,069	33,613	(23,544)	29.5	(798.10)
659	STORM DRAINAGE SYSTEM	595,329.25	309,211	480,803	(171,592)	22.2	(7,729.37)
661	STREET LIGHTS - 150 HPS	186,236.85	47,500	29,336	18,164	12.1	1,501.16
663	STREET LIGHTS - 250 MERC VAP	98,323.89	82,912	27,142	55,770	5.0 *	11,154.00
665	STREET LIGHTS - 400 HPS	20,429.25	8,504	8,028	476	10.8	44.07
667	STREET LIGHTS - 100 HPS	2,026,049.89	714,974	468,530	246,444	11.1	22,202.16
669	STRUCTL SUPPS (WOOD & STEEL)	9,371,977.23	4,356,700	3,419,146	937,554	22.1	42,423.26
671	SUMP PUMPS	165,836.71	58,178	76,852	(18,674)	29.1	(641.72)
673	SURGE TANK	3,679,663.27	2,713,168	1,344,630	1,368,538	11.8	115,977.80
675	SURGE TANK HEATING SYSTEM	571,447.50	85,206	100,674	(15,468)	34.1	(453.61)
677	SWITCHES(LOAD BREAK & ISO SW)	230,074.57	63,233	67,031	(3,798)	19.3	(196.79)
679	SWITCHGEAR	9,886,203.81	4,416,531	3,180,027	1,236,504	13.8	89,601.74
681	SWITCHGEAR(SF6)	0.04	-	-	-	-	-
683	TAILRACE CHANNEL	30,031,689.39	6,066,568	45,129	6,021,439	73.8	81,591.31
685	TELECONTROL MISC EQUIPMENT	6,000,974.79	2,571,898	3,914,153	(1,342,255)	11.9	(112,794.54)
687	TELE-PROTECTION EQUIPMENT	1,339,256.30	526,326	792,783	(266,457)	13.3	(20,034.36)
689	TELEPHONE APPARATUS	1,555,077.76	944,069	1,448,072	(504,003)	12.9	(39,070.00)
691	TEST EQUIPMENT - GENERAL	1,991,721.86	1,200,647	1,817,846	(617,199)	16.3	(37,864.97)
693	TEST EQUIPMENT - TELECONTROL	1,148,694.98	454,767	891,954	(437,187)	16.9	(25,869.05)
695	TOOLS & EQUIPMENT - GENERAL	9,348,542.19	3,528,625	6,780,420	(3,251,795)	17.2	(189,057.85)
697	TOWERS - GUYED ANCHORS	5,479,642.48	2,966,026	2,308,870	657,156	26.6	24,705.11
699	TOWERS - METAL GUYED	53,469,015.31	16,767,947	7,460,149	9,307,798	36.2	257,121.49
701	TOWERS - METAL RIDGED	6,876,362.28	2,488,693	2,170,257	318,436	35.3	9,020.85
703	TRANSFORMERS-CURRENT	5,113,236.07	2,328,338	2,503,546	(175,208)	25.2	(6,952.70)
705	TRANSFORMERS-GROUNDING	371,855.47	225,765	196,472	29,293	18.4	1,592.01
707	TRANSFORMERS-OTHER	625,602.43	277,989	148,764	129,225	23.5	5,498.94
709	TRANSFORMERS-PAD TYPE-1000KVA	80,970.09	54,392	36,911	17,481	13.2	1,324.32
711	TRANSFORMERS-PAD TYPE-1250KVA	6,265.73	5,099	-	5,099	8.6	592.91
713	TRANSFORMERS-PAD TYPE-1500KVA	182,829.41	51,405	24,565	26,840	24.9	1,077.91
717	TRANSFORMERS-PAD TYPE-2000KVA	48,175.05	34,395	-	34,395	11.2	3,070.98
719	TRANSFORMERS-PAD TYPE-200KVA	8,576.16	5,500	-	5,500	14.8	371.62
721	TRANSFORMERS-PAD TYPE-2500KVA	100,502.88	65,241	50,450	14,791	14.1	1,049.01
723	TRANSFORMERS-PAD TYPE-250KVA	76,460.63	16,799	21,515	(4,716)	28.8	(163.75)
725	TRANSFORMERS-PAD TYPE-333KVA	916,793.02	248,087	309,268	(61,181)	27.3	(2,241.06)
727	TRANSFORMERS-PAD TYPE-500KVA	664,730.17	185,523	219,423	(33,900)	27.1	(1,250.92)
729	TRANSFORMERS-PAD TYPE-650KVA	12,789.24	10,408	-	10,408	8.6	1,210.23
731	TRANSFORMERS-PAD TYPE-750KVA	276,815.75	195,043	73,547	121,496	10.7	11,354.77
733	TRANSFORMERS-POLE TYPE-100KV	1,857,486.45	845,390	535,217	310,173	12.0	25,847.75
735	TRANSFORMERS-POLE TYPE-10KVA	845,021.18	235,696	154,599	81,097	14.8	5,479.53
739	TRANSFORMERS-POLE TYPE-150KVA	7,869.65	6,967	-	6,967	5.0 *	1,393.40
741	TRANSFORMERS-POLE TYPE-15KVA	1,141,911.23	569,799	69,752	500,047	11.6	43,107.50
743	TRANSFORMERS-POLE TYPE-167KVA	768,445.77	284,550	212,894	71,656	13.9	5,155.11
745	TRANSFORMERS-POLE TYPE-25KVA	4,312,034.91	1,499,574	1,114,392	385,182	13.7	28,115.47

Account (1)	Description (2)	Surviving Original Cost as at December 31, 2007 (3)	Calculated Accumulated Depreciation (4)	Booked Accumulated Depreciation (5)	Accumulated Depreciation Variance (6)=(4)-(5)	Probable Remaining Life (7)	Annual Requirement for True-Up (8)=(6)/(7)
747	TRANSFORMERS-POLE TYPE-37.5KVA	156,835.75	115,098	54,750	60,348	6.3	9,579.05
749	TRANSFORMERS-POLE TYPE-50KVA	4,884,845.19	1,716,162	1,280,208	435,954	14.0	31,139.57
751	TRANSFORMERS-POLE TYPE-5KV	20,631.04	16,517	3,609	12,908	5.1	2,530.98
753	TRANSFORMERS - POLE TYPE-75KVA	2,386,526.65	887,784	625,456	262,328	13.7	19,148.03
755	TRANSFORMERS - POTENTIAL	4,171,716.81	1,497,515	1,367,233	130,282	28.0	4,652.93
757	TRANSFORMERS - POWER	54,922,923.40	24,545,201	19,116,214	5,428,987	24.2	224,338.31
759	TRANSFORMERS - UNIT SERVICE	1,153,915.25	125,200	13,685	111,515	37.0	3,013.92
763	TRASH RACK	870,092.25	709,600	134,979	574,621	5.0 *	114,924.20
767	TUNNELS	31,081,605.45	7,273,029	1,668	7,271,361	72.2	100,711.37
769	TURBINES	41,897,848.82	16,953,642	2,803,212	14,150,430	26.0	544,247.31
771	UNDERGROUND STORAGE TANKS	89,430.25	45,197	43,357	1,840	20.8	88.46
775	VALVES - PENSTOCK	5,513,750.55	2,068,351	927,149	1,141,202	36.4	31,351.70
777	VALVES - RELIEF	233,795.39	49,967	13,946	36,021	43.2	833.82
781	VEHICLES - 1/2 TON PICK-UPS	1,124,833.91	510,676	678,003	(167,327)	5.0	(33,465.40)
783	VEHICLES - 1/4 TON PICK-UPS	846,452.06	327,343	427,299	(99,956)	5.0 *	(19,991.20)
785	VEHICLES - 3/4 TON PICK-UPS	976,479.26	330,535	409,888	(79,353)	5.1	(15,559.41)
787	VEHICLES - BOOMS & CRANES	4,328,659.42	1,527,523	3,022,425	(1,494,902)	15.6	(95,827.05)
789	VEHICLES - BOOMS/STAKE BODIES	838,743.65	319,454	653,689	(334,235)	16.2	(20,631.79)
791	VEHICLES - CAB & CHASSIS	4,168,124.91	1,803,458	3,009,692	(1,206,234)	6.4	(188,474.06)
793	VEHICLES - CARS & STN WAGONS	836,949.74	453,929	540,778	(86,849)	5.0 *	(17,369.80)
795	VEHICLES - DUMP TRUCKS	20,135.00	4,280	12,860	(8,580)	12.9	(665.12)
797	VEHICLES - LINE BODIES	976,400.88	381,862	562,761	(180,899)	6.6	(27,408.94)
799	VEHICLES - VANS & 4 X 4	1,395,340.59	511,739	880,783	(369,044)	6.4	(57,663.13)
801	VOLT REGULATOR BYPASS SWS	182,346.07	96,725	100,500	(3,775)	15.5	(243.55)
803	VOLTAGE REGULATORS	2,918,104.86	1,409,691	1,210,862	198,829	16.1	12,349.63
805	WATER REGULATING STRUCTURES	20,354,391.70	5,306,328	2,326,213	2,980,115	26.6	112,034.40
807	WATER SUPPLY SYSTEM	2,158,914.17	587,516	644,146	(56,630)	30.4	(1,862.83)
809	WATER SUPPLY SYSTEM - OTHER	1,475,963.43	792,111	26,581	765,530	20.1	38,086.07
811	WATER SUPPLY SYSTEM - PUMP	52,474.06	25,603	15,500	10,103	21.6	467.73
813	WATER SUPPLY SYSTEM - WELL	477,036.29	195,551	276,474	(80,923)	28.0	(2,890.11)
823	WOOD RECIEVING	49,965.87	23,444	28,522	(5,078)	13.0	(390.62)
827	YARD STORAGE RAMPS	691,910.97	296,110	406,710	(110,600)	16.3	(6,785.28)
TOTAL UTILITY PLANT STUDIED		1,820,948,492.39	688,528,864	417,078,574	271,450,290		7,590,769.01

* Probable Remaining Life adjusted to a minimum 5 years where necessary.

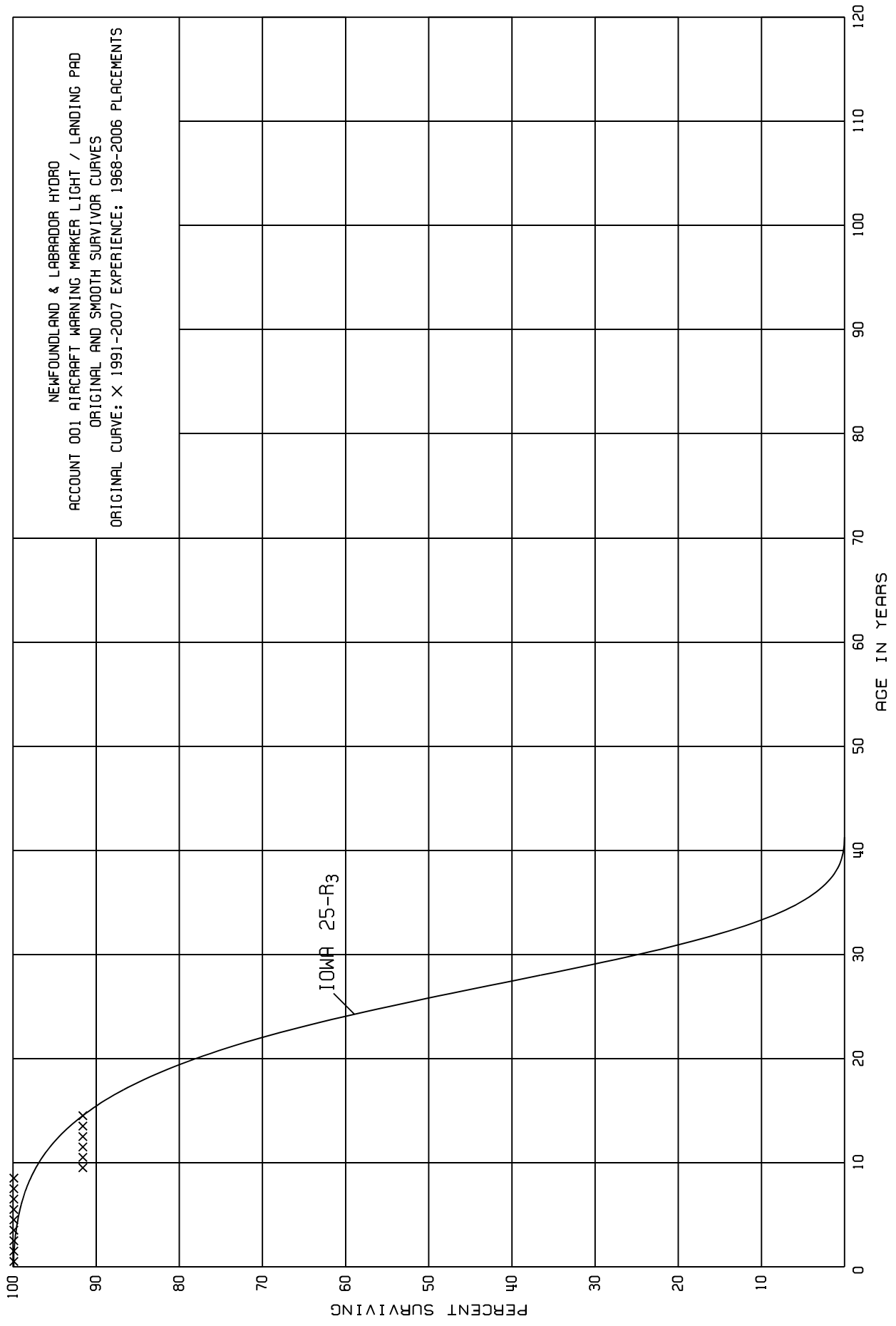
NEWFOUNDLAND AND LABRADOR HYDRO

TABLE 3 - SUMMARY OF THE CONSOLIDATION OF PRODUCT ID's FOR THE AVERAGE SERVICE LIFE ANALYSIS

Consolidated Product ID	Consolidated Account Descriptions	Asset Classes composition
001	AIRCRAFT WARNING MARKER LIGHT / LANDING PAD	001, 321
013	AUXILIARY POWER SYSTEM	013, 015
017	BATTERY & POWER SYSTEM	017, 019, 021, 535, 537, 539
023	BOILER SYSTEM	023, 025, 027, 311, 313, 315, 323, 357, 359, 361, 363
035	BUILDINGS - OTHER	035 - 063, 195, 235, 237, 239, 623, 773
053	BUILDINGS - METAL	053
065	DUCT WORK	065, 067
069	TELECONTROL SYSTEM	069, 071, 083
073	CABLE - SUBMARINE	073
075	CABLES - UNDERGROUND	075, 077
079	CABLES - ABOVE GROUND	079, 081, 085, 087, 089
093	CAPACITORS	093
095	CHEMICAL FEED SYSTEM	095
099	CIRCUIT BREAKERS	099
109	COMPRESSED AIR SYSTEMS	109 - 117
119	COMPUTERS	119, 552, 600, 622
123	CONDENSERS	123 - 127
129	CONDUCTORS	129 - 149
151	CONTROL METER / RELAYING	151 - 167
169	COOLING SYSTEMS / FEEDWATER SYSTEMS	169, 219, 221, 299, 583, 585, 011, 101 - 107
171	COUNTERPOISE	171
173	CRANES	173,175,177
179	DAMS, DYKES, CANALS, TUNNELS	179, 091,193, 191, 627, 767, 683
181	DIESEL SYSTEM & ENGINES	181 - 187, 303
189	DISCONNECT SWITCHES	189
197	EMS EQUIPMENT	197 - 207
209	EMS RECORDERS	209-211
215	EMS-UPS	215
223	FENCING	223
225	FIRE FIGHTING EQUIPMENT	225 - 233, 325
249	FUEL SYSTEMS	249, 251, 253, 255, 257, 259, 261, 771
263	GAS TURBINE SYSTEMS	263 - 281
283	GATES	283 - 291
293	GENERATORS	293, 295, 297, 353
301	GOVERNOR	301
305	GROUND WIRE SYSTEM	305, 307, 309, 389
319	HARDWIRED SUPERVISORY - REMOTE EQUIPMENT	319
327	INFORMATION DELIVERY SYSTEM - ECC	327
329	INSTRUMENTATION	329 - 341
343	INSULATORS	343 - 349
351	INTAKE STRUCTURES	351
355	ISOLATION EQUIPMENT	355
365	L.V. SWITCHING SYSTEMS	365 - 375
381	LAND - ACQUISITIONS & IMPROVEMENTS	381 - 383
385	LIGHTING SYSTEMS	385
391	TOOLS & EQUIPMENT	391, 405, 421, 447, 655, 691, 693, 695, 763, 765, 823, 827, 217
393	MAIN BREAKERS	393
395	MARINE TERMINAL	395 - 401
403	METALCLAD SWITCHGEAR CUB/EQP 4kV/600V	403
407	METERING TANKS	407
409	METERS	409 - 413
415	MICROWAVE DISH	415
417	MISC UNITS OF PROPERTY	417
419	SMALL MOBILE WORK EQUIPMENT	419, 423, 425, 429, 437, 439, 441
431	HEAVY WORK EQUIPMENT	431, 435, 795
443	MULTIPLEX EQUIPMENT	443, 449
444	OFFICE FURNITURE & EQUIPMENT	444, 445
451	PENSTOCK	451
459	POLE STRUCTURES - WOOD	459 - 505, 453, 455, 457
509	POLES - CONCRETE	509 - 513
515	POLES - WOOD	515 - 531
533	POWER SYSTEM	533, 541, 543, 545
547	POWERHOUSE	547, 549, 551
553	PROTECTIVE CONTROL AND RELAY PANELS	553

Consolidated Product ID	Consolidated Account Descriptions	Asset Classes composition
555	RADIO TOWERS & EQUIPMENT	555
557	RADIOS - FIXED MICROWAVE EQUIPMENT	557
559	RADIOS - FIXED UHF EQUIPMENT	559
561	RADIOS - FIXED VHF EQUIPMENT	561, 563
565	RADIOS - MOBILE VHF BASE STATION	565, 567, 569
573	REACTORS AND RESISTORS	573
575	RECLOSERS	575 - 577
581	REGULATORS	581
587	REVENUE METERING	587 - 595
597	RIGHT - OF - WAYS	597
599	ROADS & BRIDGES	599 & 033
601	RUNNER	601
603	SCADA EQUIPMENT	603 - 617
621	SECTIONALIZERS	621
625	COMPUTER SOFTWARE	625
629	STACKS	629, 633, 635
637	STATIC EXCITATION	637 - 643, 241 - 247
645	STATION SERVICE	645, 647, 649, 651
653	STOP LOGS	653
657	STORM & YARD DRAINAGE SYSTEM	657 - 659
661	STREET LIGHTS	661 - 667
669	STRUCTURAL SUPPORTS (WOOD & STEEL)	669
671	SUMP SYSTEM	671, 673, 675
677	STATION SWITCHING	677, 679, 681
685	TELECONTROL SYSTEM	685, 687, 689
697	TOWERS	697, 699, 701
703	TRANSFORMERS	703, 705, 707, 755, 757, 759
709	TRANSFORMER - PAD MOUNT	709 - 731
733	TRANSFORMER - POLE MOUNTED	733 - 753
769	TURBINES	769
775	VALVES - PENSTOCK	775, 777
781	VEHICLES - 3/4 TON AND UNDER	781, 783, 785
787	VEHICLES - DECK EQUIPMENT	787, 789, 173, 175, 177, 031
791	VEHICLES - OTHER	791, 797, 799
793	VEHICLES - CARS & STATION WAGONS	793
801	VOLTAGE REGULATORS	801, 803
805	WATER SYSTEMS	805, 807, 809, 811, 813, 815, 819

SERVICE LIFE STATISTICS



NEWFOUNDLAND & LABRADOR HYDRO

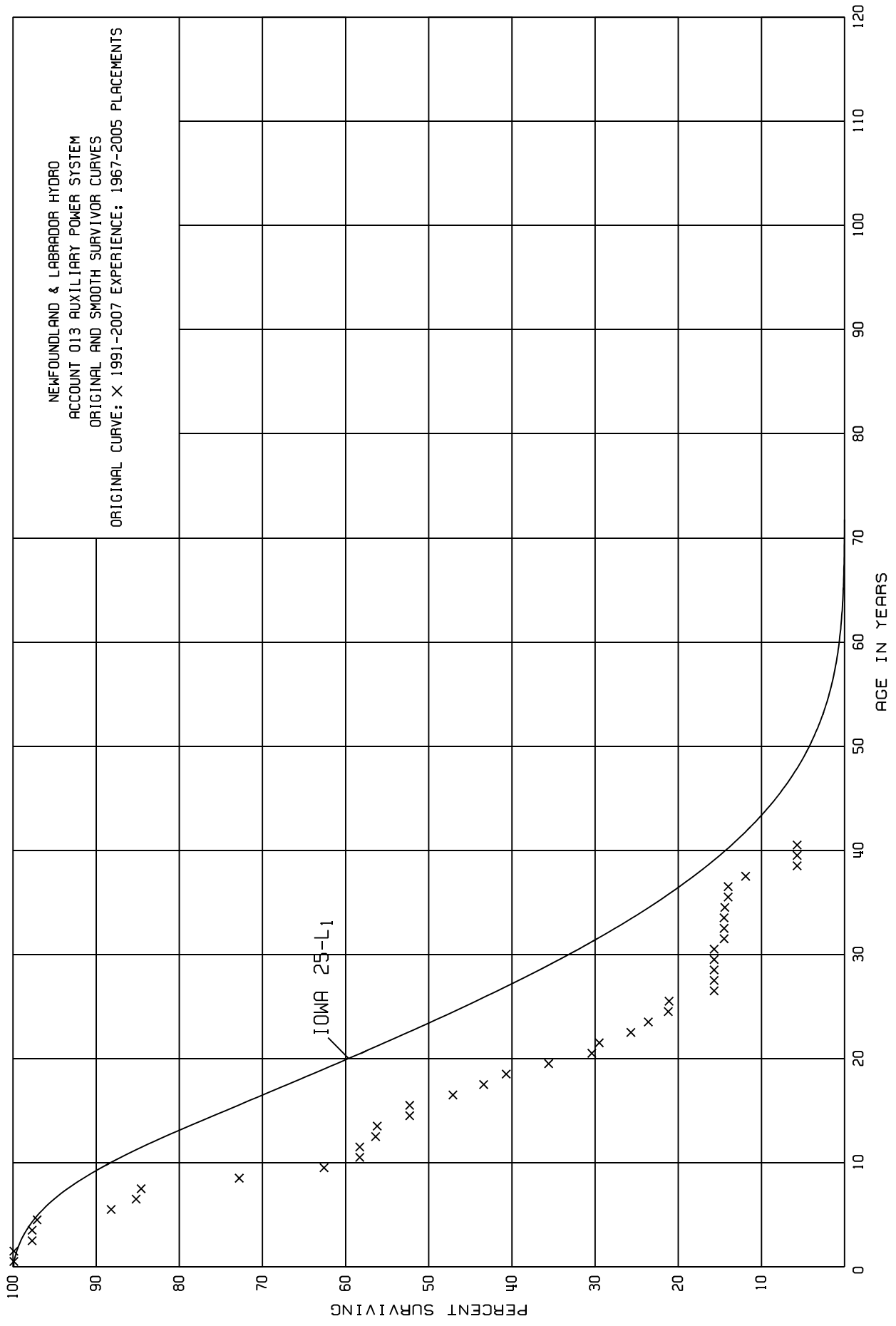
ACCOUNT 001 AIRCRAFT WARNING MARKER LIGHT / LANDING PAD

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1968-2006

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	484,112		0.0000	1.0000	100.00
0.5	484,112		0.0000	1.0000	100.00
1.5	386,829		0.0000	1.0000	100.00
2.5	386,829		0.0000	1.0000	100.00
3.5	386,829		0.0000	1.0000	100.00
4.5	386,829		0.0000	1.0000	100.00
5.5	386,829		0.0000	1.0000	100.00
6.5	386,829		0.0000	1.0000	100.00
7.5	422,202		0.0000	1.0000	100.00
8.5	422,202	35,373	0.0838	0.9162	100.00
9.5	386,829		0.0000	1.0000	91.62
10.5	386,829		0.0000	1.0000	91.62
11.5	386,829		0.0000	1.0000	91.62
12.5	386,829		0.0000	1.0000	91.62
13.5	192,208		0.0000	1.0000	91.62
14.5					91.62
15.5					
16.5	7,976		0.0000		
17.5	78,723		0.0000		
18.5	78,723		0.0000		
19.5	78,723		0.0000		
20.5	78,723	70,746	0.8987		
21.5	7,976		0.0000		
22.5	9,425		0.0000		
23.5	9,425		0.0000		
24.5	9,425		0.0000		
25.5	9,425		0.0000		
26.5	9,425	1,449	0.1537		
27.5	7,976		0.0000		
28.5	7,976		0.0000		
29.5	7,976		0.0000		
30.5	7,976		0.0000		
31.5	7,976		0.0000		
32.5	7,976		0.0000		
33.5					



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 013 AUXILIARY POWER SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2005

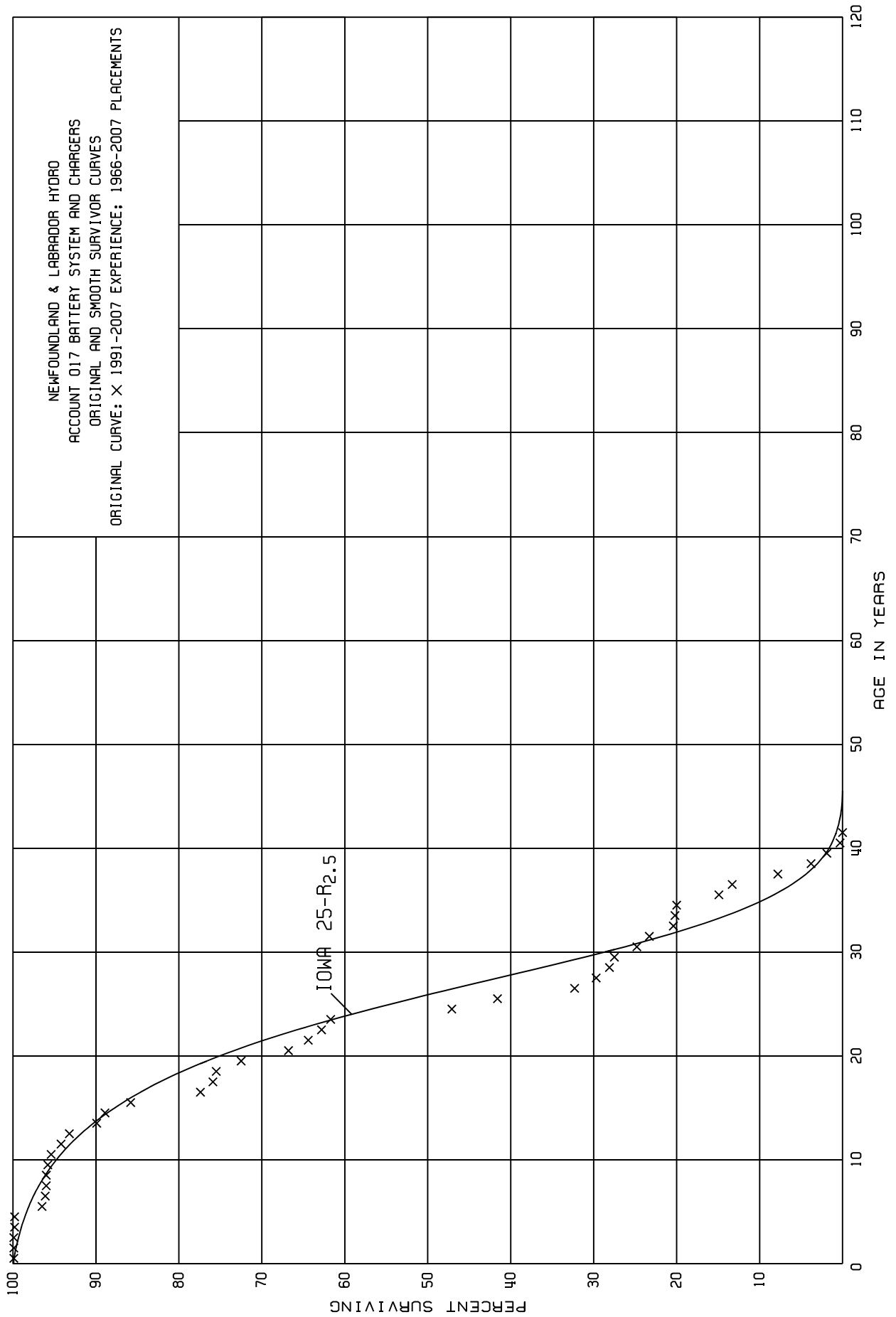
EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,334,405		0.0000	1.0000	100.00
0.5	2,504,141		0.0000	1.0000	100.00
1.5	2,793,041	63,487	0.0227	0.9773	100.00
2.5	2,870,777		0.0000	1.0000	97.73
3.5	3,238,011	20,260	0.0063	0.9937	97.73
4.5	3,309,019	304,218	0.0919	0.9081	97.11
5.5	3,228,108	110,977	0.0344	0.9656	88.19
6.5	3,262,775	23,636	0.0072	0.9928	85.16
7.5	3,829,622	530,905	0.1386	0.8614	84.55
8.5	3,298,718	461,820	0.1400	0.8600	72.83
9.5	2,940,632	201,709	0.0686	0.9314	62.63
10.5	3,112,688	760	0.0002	0.9998	58.33
11.5	3,111,927	100,571	0.0323	0.9677	58.32
12.5	3,013,356	14,693	0.0049	0.9951	56.44
13.5	2,998,663	203,825	0.0680	0.9320	56.16
14.5	2,794,839		0.0000	1.0000	52.34
15.5	2,794,839	279,229	0.0999	0.9001	52.34
16.5	2,538,965	202,639	0.0798	0.9202	47.11
17.5	2,339,454	144,691	0.0618	0.9382	43.35
18.5	2,040,508	255,161	0.1250	0.8750	40.67
19.5	1,764,519	256,587	0.1454	0.8546	35.59
20.5	1,547,933	48,291	0.0312	0.9688	30.42
21.5	1,499,642	194,150	0.1295	0.8705	29.47
22.5	1,337,182	107,020	0.0800	0.9200	25.65
23.5	1,401,631	145,119	0.1035	0.8965	23.60
24.5	1,005,298	5,450	0.0054	0.9946	21.16
25.5	999,848	254,714	0.2548	0.7452	21.05
26.5	745,134		0.0000	1.0000	15.69
27.5	509,800		0.0000	1.0000	15.69
28.5	509,800		0.0000	1.0000	15.69
29.5	507,800		0.0000	1.0000	15.69
30.5	507,800	38,205	0.0752	0.9248	15.69
31.5	469,595		0.0000	1.0000	14.51
32.5	469,595	396	0.0008	0.9992	14.51
33.5	469,198	2,732	0.0058	0.9942	14.50
34.5	466,466	14,000	0.0300	0.9700	14.42
35.5	452,466		0.0000	1.0000	13.99
36.5	452,466	66,802	0.1476	0.8524	13.99
37.5	359,664	188,194	0.5232	0.4768	11.93
38.5	171,470		0.0000	1.0000	5.69

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 013 AUXILIARY POWER SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2005			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,470		0.0000	1.0000	5.69
40.5					5.69



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 017 BATTERY SYSTEM AND CHARGERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1966-2007

EXPERIENCE BAND 1991-2007

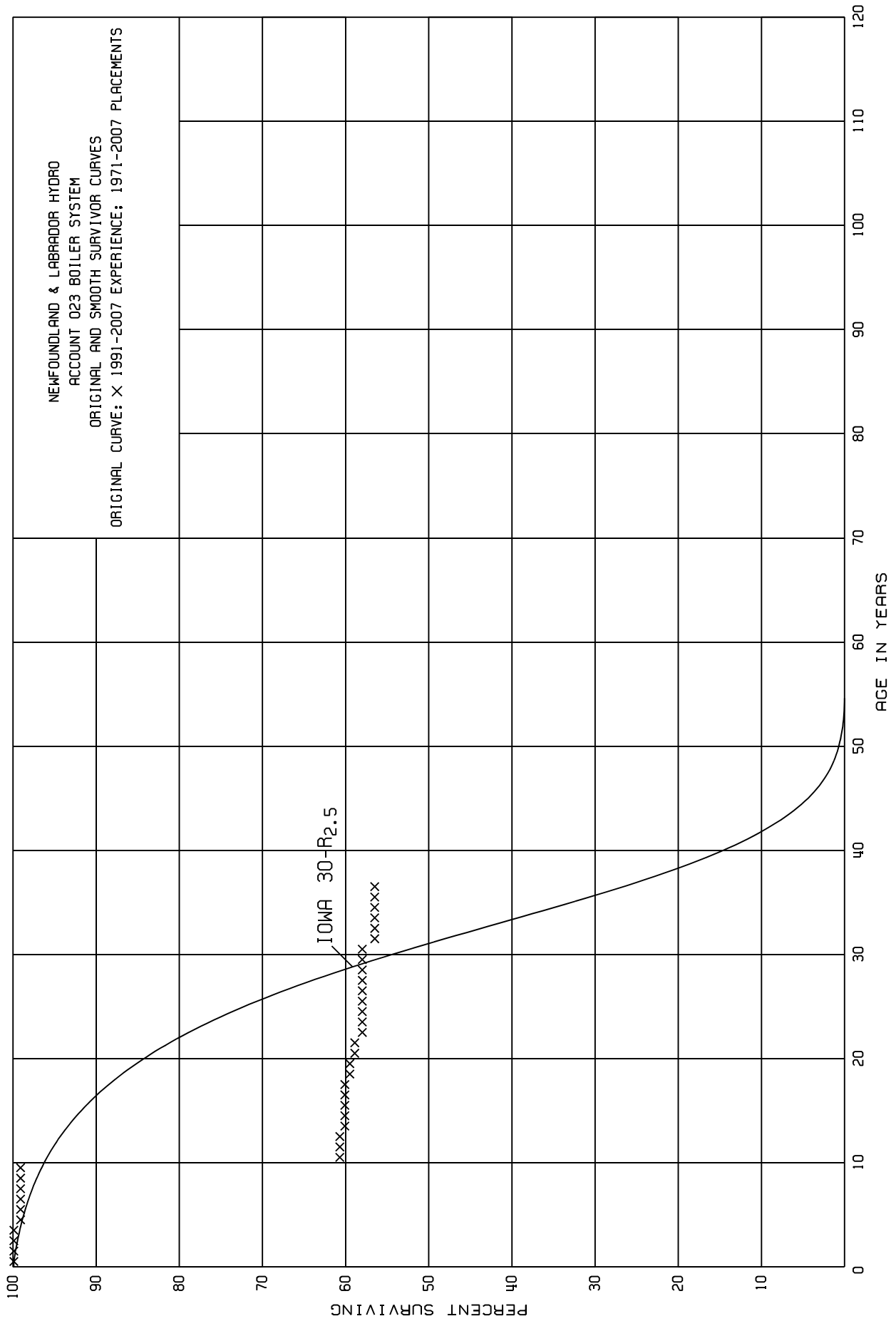
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,318,245		0.0000	1.0000	100.00
0.5	6,789,547		0.0000	1.0000	100.00
1.5	6,807,818		0.0000	1.0000	100.00
2.5	6,356,083	11,591	0.0018	0.9982	100.00
3.5	6,029,502		0.0000	1.0000	99.82
4.5	4,392,840	145,096	0.0330	0.9670	99.82
5.5	4,320,201	18,379	0.0043	0.9957	96.53
6.5	3,539,961	5,769	0.0016	0.9984	96.11
7.5	4,059,750		0.0000	1.0000	95.96
8.5	4,118,508	5,244	0.0013	0.9987	95.96
9.5	4,401,090	19,354	0.0044	0.9956	95.84
10.5	5,076,179	66,745	0.0131	0.9869	95.42
11.5	4,603,628	48,374	0.0105	0.9895	94.17
12.5	4,418,753	154,187	0.0349	0.9651	93.18
13.5	4,404,094	49,061	0.0111	0.9889	89.93
14.5	4,350,305	151,051	0.0347	0.9653	88.93
15.5	3,981,740	393,834	0.0989	0.9011	85.84
16.5	3,760,414	68,348	0.0182	0.9818	77.35
17.5	3,388,173	19,228	0.0057	0.9943	75.94
18.5	3,271,336	131,821	0.0403	0.9597	75.51
19.5	3,177,012	247,336	0.0779	0.9221	72.47
20.5	3,318,596	121,904	0.0367	0.9633	66.82
21.5	3,252,368	77,577	0.0239	0.9761	64.37
22.5	3,206,829	59,640	0.0186	0.9814	62.83
23.5	3,401,861	804,189	0.2364	0.7636	61.66
24.5	2,608,835	304,837	0.1168	0.8832	47.08
25.5	2,269,809	504,983	0.2225	0.7775	41.58
26.5	1,764,826	142,560	0.0808	0.9192	32.33
27.5	1,306,359	71,951	0.0551	0.9449	29.72
28.5	1,225,445	24,108	0.0197	0.9803	28.08
29.5	1,176,298	115,023	0.0978	0.9022	27.53
30.5	1,061,275	65,382	0.0616	0.9384	24.84
31.5	992,323	123,316	0.1243	0.8757	23.31
32.5	869,007	9,057	0.0104	0.9896	20.41
33.5	859,950	8,916	0.0104	0.9896	20.20
34.5	849,317	214,928	0.2531	0.7469	19.99
35.5	634,389	70,557	0.1112	0.8888	14.93
36.5	552,979	226,127	0.4089	0.5911	13.27
37.5	326,852	167,396	0.5121	0.4879	7.84
38.5	159,456	81,109	0.5087	0.4913	3.83

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 017 BATTERY SYSTEM AND CHARGERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	78,348	68,045	0.8685	0.1315	1.88
40.5	10,303	10,303	1.0000	0.0000	0.25
41.5					0.00



NEWFOUNDLAND & LABRADOR HYDRO

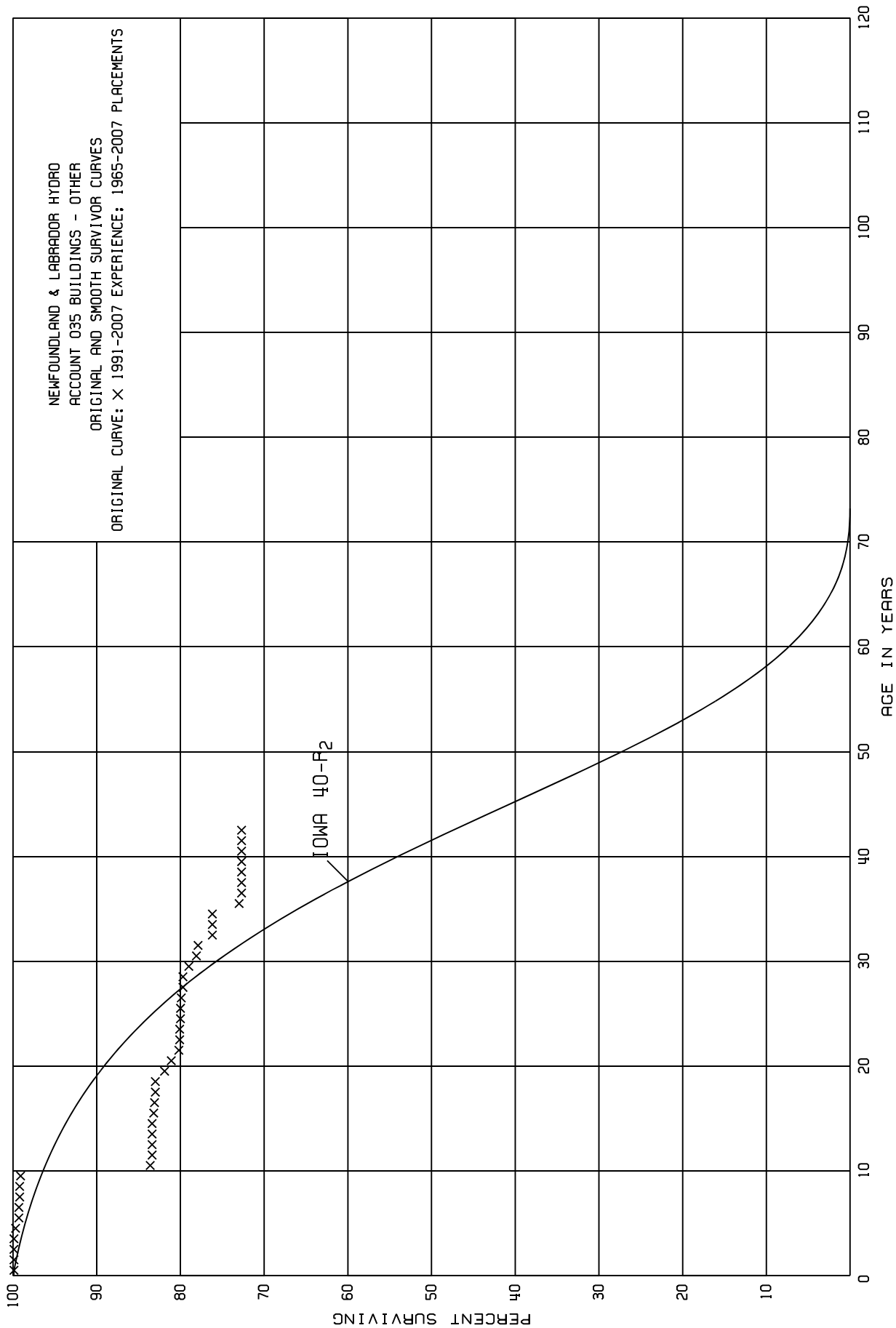
ACCOUNT 023 BOILER SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,954,422		0.0000	1.0000	100.00
0.5	3,893,941		0.0000	1.0000	100.00
1.5	17,049,020		0.0000	1.0000	100.00
2.5	19,144,490		0.0000	1.0000	100.00
3.5	19,969,547	180,285	0.0090	0.9910	100.00
4.5	19,939,972		0.0000	1.0000	99.10
5.5	20,227,924		0.0000	1.0000	99.10
6.5	19,984,975		0.0000	1.0000	99.10
7.5	22,194,872		0.0000	1.0000	99.10
8.5	22,204,765		0.0000	1.0000	99.10
9.5	22,519,019	8,721,695	0.3873	0.6127	99.10
10.5	30,946,089		0.0000	1.0000	60.72
11.5	30,753,851		0.0000	1.0000	60.72
12.5	30,711,104	328,432	0.0107	0.9893	60.72
13.5	30,382,672		0.0000	1.0000	60.07
14.5	30,204,553		0.0000	1.0000	60.07
15.5	30,040,107		0.0000	1.0000	60.07
16.5	30,040,107		0.0000	1.0000	60.07
17.5	28,622,443	292,387	0.0102	0.9898	60.07
18.5	23,896,672		0.0000	1.0000	59.46
19.5	34,539,142	338,428	0.0098	0.9902	59.46
20.5	33,704,090		0.0000	1.0000	58.88
21.5	33,553,380	507,642	0.0151	0.9849	58.88
22.5	32,757,786		0.0000	1.0000	57.99
23.5	32,669,008		0.0000	1.0000	57.99
24.5	30,459,110		0.0000	1.0000	57.99
25.5	30,391,079		0.0000	1.0000	57.99
26.5	30,076,826		0.0000	1.0000	57.99
27.5	12,426,275		0.0000	1.0000	57.99
28.5	12,405,885		0.0000	1.0000	57.99
29.5	12,405,885		0.0000	1.0000	57.99
30.5	12,405,885	316,557	0.0255	0.9745	57.99
31.5	12,082,955		0.0000	1.0000	56.51
32.5	12,082,955		0.0000	1.0000	56.51
33.5	12,082,955		0.0000	1.0000	56.51
34.5	12,082,955		0.0000	1.0000	56.51
35.5	12,082,955		0.0000	1.0000	56.51
36.5					56.51



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 035 BUILDINGS - OTHER

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2007

EXPERIENCE BAND 1991-2007

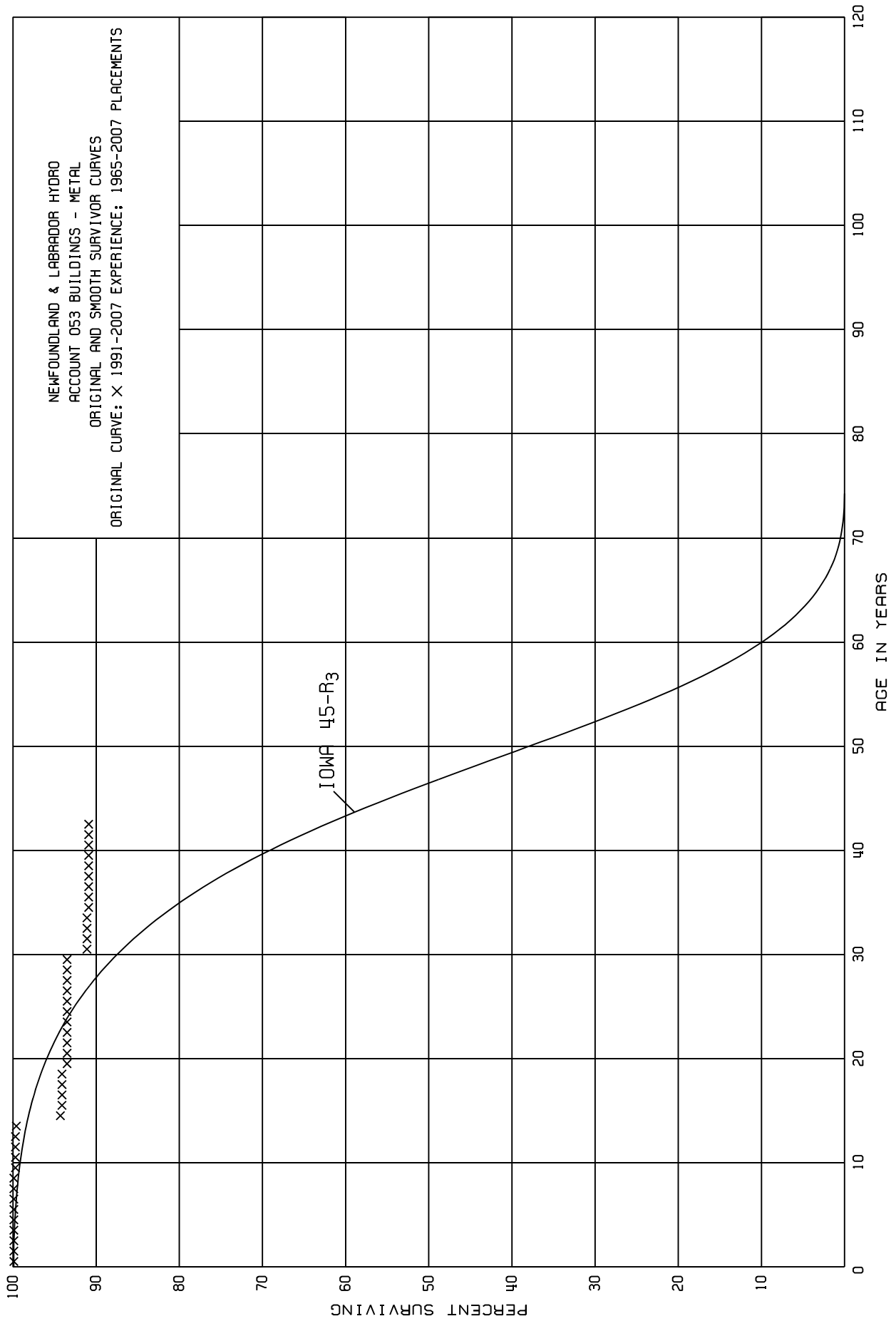
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,881,531		0.0000	1.0000	100.00
0.5	31,061,778		0.0000	1.0000	100.00
1.5	57,259,214		0.0000	1.0000	100.00
2.5	56,849,166	288	0.0000	1.0000	100.00
3.5	57,553,093	188,698	0.0033	0.9967	100.00
4.5	53,426,964	199,241	0.0037	0.9963	99.67
5.5	50,111,002	18,672	0.0004	0.9996	99.30
6.5	48,437,702	10,000	0.0002	0.9998	99.26
7.5	48,836,136	25,000	0.0005	0.9995	99.24
8.5	48,810,228	28,272	0.0006	0.9994	99.19
9.5	49,272,522	7,742,149	0.1571	0.8429	99.13
10.5	42,013,672	70,207	0.0017	0.9983	83.56
11.5	41,000,706	100	0.0000	1.0000	83.42
12.5	40,242,962	18,200	0.0005	0.9995	83.42
13.5	40,378,650	11,479	0.0003	0.9997	83.38
14.5	40,048,483	80,308	0.0020	0.9980	83.35
15.5	39,633,993	63,381	0.0016	0.9984	83.18
16.5	38,858,028	3,062	0.0001	0.9999	83.05
17.5	35,825,069	5,269	0.0001	0.9999	83.04
18.5	12,106,742	161,857	0.0134	0.9866	83.03
19.5	11,690,834	118,339	0.0101	0.9899	81.92
20.5	10,724,944	124,053	0.0116	0.9884	81.09
21.5	10,084,696	10,899	0.0011	0.9989	80.15
22.5	10,926,474		0.0000	1.0000	80.06
23.5	12,839,214	11,384	0.0009	0.9991	80.06
24.5	11,821,638	753	0.0001	0.9999	79.99
25.5	10,724,044	4,864	0.0005	0.9995	79.98
26.5	10,122,783	27,865	0.0028	0.9972	79.94
27.5	8,722,449		0.0000	1.0000	79.72
28.5	8,255,445	70,576	0.0085	0.9915	79.72
29.5	6,980,366	83,537	0.0120	0.9880	79.04
30.5	5,146,179	14,332	0.0028	0.9972	78.09
31.5	4,990,707	110,454	0.0221	0.9779	77.87
32.5	4,444,734		0.0000	1.0000	76.15
33.5	4,344,587		0.0000	1.0000	76.15
34.5	4,274,613	178,154	0.0417	0.9583	76.15
35.5	4,096,458	13,820	0.0034	0.9966	72.97
36.5	3,961,512		0.0000	1.0000	72.72
37.5	3,375,799		0.0000	1.0000	72.72
38.5	3,353,648		0.0000	1.0000	72.72

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 035 BUILDINGS - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,262,997		0.0000	1.0000	72.72
40.5	203,646		0.0000	1.0000	72.72
41.5	203,646		0.0000	1.0000	72.72
42.5					72.72



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 053 BUILDINGS - METAL

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2007

EXPERIENCE BAND 1991-2007

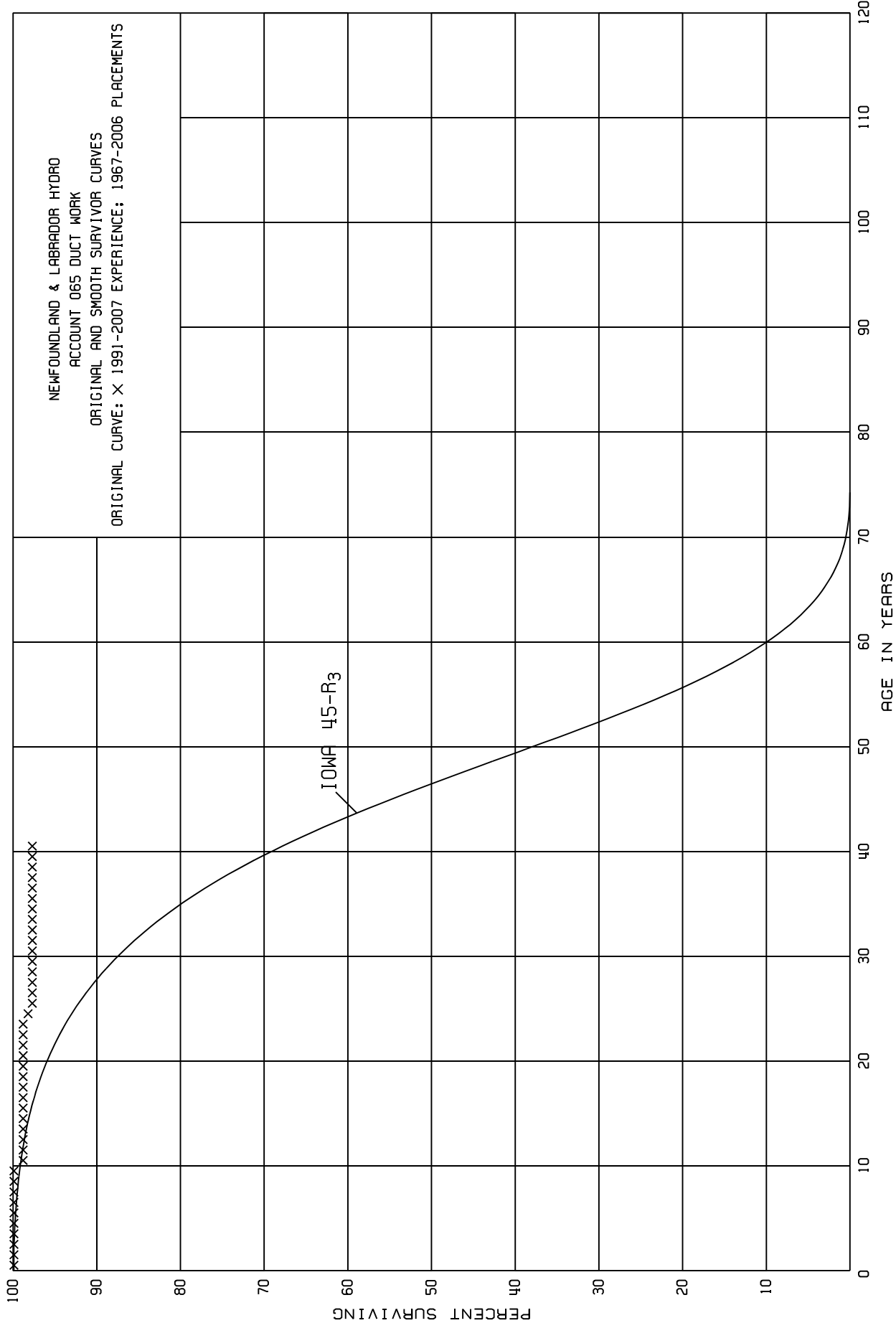
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,380,916		0.0000	1.0000	100.00
0.5	9,889,057		0.0000	1.0000	100.00
1.5	10,693,912		0.0000	1.0000	100.00
2.5	10,790,271		0.0000	1.0000	100.00
3.5	11,450,793		0.0000	1.0000	100.00
4.5	11,311,644		0.0000	1.0000	100.00
5.5	10,912,149		0.0000	1.0000	100.00
6.5	9,850,918		0.0000	1.0000	100.00
7.5	12,448,092	18,990	0.0015	0.9985	100.00
8.5	12,801,095	15,545	0.0012	0.9988	99.85
9.5	13,453,573		0.0000	1.0000	99.73
10.5	16,116,829		0.0000	1.0000	99.73
11.5	15,739,455		0.0000	1.0000	99.73
12.5	15,703,490	14,030	0.0009	0.9991	99.73
13.5	15,407,684	833,698	0.0541	0.9459	99.64
14.5	14,640,498	29,906	0.0020	0.9980	94.25
15.5	13,753,320		0.0000	1.0000	94.06
16.5	12,614,606	1,294	0.0001	0.9999	94.06
17.5	10,889,480		0.0000	1.0000	94.05
18.5	10,058,654	54,966	0.0055	0.9945	94.05
19.5	11,006,901		0.0000	1.0000	93.53
20.5	10,561,046	4,056	0.0004	0.9996	93.53
21.5	10,534,851		0.0000	1.0000	93.49
22.5	10,119,294		0.0000	1.0000	93.49
23.5	10,841,500		0.0000	1.0000	93.49
24.5	8,244,326		0.0000	1.0000	93.49
25.5	8,251,059		0.0000	1.0000	93.49
26.5	7,406,505		0.0000	1.0000	93.49
27.5	4,016,122		0.0000	1.0000	93.49
28.5	3,883,231		0.0000	1.0000	93.49
29.5	3,819,956	99,552	0.0261	0.9739	93.49
30.5	3,607,331		0.0000	1.0000	91.05
31.5	3,432,667		0.0000	1.0000	91.05
32.5	2,880,969		0.0000	1.0000	91.05
33.5	2,880,969	5,733	0.0020	0.9980	91.05
34.5	2,875,237		0.0000	1.0000	90.87
35.5	2,875,237		0.0000	1.0000	90.87
36.5	1,563,430		0.0000	1.0000	90.87
37.5	1,298,521		0.0000	1.0000	90.87
38.5	1,292,957		0.0000	1.0000	90.87

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 053 BUILDINGS - METAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,292,957		0.0000	1.0000	90.87
40.5	496,681		0.0000	1.0000	90.87
41.5	496,681		0.0000	1.0000	90.87
42.5					90.87



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 065 DUCT WORK

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,051,682		0.0000	1.0000	100.00
0.5	3,238,301		0.0000	1.0000	100.00
1.5	3,642,849		0.0000	1.0000	100.00
2.5	3,786,271		0.0000	1.0000	100.00
3.5	3,784,713		0.0000	1.0000	100.00
4.5	3,417,240		0.0000	1.0000	100.00
5.5	3,485,865		0.0000	1.0000	100.00
6.5	3,485,865		0.0000	1.0000	100.00
7.5	3,619,398		0.0000	1.0000	100.00
8.5	3,858,792		0.0000	1.0000	100.00
9.5	3,744,611	44,826	0.0120	0.9880	100.00
10.5	4,061,181		0.0000	1.0000	98.80
11.5	4,063,538		0.0000	1.0000	98.80
12.5	3,942,459		0.0000	1.0000	98.80
13.5	4,031,219		0.0000	1.0000	98.80
14.5	4,001,039		0.0000	1.0000	98.80
15.5	3,513,747		0.0000	1.0000	98.80
16.5	2,814,978		0.0000	1.0000	98.80
17.5	2,632,512		0.0000	1.0000	98.80
18.5	2,221,631		0.0000	1.0000	98.80
19.5	2,105,447	1,009	0.0005	0.9995	98.80
20.5	2,515,515		0.0000	1.0000	98.75
21.5	2,439,341		0.0000	1.0000	98.75
22.5	2,529,012		0.0000	1.0000	98.75
23.5	2,797,560	16,693	0.0060	0.9940	98.75
24.5	2,590,645	13,218	0.0051	0.9949	98.16
25.5	2,339,042		0.0000	1.0000	97.66
26.5	2,126,833		0.0000	1.0000	97.66
27.5	1,709,520		0.0000	1.0000	97.66
28.5	1,553,775		0.0000	1.0000	97.66
29.5	1,231,064		0.0000	1.0000	97.66
30.5	992,926		0.0000	1.0000	97.66
31.5	989,977		0.0000	1.0000	97.66
32.5	921,937		0.0000	1.0000	97.66
33.5	913,242		0.0000	1.0000	97.66
34.5	909,089		0.0000	1.0000	97.66
35.5	909,089		0.0000	1.0000	97.66
36.5	881,851		0.0000	1.0000	97.66
37.5	360,106		0.0000	1.0000	97.66
38.5	352,106		0.0000	1.0000	97.66

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 069 TELECONTROL SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

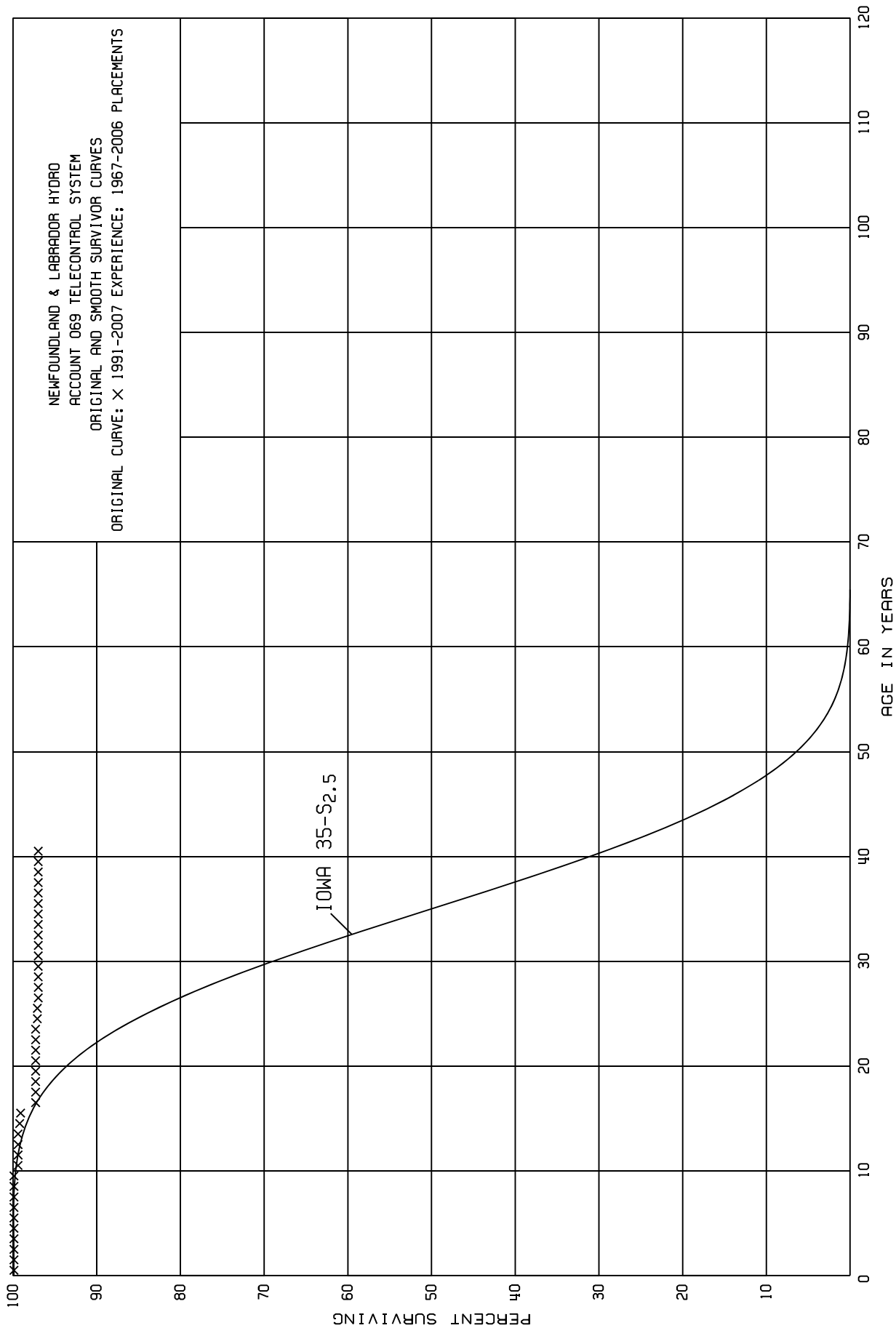
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,504,676		0.0000	1.0000	100.00
0.5	3,730,781		0.0000	1.0000	100.00
1.5	3,889,216		0.0000	1.0000	100.00
2.5	3,946,131		0.0000	1.0000	100.00
3.5	3,954,878		0.0000	1.0000	100.00
4.5	3,121,253		0.0000	1.0000	100.00
5.5	3,552,903		0.0000	1.0000	100.00
6.5	3,348,508		0.0000	1.0000	100.00
7.5	3,565,708		0.0000	1.0000	100.00
8.5	3,597,867		0.0000	1.0000	100.00
9.5	3,490,022	20,866	0.0060	0.9940	100.00
10.5	4,324,352		0.0000	1.0000	99.40
11.5	4,332,859	1,902	0.0004	0.9996	99.40
12.5	4,681,842		0.0000	1.0000	99.36
13.5	4,153,943	5,486	0.0013	0.9987	99.36
14.5	3,985,621	5,105	0.0013	0.9987	99.23
15.5	3,651,638	68,386	0.0187	0.9813	99.10
16.5	3,394,116		0.0000	1.0000	97.25
17.5	3,173,497		0.0000	1.0000	97.25
18.5	3,001,613		0.0000	1.0000	97.25
19.5	3,332,714		0.0000	1.0000	97.25
20.5	3,551,582		0.0000	1.0000	97.25
21.5	3,460,337		0.0000	1.0000	97.25
22.5	2,857,108		0.0000	1.0000	97.25
23.5	2,997,226	5,475	0.0018	0.9982	97.25
24.5	2,712,273		0.0000	1.0000	97.07
25.5	2,494,483	2,369	0.0009	0.9991	97.07
26.5	2,433,182		0.0000	1.0000	96.98
27.5	1,557,129		0.0000	1.0000	96.98
28.5	1,483,014		0.0000	1.0000	96.98
29.5	1,073,628		0.0000	1.0000	96.98
30.5	983,691		0.0000	1.0000	96.98
31.5	965,497		0.0000	1.0000	96.98
32.5	951,984		0.0000	1.0000	96.98
33.5	896,931		0.0000	1.0000	96.98
34.5	896,931		0.0000	1.0000	96.98
35.5	896,931		0.0000	1.0000	96.98
36.5	536,256		0.0000	1.0000	96.98
37.5	224,365		0.0000	1.0000	96.98
38.5	224,365		0.0000	1.0000	96.98

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 065 DUCT WORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	268,548		0.0000	1.0000	97.66
40.5					97.66

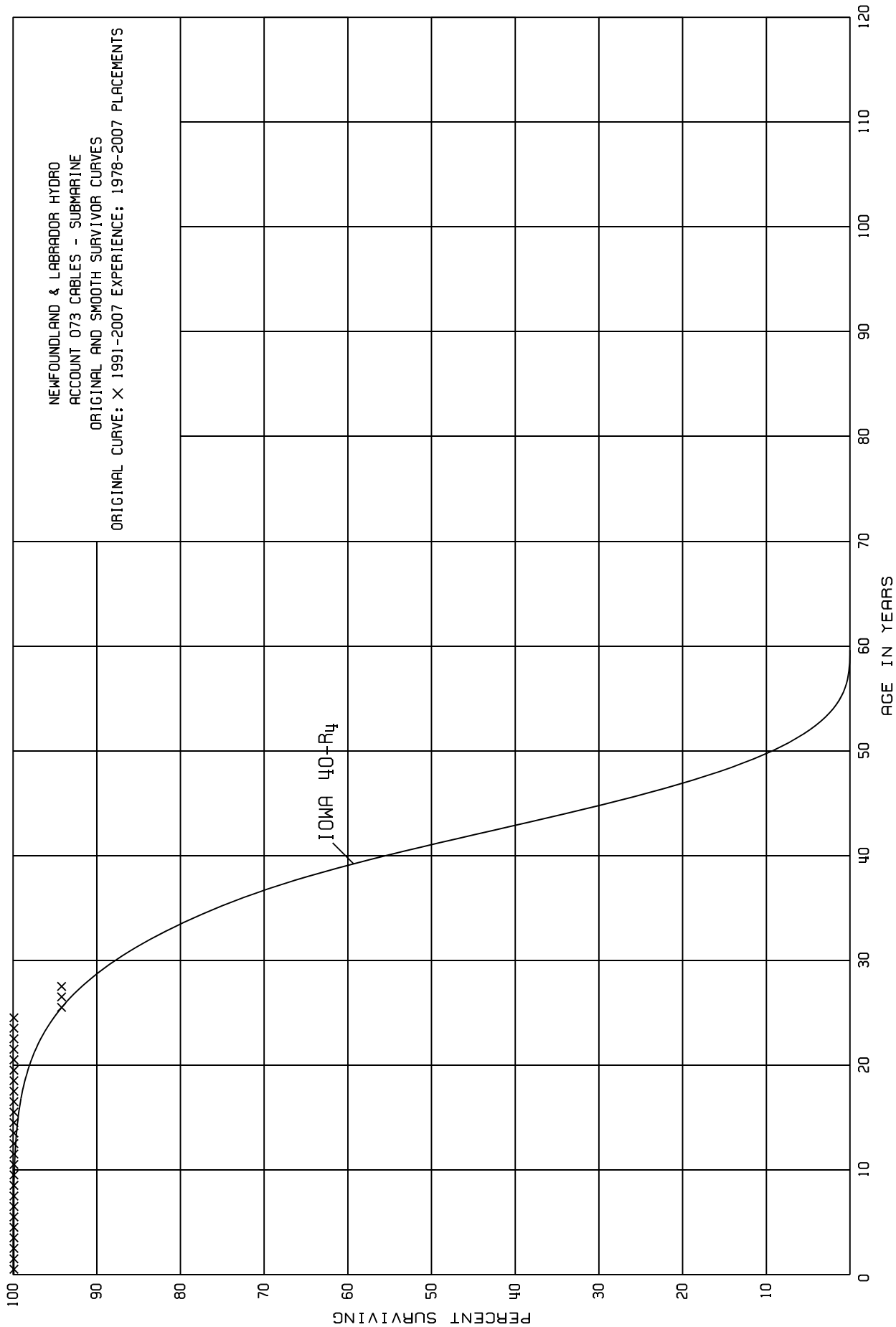


NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 069 TELECONTROL SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	156,433		0.0000	1.0000	96.98
40.5					96.98



NEWFOUNDLAND & LABRADOR HYDRO

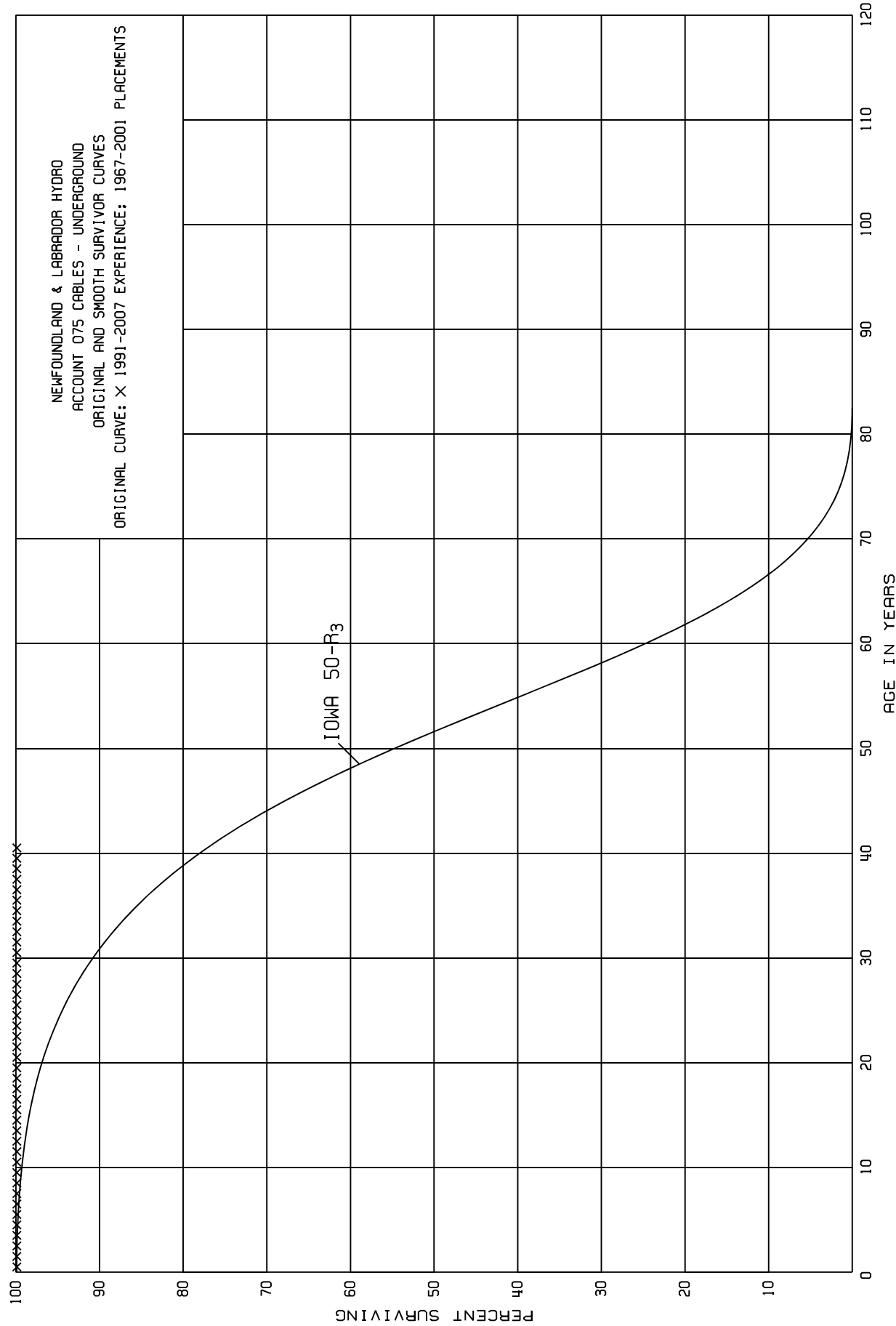
ACCOUNT 073 CABLES - SUBMARINE

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1978-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,502,426		0.0000	1.0000	100.00
0.5	4,377,494		0.0000	1.0000	100.00
1.5	6,830,946		0.0000	1.0000	100.00
2.5	8,381,337		0.0000	1.0000	100.00
3.5	8,381,337		0.0000	1.0000	100.00
4.5	8,381,337		0.0000	1.0000	100.00
5.5	8,381,337		0.0000	1.0000	100.00
6.5	8,381,337		0.0000	1.0000	100.00
7.5	8,381,337		0.0000	1.0000	100.00
8.5	7,582,389		0.0000	1.0000	100.00
9.5	7,115,476		0.0000	1.0000	100.00
10.5	7,284,592		0.0000	1.0000	100.00
11.5	7,284,592	8,884	0.0012	0.9988	100.00
12.5	7,293,320		0.0000	1.0000	99.88
13.5	7,293,320		0.0000	1.0000	99.88
14.5	7,293,320		0.0000	1.0000	99.88
15.5	7,293,320		0.0000	1.0000	99.88
16.5	7,293,320		0.0000	1.0000	99.88
17.5	4,313,971		0.0000	1.0000	99.88
18.5	1,860,520		0.0000	1.0000	99.88
19.5	310,129		0.0000	1.0000	99.88
20.5	310,129		0.0000	1.0000	99.88
21.5	310,129		0.0000	1.0000	99.88
22.5	310,129		0.0000	1.0000	99.88
23.5	310,129		0.0000	1.0000	99.88
24.5	310,129	17,612	0.0568	0.9432	99.88
25.5	169,116		0.0000	1.0000	94.21
26.5	169,116		0.0000	1.0000	94.21
27.5					94.21



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 075 CABLES - UNDERGROUND

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2001

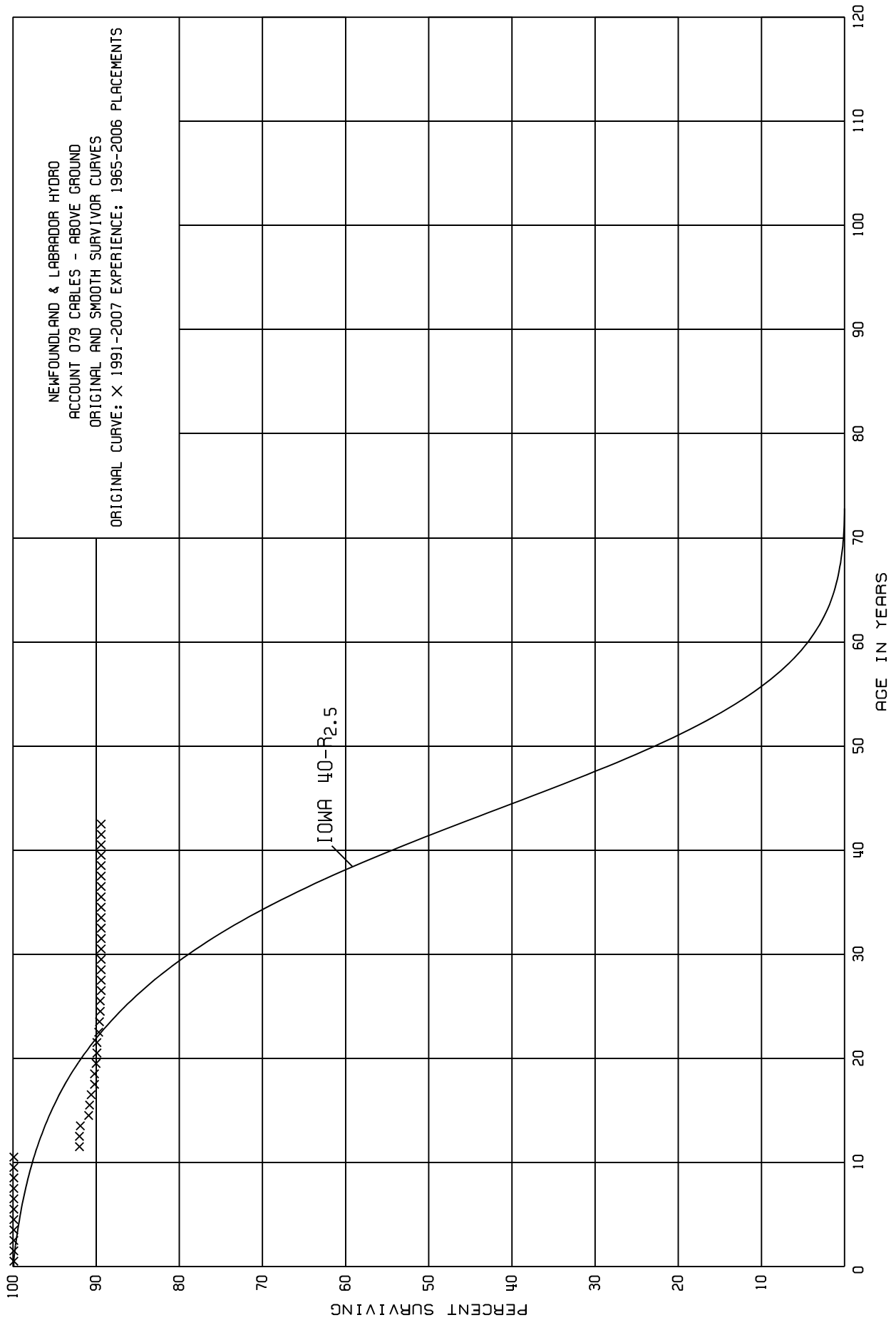
EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	437,076		0.0000	1.0000	100.00
0.5	518,006		0.0000	1.0000	100.00
1.5	595,300		0.0000	1.0000	100.00
2.5	595,300		0.0000	1.0000	100.00
3.5	639,895		0.0000	1.0000	100.00
4.5	639,895		0.0000	1.0000	100.00
5.5	639,895		0.0000	1.0000	100.00
6.5	622,243		0.0000	1.0000	100.00
7.5	588,733		0.0000	1.0000	100.00
8.5	688,085		0.0000	1.0000	100.00
9.5	713,541		0.0000	1.0000	100.00
10.5	1,319,660		0.0000	1.0000	100.00
11.5	1,394,062		0.0000	1.0000	100.00
12.5	1,313,136		0.0000	1.0000	100.00
13.5	1,327,200		0.0000	1.0000	100.00
14.5	1,324,275		0.0000	1.0000	100.00
15.5	1,287,404		0.0000	1.0000	100.00
16.5	1,206,169		0.0000	1.0000	100.00
17.5	1,125,238		0.0000	1.0000	100.00
18.5	1,047,945		0.0000	1.0000	100.00
19.5	1,076,753		0.0000	1.0000	100.00
20.5	1,167,233		0.0000	1.0000	100.00
21.5	1,167,233		0.0000	1.0000	100.00
22.5	1,232,969		0.0000	1.0000	100.00
23.5	1,307,375		0.0000	1.0000	100.00
24.5	1,272,604		0.0000	1.0000	100.00
25.5	1,173,252		0.0000	1.0000	100.00
26.5	1,125,469		0.0000	1.0000	100.00
27.5	519,350		0.0000	1.0000	100.00
28.5	435,064		0.0000	1.0000	100.00
29.5	349,952		0.0000	1.0000	100.00
30.5	335,888		0.0000	1.0000	100.00
31.5	332,190		0.0000	1.0000	100.00
32.5	316,887		0.0000	1.0000	100.00
33.5	304,026		0.0000	1.0000	100.00
34.5	304,026		0.0000	1.0000	100.00
35.5	304,026		0.0000	1.0000	100.00
36.5	275,218		0.0000	1.0000	100.00
37.5	140,142		0.0000	1.0000	100.00
38.5	140,142		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 075 CABLES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2001			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,406		0.0000	1.0000	100.00
40.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 079 CABLES - ABOVE GROUND

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2006

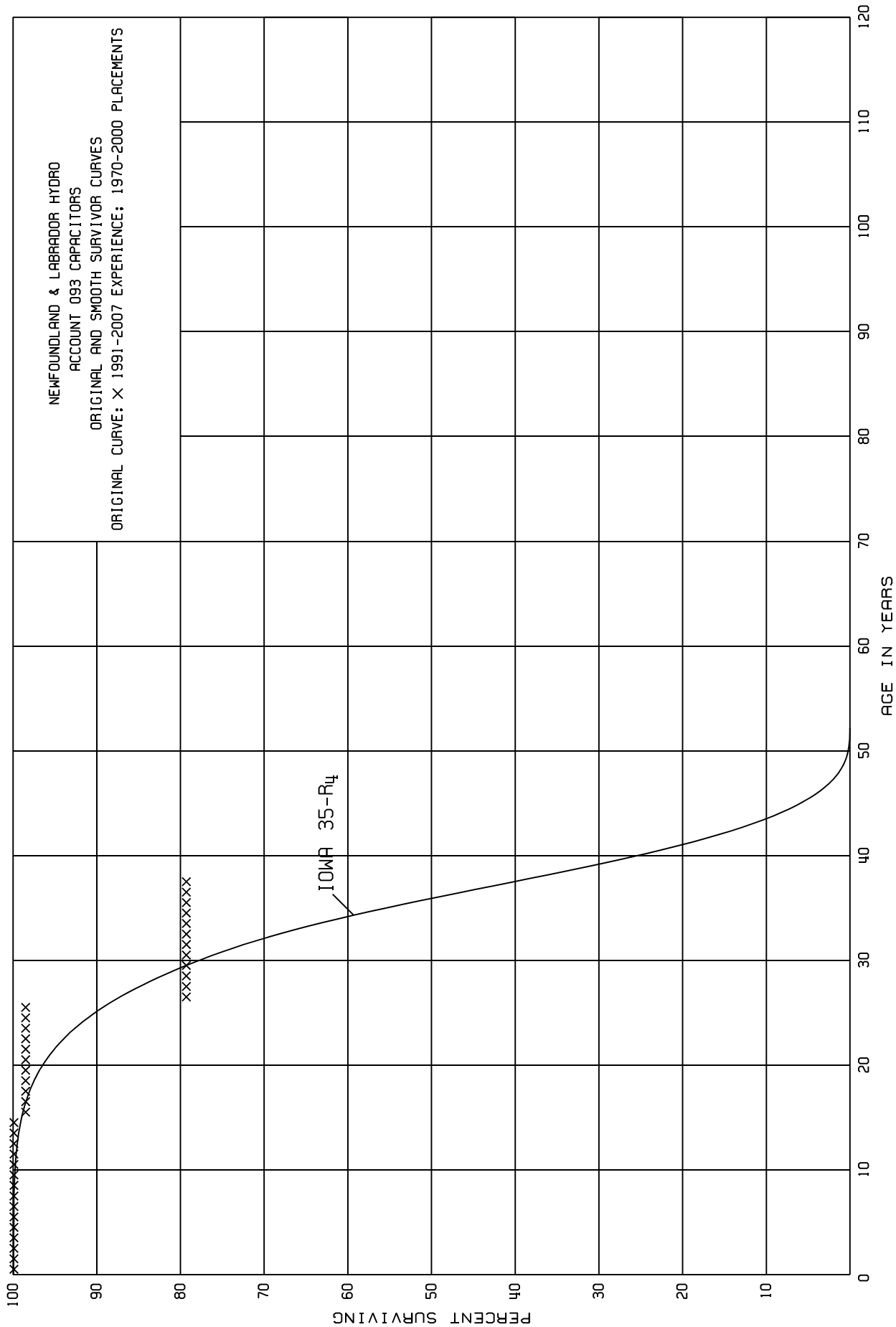
EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,159,532		0.0000	1.0000	100.00
0.5	1,258,488		0.0000	1.0000	100.00
1.5	1,451,004		0.0000	1.0000	100.00
2.5	1,724,129		0.0000	1.0000	100.00
3.5	1,779,064		0.0000	1.0000	100.00
4.5	1,729,171		0.0000	1.0000	100.00
5.5	1,944,593		0.0000	1.0000	100.00
6.5	1,870,268		0.0000	1.0000	100.00
7.5	2,140,363		0.0000	1.0000	100.00
8.5	2,071,130		0.0000	1.0000	100.00
9.5	1,999,602		0.0000	1.0000	100.00
10.5	2,893,265	231,478	0.0800	0.9200	100.00
11.5	2,658,292		0.0000	1.0000	92.00
12.5	2,609,257	2,233	0.0009	0.9991	92.00
13.5	2,574,551	29,782	0.0116	0.9884	91.92
14.5	2,532,367	1,501	0.0006	0.9994	90.85
15.5	2,477,606	5,139	0.0021	0.9979	90.80
16.5	2,250,865	10,640	0.0047	0.9953	90.61
17.5	2,172,070		0.0000	1.0000	90.18
18.5	1,937,081	5,034	0.0026	0.9974	90.18
19.5	2,256,663	926	0.0004	0.9996	89.95
20.5	2,222,904	1,190	0.0005	0.9995	89.91
21.5	2,216,088	4,678	0.0021	0.9979	89.87
22.5	1,973,451	1,887	0.0010	0.9990	89.68
23.5	1,983,141	2,763	0.0014	0.9986	89.59
24.5	1,632,814		0.0000	1.0000	89.46
25.5	1,603,548	461	0.0003	0.9997	89.46
26.5	1,596,571		0.0000	1.0000	89.43
27.5	630,883		0.0000	1.0000	89.43
28.5	606,391		0.0000	1.0000	89.43
29.5	489,409		0.0000	1.0000	89.43
30.5	461,693		0.0000	1.0000	89.43
31.5	461,693		0.0000	1.0000	89.43
32.5	461,693		0.0000	1.0000	89.43
33.5	461,693		0.0000	1.0000	89.43
34.5	460,674		0.0000	1.0000	89.43
35.5	460,674		0.0000	1.0000	89.43
36.5	47,927		0.0000	1.0000	89.43
37.5	28,058		0.0000	1.0000	89.43
38.5	28,058		0.0000	1.0000	89.43

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 079 CABLES - ABOVE GROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,725		0.0000	1.0000	89.43
40.5	5,372		0.0000	1.0000	89.43
41.5	5,372		0.0000	1.0000	89.43
42.5					89.43



NEWFOUNDLAND & LABRADOR HYDRO

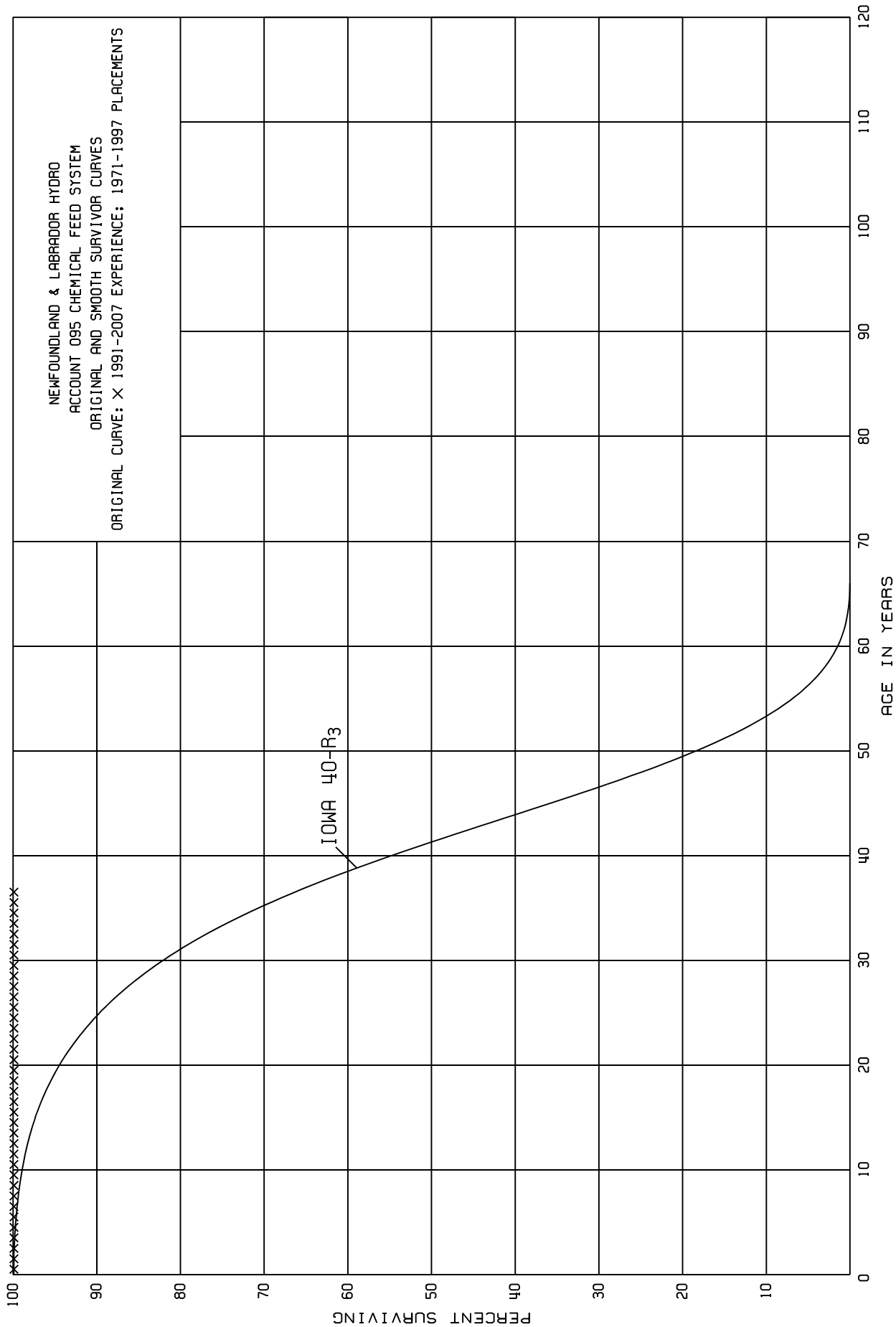
ACCOUNT 093 CAPACITORS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1970-2000

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	742,909		0.0000	1.0000	100.00
0.5	742,909		0.0000	1.0000	100.00
1.5	742,909		0.0000	1.0000	100.00
2.5	742,909		0.0000	1.0000	100.00
3.5	826,635		0.0000	1.0000	100.00
4.5	826,635		0.0000	1.0000	100.00
5.5	826,635		0.0000	1.0000	100.00
6.5	826,635		0.0000	1.0000	100.00
7.5	554,704		0.0000	1.0000	100.00
8.5	577,971		0.0000	1.0000	100.00
9.5	582,419		0.0000	1.0000	100.00
10.5	582,419		0.0000	1.0000	100.00
11.5	266,588		0.0000	1.0000	100.00
12.5	257,057		0.0000	1.0000	100.00
13.5	273,734		0.0000	1.0000	100.00
14.5	298,169	4,448	0.0149	0.9851	100.00
15.5	293,722		0.0000	1.0000	98.51
16.5	293,722		0.0000	1.0000	98.51
17.5	293,722		0.0000	1.0000	98.51
18.5	293,722		0.0000	1.0000	98.51
19.5	293,722		0.0000	1.0000	98.51
20.5	254,467		0.0000	1.0000	98.51
21.5	254,467		0.0000	1.0000	98.51
22.5	254,467		0.0000	1.0000	98.51
23.5	254,467		0.0000	1.0000	98.51
24.5	108,851		0.0000	1.0000	98.51
25.5	85,584	16,678	0.1949	0.8051	98.51
26.5	68,906		0.0000	1.0000	79.31
27.5	68,906		0.0000	1.0000	79.31
28.5	68,906		0.0000	1.0000	79.31
29.5	68,906		0.0000	1.0000	79.31
30.5	68,906		0.0000	1.0000	79.31
31.5	44,471		0.0000	1.0000	79.31
32.5	44,471		0.0000	1.0000	79.31
33.5	44,471		0.0000	1.0000	79.31
34.5	44,471		0.0000	1.0000	79.31
35.5	44,471		0.0000	1.0000	79.31
36.5	44,471		0.0000	1.0000	79.31
37.5					79.31



NEWFOUNDLAND & LABRADOR HYDRO

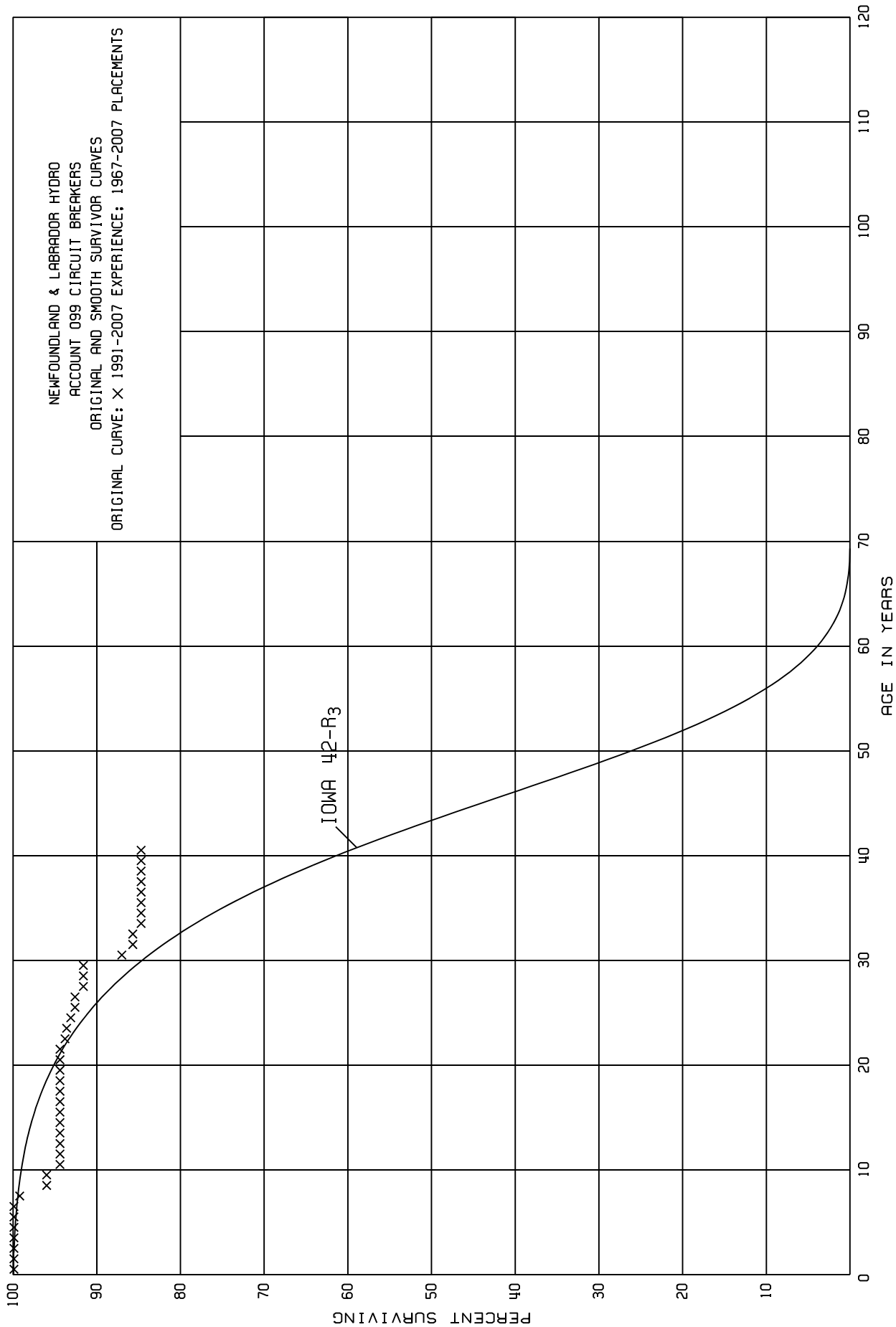
ACCOUNT 095 CHEMICAL FEED SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-1997

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	442,662		0.0000	1.0000	100.00
0.5	442,662		0.0000	1.0000	100.00
1.5	442,662		0.0000	1.0000	100.00
2.5	442,662		0.0000	1.0000	100.00
3.5	451,503		0.0000	1.0000	100.00
4.5	451,503		0.0000	1.0000	100.00
5.5	451,503		0.0000	1.0000	100.00
6.5	451,503		0.0000	1.0000	100.00
7.5	451,503		0.0000	1.0000	100.00
8.5	451,503		0.0000	1.0000	100.00
9.5	451,503		0.0000	1.0000	100.00
10.5	472,145		0.0000	1.0000	100.00
11.5	472,145		0.0000	1.0000	100.00
12.5	302,719		0.0000	1.0000	100.00
13.5	302,719		0.0000	1.0000	100.00
14.5	58,159		0.0000	1.0000	100.00
15.5	58,159		0.0000	1.0000	100.00
16.5	58,159		0.0000	1.0000	100.00
17.5	58,159		0.0000	1.0000	100.00
18.5	58,159		0.0000	1.0000	100.00
19.5	130,343		0.0000	1.0000	100.00
20.5	121,502		0.0000	1.0000	100.00
21.5	121,502		0.0000	1.0000	100.00
22.5	121,502		0.0000	1.0000	100.00
23.5	121,502		0.0000	1.0000	100.00
24.5	121,502		0.0000	1.0000	100.00
25.5	121,502		0.0000	1.0000	100.00
26.5	121,502		0.0000	1.0000	100.00
27.5	72,184		0.0000	1.0000	100.00
28.5	72,184		0.0000	1.0000	100.00
29.5	72,184		0.0000	1.0000	100.00
30.5	72,184		0.0000	1.0000	100.00
31.5	72,184		0.0000	1.0000	100.00
32.5	72,184		0.0000	1.0000	100.00
33.5	72,184		0.0000	1.0000	100.00
34.5	72,184		0.0000	1.0000	100.00
35.5	72,184		0.0000	1.0000	100.00
36.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 099 CIRCUIT BREAKERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

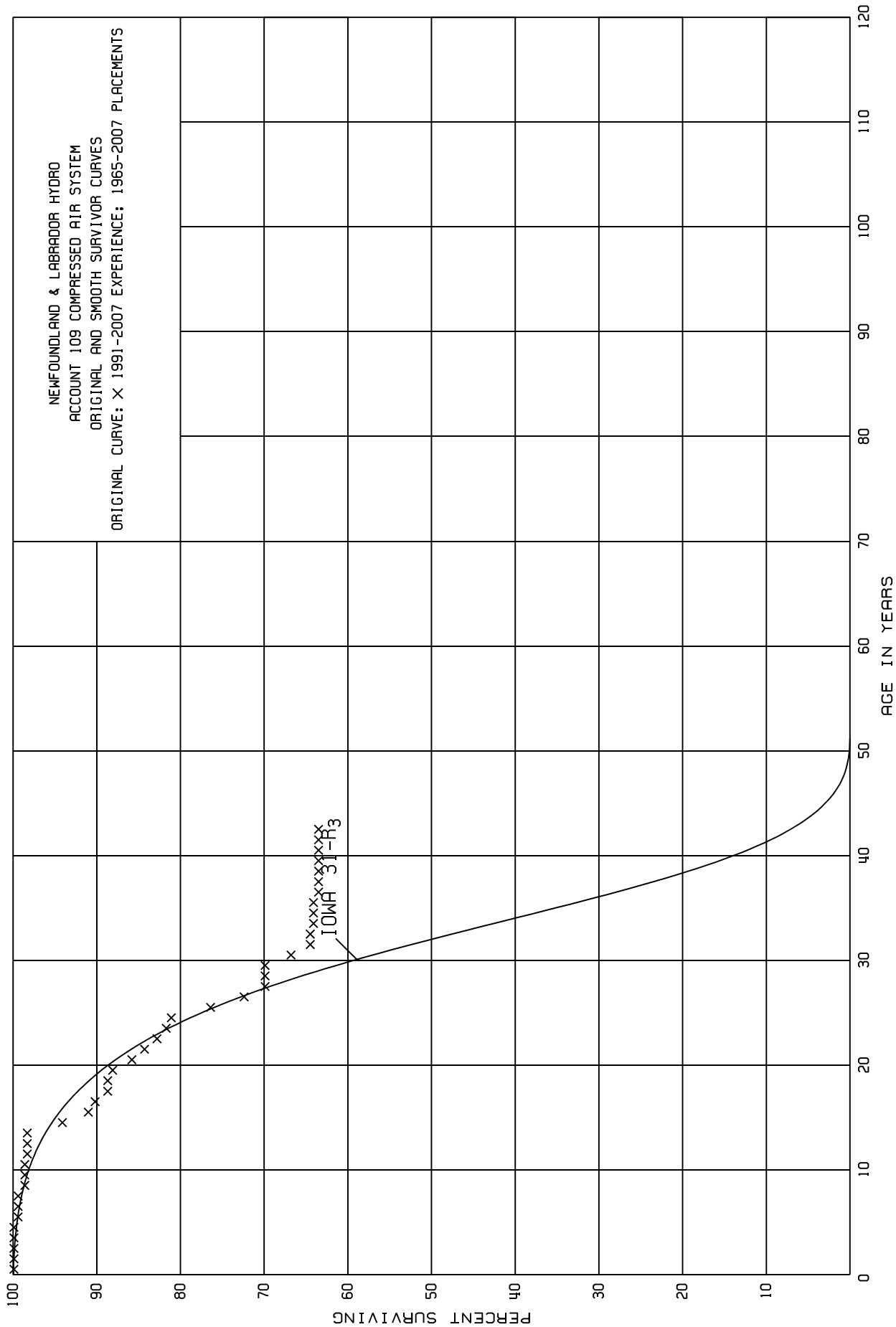
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,463,356		0.0000	1.0000	100.00
0.5	7,745,028		0.0000	1.0000	100.00
1.5	7,707,438		0.0000	1.0000	100.00
2.5	7,810,049		0.0000	1.0000	100.00
3.5	7,887,984		0.0000	1.0000	100.00
4.5	7,306,642		0.0000	1.0000	100.00
5.5	7,322,720		0.0000	1.0000	100.00
6.5	7,299,540	56,356	0.0077	0.9923	100.00
7.5	7,629,237	249,244	0.0327	0.9673	99.23
8.5	8,697,023		0.0000	1.0000	95.99
9.5	8,555,450	140,700	0.0164	0.9836	95.99
10.5	9,158,327		0.0000	1.0000	94.42
11.5	9,156,730		0.0000	1.0000	94.42
12.5	8,628,752		0.0000	1.0000	94.42
13.5	8,851,957		0.0000	1.0000	94.42
14.5	8,767,840		0.0000	1.0000	94.42
15.5	7,484,452		0.0000	1.0000	94.42
16.5	6,777,529		0.0000	1.0000	94.42
17.5	6,444,321		0.0000	1.0000	94.42
18.5	6,295,304		0.0000	1.0000	94.42
19.5	6,153,681		0.0000	1.0000	94.42
20.5	7,479,471		0.0000	1.0000	94.42
21.5	7,330,827	47,162	0.0064	0.9936	94.42
22.5	7,597,786	20,279	0.0027	0.9973	93.82
23.5	8,418,110	47,291	0.0056	0.9944	93.57
24.5	7,642,155	36,558	0.0048	0.9952	93.05
25.5	6,198,306		0.0000	1.0000	92.60
26.5	5,763,553	64,368	0.0112	0.9888	92.60
27.5	4,762,049		0.0000	1.0000	91.56
28.5	4,167,867		0.0000	1.0000	91.56
29.5	3,513,507	173,483	0.0494	0.9506	91.56
30.5	3,144,894	46,776	0.0149	0.9851	87.04
31.5	2,887,909		0.0000	1.0000	85.74
32.5	2,677,910	31,388	0.0117	0.9883	85.74
33.5	2,438,613		0.0000	1.0000	84.74
34.5	2,424,697		0.0000	1.0000	84.74
35.5	2,424,697		0.0000	1.0000	84.74
36.5	2,413,697		0.0000	1.0000	84.74
37.5	989,051		0.0000	1.0000	84.74
38.5	948,120		0.0000	1.0000	84.74

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 099 CIRCUIT BREAKERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	648,520		0.0000	1.0000	84.74
40.5					84.74



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 109 COMPRESSED AIR SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2007

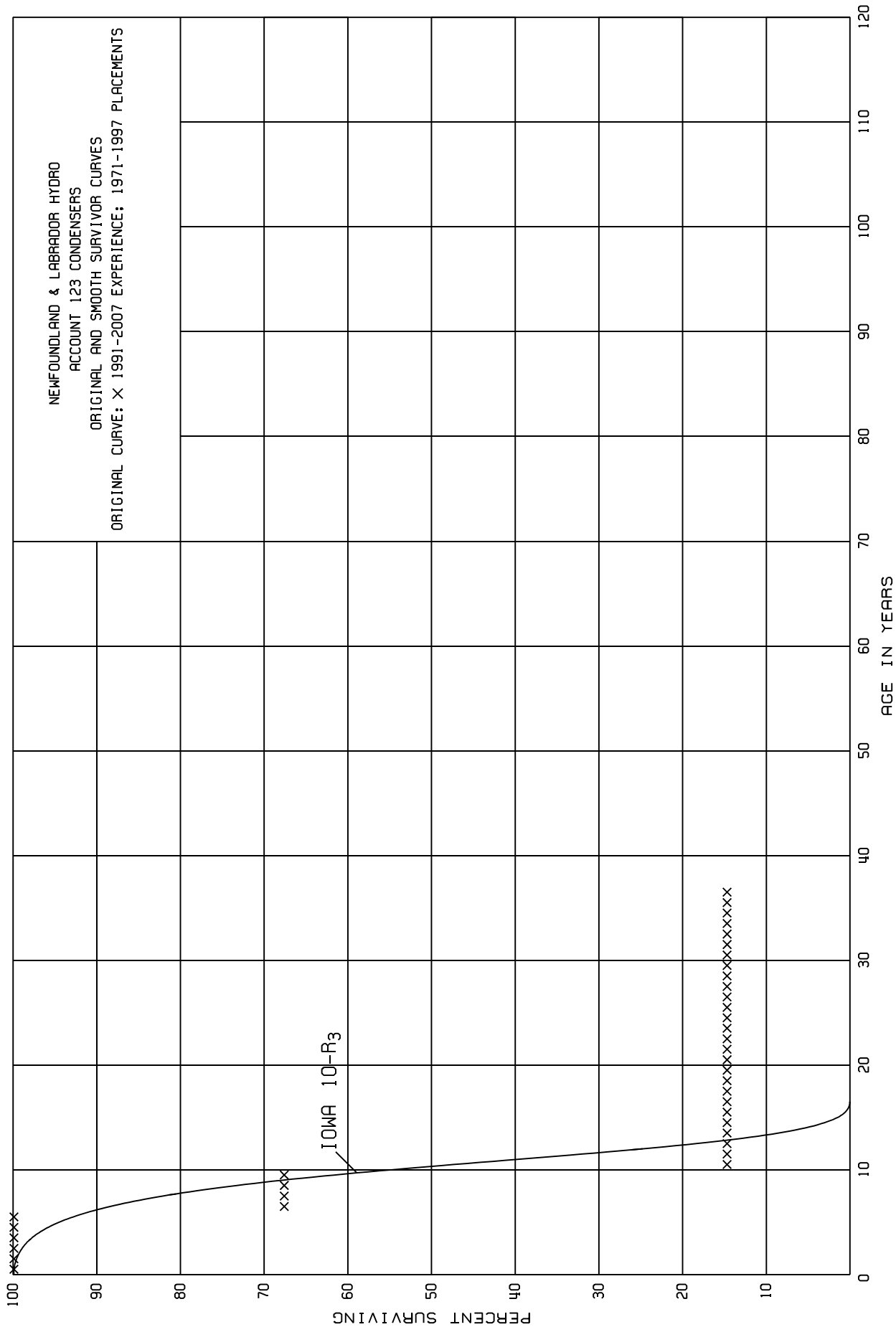
EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,716,924		0.0000	1.0000	100.00
0.5	2,503,594		0.0000	1.0000	100.00
1.5	2,612,592		0.0000	1.0000	100.00
2.5	2,650,305		0.0000	1.0000	100.00
3.5	2,777,016		0.0000	1.0000	100.00
4.5	2,602,738	16,388	0.0063	0.9937	100.00
5.5	2,773,746		0.0000	1.0000	99.37
6.5	2,489,968		0.0000	1.0000	99.37
7.5	2,493,193	19,135	0.0077	0.9923	99.37
8.5	2,271,526		0.0000	1.0000	98.60
9.5	2,119,214		0.0000	1.0000	98.60
10.5	2,403,084	7,500	0.0031	0.9969	98.60
11.5	2,365,985		0.0000	1.0000	98.29
12.5	2,306,466		0.0000	1.0000	98.29
13.5	2,267,665	96,947	0.0428	0.9572	98.29
14.5	2,200,592	71,575	0.0325	0.9675	94.08
15.5	1,639,098	15,815	0.0096	0.9904	91.02
16.5	1,620,888	26,898	0.0166	0.9834	90.15
17.5	1,542,075		0.0000	1.0000	88.65
18.5	1,419,249	8,231	0.0058	0.9942	88.65
19.5	1,456,766	38,468	0.0264	0.9736	88.14
20.5	1,423,005	25,122	0.0177	0.9823	85.81
21.5	1,428,685	25,721	0.0180	0.9820	84.29
22.5	1,246,370	15,795	0.0127	0.9873	82.77
23.5	1,308,559	10,638	0.0081	0.9919	81.72
24.5	1,036,621	59,522	0.0574	0.9426	81.06
25.5	984,743	51,191	0.0520	0.9480	76.41
26.5	926,912	33,105	0.0357	0.9643	72.44
27.5	575,074		0.0000	1.0000	69.85
28.5	566,642		0.0000	1.0000	69.85
29.5	503,167	22,151	0.0440	0.9560	69.85
30.5	331,976	11,143	0.0336	0.9664	66.78
31.5	247,814		0.0000	1.0000	64.54
32.5	222,044	1,504	0.0068	0.9932	64.54
33.5	173,981		0.0000	1.0000	64.10
34.5	173,981		0.0000	1.0000	64.10
35.5	173,981	1,722	0.0099	0.9901	64.10
36.5	125,064		0.0000	1.0000	63.47
37.5	81,242		0.0000	1.0000	63.47
38.5	81,242		0.0000	1.0000	63.47

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 109 COMPRESSED AIR SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,291		0.0000	1.0000	63.47
40.5	8,181		0.0000	1.0000	63.47
41.5	8,181		0.0000	1.0000	63.47
42.5					63.47



NEWFOUNDLAND & LABRADOR HYDRO

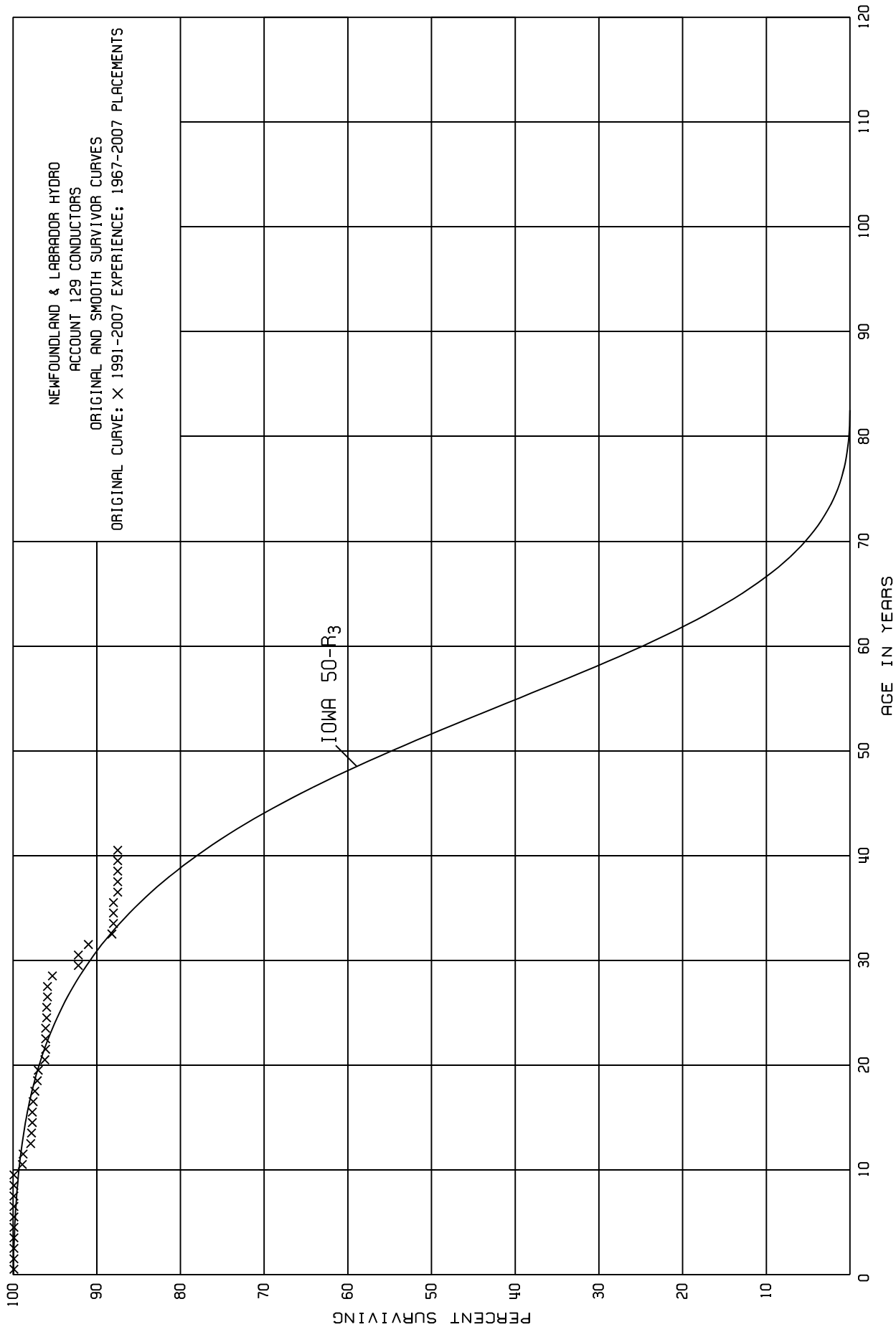
ACCOUNT 123 CONDENSERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-1997

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	165,053		0.0000	1.0000	100.00
0.5	165,053		0.0000	1.0000	100.00
1.5	350,350		0.0000	1.0000	100.00
2.5	350,350		0.0000	1.0000	100.00
3.5	350,350		0.0000	1.0000	100.00
4.5	350,350		0.0000	1.0000	100.00
5.5	350,350	113,499	0.3240	0.6760	100.00
6.5	236,851		0.0000	1.0000	67.60
7.5	236,851		0.0000	1.0000	67.60
8.5	236,851		0.0000	1.0000	67.60
9.5	236,851	185,297	0.7823	0.2177	67.60
10.5	2,042,518		0.0000	1.0000	14.72
11.5	2,042,518		0.0000	1.0000	14.72
12.5	2,042,518		0.0000	1.0000	14.72
13.5	2,042,518		0.0000	1.0000	14.72
14.5	2,042,518		0.0000	1.0000	14.72
15.5	2,042,518		0.0000	1.0000	14.72
16.5	2,042,518		0.0000	1.0000	14.72
17.5	2,042,518		0.0000	1.0000	14.72
18.5	2,042,518		0.0000	1.0000	14.72
19.5	2,168,448		0.0000	1.0000	14.72
20.5	2,168,448		0.0000	1.0000	14.72
21.5	2,168,448		0.0000	1.0000	14.72
22.5	2,168,448		0.0000	1.0000	14.72
23.5	2,168,448		0.0000	1.0000	14.72
24.5	2,168,448		0.0000	1.0000	14.72
25.5	2,168,448		0.0000	1.0000	14.72
26.5	2,168,448		0.0000	1.0000	14.72
27.5	125,930		0.0000	1.0000	14.72
28.5	125,930		0.0000	1.0000	14.72
29.5	125,930		0.0000	1.0000	14.72
30.5	125,930		0.0000	1.0000	14.72
31.5	125,930		0.0000	1.0000	14.72
32.5	125,930		0.0000	1.0000	14.72
33.5	125,930		0.0000	1.0000	14.72
34.5	125,930		0.0000	1.0000	14.72
35.5	125,930		0.0000	1.0000	14.72
36.5					14.72



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 129 CONDUCTORS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

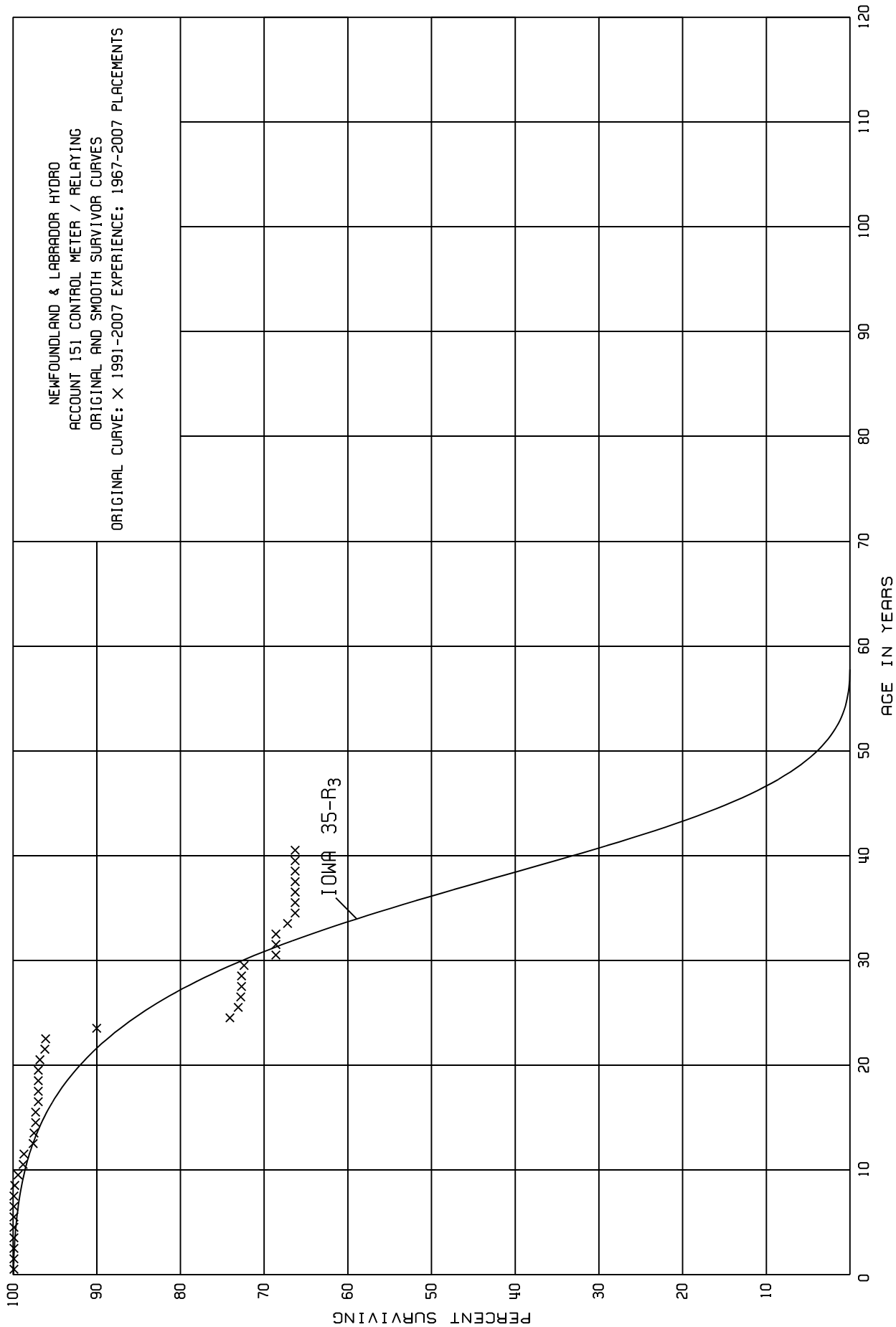
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,435,140		0.0000	1.0000	100.00
0.5	40,318,253	479	0.0000	1.0000	100.00
1.5	40,440,106	197	0.0000	1.0000	100.00
2.5	42,798,732	1,531	0.0000	1.0000	100.00
3.5	45,745,631	3,894	0.0001	0.9999	100.00
4.5	42,255,908	8,981	0.0002	0.9998	99.99
5.5	45,777,583	2,619	0.0001	0.9999	99.97
6.5	44,087,772	2,675	0.0001	0.9999	99.96
7.5	45,487,094	4,038	0.0001	0.9999	99.95
8.5	48,473,299	15,305	0.0003	0.9997	99.94
9.5	55,761,260	593,263	0.0106	0.9894	99.91
10.5	54,631,066	34,936	0.0006	0.9994	98.85
11.5	52,631,769	481,296	0.0091	0.9909	98.79
12.5	54,883,101	36,753	0.0007	0.9993	97.89
13.5	57,208,679	54,919	0.0010	0.9990	97.82
14.5	56,461,011	31,492	0.0006	0.9994	97.72
15.5	56,231,609	14,874	0.0003	0.9997	97.66
16.5	57,170,379	124,119	0.0022	0.9978	97.63
17.5	45,812,489	157,428	0.0034	0.9966	97.42
18.5	44,334,840	26,078	0.0006	0.9994	97.09
19.5	42,180,944	350,661	0.0083	0.9917	97.03
20.5	40,092,667	68,428	0.0017	0.9983	96.22
21.5	39,561,035		0.0000	1.0000	96.06
22.5	35,485,047	1,363	0.0000	1.0000	96.06
23.5	39,271,486	14,600	0.0004	0.9996	96.06
24.5	32,720,795	990	0.0000	1.0000	96.02
25.5	28,973,084	25,135	0.0009	0.9991	96.02
26.5	20,135,222	14,744	0.0007	0.9993	95.93
27.5	19,259,333	119,028	0.0062	0.9938	95.86
28.5	19,140,304	625,623	0.0327	0.9673	95.27
29.5	13,589,595		0.0000	1.0000	92.15
30.5	10,641,404	133,501	0.0125	0.9875	92.15
31.5	10,391,960	317,799	0.0306	0.9694	91.00
32.5	10,074,160	24,442	0.0024	0.9976	88.22
33.5	8,329,887		0.0000	1.0000	88.01
34.5	8,329,887		0.0000	1.0000	88.01
35.5	8,329,887	51,850	0.0062	0.9938	88.01
36.5	8,274,283		0.0000	1.0000	87.46
37.5	7,430,304		0.0000	1.0000	87.46
38.5	7,177,658		0.0000	1.0000	87.46

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 129 CONDUCTORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,756,496		0.0000	1.0000	87.46
40.5					87.46



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 151 CONTROL METER / RELAYING

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

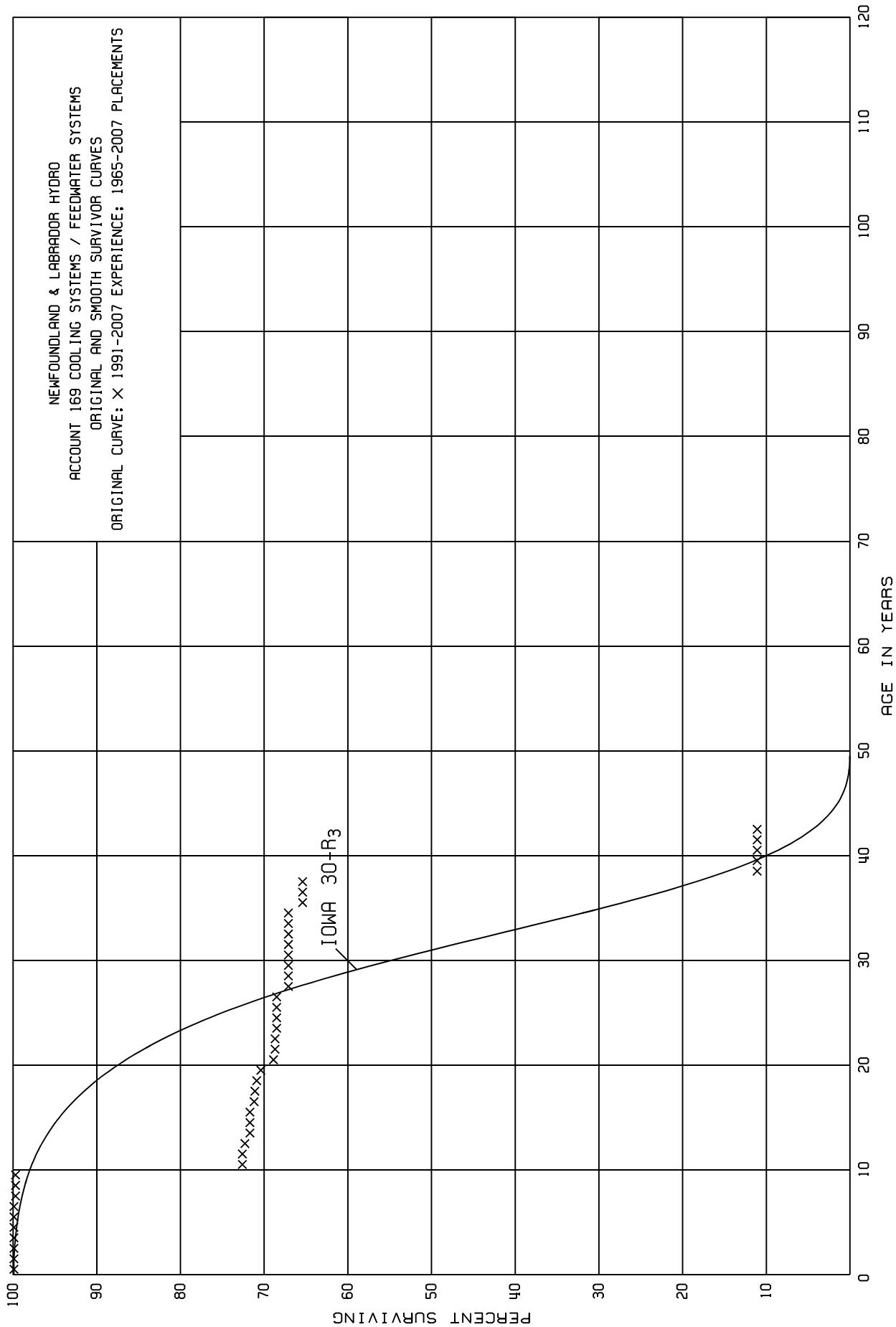
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,721,985		0.0000	1.0000	100.00
0.5	10,513,783		0.0000	1.0000	100.00
1.5	10,762,661		0.0000	1.0000	100.00
2.5	10,810,328		0.0000	1.0000	100.00
3.5	10,817,361	1,202	0.0001	0.9999	100.00
4.5	10,728,930	2,696	0.0003	0.9997	99.99
5.5	11,554,475	1,820	0.0002	0.9998	99.96
6.5	10,611,869		0.0000	1.0000	99.94
7.5	10,654,629	11,497	0.0011	0.9989	99.94
8.5	10,874,655	51,041	0.0047	0.9953	99.83
9.5	10,268,064	61,114	0.0060	0.9940	99.36
10.5	10,375,206	10,665	0.0010	0.9990	98.76
11.5	10,169,288	111,002	0.0109	0.9891	98.66
12.5	9,596,373	10,620	0.0011	0.9989	97.58
13.5	9,091,944	13,719	0.0015	0.9985	97.47
14.5	8,832,483		0.0000	1.0000	97.32
15.5	7,776,135	23,170	0.0030	0.9970	97.32
16.5	7,552,057	9	0.0000	1.0000	97.03
17.5	6,715,998		0.0000	1.0000	97.03
18.5	5,990,355		0.0000	1.0000	97.03
19.5	5,647,187	13,424	0.0024	0.9976	97.03
20.5	6,737,819	44,619	0.0066	0.9934	96.80
21.5	6,390,889	4,137	0.0006	0.9994	96.16
22.5	5,456,386	346,970	0.0636	0.9364	96.10
23.5	5,393,777	952,104	0.1765	0.8235	89.99
24.5	3,610,721	50,482	0.0140	0.9860	74.11
25.5	3,080,445	10,362	0.0034	0.9966	73.07
26.5	2,894,685	4,827	0.0017	0.9983	72.82
27.5	2,347,795		0.0000	1.0000	72.70
28.5	2,128,346	9,736	0.0046	0.9954	72.70
29.5	1,427,701	74,334	0.0521	0.9479	72.37
30.5	1,106,605		0.0000	1.0000	68.60
31.5	1,091,036		0.0000	1.0000	68.60
32.5	1,068,907	21,587	0.0202	0.9798	68.60
33.5	930,462	12,345	0.0133	0.9867	67.21
34.5	918,117		0.0000	1.0000	66.32
35.5	918,117		0.0000	1.0000	66.32
36.5	918,117		0.0000	1.0000	66.32
37.5	495,974		0.0000	1.0000	66.32
38.5	480,296		0.0000	1.0000	66.32

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 151 CONTROL METER / RELAYING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	337,397		0.0000	1.0000	66.32
40.5					66.32



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 169 COOLING SYSTEMS / FEEDWATER SYSTEMS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2007

EXPERIENCE BAND 1991-2007

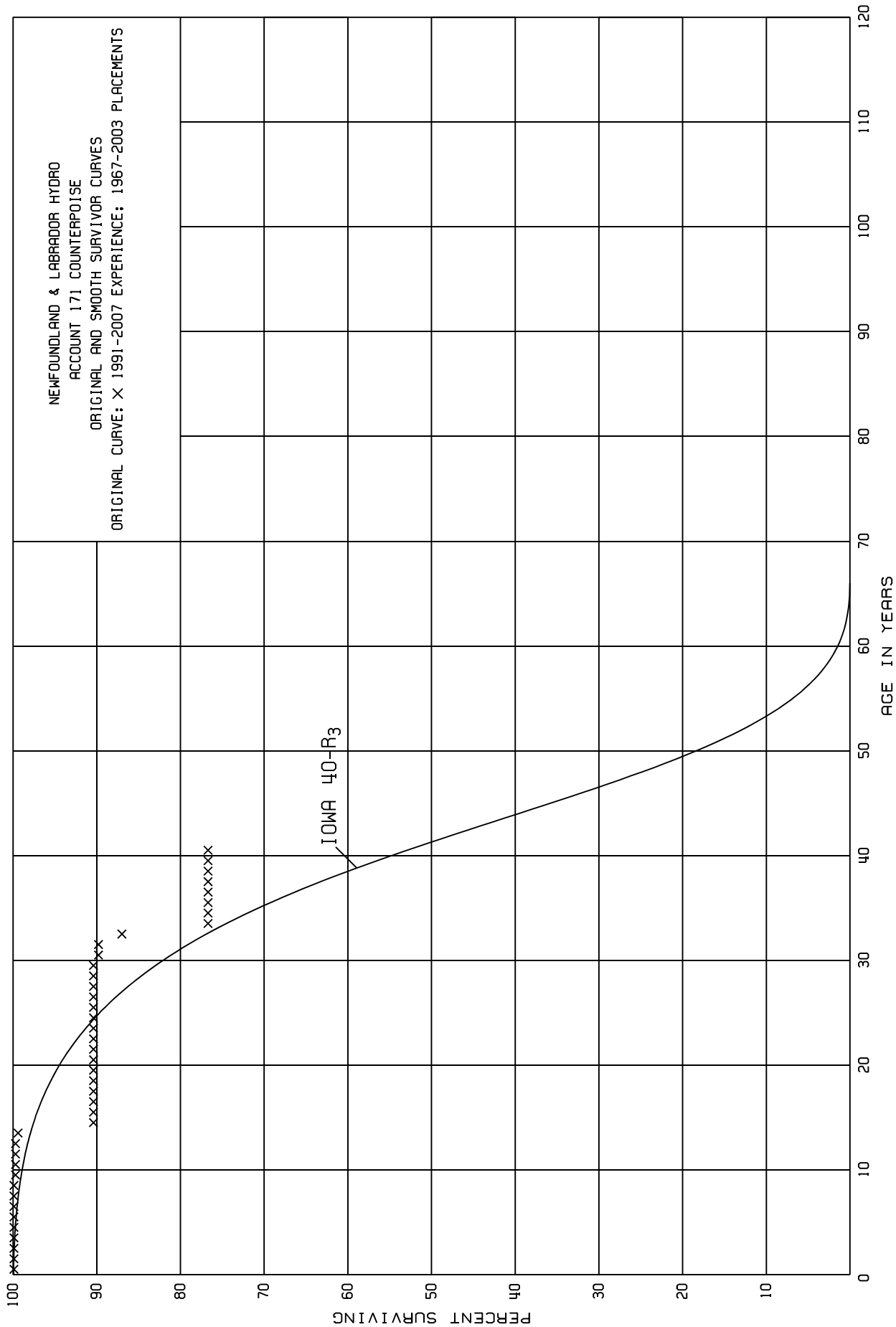
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,662,717		0.0000	1.0000	100.00
0.5	3,659,006		0.0000	1.0000	100.00
1.5	4,716,262		0.0000	1.0000	100.00
2.5	4,796,609		0.0000	1.0000	100.00
3.5	4,773,264		0.0000	1.0000	100.00
4.5	4,654,819		0.0000	1.0000	100.00
5.5	4,755,175		0.0000	1.0000	100.00
6.5	3,724,438	10,640	0.0029	0.9971	100.00
7.5	3,916,417		0.0000	1.0000	99.71
8.5	3,868,921		0.0000	1.0000	99.71
9.5	3,630,213	985,866	0.2716	0.7284	99.71
10.5	5,503,111		0.0000	1.0000	72.63
11.5	5,625,013	29,126	0.0052	0.9948	72.63
12.5	5,379,362	42,775	0.0080	0.9920	72.25
13.5	5,351,417		0.0000	1.0000	71.67
14.5	5,432,163	1,126	0.0002	0.9998	71.67
15.5	4,864,488	32,758	0.0067	0.9933	71.66
16.5	4,831,731	8,660	0.0018	0.9982	71.18
17.5	4,842,409	7,112	0.0015	0.9985	71.05
18.5	4,628,786	38,426	0.0083	0.9917	70.94
19.5	6,416,660	128,580	0.0200	0.9800	70.35
20.5	6,367,929	22,308	0.0035	0.9965	68.94
21.5	6,345,621		0.0000	1.0000	68.70
22.5	6,321,351	20,958	0.0033	0.9967	68.70
23.5	6,238,076		0.0000	1.0000	68.47
24.5	5,967,363		0.0000	1.0000	68.47
25.5	5,964,298		0.0000	1.0000	68.47
26.5	5,916,008	121,902	0.0206	0.9794	68.47
27.5	2,974,543		0.0000	1.0000	67.06
28.5	2,974,543		0.0000	1.0000	67.06
29.5	2,974,543		0.0000	1.0000	67.06
30.5	2,606,923		0.0000	1.0000	67.06
31.5	2,516,873		0.0000	1.0000	67.06
32.5	2,516,873		0.0000	1.0000	67.06
33.5	2,516,873		0.0000	1.0000	67.06
34.5	2,497,534	61,566	0.0247	0.9753	67.06
35.5	2,435,968		0.0000	1.0000	65.40
36.5	373,368		0.0000	1.0000	65.40
37.5	293,519	243,804	0.8306	0.1694	65.40
38.5	49,715		0.0000	1.0000	11.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 169 COOLING SYSTEMS / FEEDWATER SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,715		0.0000	1.0000	11.08
40.5	49,715		0.0000	1.0000	11.08
41.5	49,715		0.0000	1.0000	11.08
42.5					11.08



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 171 COUNTERPOISE

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2003

EXPERIENCE BAND 1991-2007

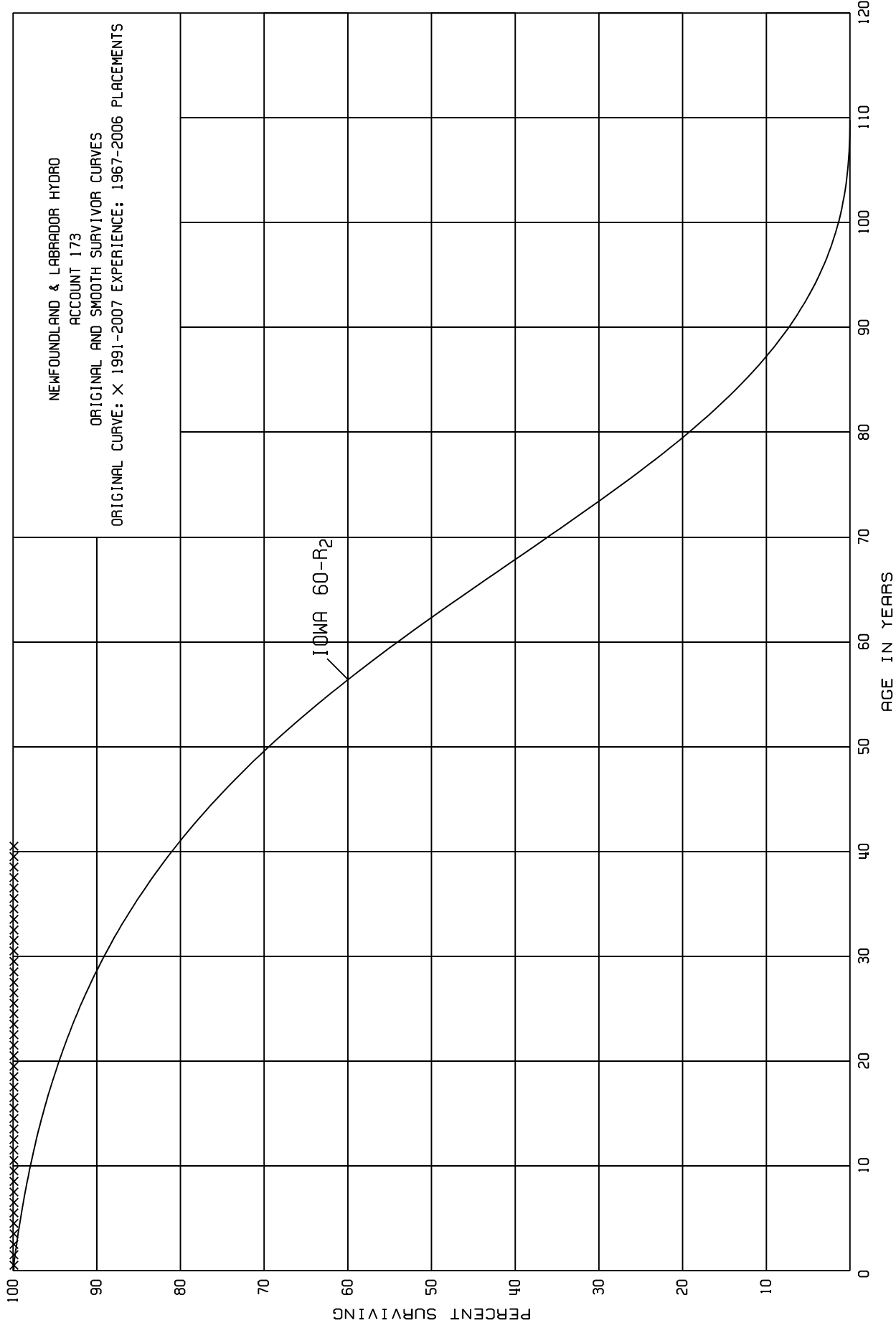
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,091,637		0.0000	1.0000	100.00
0.5	2,131,000		0.0000	1.0000	100.00
1.5	2,433,000		0.0000	1.0000	100.00
2.5	2,648,117		0.0000	1.0000	100.00
3.5	2,659,235		0.0000	1.0000	100.00
4.5	2,413,129		0.0000	1.0000	100.00
5.5	2,440,648		0.0000	1.0000	100.00
6.5	2,223,796		0.0000	1.0000	100.00
7.5	1,958,534		0.0000	1.0000	100.00
8.5	1,982,918	5,928	0.0030	0.9970	100.00
9.5	1,986,496		0.0000	1.0000	99.70
10.5	1,938,054		0.0000	1.0000	99.70
11.5	1,920,167		0.0000	1.0000	99.70
12.5	2,024,474	5,192	0.0026	0.9974	99.70
13.5	1,693,812	154,338	0.0911	0.9089	99.44
14.5	1,174,206		0.0000	1.0000	90.38
15.5	905,976		0.0000	1.0000	90.38
16.5	920,969		0.0000	1.0000	90.38
17.5	891,312		0.0000	1.0000	90.38
18.5	743,650		0.0000	1.0000	90.38
19.5	528,532		0.0000	1.0000	90.38
20.5	588,052		0.0000	1.0000	90.38
21.5	481,248		0.0000	1.0000	90.38
22.5	544,766		0.0000	1.0000	90.38
23.5	869,459		0.0000	1.0000	90.38
24.5	853,933		0.0000	1.0000	90.38
25.5	826,390		0.0000	1.0000	90.38
26.5	816,884		0.0000	1.0000	90.38
27.5	816,884		0.0000	1.0000	90.38
28.5	816,884		0.0000	1.0000	90.38
29.5	693,565	4,514	0.0065	0.9935	90.38
30.5	689,051		0.0000	1.0000	89.79
31.5	689,051	21,504	0.0312	0.9688	89.79
32.5	667,547	78,963	0.1183	0.8817	86.99
33.5	573,032		0.0000	1.0000	76.70
34.5	573,032		0.0000	1.0000	76.70
35.5	573,032		0.0000	1.0000	76.70
36.5	573,032		0.0000	1.0000	76.70
37.5	572,486		0.0000	1.0000	76.70
38.5	572,486		0.0000	1.0000	76.70

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 171 COUNTERPOISE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2003			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	324,693		0.0000	1.0000	76.70
40.5					76.70



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 173 OVERHEAD CRANE

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

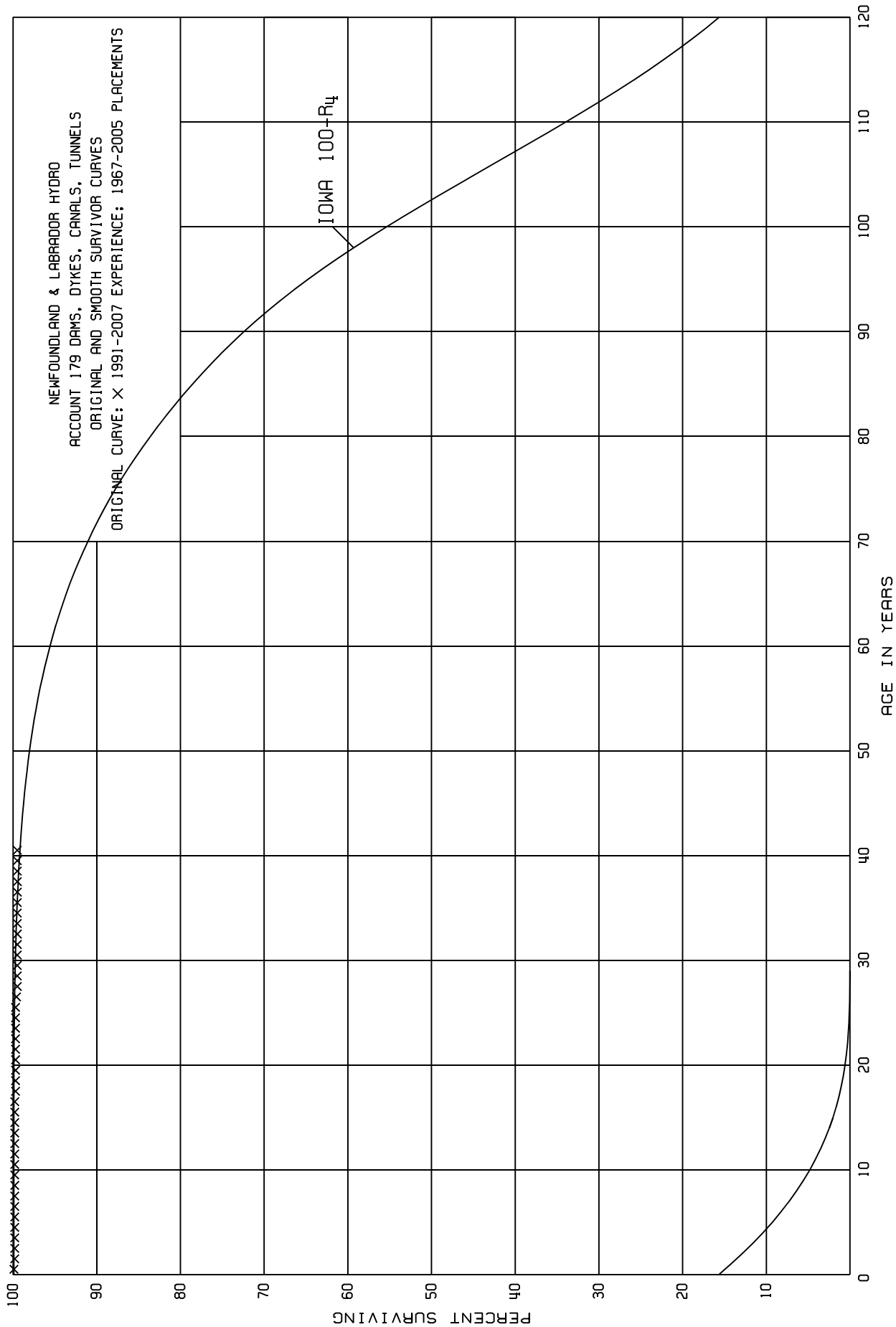
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,753,643		0.0000	1.0000	100.00
0.5	1,753,643		0.0000	1.0000	100.00
1.5	1,988,147		0.0000	1.0000	100.00
2.5	1,988,147		0.0000	1.0000	100.00
3.5	1,988,147		0.0000	1.0000	100.00
4.5	427,997		0.0000	1.0000	100.00
5.5	1,461,423		0.0000	1.0000	100.00
6.5	1,461,423		0.0000	1.0000	100.00
7.5	2,962,835		0.0000	1.0000	100.00
8.5	2,962,835		0.0000	1.0000	100.00
9.5	2,962,835		0.0000	1.0000	100.00
10.5	3,696,698		0.0000	1.0000	100.00
11.5	3,696,698		0.0000	1.0000	100.00
12.5	4,355,676		0.0000	1.0000	100.00
13.5	4,355,676		0.0000	1.0000	100.00
14.5	4,340,234		0.0000	1.0000	100.00
15.5	4,340,234		0.0000	1.0000	100.00
16.5	4,340,234		0.0000	1.0000	100.00
17.5	4,340,234		0.0000	1.0000	100.00
18.5	4,011,828		0.0000	1.0000	100.00
19.5	4,245,835		0.0000	1.0000	100.00
20.5	4,245,835		0.0000	1.0000	100.00
21.5	4,245,835		0.0000	1.0000	100.00
22.5	3,128,260		0.0000	1.0000	100.00
23.5	3,317,260		0.0000	1.0000	100.00
24.5	1,815,849		0.0000	1.0000	100.00
25.5	1,815,849		0.0000	1.0000	100.00
26.5	1,815,849		0.0000	1.0000	100.00
27.5	1,081,985		0.0000	1.0000	100.00
28.5	1,081,985		0.0000	1.0000	100.00
29.5	423,007		0.0000	1.0000	100.00
30.5	423,007		0.0000	1.0000	100.00
31.5	423,007		0.0000	1.0000	100.00
32.5	423,007		0.0000	1.0000	100.00
33.5	423,007		0.0000	1.0000	100.00
34.5	423,007		0.0000	1.0000	100.00
35.5	423,007		0.0000	1.0000	100.00
36.5	189,000		0.0000	1.0000	100.00
37.5	189,000		0.0000	1.0000	100.00
38.5	189,000		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 173 OVERHEAD CRANE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	189,000		0.0000	1.0000	100.00
40.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 179 DAMS, DYKES, CANALS, TUNNELS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2005

EXPERIENCE BAND 1991-2007

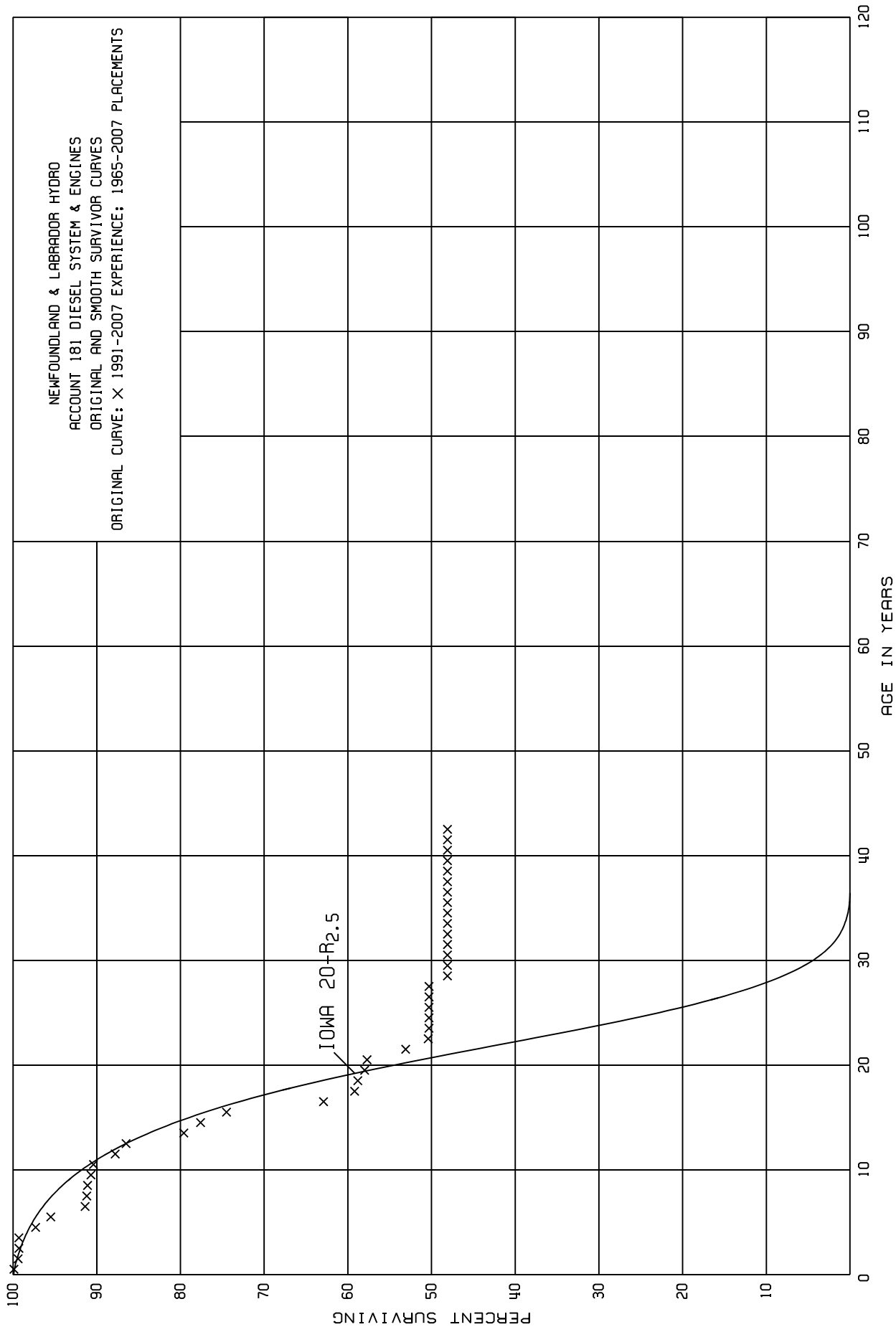
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,037,456		0.0000	1.0000	100.00
0.5	36,400,144	75,464	0.0021	0.9979	100.00
1.5	48,654,156		0.0000	1.0000	99.79
2.5	52,787,591		0.0000	1.0000	99.79
3.5	53,060,340		0.0000	1.0000	99.79
4.5	22,902,301		0.0000	1.0000	99.79
5.5	154,317,693	19,425	0.0001	0.9999	99.79
6.5	154,327,169		0.0000	1.0000	99.78
7.5	237,600,887		0.0000	1.0000	99.78
8.5	237,797,518		0.0000	1.0000	99.78
9.5	237,958,045		0.0000	1.0000	99.78
10.5	277,105,699		0.0000	1.0000	99.78
11.5	276,811,889		0.0000	1.0000	99.78
12.5	283,978,755		0.0000	1.0000	99.78
13.5	284,066,537	98,455	0.0003	0.9997	99.78
14.5	284,015,474		0.0000	1.0000	99.75
15.5	283,753,697	9,704	0.0000	1.0000	99.75
16.5	282,467,022	81,055	0.0003	0.9997	99.75
17.5	282,121,735		0.0000	1.0000	99.72
18.5	269,792,259		0.0000	1.0000	99.72
19.5	262,779,026		0.0000	1.0000	99.72
20.5	305,746,416	99,501	0.0003	0.9997	99.72
21.5	305,598,111	23,318	0.0001	0.9999	99.69
22.5	174,083,513		0.0000	1.0000	99.68
23.5	203,502,744		0.0000	1.0000	99.68
24.5	119,928,381		0.0000	1.0000	99.68
25.5	119,445,479	128,562	0.0011	0.9989	99.68
26.5	119,103,733	52,104	0.0004	0.9996	99.57
27.5	79,764,378		0.0000	1.0000	99.53
28.5	79,764,378		0.0000	1.0000	99.53
29.5	72,597,512		0.0000	1.0000	99.53
30.5	72,597,512		0.0000	1.0000	99.53
31.5	72,597,512		0.0000	1.0000	99.53
32.5	72,597,512		0.0000	1.0000	99.53
33.5	72,597,512		0.0000	1.0000	99.53
34.5	72,597,512		0.0000	1.0000	99.53
35.5	72,597,512		0.0000	1.0000	99.53
36.5	72,597,512		0.0000	1.0000	99.53
37.5	29,448,132		0.0000	1.0000	99.53
38.5	29,448,132		0.0000	1.0000	99.53

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 179 DAMS, DYKES, CANALS, TUNNELS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2005			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,448,132		0.0000	1.0000	99.53
40.5					99.53



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 181 DIESEL SYSTEM & ENGINES

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2007

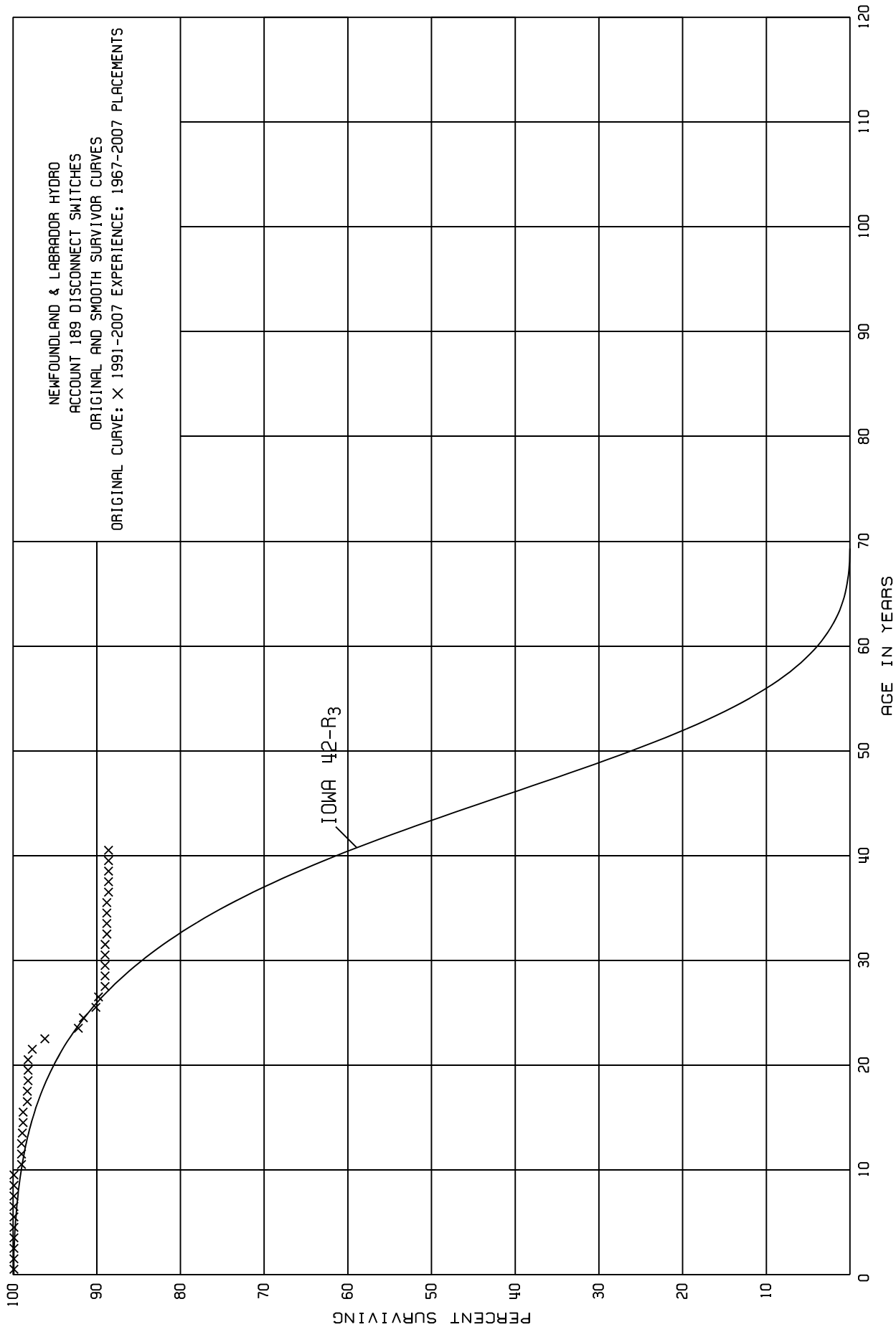
EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,300,368		0.0000	1.0000	100.00
0.5	16,786,673	98,905	0.0059	0.9941	100.00
1.5	17,032,100	16,703	0.0010	0.9990	99.41
2.5	16,882,585		0.0000	1.0000	99.31
3.5	17,141,036	351,955	0.0205	0.9795	99.31
4.5	16,368,440	306,733	0.0187	0.9813	97.27
5.5	13,663,486	585,155	0.0428	0.9572	95.45
6.5	11,845,897	14,866	0.0013	0.9987	91.36
7.5	11,239,810	15,457	0.0014	0.9986	91.24
8.5	12,140,802	57,105	0.0047	0.9953	91.11
9.5	13,165,125	47,825	0.0036	0.9964	90.68
10.5	13,623,827	387,106	0.0284	0.9716	90.35
11.5	12,769,523	181,696	0.0142	0.9858	87.78
12.5	11,662,462	935,802	0.0802	0.9198	86.53
13.5	9,067,054	222,072	0.0245	0.9755	79.59
14.5	8,723,245	356,109	0.0408	0.9592	77.64
15.5	8,451,380	1,316,809	0.1558	0.8442	74.47
16.5	6,764,676	400,454	0.0592	0.9408	62.87
17.5	6,333,792	34,010	0.0054	0.9946	59.15
18.5	6,235,724	90,546	0.0145	0.9855	58.83
19.5	5,863,025	28,856	0.0049	0.9951	57.98
20.5	5,663,859	447,407	0.0790	0.9210	57.70
21.5	5,123,855	264,508	0.0516	0.9484	53.14
22.5	4,864,622	11,068	0.0023	0.9977	50.40
23.5	4,559,636		0.0000	1.0000	50.28
24.5	3,288,137		0.0000	1.0000	50.28
25.5	3,027,925		0.0000	1.0000	50.28
26.5	2,474,487		0.0000	1.0000	50.28
27.5	1,173,423	49,816	0.0425	0.9575	50.28
28.5	1,123,607		0.0000	1.0000	48.14
29.5	1,123,607		0.0000	1.0000	48.14
30.5	1,123,607		0.0000	1.0000	48.14
31.5	1,123,607		0.0000	1.0000	48.14
32.5	1,123,607		0.0000	1.0000	48.14
33.5	1,123,607		0.0000	1.0000	48.14
34.5	728,803		0.0000	1.0000	48.14
35.5	728,803		0.0000	1.0000	48.14
36.5	728,803		0.0000	1.0000	48.14
37.5	718,125		0.0000	1.0000	48.14
38.5	718,125		0.0000	1.0000	48.14

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 181 DIESEL SYSTEM & ENGINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	707,800		0.0000	1.0000	48.14
40.5	678,123		0.0000	1.0000	48.14
41.5	678,123		0.0000	1.0000	48.14
42.5					48.14



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 189 DISCONNECT SWITCHES

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

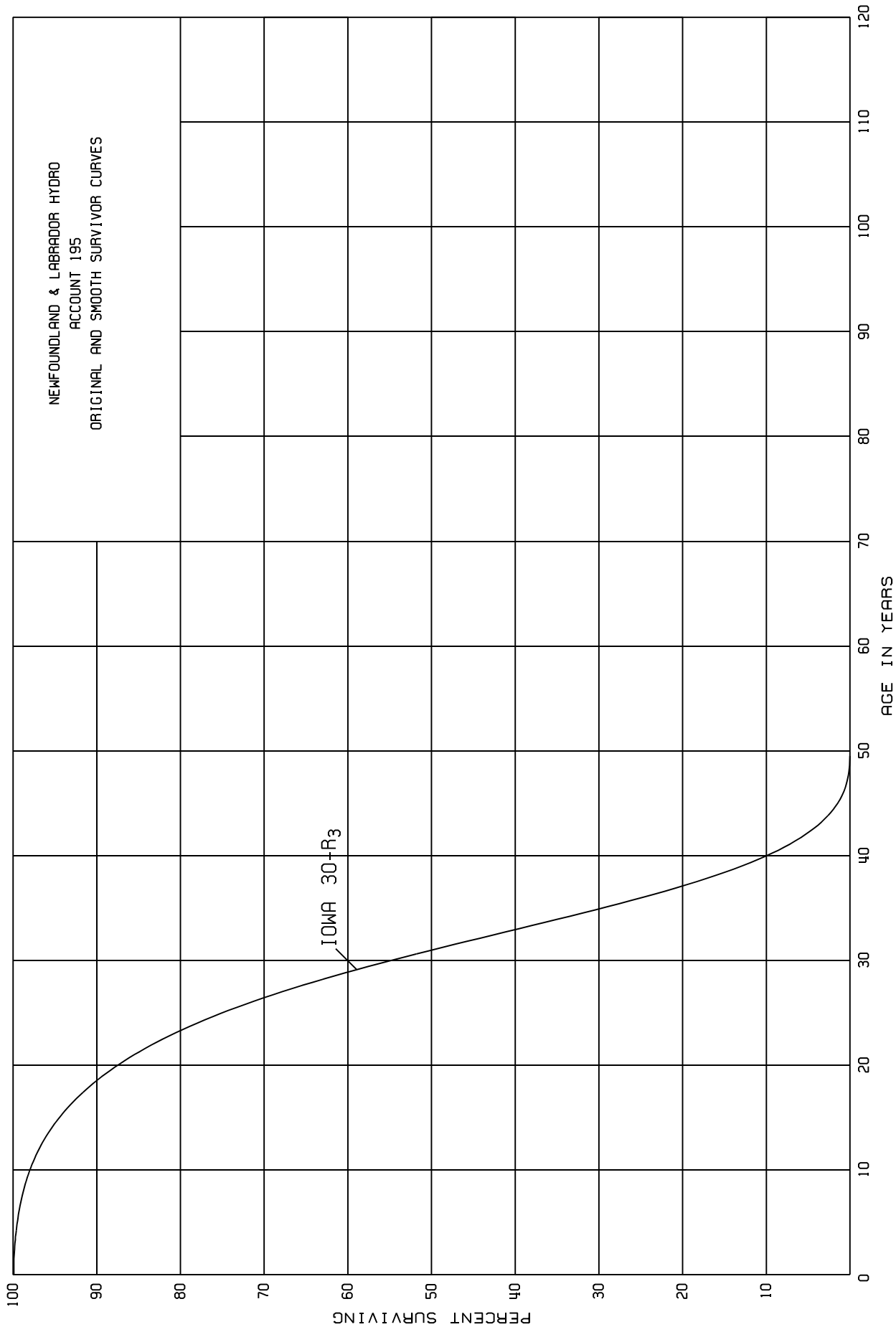
PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,905,325		0.0000	1.0000	100.00
0.5	4,676,585		0.0000	1.0000	100.00
1.5	4,930,595		0.0000	1.0000	100.00
2.5	4,857,523		0.0000	1.0000	100.00
3.5	5,002,643		0.0000	1.0000	100.00
4.5	4,924,905		0.0000	1.0000	100.00
5.5	4,971,659		0.0000	1.0000	100.00
6.5	4,983,223		0.0000	1.0000	100.00
7.5	5,050,128		0.0000	1.0000	100.00
8.5	5,414,819		0.0000	1.0000	100.00
9.5	5,475,416	54,443	0.0099	0.9901	100.00
10.5	5,571,630		0.0000	1.0000	99.01
11.5	5,497,256		0.0000	1.0000	99.01
12.5	5,311,207	5,900	0.0011	0.9989	99.01
13.5	5,374,234	5,635	0.0010	0.9990	98.90
14.5	5,187,119		0.0000	1.0000	98.80
15.5	4,739,911	25,725	0.0054	0.9946	98.80
16.5	4,302,411		0.0000	1.0000	98.27
17.5	3,551,123	4,171	0.0012	0.9988	98.27
18.5	3,213,495		0.0000	1.0000	98.15
19.5	3,132,820		0.0000	1.0000	98.15
20.5	3,805,747	16,500	0.0043	0.9957	98.15
21.5	3,621,650	57,016	0.0157	0.9843	97.73
22.5	3,838,351	161,768	0.0421	0.9579	96.20
23.5	3,962,075	24,416	0.0062	0.9938	92.15
24.5	3,501,106	57,499	0.0164	0.9836	91.58
25.5	3,081,792	10,004	0.0032	0.9968	90.08
26.5	2,750,116	23,441	0.0085	0.9915	89.79
27.5	2,506,432		0.0000	1.0000	89.03
28.5	2,281,420		0.0000	1.0000	89.03
29.5	1,747,762		0.0000	1.0000	89.03
30.5	1,639,191		0.0000	1.0000	89.03
31.5	1,605,424	4,686	0.0029	0.9971	89.03
32.5	1,517,720		0.0000	1.0000	88.77
33.5	1,390,030		0.0000	1.0000	88.77
34.5	1,384,387		0.0000	1.0000	88.77
35.5	1,384,387	2,913	0.0021	0.9979	88.77
36.5	1,367,371		0.0000	1.0000	88.58
37.5	549,088		0.0000	1.0000	88.58
38.5	518,644		0.0000	1.0000	88.58

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 189 DISCONNECT SWITCHES
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	293,585		0.0000	1.0000	88.58
40.5					88.58



NEWFOUNDLAND & LABRADOR HYDRO

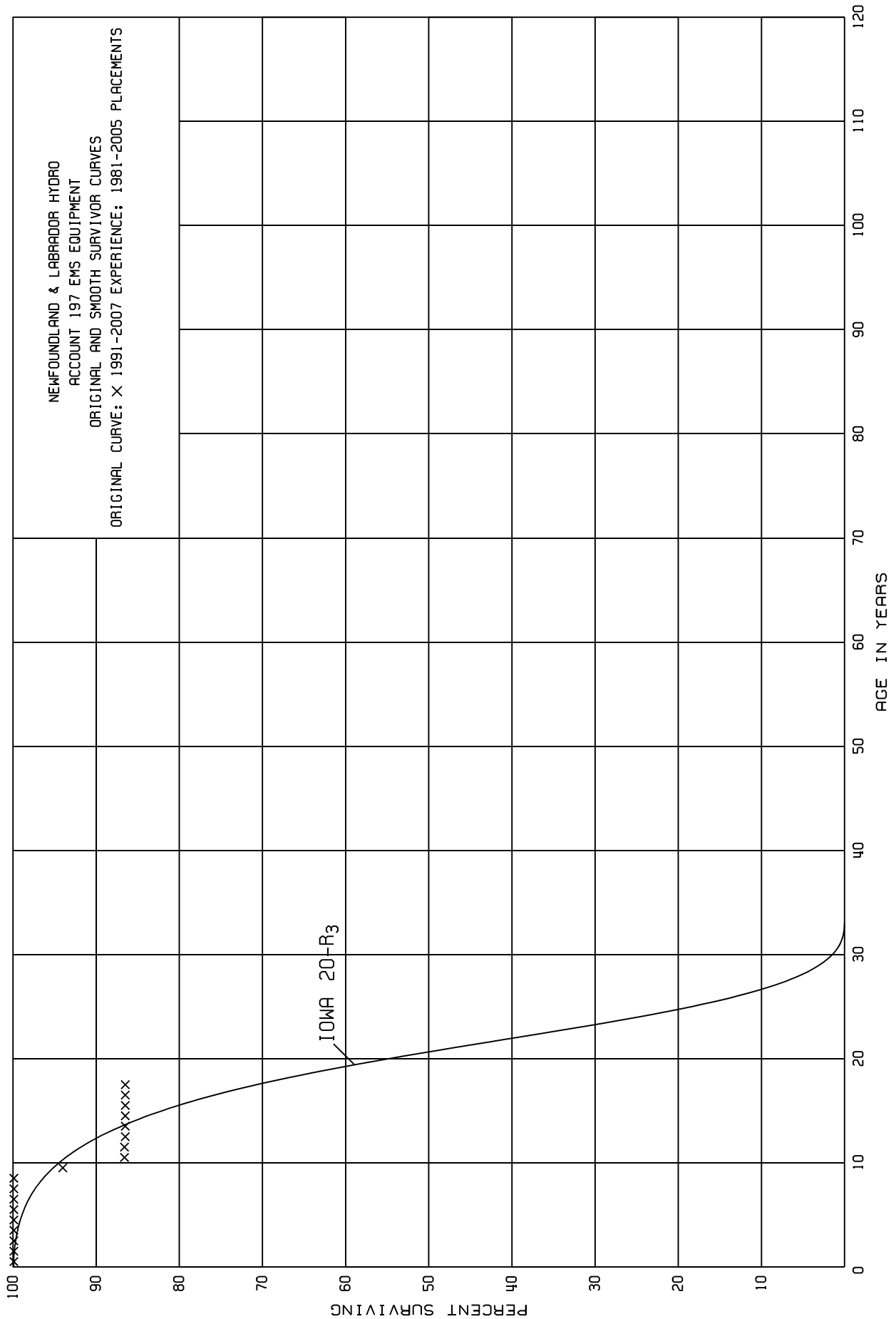
ACCOUNT 195 ELEVATORS (HOLYROOD)

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-1971

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5	89,800		0.0000		
20.5	89,800		0.0000		
21.5	89,800		0.0000		
22.5	89,800		0.0000		
23.5	89,800		0.0000		
24.5	89,800		0.0000		
25.5	89,800		0.0000		
26.5	89,800		0.0000		
27.5	89,800		0.0000		
28.5	89,800		0.0000		
29.5	89,800		0.0000		
30.5	89,800		0.0000		
31.5	89,800		0.0000		
32.5	89,800		0.0000		
33.5	89,800		0.0000		
34.5	89,800		0.0000		
35.5	89,800		0.0000		
36.5					



NEWFOUNDLAND & LABRADOR HYDRO

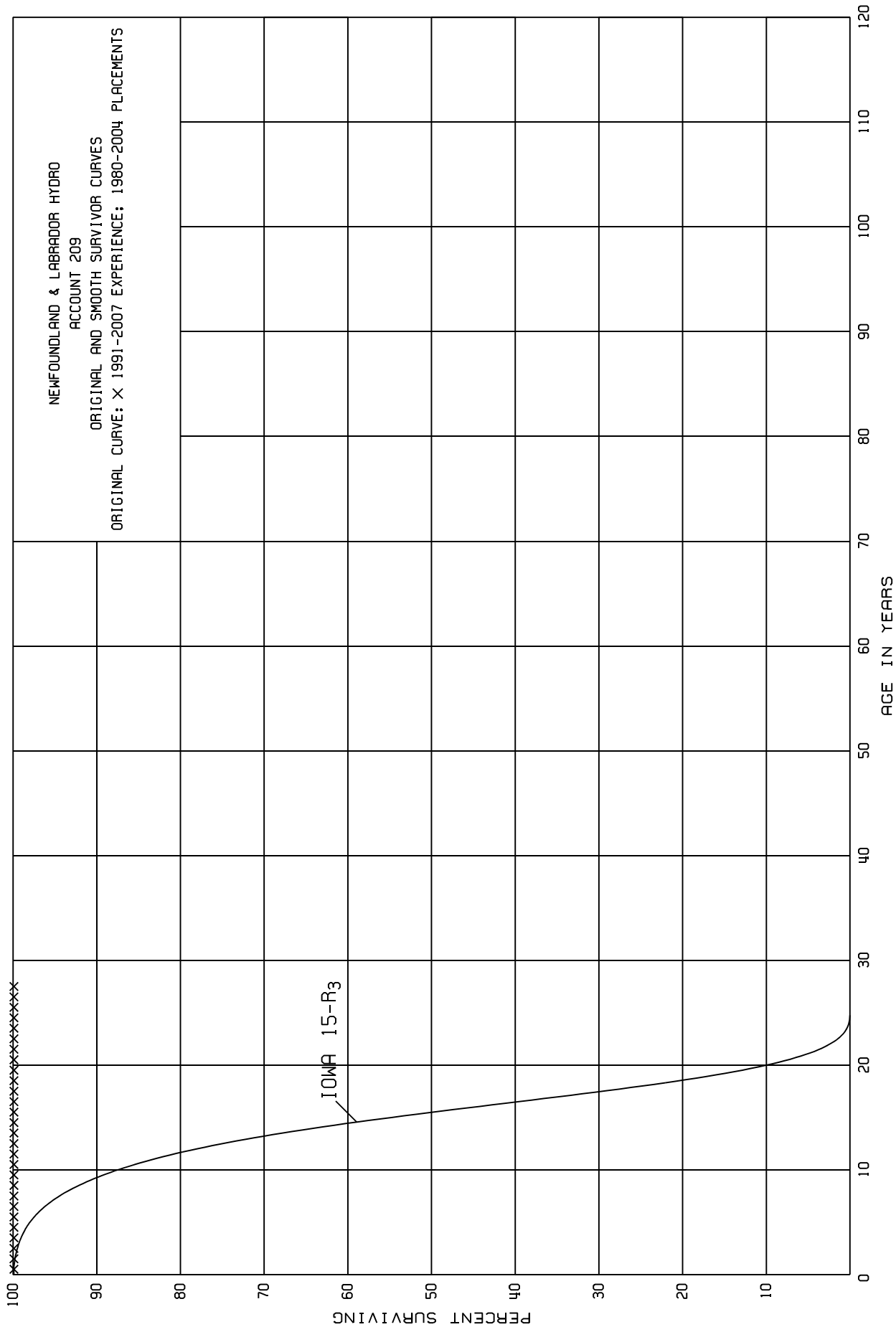
ACCOUNT 197 EMS EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1981-2005

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	348,583		0.0000	1.0000	100.00
0.5	12,005,337		0.0000	1.0000	100.00
1.5	12,005,337		0.0000	1.0000	100.00
2.5	12,004,268		0.0000	1.0000	100.00
3.5	12,004,268		0.0000	1.0000	100.00
4.5	12,004,268		0.0000	1.0000	100.00
5.5	12,004,268		0.0000	1.0000	100.00
6.5	12,004,268		0.0000	1.0000	100.00
7.5	12,002,636		0.0000	1.0000	100.00
8.5	12,766,123	770,590	0.0604	0.9396	100.00
9.5	12,958,755	1,018,472	0.0786	0.9214	93.96
10.5	11,940,283		0.0000	1.0000	86.57
11.5	11,940,283	3,830	0.0003	0.9997	86.57
12.5	11,936,453		0.0000	1.0000	86.54
13.5	11,707,113		0.0000	1.0000	86.54
14.5	11,658,181		0.0000	1.0000	86.54
15.5	11,645,320		0.0000	1.0000	86.54
16.5	11,645,320		0.0000	1.0000	86.54
17.5					86.54



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 209 CHART RECORDER - ENERGY CONTROL CENTRE

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1980-2004

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	522,040		0.0000	1.0000	100.00
0.5	972,441		0.0000	1.0000	100.00
1.5	972,441		0.0000	1.0000	100.00
2.5	972,441		0.0000	1.0000	100.00
3.5	964,409		0.0000	1.0000	100.00
4.5	964,409		0.0000	1.0000	100.00
5.5	964,409		0.0000	1.0000	100.00
6.5	656,184		0.0000	1.0000	100.00
7.5	501,840		0.0000	1.0000	100.00
8.5	501,840		0.0000	1.0000	100.00
9.5	450,402		0.0000	1.0000	100.00
10.5	466,863		0.0000	1.0000	100.00
11.5	466,863		0.0000	1.0000	100.00
12.5	466,863		0.0000	1.0000	100.00
13.5	466,863		0.0000	1.0000	100.00
14.5	466,863		0.0000	1.0000	100.00
15.5	466,863		0.0000	1.0000	100.00
16.5	466,863		0.0000	1.0000	100.00
17.5	16,461		0.0000	1.0000	100.00
18.5	16,461		0.0000	1.0000	100.00
19.5	16,461		0.0000	1.0000	100.00
20.5	16,461		0.0000	1.0000	100.00
21.5	16,461		0.0000	1.0000	100.00
22.5	16,461		0.0000	1.0000	100.00
23.5	16,461		0.0000	1.0000	100.00
24.5	16,461		0.0000	1.0000	100.00
25.5	16,461		0.0000	1.0000	100.00
26.5	16,461		0.0000	1.0000	100.00
27.5					100.00

NEWFOUNDLAND & LABRADOR HYDRO

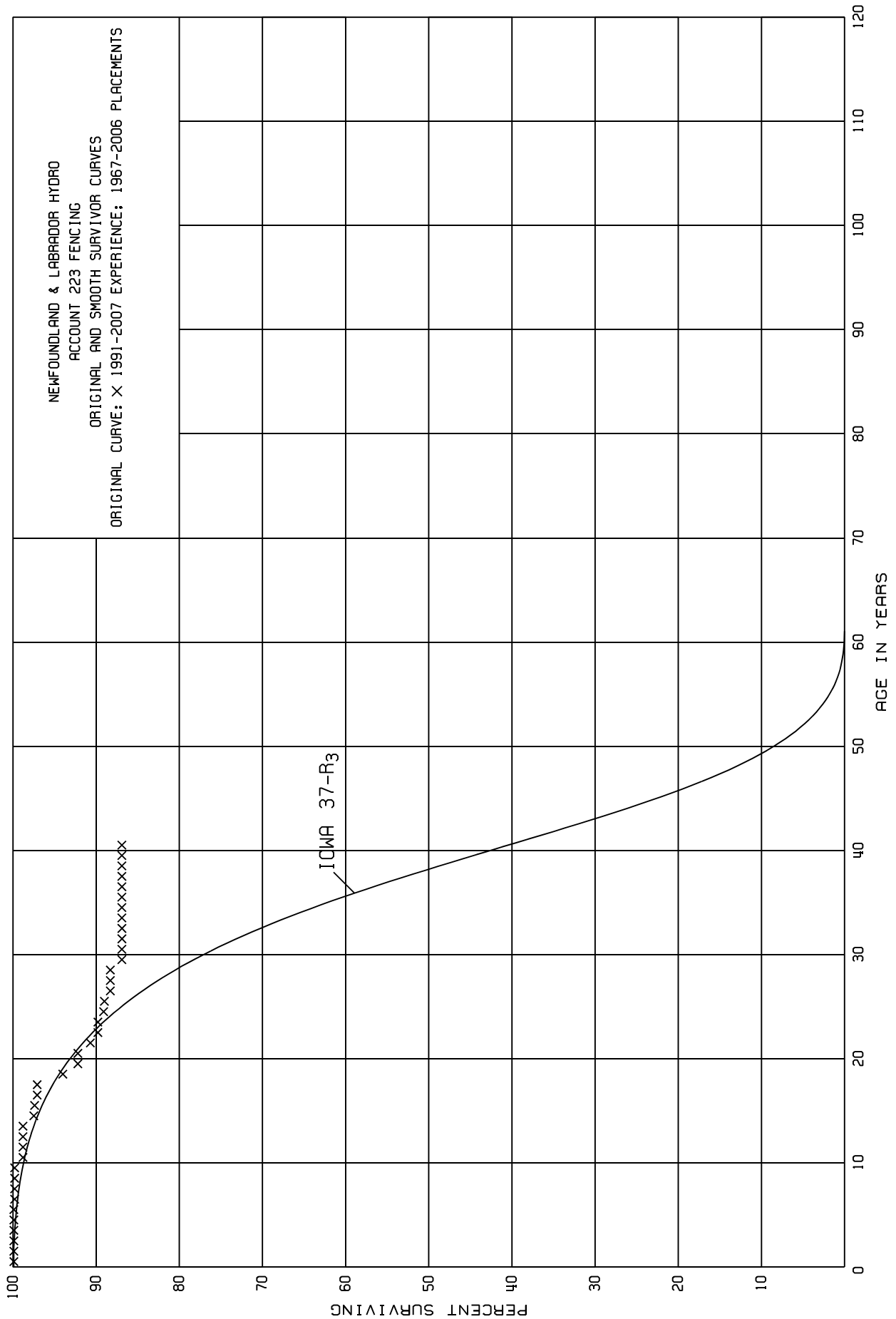
ACCOUNT 215 UNINTERRUPTABLE POWER SUPPLY

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1990-2006

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,119		0.0000	1.0000	100.00
0.5	530,609		0.0000	1.0000	100.00
1.5	294,490		0.0000	1.0000	100.00
2.5	294,490		0.0000	1.0000	100.00
3.5	294,490		0.0000	1.0000	100.00
4.5	294,490		0.0000	1.0000	100.00
5.5	294,490		0.0000	1.0000	100.00
6.5	294,490		0.0000	1.0000	100.00
7.5	294,490		0.0000	1.0000	100.00
8.5	294,490		0.0000	1.0000	100.00
9.5	294,490		0.0000	1.0000	100.00
10.5	294,490		0.0000	1.0000	100.00
11.5	294,490		0.0000	1.0000	100.00
12.5	294,490		0.0000	1.0000	100.00
13.5	294,490		0.0000	1.0000	100.00
14.5	294,490		0.0000	1.0000	100.00
15.5	294,490		0.0000	1.0000	100.00
16.5	294,490		0.0000	1.0000	100.00
17.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 223 FENCING

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

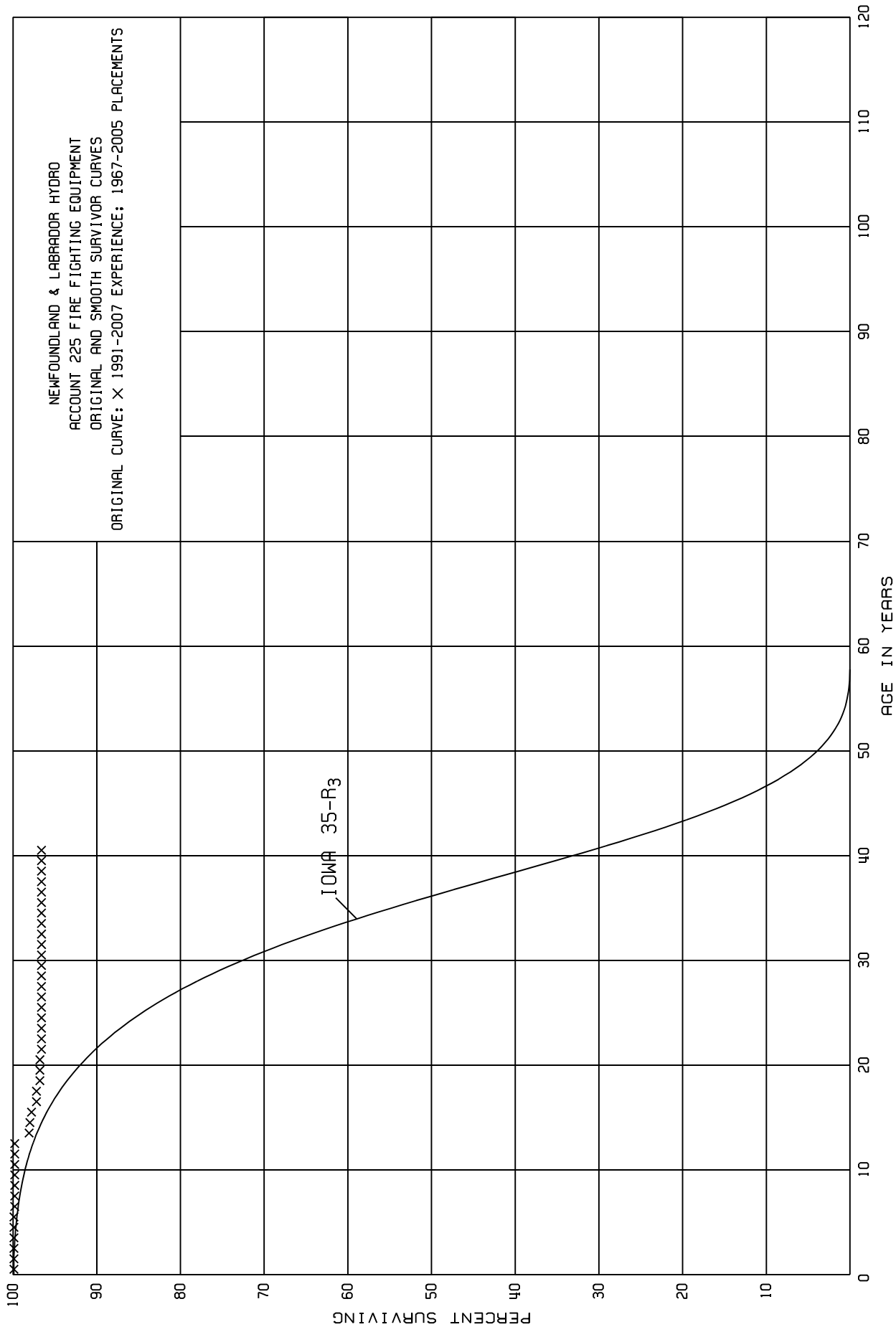
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,083,180		0.0000	1.0000	100.00
0.5	2,233,576		0.0000	1.0000	100.00
1.5	2,508,683		0.0000	1.0000	100.00
2.5	2,488,233		0.0000	1.0000	100.00
3.5	2,688,386		0.0000	1.0000	100.00
4.5	1,896,714	1,912	0.0010	0.9990	100.00
5.5	2,162,598	2,071	0.0010	0.9990	99.90
6.5	2,008,062		0.0000	1.0000	99.80
7.5	2,365,057		0.0000	1.0000	99.80
8.5	2,520,531		0.0000	1.0000	99.80
9.5	2,488,343	26,114	0.0105	0.9895	99.80
10.5	2,684,806		0.0000	1.0000	98.75
11.5	2,663,048		0.0000	1.0000	98.75
12.5	2,694,072		0.0000	1.0000	98.75
13.5	2,659,250	33,107	0.0124	0.9876	98.75
14.5	2,615,290	3,892	0.0015	0.9985	97.53
15.5	2,492,789	8,160	0.0033	0.9967	97.38
16.5	2,374,974		0.0000	1.0000	97.06
17.5	2,256,192	70,232	0.0311	0.9689	97.06
18.5	1,920,575	37,468	0.0195	0.9805	94.04
19.5	1,864,402		0.0000	1.0000	92.21
20.5	1,707,942	28,474	0.0167	0.9833	92.21
21.5	1,661,601	16,489	0.0099	0.9901	90.67
22.5	1,440,422		0.0000	1.0000	89.77
23.5	1,430,648	10,402	0.0073	0.9927	89.77
24.5	1,073,257	995	0.0009	0.9991	89.11
25.5	851,902	7,120	0.0084	0.9916	89.03
26.5	754,552		0.0000	1.0000	88.28
27.5	474,799		0.0000	1.0000	88.28
28.5	456,518	7,243	0.0159	0.9841	88.28
29.5	328,321		0.0000	1.0000	86.88
30.5	275,034		0.0000	1.0000	86.88
31.5	241,945		0.0000	1.0000	86.88
32.5	237,720		0.0000	1.0000	86.88
33.5	217,018		0.0000	1.0000	86.88
34.5	213,151		0.0000	1.0000	86.88
35.5	213,151		0.0000	1.0000	86.88
36.5	144,464		0.0000	1.0000	86.88
37.5	76,320		0.0000	1.0000	86.88
38.5	68,320		0.0000	1.0000	86.88

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 223 FENCING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,357		0.0000	1.0000	86.88
40.5					86.88



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 225 FIRE FIGHTING EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

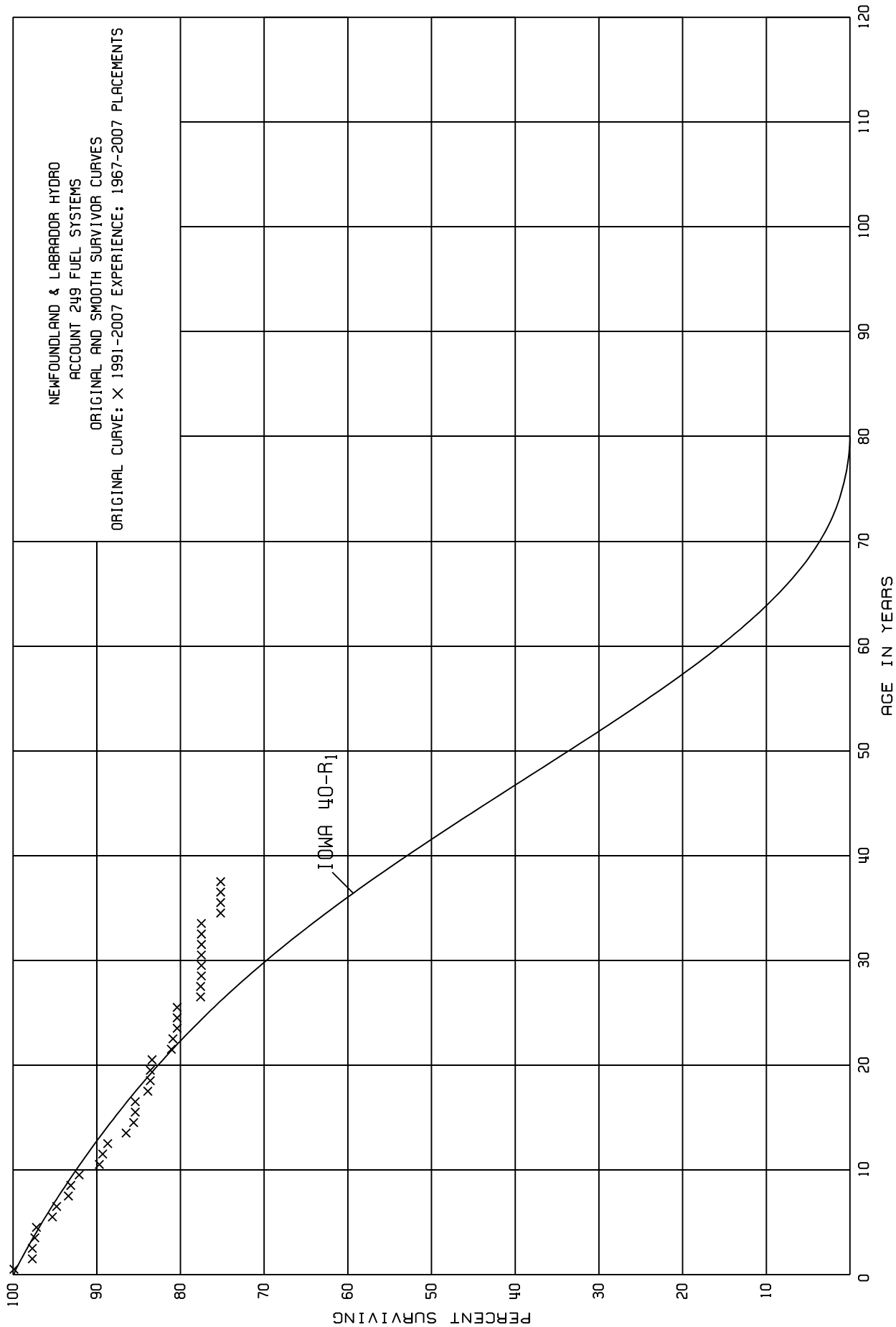
PLACEMENT BAND 1967-2005

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,493,790		0.0000	1.0000	100.00
0.5	2,522,610		0.0000	1.0000	100.00
1.5	3,490,343		0.0000	1.0000	100.00
2.5	3,577,429		0.0000	1.0000	100.00
3.5	3,631,978		0.0000	1.0000	100.00
4.5	3,092,542		0.0000	1.0000	100.00
5.5	3,201,724	7,480	0.0023	0.9977	100.00
6.5	2,900,409		0.0000	1.0000	99.77
7.5	3,672,563		0.0000	1.0000	99.77
8.5	3,583,216		0.0000	1.0000	99.77
9.5	3,530,402		0.0000	1.0000	99.77
10.5	4,125,476		0.0000	1.0000	99.77
11.5	4,135,787		0.0000	1.0000	99.77
12.5	4,268,545	72,271	0.0169	0.9831	99.77
13.5	4,225,132	2,972	0.0007	0.9993	98.08
14.5	4,245,875	8,917	0.0021	0.9979	98.01
15.5	4,147,660	23,592	0.0057	0.9943	97.80
16.5	4,124,067	2,189	0.0005	0.9995	97.24
17.5	4,093,058	16,189	0.0040	0.9960	97.19
18.5	3,181,407	1,705	0.0005	0.9995	96.80
19.5	3,435,423		0.0000	1.0000	96.75
20.5	3,380,874	4,691	0.0014	0.9986	96.75
21.5	3,223,236		0.0000	1.0000	96.61
22.5	2,338,114		0.0000	1.0000	96.61
23.5	2,318,437		0.0000	1.0000	96.61
24.5	1,473,568		0.0000	1.0000	96.61
25.5	1,473,568		0.0000	1.0000	96.61
26.5	1,459,569		0.0000	1.0000	96.61
27.5	662,551		0.0000	1.0000	96.61
28.5	643,036		0.0000	1.0000	96.61
29.5	485,760		0.0000	1.0000	96.61
30.5	456,902		0.0000	1.0000	96.61
31.5	433,187		0.0000	1.0000	96.61
32.5	423,187		0.0000	1.0000	96.61
33.5	423,187		0.0000	1.0000	96.61
34.5	423,187		0.0000	1.0000	96.61
35.5	423,187		0.0000	1.0000	96.61
36.5	40,000		0.0000	1.0000	96.61
37.5	40,000		0.0000	1.0000	96.61
38.5	40,000		0.0000	1.0000	96.61

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 225 FIRE FIGHTING EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2005			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,000		0.0000	1.0000	96.61
40.5					96.61



NEWFOUNDLAND & LABRADOR HYDRO

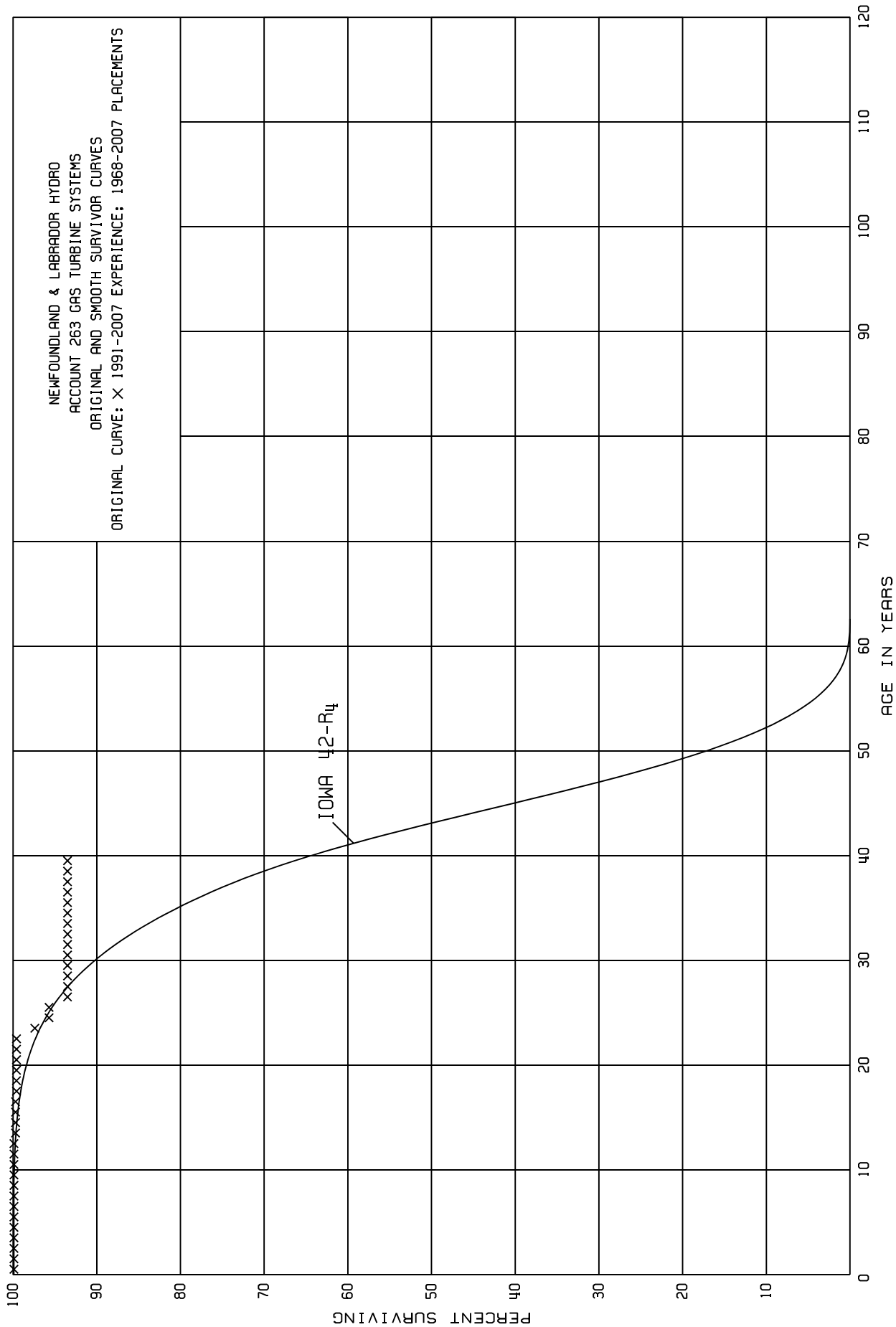
ACCOUNT 249 FUEL SYSTEMS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,930,687		0.0000	1.0000	100.00
0.5	10,631,921	244,046	0.0230	0.9770	100.00
1.5	10,549,418		0.0000	1.0000	97.70
2.5	9,843,956	30,932	0.0031	0.9969	97.70
3.5	10,308,627	16,568	0.0016	0.9984	97.40
4.5	10,021,355	197,053	0.0197	0.9803	97.24
5.5	9,621,898	50,705	0.0053	0.9947	95.32
6.5	8,132,404	119,683	0.0147	0.9853	94.81
7.5	7,978,726	27,677	0.0035	0.9965	93.42
8.5	7,742,315	86,687	0.0112	0.9888	93.09
9.5	8,068,521	203,755	0.0253	0.9747	92.05
10.5	12,088,312	54,809	0.0045	0.9955	89.72
11.5	11,307,643	74,591	0.0066	0.9934	89.32
12.5	10,743,350	270,414	0.0252	0.9748	88.73
13.5	10,285,228	110,479	0.0107	0.9893	86.49
14.5	10,004,256	22,641	0.0023	0.9977	85.56
15.5	8,953,517		0.0000	1.0000	85.36
16.5	8,414,716	143,643	0.0171	0.9829	85.36
17.5	7,173,437	23,280	0.0032	0.9968	83.90
18.5	6,833,154	1,503	0.0002	0.9998	83.63
19.5	8,058,081	19,352	0.0024	0.9976	83.61
20.5	7,687,670	216,199	0.0281	0.9719	83.41
21.5	7,446,797	16,641	0.0022	0.9978	81.07
22.5	7,215,458	45,551	0.0063	0.9937	80.89
23.5	7,167,660	3,007	0.0004	0.9996	80.38
24.5	7,006,594		0.0000	1.0000	80.35
25.5	6,651,772	230,260	0.0346	0.9654	80.35
26.5	5,925,192		0.0000	1.0000	77.57
27.5	1,588,190	1,373	0.0009	0.9991	77.57
28.5	1,586,817		0.0000	1.0000	77.50
29.5	1,586,817		0.0000	1.0000	77.50
30.5	1,570,226		0.0000	1.0000	77.50
31.5	1,357,739		0.0000	1.0000	77.50
32.5	1,357,739		0.0000	1.0000	77.50
33.5	1,357,739	40,396	0.0298	0.9702	77.50
34.5	1,314,099		0.0000	1.0000	75.19
35.5	1,314,099		0.0000	1.0000	75.19
36.5	900		0.0000	1.0000	75.19
37.5					75.19



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 263 GAS TURBINE SYSTEMS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

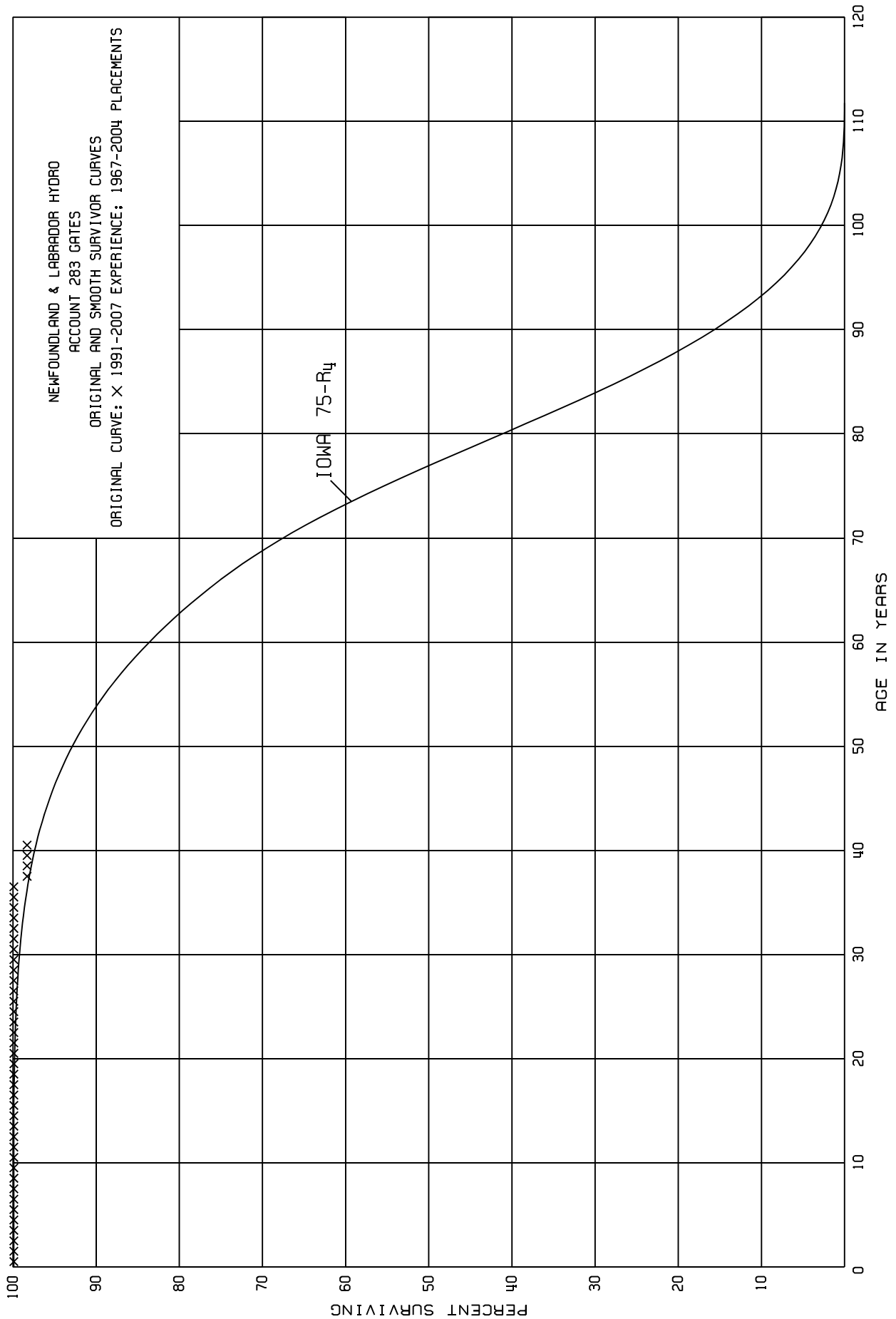
PLACEMENT BAND 1968-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,518,809		0.0000	1.0000	100.00
0.5	14,521,466		0.0000	1.0000	100.00
1.5	14,605,071		0.0000	1.0000	100.00
2.5	16,754,922		0.0000	1.0000	100.00
3.5	18,758,519		0.0000	1.0000	100.00
4.5	18,776,909		0.0000	1.0000	100.00
5.5	18,776,909		0.0000	1.0000	100.00
6.5	18,676,575		0.0000	1.0000	100.00
7.5	18,694,568		0.0000	1.0000	100.00
8.5	18,403,934		0.0000	1.0000	100.00
9.5	18,614,544		0.0000	1.0000	100.00
10.5	18,066,303		0.0000	1.0000	100.00
11.5	18,066,303	3,971	0.0002	0.9998	100.00
12.5	18,062,333	48,384	0.0027	0.9973	99.98
13.5	23,437,202		0.0000	1.0000	99.71
14.5	28,617,782		0.0000	1.0000	99.71
15.5	15,087,930	2,141	0.0001	0.9999	99.71
16.5	15,085,789	18,390	0.0012	0.9988	99.70
17.5	15,067,399		0.0000	1.0000	99.58
18.5	14,983,794		0.0000	1.0000	99.58
19.5	12,848,571		0.0000	1.0000	99.58
20.5	10,847,114		0.0000	1.0000	99.58
21.5	10,847,114		0.0000	1.0000	99.58
22.5	11,842,874	256,410	0.0217	0.9783	99.58
23.5	11,571,785	203,409	0.0176	0.9824	97.42
24.5	11,350,384		0.0000	1.0000	95.71
25.5	11,350,384	266,468	0.0235	0.9765	95.71
26.5	10,873,306		0.0000	1.0000	93.46
27.5	10,873,306		0.0000	1.0000	93.46
28.5	10,873,306		0.0000	1.0000	93.46
29.5	10,873,306		0.0000	1.0000	93.46
30.5	5,716,521		0.0000	1.0000	93.46
31.5	995,759		0.0000	1.0000	93.46
32.5	995,759		0.0000	1.0000	93.46
33.5	995,759		0.0000	1.0000	93.46
34.5	995,759		0.0000	1.0000	93.46
35.5	995,759		0.0000	1.0000	93.46
36.5	995,759		0.0000	1.0000	93.46
37.5	995,759		0.0000	1.0000	93.46
38.5	995,759		0.0000	1.0000	93.46

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 263 GAS TURBINE SYSTEMS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					93.46



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 283 GATES

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2004

EXPERIENCE BAND 1991-2007

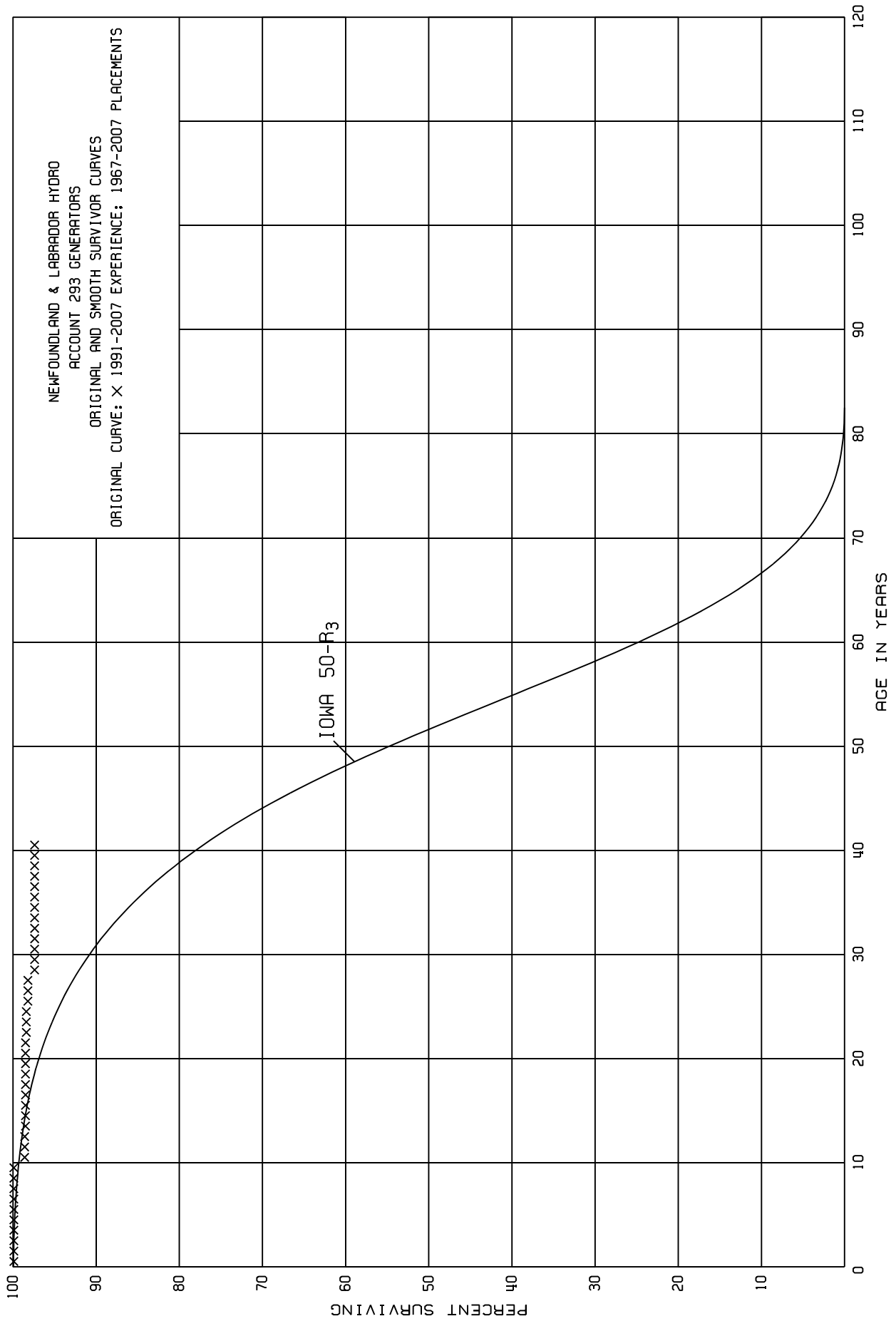
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	716,044		0.0000	1.0000	100.00
0.5	716,044		0.0000	1.0000	100.00
1.5	1,195,596		0.0000	1.0000	100.00
2.5	3,213,379		0.0000	1.0000	100.00
3.5	2,774,268		0.0000	1.0000	100.00
4.5	2,913,731		0.0000	1.0000	100.00
5.5	4,219,077		0.0000	1.0000	100.00
6.5	4,219,077		0.0000	1.0000	100.00
7.5	8,940,109		0.0000	1.0000	100.00
8.5	8,940,109		0.0000	1.0000	100.00
9.5	8,940,109		0.0000	1.0000	100.00
10.5	11,401,974		0.0000	1.0000	100.00
11.5	11,401,974		0.0000	1.0000	100.00
12.5	12,168,184		0.0000	1.0000	100.00
13.5	12,168,184		0.0000	1.0000	100.00
14.5	11,954,976		0.0000	1.0000	100.00
15.5	11,954,976		0.0000	1.0000	100.00
16.5	11,954,976		0.0000	1.0000	100.00
17.5	11,954,976		0.0000	1.0000	100.00
18.5	11,475,424		0.0000	1.0000	100.00
19.5	9,457,641		0.0000	1.0000	100.00
20.5	11,125,412		0.0000	1.0000	100.00
21.5	10,985,949		0.0000	1.0000	100.00
22.5	9,680,603		0.0000	1.0000	100.00
23.5	10,831,920		0.0000	1.0000	100.00
24.5	6,047,163		0.0000	1.0000	100.00
25.5	6,047,163		0.0000	1.0000	100.00
26.5	6,047,163		0.0000	1.0000	100.00
27.5	3,585,298		0.0000	1.0000	100.00
28.5	3,585,298		0.0000	1.0000	100.00
29.5	2,819,088		0.0000	1.0000	100.00
30.5	2,819,088		0.0000	1.0000	100.00
31.5	2,819,088		0.0000	1.0000	100.00
32.5	2,819,088		0.0000	1.0000	100.00
33.5	2,819,088		0.0000	1.0000	100.00
34.5	2,819,088		0.0000	1.0000	100.00
35.5	2,819,088		0.0000	1.0000	100.00
36.5	2,819,088	46,760	0.0166	0.9834	100.00
37.5	1,104,557		0.0000	1.0000	98.34
38.5	1,104,557		0.0000	1.0000	98.34

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 283 GATES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2004			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,104,557		0.0000	1.0000	98.34
40.5					98.34



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 293 GENERATORS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

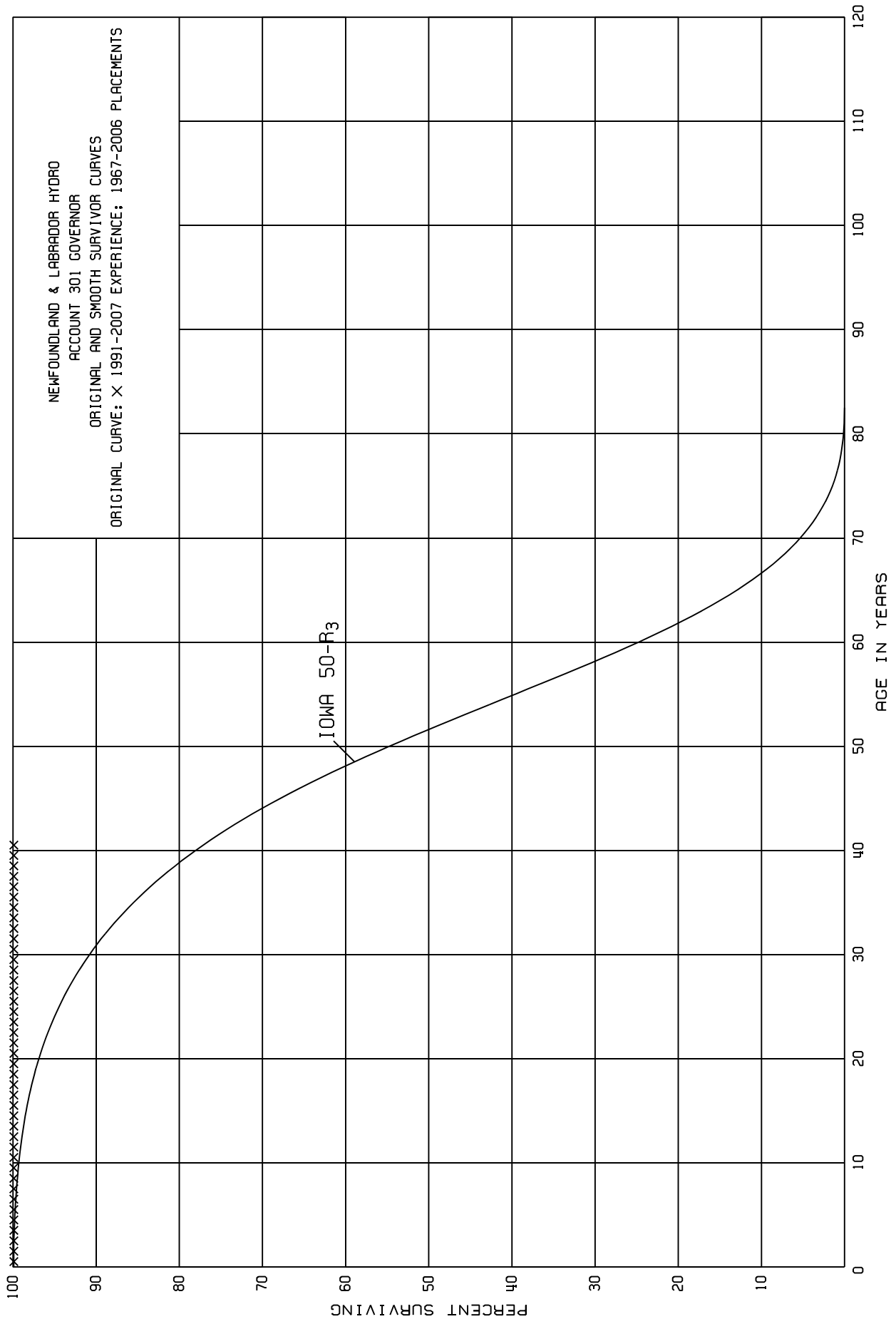
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,469,114		0.0000	1.0000	100.00
0.5	17,579,433		0.0000	1.0000	100.00
1.5	19,216,062		0.0000	1.0000	100.00
2.5	19,053,493		0.0000	1.0000	100.00
3.5	19,072,480	4,146	0.0002	0.9998	100.00
4.5	9,628,230		0.0000	1.0000	99.98
5.5	20,848,864		0.0000	1.0000	99.98
6.5	20,163,710		0.0000	1.0000	99.98
7.5	27,161,133		0.0000	1.0000	99.98
8.5	27,133,618		0.0000	1.0000	99.98
9.5	27,141,546	385,595	0.0142	0.9858	99.98
10.5	39,310,718		0.0000	1.0000	98.56
11.5	39,199,070		0.0000	1.0000	98.56
12.5	39,199,070	6,319	0.0002	0.9998	98.56
13.5	43,836,905	5,824	0.0001	0.9999	98.54
14.5	44,385,705	1,025	0.0000	1.0000	98.53
15.5	39,027,390		0.0000	1.0000	98.53
16.5	39,027,390		0.0000	1.0000	98.53
17.5	38,872,790		0.0000	1.0000	98.53
18.5	37,242,479	16,211	0.0004	0.9996	98.53
19.5	43,848,467		0.0000	1.0000	98.49
20.5	46,304,039		0.0000	1.0000	98.49
21.5	45,665,327	59,425	0.0013	0.9987	98.49
22.5	34,817,864		0.0000	1.0000	98.36
23.5	37,259,262		0.0000	1.0000	98.36
24.5	30,182,791	44,000	0.0015	0.9985	98.36
25.5	29,997,206		0.0000	1.0000	98.21
26.5	29,997,206		0.0000	1.0000	98.21
27.5	17,297,964	147,304	0.0085	0.9915	98.21
28.5	17,150,659		0.0000	1.0000	97.38
29.5	17,150,659		0.0000	1.0000	97.38
30.5	12,550,507		0.0000	1.0000	97.38
31.5	11,995,882		0.0000	1.0000	97.38
32.5	11,995,882		0.0000	1.0000	97.38
33.5	11,995,882		0.0000	1.0000	97.38
34.5	11,995,882		0.0000	1.0000	97.38
35.5	11,995,882		0.0000	1.0000	97.38
36.5	5,296,690		0.0000	1.0000	97.38
37.5	2,858,797		0.0000	1.0000	97.38
38.5	2,858,797		0.0000	1.0000	97.38

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 293 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,441,398		0.0000	1.0000	97.38
40.5					97.38



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 301 GOVERNOR

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

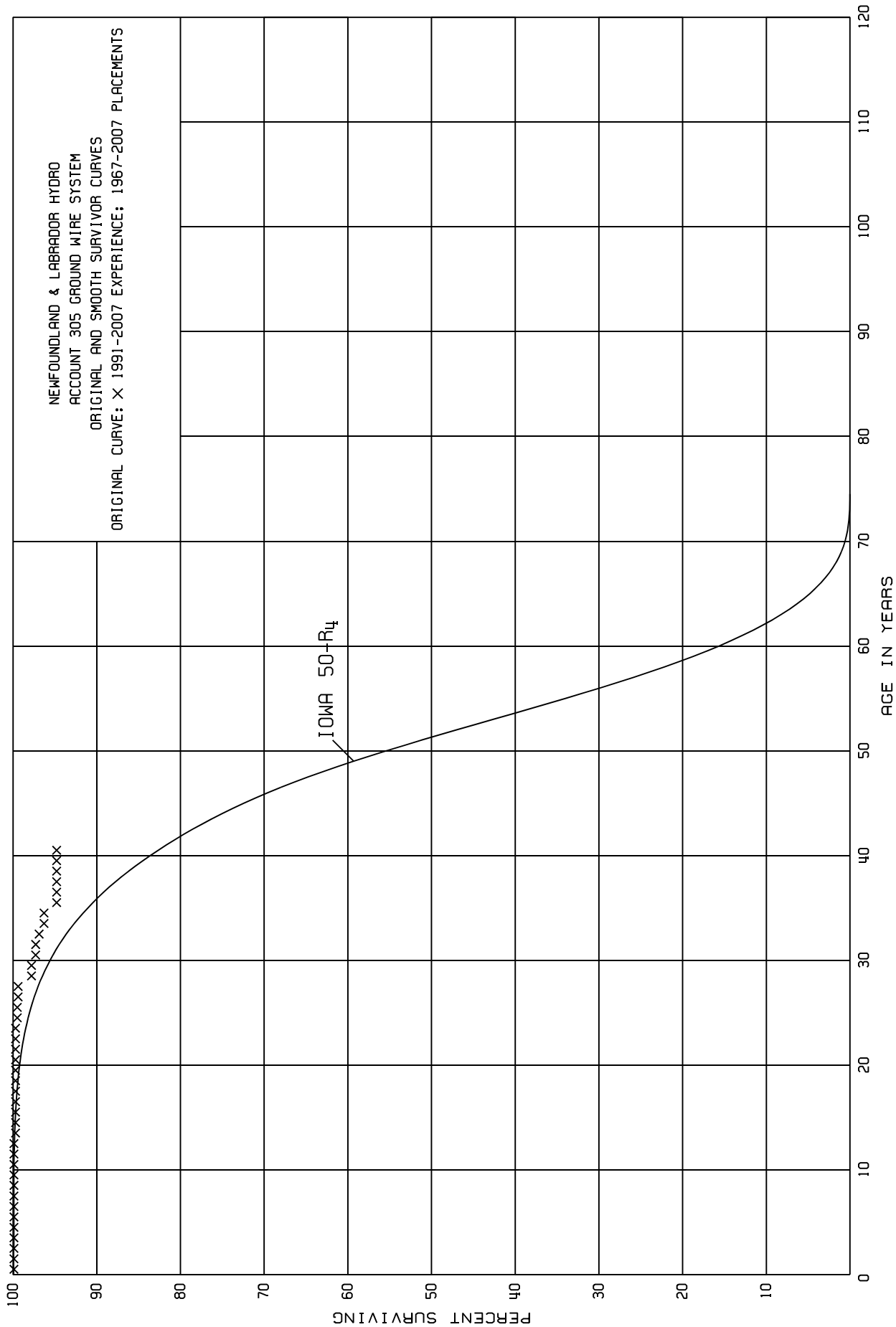
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,052,777		0.0000	1.0000	100.00
0.5	4,052,777		0.0000	1.0000	100.00
1.5	3,155,264		0.0000	1.0000	100.00
2.5	3,155,264		0.0000	1.0000	100.00
3.5	3,155,264		0.0000	1.0000	100.00
4.5	1,528,854		0.0000	1.0000	100.00
5.5	2,617,168		0.0000	1.0000	100.00
6.5	2,617,168		0.0000	1.0000	100.00
7.5	4,878,302		0.0000	1.0000	100.00
8.5	4,000,236		0.0000	1.0000	100.00
9.5	4,000,236		0.0000	1.0000	100.00
10.5	4,469,582		0.0000	1.0000	100.00
11.5	4,458,143		0.0000	1.0000	100.00
12.5	4,601,368		0.0000	1.0000	100.00
13.5	4,601,368		0.0000	1.0000	100.00
14.5	4,601,368		0.0000	1.0000	100.00
15.5	4,601,368		0.0000	1.0000	100.00
16.5	4,601,368		0.0000	1.0000	100.00
17.5	4,601,368		0.0000	1.0000	100.00
18.5	4,601,368		0.0000	1.0000	100.00
19.5	4,756,826		0.0000	1.0000	100.00
20.5	4,820,648		0.0000	1.0000	100.00
21.5	4,820,648		0.0000	1.0000	100.00
22.5	3,137,700		0.0000	1.0000	100.00
23.5	3,199,933		0.0000	1.0000	100.00
24.5	938,799		0.0000	1.0000	100.00
25.5	894,084		0.0000	1.0000	100.00
26.5	894,084		0.0000	1.0000	100.00
27.5	424,738		0.0000	1.0000	100.00
28.5	424,738		0.0000	1.0000	100.00
29.5	281,513		0.0000	1.0000	100.00
30.5	281,513		0.0000	1.0000	100.00
31.5	281,513		0.0000	1.0000	100.00
32.5	281,513		0.0000	1.0000	100.00
33.5	281,513		0.0000	1.0000	100.00
34.5	281,513		0.0000	1.0000	100.00
35.5	281,513		0.0000	1.0000	100.00
36.5	126,055		0.0000	1.0000	100.00
37.5	62,233		0.0000	1.0000	100.00
38.5	62,233		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 301 GOVERNOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,233		0.0000	1.0000	100.00
40.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 305 GROUND WIRE SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

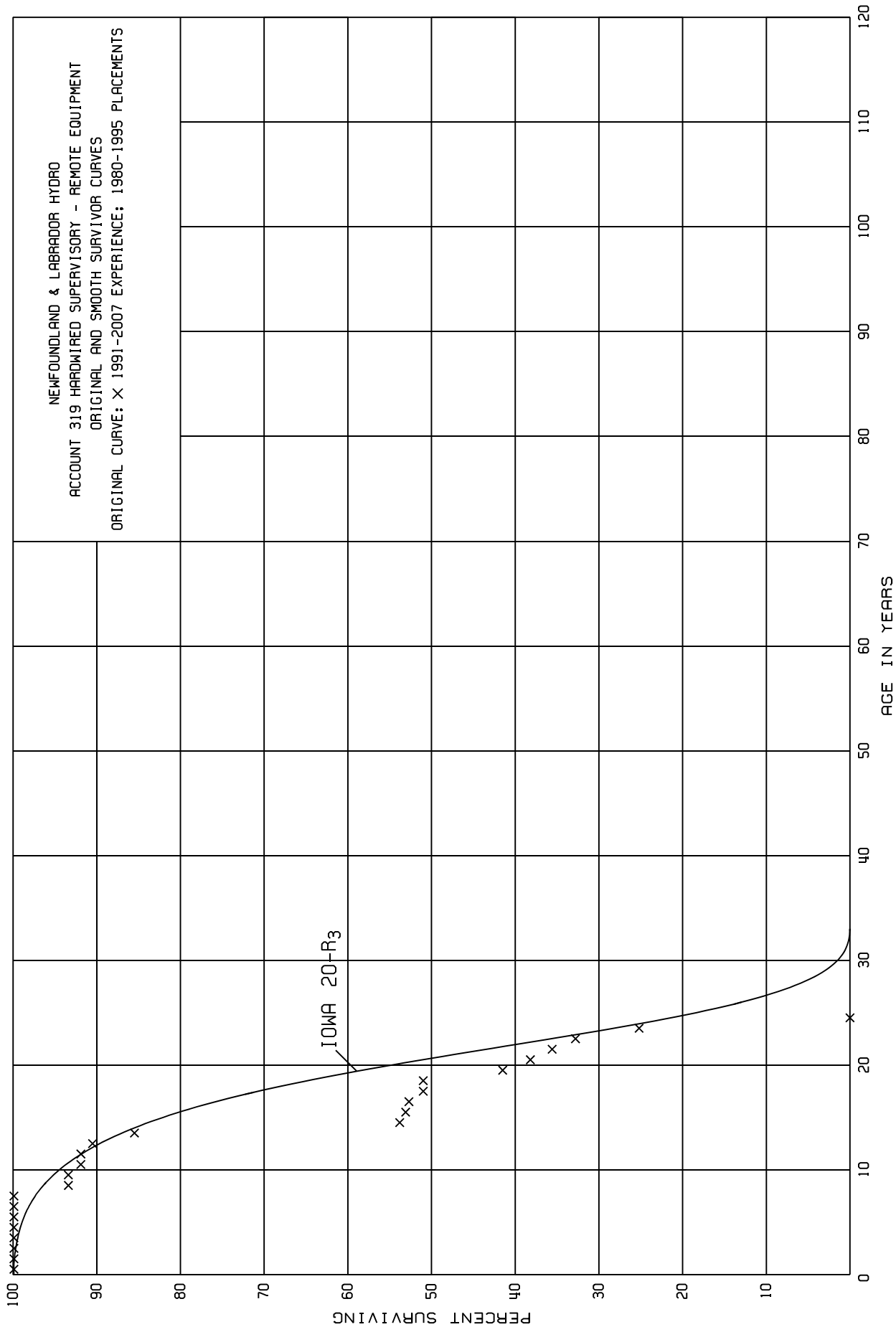
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,784,810		0.0000	1.0000	100.00
0.5	8,286,305		0.0000	1.0000	100.00
1.5	8,405,500		0.0000	1.0000	100.00
2.5	8,372,791		0.0000	1.0000	100.00
3.5	8,452,580		0.0000	1.0000	100.00
4.5	8,080,111		0.0000	1.0000	100.00
5.5	8,471,944		0.0000	1.0000	100.00
6.5	8,118,580		0.0000	1.0000	100.00
7.5	3,218,614		0.0000	1.0000	100.00
8.5	3,591,837		0.0000	1.0000	100.00
9.5	3,641,962	510	0.0001	0.9999	100.00
10.5	3,985,207		0.0000	1.0000	99.99
11.5	3,919,270		0.0000	1.0000	99.99
12.5	3,712,063	10,558	0.0028	0.9972	99.99
13.5	3,779,182		0.0000	1.0000	99.71
14.5	3,774,391		0.0000	1.0000	99.71
15.5	3,616,573		0.0000	1.0000	99.71
16.5	3,307,107		0.0000	1.0000	99.71
17.5	2,808,981		0.0000	1.0000	99.71
18.5	2,522,042		0.0000	1.0000	99.71
19.5	2,515,579		0.0000	1.0000	99.71
20.5	2,684,544		0.0000	1.0000	99.71
21.5	2,648,460	944	0.0004	0.9996	99.71
22.5	2,359,169		0.0000	1.0000	99.67
23.5	2,600,028	5,116	0.0020	0.9980	99.67
24.5	2,240,216		0.0000	1.0000	99.47
25.5	1,866,994	1,510	0.0008	0.9992	99.47
26.5	1,788,344		0.0000	1.0000	99.39
27.5	1,416,935	22,224	0.0157	0.9843	99.39
28.5	1,315,563		0.0000	1.0000	97.83
29.5	1,106,382	5,943	0.0054	0.9946	97.83
30.5	1,016,068		0.0000	1.0000	97.30
31.5	1,006,884	4,607	0.0046	0.9954	97.30
32.5	954,385	5,598	0.0059	0.9941	96.85
33.5	727,186		0.0000	1.0000	96.28
34.5	727,186	11,023	0.0152	0.9848	96.28
35.5	716,163		0.0000	1.0000	94.82
36.5	663,090		0.0000	1.0000	94.82
37.5	376,497		0.0000	1.0000	94.82
38.5	376,497		0.0000	1.0000	94.82

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 305 GROUND WIRE SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	240,859		0.0000	1.0000	94.82
40.5					94.82



NEWFOUNDLAND & LABRADOR HYDRO

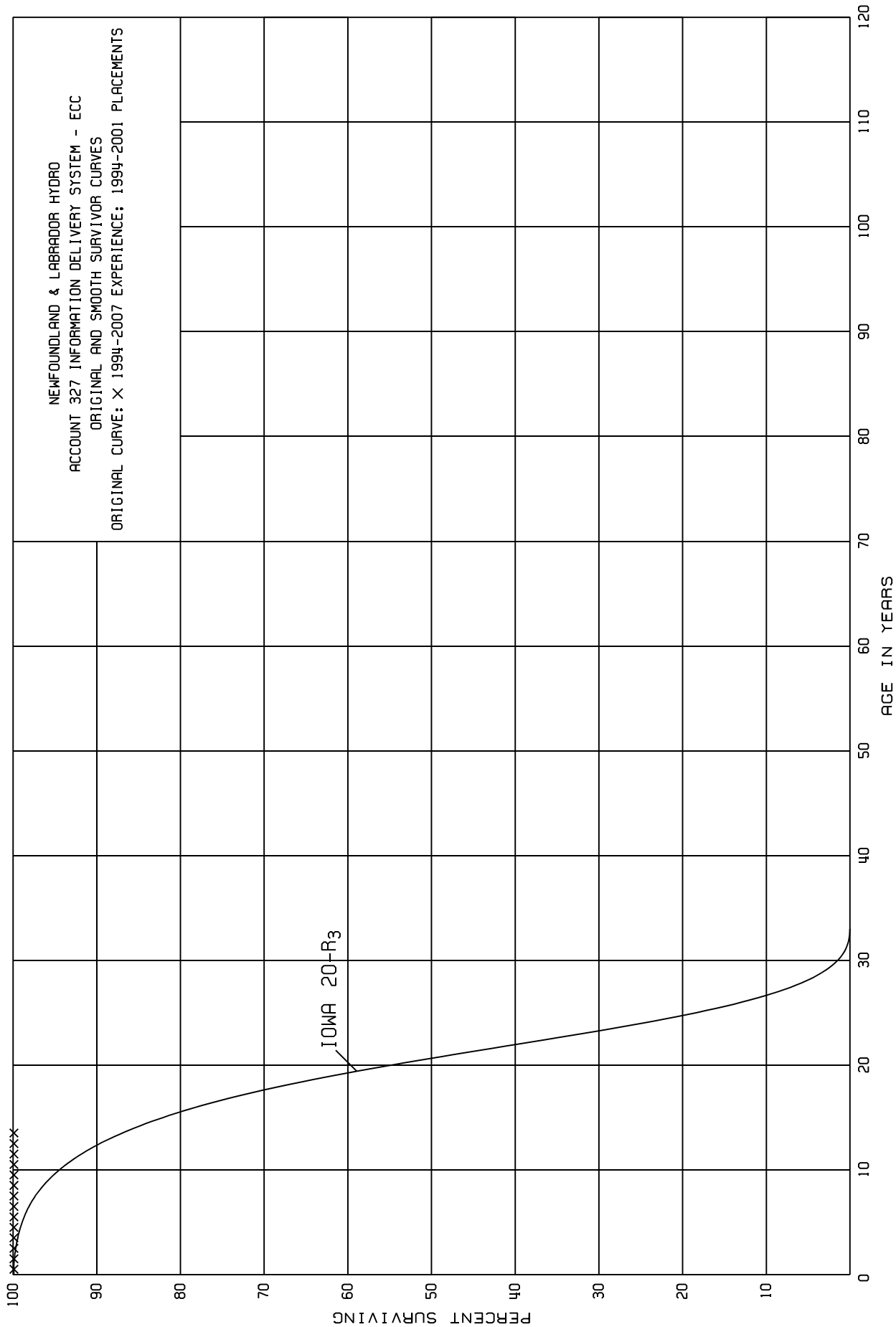
ACCOUNT 319 HARDWIRED SUPERVISORY - REMOTE EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1980-1995

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,069		0.0000	1.0000	100.00
0.5	178,966		0.0000	1.0000	100.00
1.5	178,966		0.0000	1.0000	100.00
2.5	189,233		0.0000	1.0000	100.00
3.5	205,848		0.0000	1.0000	100.00
4.5	205,848		0.0000	1.0000	100.00
5.5	205,848		0.0000	1.0000	100.00
6.5	252,697		0.0000	1.0000	100.00
7.5	258,305	17,036	0.0660	0.9340	100.00
8.5	250,869		0.0000	1.0000	93.40
9.5	263,157	4,197	0.0159	0.9841	93.40
10.5	380,154		0.0000	1.0000	91.91
11.5	380,154	5,837	0.0154	0.9846	91.91
12.5	374,317	20,701	0.0553	0.9447	90.49
13.5	353,616	131,195	0.3710	0.6290	85.49
14.5	222,421	2,709	0.0122	0.9878	53.77
15.5	219,712	1,685	0.0077	0.9923	53.11
16.5	218,026	6,887	0.0316	0.9684	52.70
17.5	211,139		0.0000	1.0000	51.03
18.5	211,139	39,266	0.1860	0.8140	51.03
19.5	164,315	13,190	0.0803	0.9197	41.54
20.5	143,082	9,600	0.0671	0.9329	38.20
21.5	133,482	10,533	0.0789	0.9211	35.64
22.5	122,949	28,755	0.2339	0.7661	32.83
23.5	94,194	94,194	1.0000	0.0000	25.15
24.5					0.00



NEWFOUNDLAND & LABRADOR HYDRO

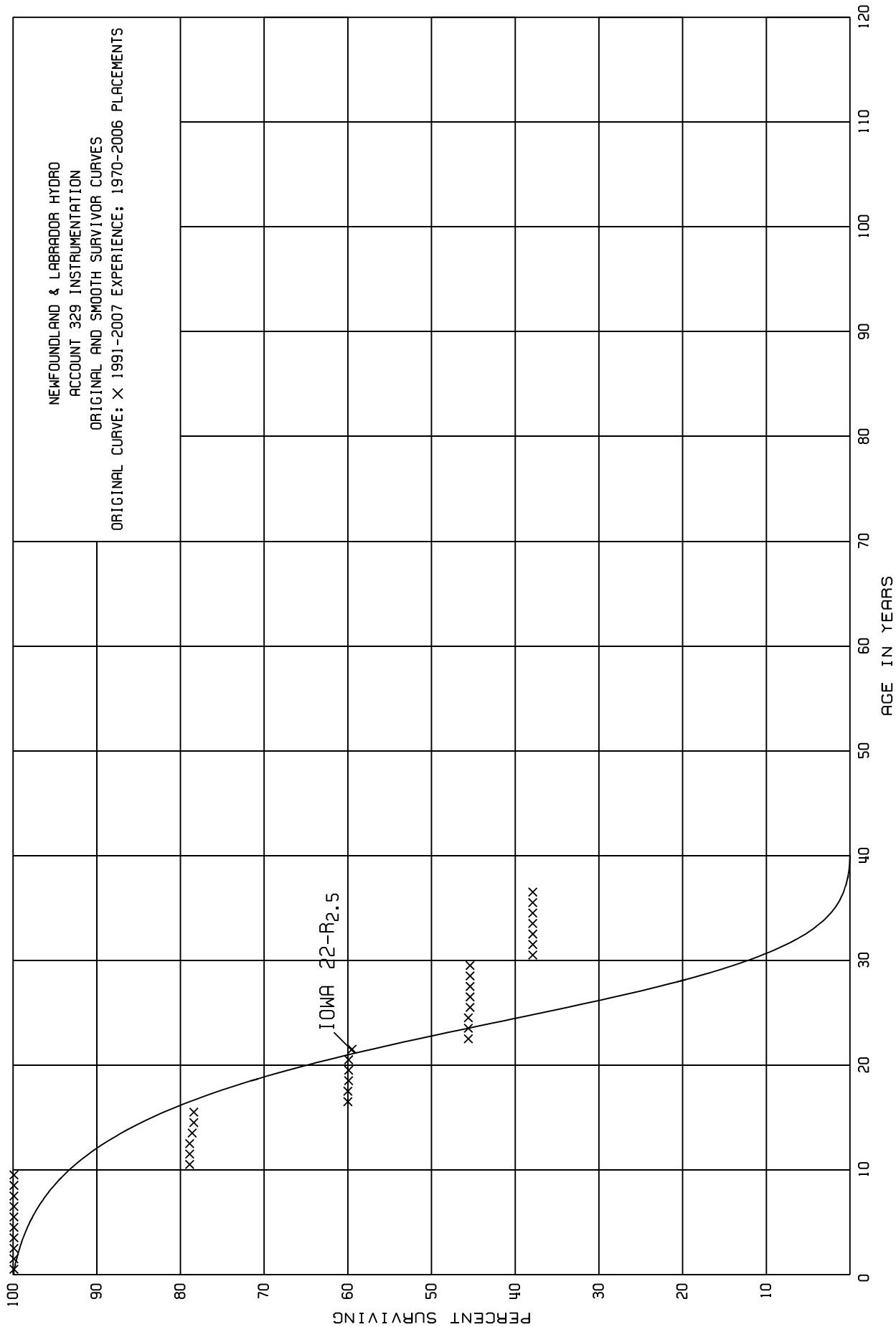
ACCOUNT 327 INFORMATION DELIVERY SYSTEM - ECC

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1994-2001

EXPERIENCE BAND 1994-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	180,049		0.0000	1.0000	100.00
0.5	180,049		0.0000	1.0000	100.00
1.5	180,049		0.0000	1.0000	100.00
2.5	180,049		0.0000	1.0000	100.00
3.5	180,049		0.0000	1.0000	100.00
4.5	180,049		0.0000	1.0000	100.00
5.5	180,049		0.0000	1.0000	100.00
6.5	89,925		0.0000	1.0000	100.00
7.5	89,925		0.0000	1.0000	100.00
8.5	89,925		0.0000	1.0000	100.00
9.5	89,925		0.0000	1.0000	100.00
10.5	89,925		0.0000	1.0000	100.00
11.5	89,925		0.0000	1.0000	100.00
12.5	89,925		0.0000	1.0000	100.00
13.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

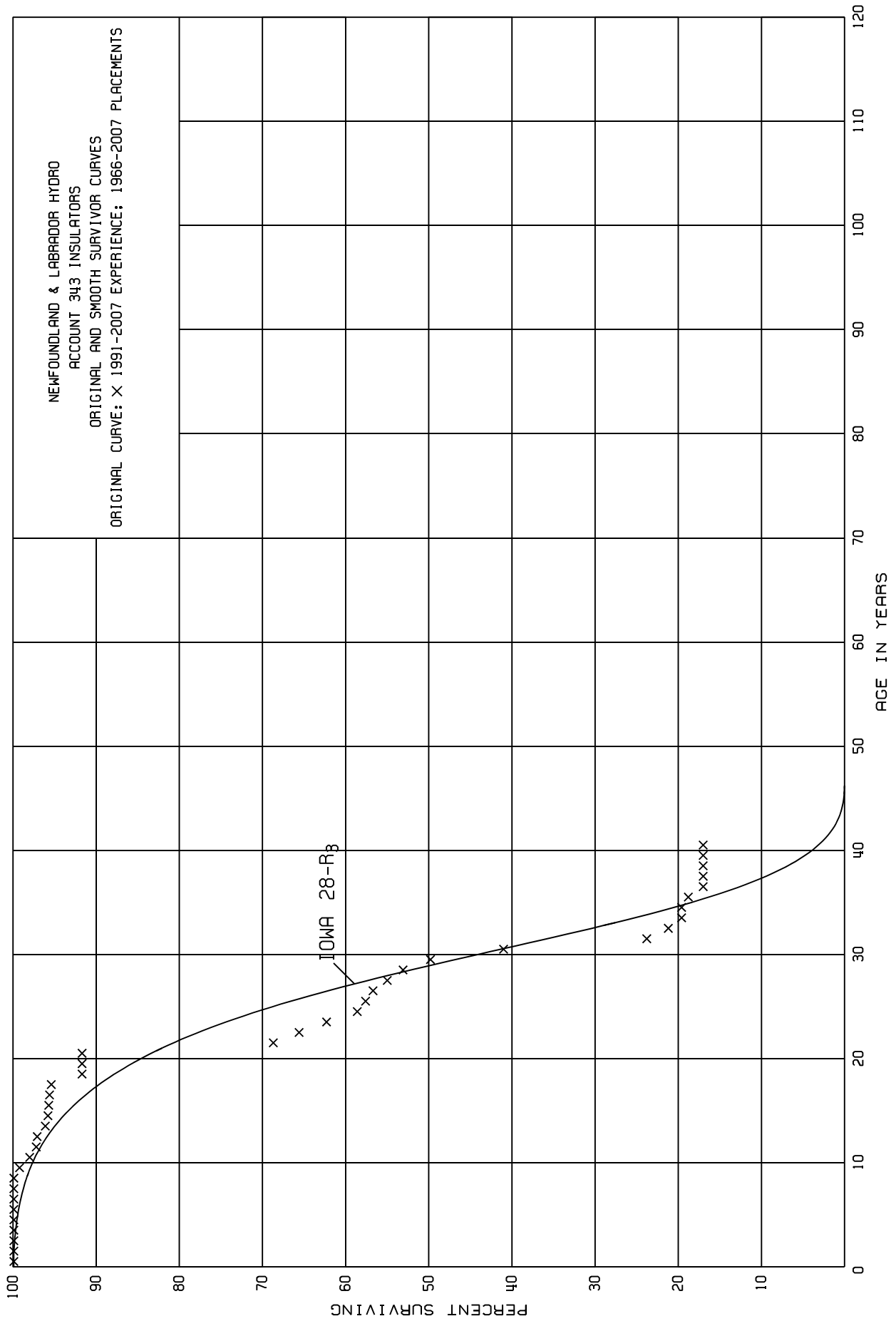
ACCOUNT 329 INSTRUMENTATION

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1970-2006

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,358,597		0.0000	1.0000	100.00
0.5	8,877,005		0.0000	1.0000	100.00
1.5	12,125,886		0.0000	1.0000	100.00
2.5	12,751,705		0.0000	1.0000	100.00
3.5	11,721,270		0.0000	1.0000	100.00
4.5	12,223,949		0.0000	1.0000	100.00
5.5	12,204,530	2,748	0.0002	0.9998	100.00
6.5	12,208,791		0.0000	1.0000	99.98
7.5	12,284,789		0.0000	1.0000	99.98
8.5	11,928,448		0.0000	1.0000	99.98
9.5	11,967,922	2,527,190	0.2112	0.7888	99.98
10.5	13,057,593		0.0000	1.0000	78.86
11.5	12,524,273		0.0000	1.0000	78.86
12.5	12,525,309	45,673	0.0036	0.9964	78.86
13.5	8,393,181	24,329	0.0029	0.9971	78.58
14.5	8,368,852		0.0000	1.0000	78.35
15.5	8,348,919	1,953,783	0.2340	0.7660	78.35
16.5	6,395,136	798	0.0001	0.9999	60.02
17.5	5,875,931	7,009	0.0012	0.9988	60.01
18.5	4,660,545		0.0000	1.0000	59.94
19.5	6,217,799		0.0000	1.0000	59.94
20.5	5,627,142	39,474	0.0070	0.9930	59.94
21.5	5,587,669	1,309,202	0.2343	0.7657	59.52
22.5	4,278,467		0.0000	1.0000	45.57
23.5	4,278,467	1,036	0.0002	0.9998	45.57
24.5	4,201,432	18,112	0.0043	0.9957	45.56
25.5	4,183,320		0.0000	1.0000	45.36
26.5	4,183,320		0.0000	1.0000	45.36
27.5	1,875,661		0.0000	1.0000	45.36
28.5	1,875,661		0.0000	1.0000	45.36
29.5	1,875,661	309,494	0.1650	0.8350	45.36
30.5	1,566,167		0.0000	1.0000	37.88
31.5	1,566,167		0.0000	1.0000	37.88
32.5	1,566,167		0.0000	1.0000	37.88
33.5	1,566,167		0.0000	1.0000	37.88
34.5	1,566,167		0.0000	1.0000	37.88
35.5	1,566,167		0.0000	1.0000	37.88
36.5					37.88



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 343 INSULATORS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1966-2007

EXPERIENCE BAND 1991-2007

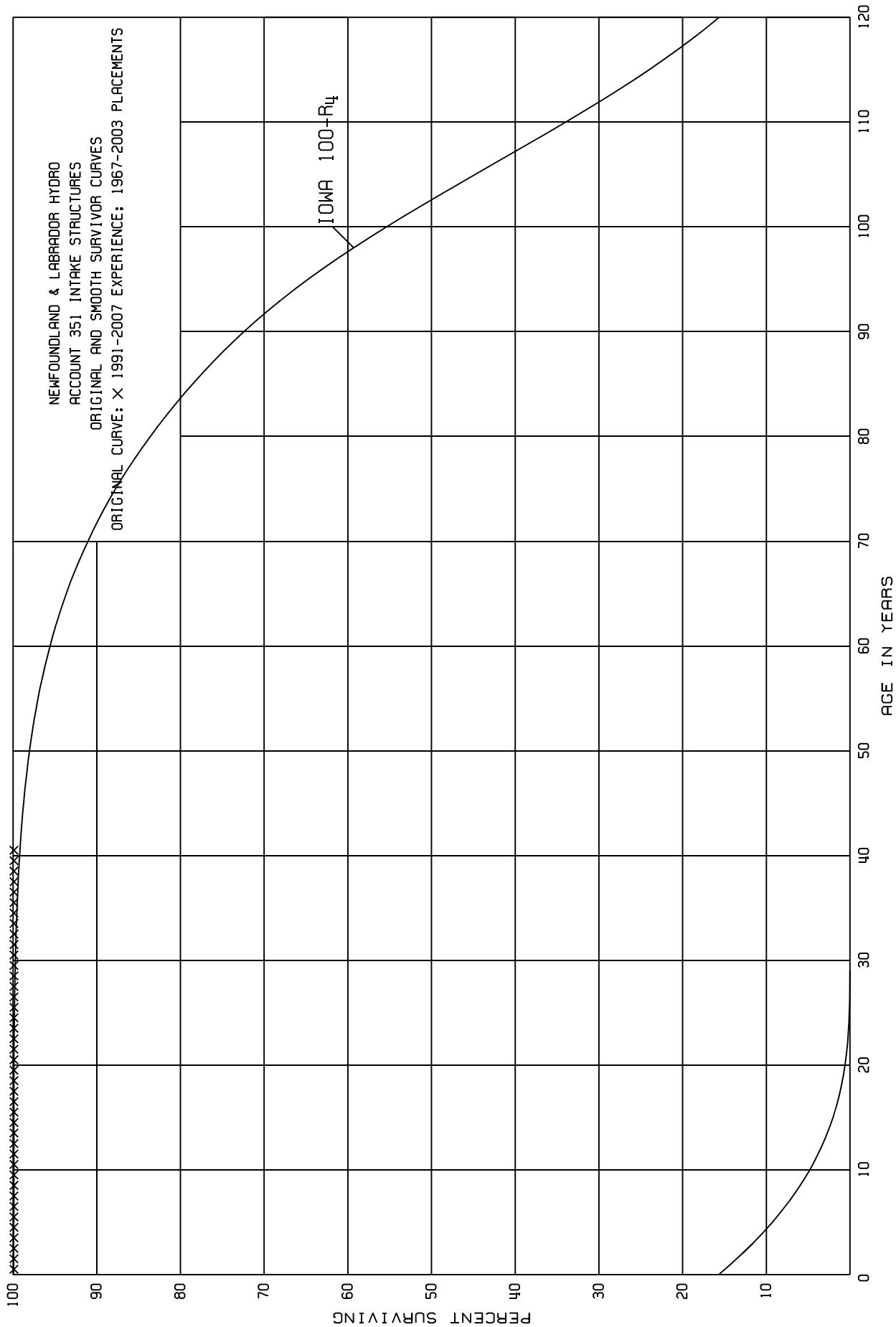
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,641,781		0.0000	1.0000	100.00
0.5	27,845,402	324	0.0000	1.0000	100.00
1.5	27,154,847		0.0000	1.0000	100.00
2.5	27,377,718		0.0000	1.0000	100.00
3.5	25,177,759		0.0000	1.0000	100.00
4.5	23,333,192		0.0000	1.0000	100.00
5.5	22,309,132		0.0000	1.0000	100.00
6.5	21,836,980	20	0.0000	1.0000	100.00
7.5	18,601,114	13,862	0.0007	0.9993	100.00
8.5	19,325,068	146,912	0.0076	0.9924	99.93
9.5	18,980,964	230,244	0.0121	0.9879	99.17
10.5	17,875,078	139,153	0.0078	0.9922	97.97
11.5	15,974,841	21,157	0.0013	0.9987	97.21
12.5	14,546,497	142,559	0.0098	0.9902	97.08
13.5	13,506,738	50,166	0.0037	0.9963	96.13
14.5	12,214,577	14,707	0.0012	0.9988	95.77
15.5	11,406,431	8,348	0.0007	0.9993	95.66
16.5	9,925,242	20,463	0.0021	0.9979	95.59
17.5	6,928,122	267,145	0.0386	0.9614	95.39
18.5	6,055,336		0.0000	1.0000	91.71
19.5	5,479,753		0.0000	1.0000	91.71
20.5	5,189,575	1,304,449	0.2514	0.7486	91.71
21.5	3,945,433	174,754	0.0443	0.9557	68.65
22.5	3,120,450	159,482	0.0511	0.9489	65.61
23.5	3,757,473	223,951	0.0596	0.9404	62.26
24.5	2,926,370	46,310	0.0158	0.9842	58.55
25.5	2,417,064	37,475	0.0155	0.9845	57.62
26.5	1,982,139	60,083	0.0303	0.9697	56.73
27.5	1,907,821	66,784	0.0350	0.9650	55.01
28.5	1,788,141	111,021	0.0621	0.9379	53.08
29.5	1,634,986	287,381	0.1758	0.8242	49.78
30.5	1,297,321	546,000	0.4209	0.5791	41.03
31.5	738,980	78,327	0.1060	0.8940	23.76
32.5	660,131	51,472	0.0780	0.9220	21.24
33.5	593,084		0.0000	1.0000	19.58
34.5	592,171	24,124	0.0407	0.9593	19.58
35.5	568,047	55,128	0.0970	0.9030	18.78
36.5	512,919		0.0000	1.0000	16.96
37.5	396,557		0.0000	1.0000	16.96
38.5	346,158		0.0000	1.0000	16.96

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 343 INSULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,713		0.0000	1.0000	16.96
40.5					16.96



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 351 INTAKE STRUCTURES

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2003

EXPERIENCE BAND 1991-2007

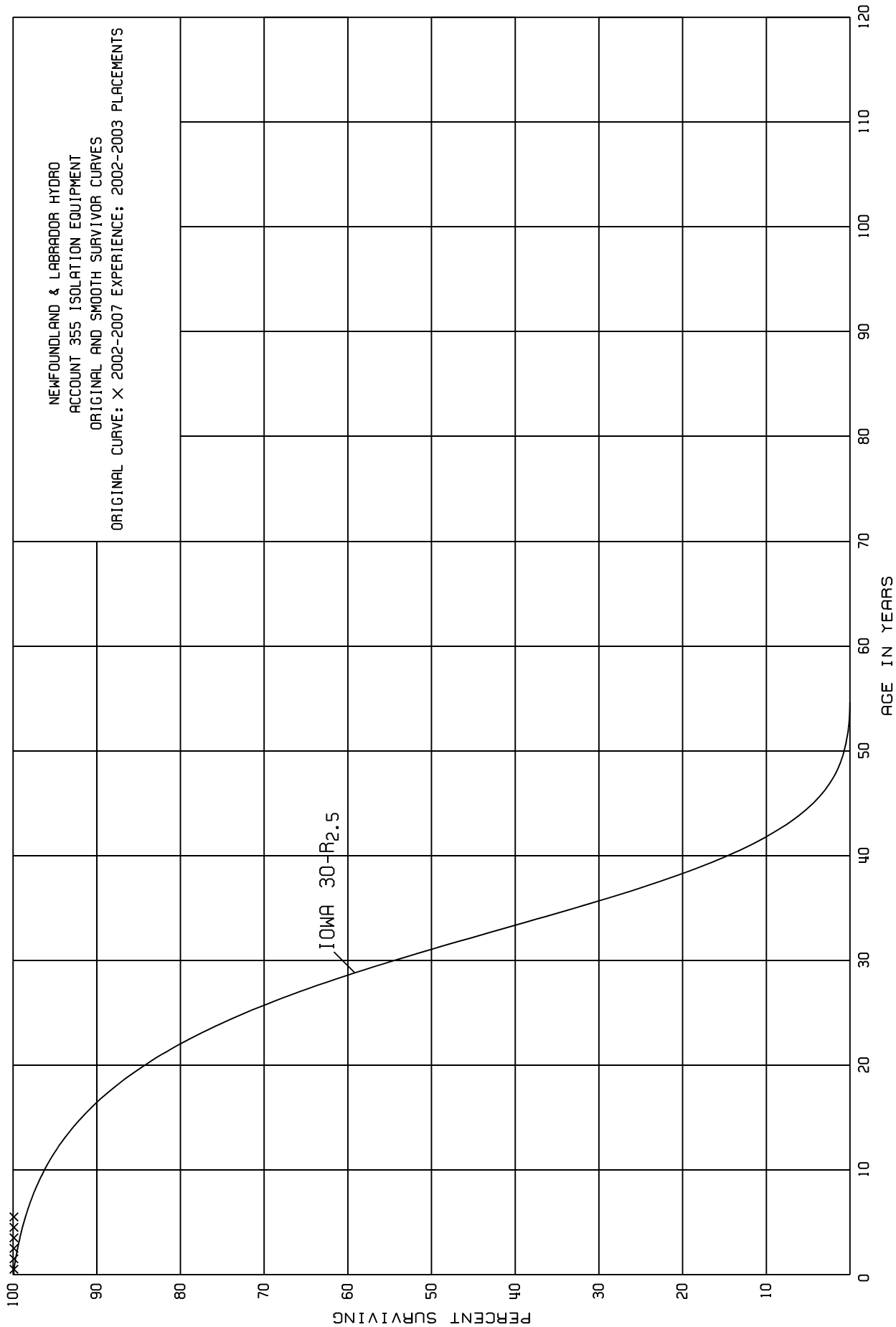
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,974,185		0.0000	1.0000	100.00
0.5	3,974,185		0.0000	1.0000	100.00
1.5	4,587,119		0.0000	1.0000	100.00
2.5	4,587,119		0.0000	1.0000	100.00
3.5	4,587,119		0.0000	1.0000	100.00
4.5	677,305		0.0000	1.0000	100.00
5.5	3,424,365		0.0000	1.0000	100.00
6.5	3,424,365		0.0000	1.0000	100.00
7.5	8,479,944		0.0000	1.0000	100.00
8.5	8,479,944		0.0000	1.0000	100.00
9.5	8,479,944		0.0000	1.0000	100.00
10.5	9,923,622		0.0000	1.0000	100.00
11.5	9,923,622		0.0000	1.0000	100.00
12.5	11,541,014		0.0000	1.0000	100.00
13.5	11,511,260		0.0000	1.0000	100.00
14.5	11,511,260		0.0000	1.0000	100.00
15.5	11,511,260		0.0000	1.0000	100.00
16.5	11,511,260		0.0000	1.0000	100.00
17.5	11,511,260		0.0000	1.0000	100.00
18.5	10,898,326		0.0000	1.0000	100.00
19.5	10,898,326		0.0000	1.0000	100.00
20.5	13,065,326		0.0000	1.0000	100.00
21.5	13,065,326		0.0000	1.0000	100.00
22.5	10,294,221		0.0000	1.0000	100.00
23.5	12,078,221		0.0000	1.0000	100.00
24.5	7,022,641		0.0000	1.0000	100.00
25.5	7,022,641		0.0000	1.0000	100.00
26.5	7,022,641		0.0000	1.0000	100.00
27.5	5,568,392		0.0000	1.0000	100.00
28.5	5,568,392		0.0000	1.0000	100.00
29.5	3,951,000		0.0000	1.0000	100.00
30.5	3,951,000		0.0000	1.0000	100.00
31.5	3,951,000		0.0000	1.0000	100.00
32.5	3,951,000		0.0000	1.0000	100.00
33.5	3,951,000		0.0000	1.0000	100.00
34.5	3,951,000		0.0000	1.0000	100.00
35.5	3,951,000		0.0000	1.0000	100.00
36.5	3,951,000		0.0000	1.0000	100.00
37.5	1,784,000		0.0000	1.0000	100.00
38.5	1,784,000		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 351 INTAKE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2003			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,784,000		0.0000	1.0000	100.00
40.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

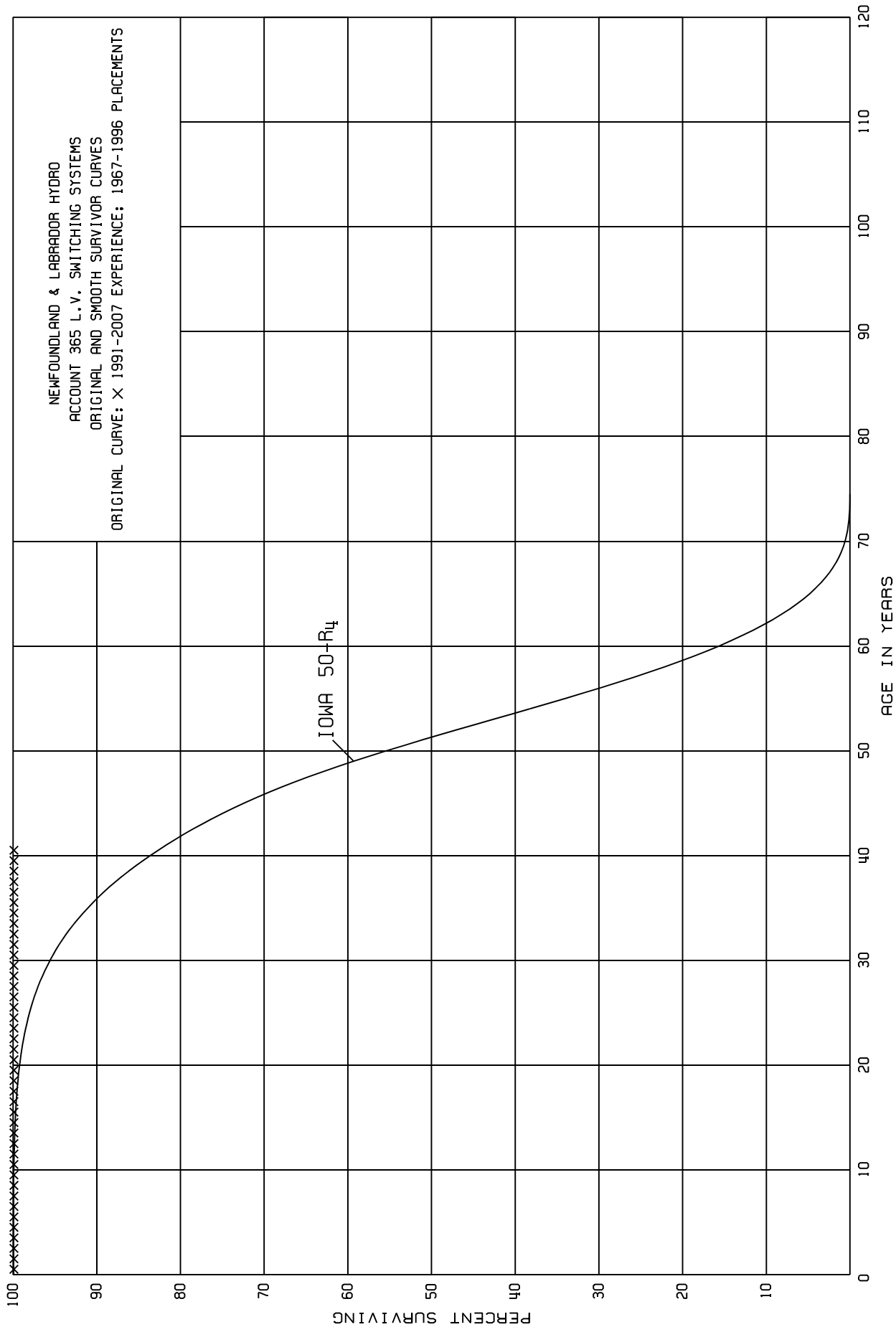
ACCOUNT 355 ISOLATION EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 2002-2003

EXPERIENCE BAND 2002-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	84,163		0.0000	1.0000	100.00
0.5	84,163		0.0000	1.0000	100.00
1.5	84,163		0.0000	1.0000	100.00
2.5	84,163		0.0000	1.0000	100.00
3.5	84,163		0.0000	1.0000	100.00
4.5	51,124		0.0000	1.0000	100.00
5.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 365 L.V. SWITCHING SYSTEMS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-1996

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,433		0.0000	1.0000	100.00
0.5	128,433		0.0000	1.0000	100.00
1.5	141,815		0.0000	1.0000	100.00
2.5	141,815		0.0000	1.0000	100.00
3.5	141,815		0.0000	1.0000	100.00
4.5	141,815		0.0000	1.0000	100.00
5.5	1,172,152		0.0000	1.0000	100.00
6.5	1,172,152		0.0000	1.0000	100.00
7.5	1,955,405		0.0000	1.0000	100.00
8.5	1,955,405		0.0000	1.0000	100.00
9.5	1,955,405		0.0000	1.0000	100.00
10.5	2,250,231		0.0000	1.0000	100.00
11.5	2,246,072		0.0000	1.0000	100.00
12.5	2,259,329		0.0000	1.0000	100.00
13.5	2,164,746		0.0000	1.0000	100.00
14.5	2,164,746		0.0000	1.0000	100.00
15.5	2,164,746		0.0000	1.0000	100.00
16.5	2,164,746		0.0000	1.0000	100.00
17.5	2,164,746		0.0000	1.0000	100.00
18.5	2,151,365		0.0000	1.0000	100.00
19.5	2,151,365		0.0000	1.0000	100.00
20.5	2,156,435		0.0000	1.0000	100.00
21.5	2,178,435		0.0000	1.0000	100.00
22.5	1,148,098		0.0000	1.0000	100.00
23.5	1,159,521		0.0000	1.0000	100.00
24.5	376,268		0.0000	1.0000	100.00
25.5	376,268		0.0000	1.0000	100.00
26.5	376,268		0.0000	1.0000	100.00
27.5	81,442		0.0000	1.0000	100.00
28.5	81,442		0.0000	1.0000	100.00
29.5	38,493		0.0000	1.0000	100.00
30.5	38,493		0.0000	1.0000	100.00
31.5	38,493		0.0000	1.0000	100.00
32.5	38,493		0.0000	1.0000	100.00
33.5	38,493		0.0000	1.0000	100.00
34.5	38,493		0.0000	1.0000	100.00
35.5	38,493		0.0000	1.0000	100.00
36.5	38,493		0.0000	1.0000	100.00
37.5	33,423		0.0000	1.0000	100.00
38.5	11,423		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 365 L.V. SWITCHING SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-1996			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,423		0.0000	1.0000	100.00
40.5					100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 381 LAND - ACQUISITIONS & IMPROVEMENTS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2006

EXPERIENCE BAND 1991-2007

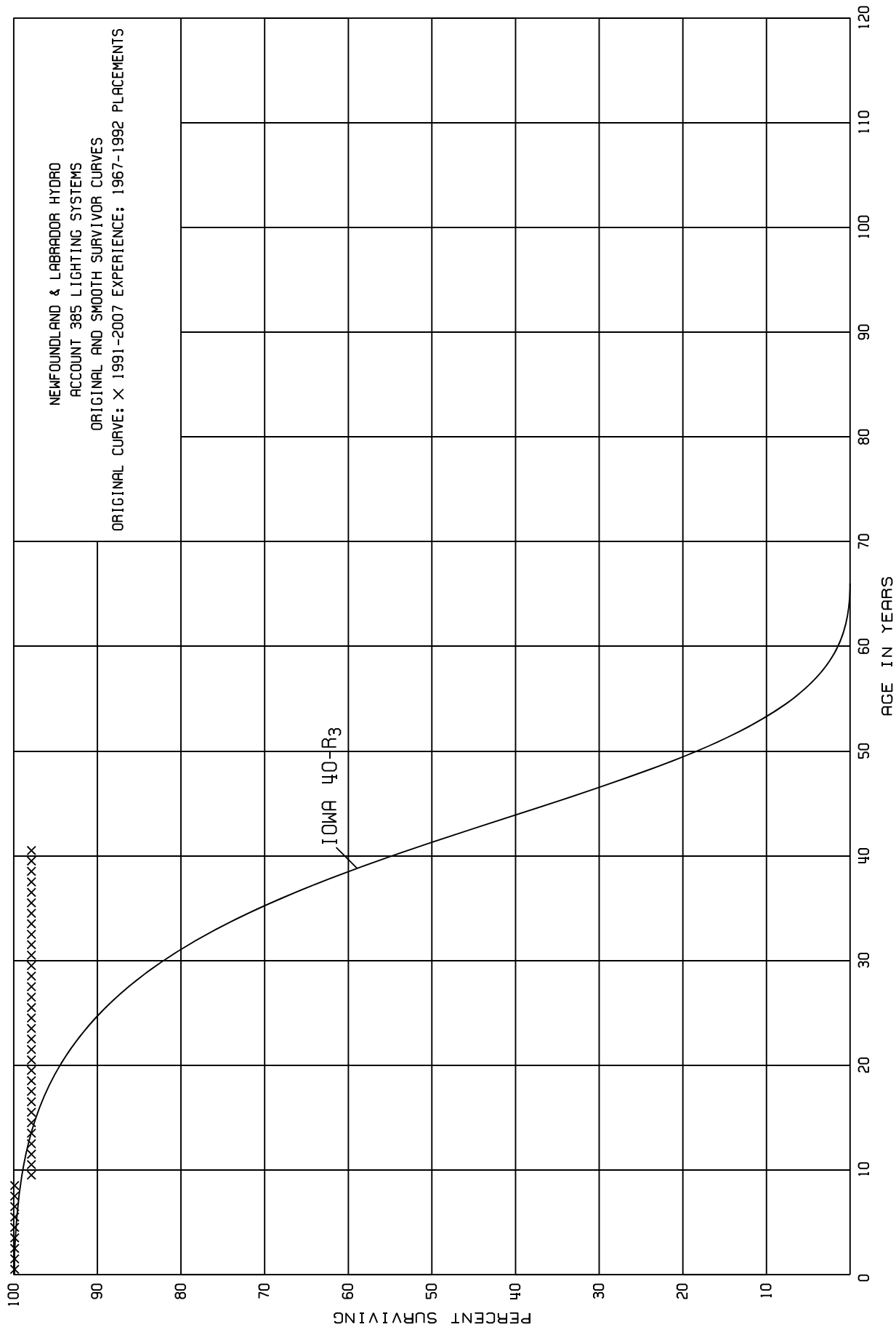
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,450,101		0.0000	1.0000	100.00
0.5	5,302,363		0.0000	1.0000	100.00
1.5	9,652,760		0.0000	1.0000	100.00
2.5	9,770,996		0.0000	1.0000	100.00
3.5	10,247,870		0.0000	1.0000	100.00
4.5	10,036,795		0.0000	1.0000	100.00
5.5	10,125,166	434,171	0.0429	0.9571	100.00
6.5	9,776,020		0.0000	1.0000	95.71
7.5	9,982,738	3,813	0.0004	0.9996	95.71
8.5	10,367,971		0.0000	1.0000	95.67
9.5	10,330,412	18,971	0.0018	0.9982	95.67
10.5	11,307,555	42,480	0.0038	0.9962	95.50
11.5	11,073,350		0.0000	1.0000	95.14
12.5	11,311,644		0.0000	1.0000	95.14
13.5	11,668,031	9,203	0.0008	0.9992	95.14
14.5	11,610,449	1,020	0.0001	0.9999	95.06
15.5	11,080,048	6,107	0.0006	0.9994	95.05
16.5	10,645,269		0.0000	1.0000	94.99
17.5	9,802,210		0.0000	1.0000	94.99
18.5	5,473,533		0.0000	1.0000	94.99
19.5	6,475,423		0.0000	1.0000	94.99
20.5	6,359,463	12,318	0.0019	0.9981	94.99
21.5	6,245,664		0.0000	1.0000	94.81
22.5	6,059,510		0.0000	1.0000	94.81
23.5	6,209,839		0.0000	1.0000	94.81
24.5	5,920,926	157,958	0.0267	0.9733	94.81
25.5	5,197,621		0.0000	1.0000	92.28
26.5	4,913,675		0.0000	1.0000	92.28
27.5	3,855,123		0.0000	1.0000	92.28
28.5	3,817,997		0.0000	1.0000	92.28
29.5	3,018,727	16,057	0.0053	0.9947	92.28
30.5	2,377,557	2,900	0.0012	0.9988	91.79
31.5	2,303,838		0.0000	1.0000	91.68
32.5	2,253,415		0.0000	1.0000	91.68
33.5	2,139,868		0.0000	1.0000	91.68
34.5	2,139,868		0.0000	1.0000	91.68
35.5	1,853,649		0.0000	1.0000	91.68
36.5	646,094		0.0000	1.0000	91.68
37.5	329,181		0.0000	1.0000	91.68
38.5	329,181		0.0000	1.0000	91.68

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 381 LAND - ACQUISITIONS & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	251,280		0.0000	1.0000	91.68
40.5	5,754		0.0000	1.0000	91.68
41.5	5,754		0.0000	1.0000	91.68
42.5					91.68



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 385 LIGHTING SYSTEMS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-1992

EXPERIENCE BAND 1991-2007

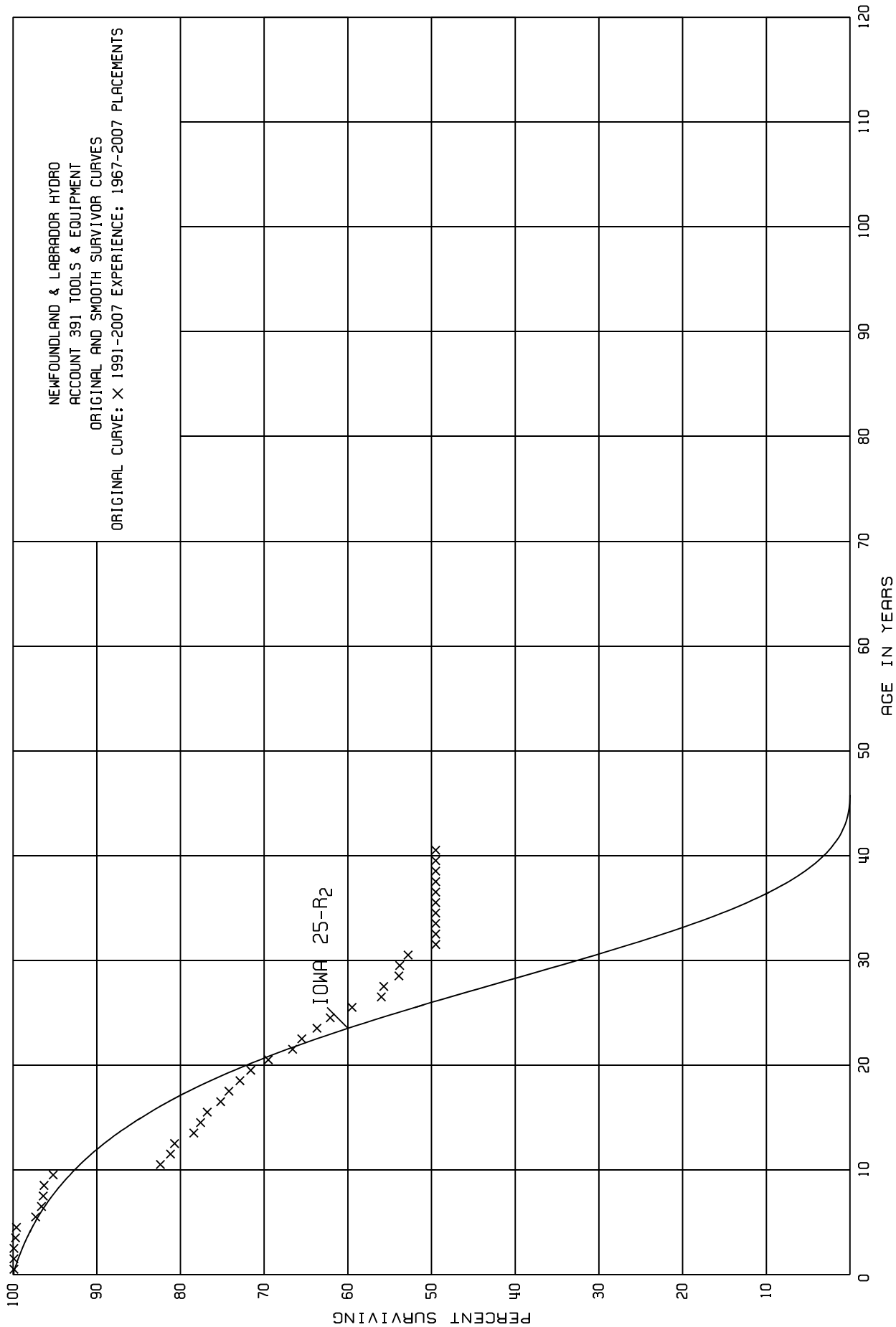
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,454		0.0000	1.0000	100.00
0.5	61,060		0.0000	1.0000	100.00
1.5	79,084		0.0000	1.0000	100.00
2.5	88,921		0.0000	1.0000	100.00
3.5	128,244		0.0000	1.0000	100.00
4.5	134,101		0.0000	1.0000	100.00
5.5	137,663		0.0000	1.0000	100.00
6.5	137,663		0.0000	1.0000	100.00
7.5	148,655		0.0000	1.0000	100.00
8.5	182,500	3,887	0.0213	0.9787	100.00
9.5	188,503		0.0000	1.0000	97.87
10.5	214,404		0.0000	1.0000	97.87
11.5	297,975		0.0000	1.0000	97.87
12.5	366,170		0.0000	1.0000	97.87
13.5	408,404		0.0000	1.0000	97.87
14.5	430,871		0.0000	1.0000	97.87
15.5	450,376		0.0000	1.0000	97.87
16.5	435,888		0.0000	1.0000	97.87
17.5	400,281		0.0000	1.0000	97.87
18.5	382,258		0.0000	1.0000	97.87
19.5	400,646		0.0000	1.0000	97.87
20.5	403,510		0.0000	1.0000	97.87
21.5	397,653		0.0000	1.0000	97.87
22.5	408,326		0.0000	1.0000	97.87
23.5	453,565		0.0000	1.0000	97.87
24.5	442,574		0.0000	1.0000	97.87
25.5	408,728		0.0000	1.0000	97.87
26.5	398,839		0.0000	1.0000	97.87
27.5	372,938		0.0000	1.0000	97.87
28.5	289,367		0.0000	1.0000	97.87
29.5	221,172		0.0000	1.0000	97.87
30.5	178,937		0.0000	1.0000	97.87
31.5	156,470		0.0000	1.0000	97.87
32.5	134,230		0.0000	1.0000	97.87
33.5	129,887		0.0000	1.0000	97.87
34.5	129,887		0.0000	1.0000	97.87
35.5	129,887		0.0000	1.0000	97.87
36.5	101,661		0.0000	1.0000	97.87
37.5	59,475		0.0000	1.0000	97.87
38.5	59,475		0.0000	1.0000	97.87

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 385 LIGHTING SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-1992			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,238		0.0000	1.0000	97.87
40.5					97.87



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 391 TOOLS & EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

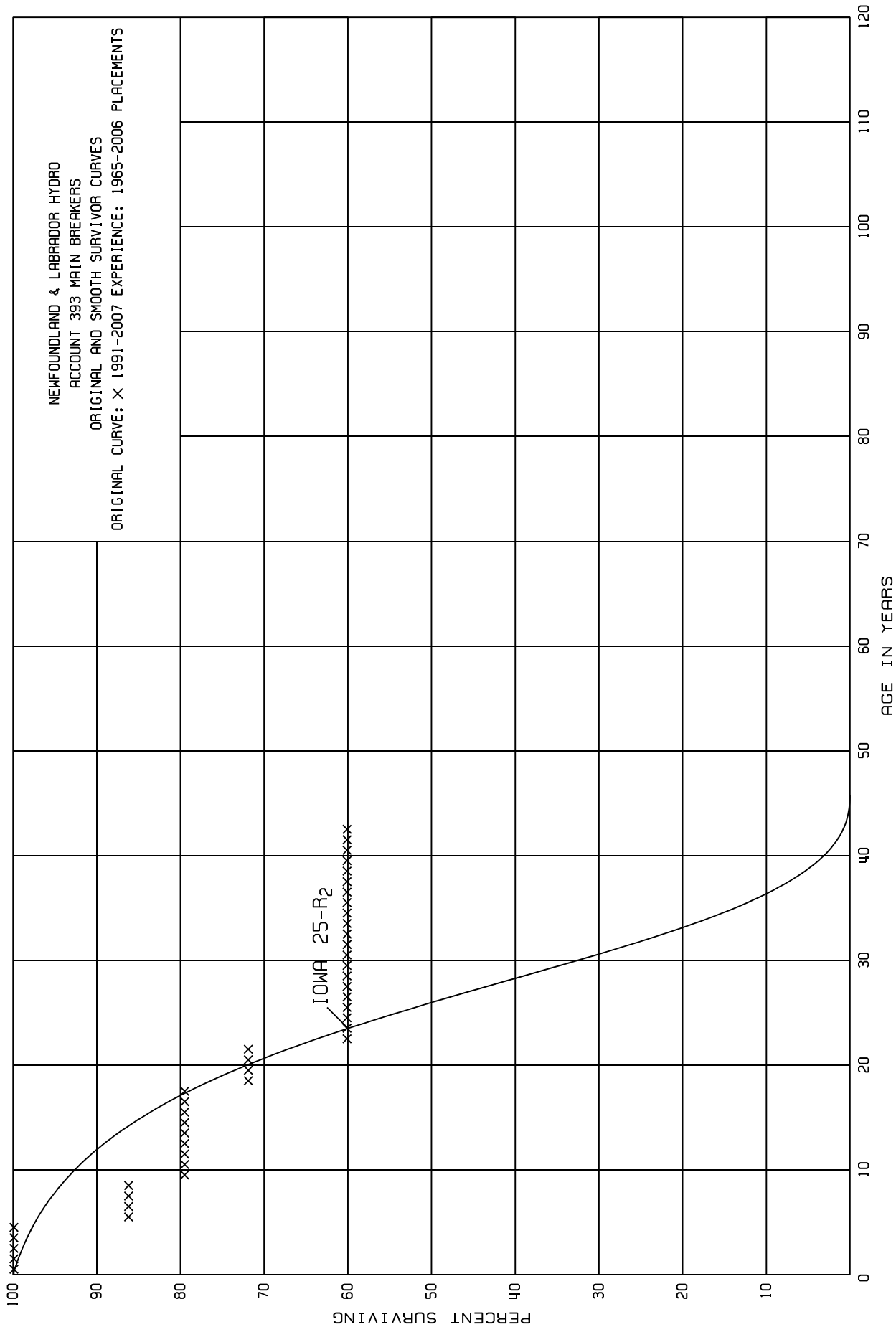
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,767,254		0.0000	1.0000	100.00
0.5	11,847,300	1,729	0.0001	0.9999	100.00
1.5	11,418,949	2,894	0.0003	0.9997	99.99
2.5	11,196,646	25,582	0.0023	0.9977	99.96
3.5	11,313,671	14,031	0.0012	0.9988	99.73
4.5	10,463,131	239,210	0.0229	0.9771	99.61
5.5	10,493,891	76,809	0.0073	0.9927	97.33
6.5	10,429,708	19,692	0.0019	0.9981	96.62
7.5	10,253,028	18,948	0.0018	0.9982	96.44
8.5	9,695,290	103,746	0.0107	0.9893	96.27
9.5	9,385,042	1,263,567	0.1346	0.8654	95.24
10.5	7,644,808	111,811	0.0146	0.9854	82.42
11.5	7,082,054	49,166	0.0069	0.9931	81.22
12.5	6,740,217	191,401	0.0284	0.9716	80.66
13.5	6,272,040	65,813	0.0105	0.9895	78.37
14.5	5,851,598	56,576	0.0097	0.9903	77.55
15.5	5,451,884	116,555	0.0214	0.9786	76.80
16.5	4,839,097	62,206	0.0129	0.9871	75.16
17.5	4,219,128	71,050	0.0168	0.9832	74.19
18.5	3,391,140	62,999	0.0186	0.9814	72.94
19.5	3,058,312	87,082	0.0285	0.9715	71.58
20.5	2,643,854	112,345	0.0425	0.9575	69.54
21.5	2,250,751	37,901	0.0168	0.9832	66.58
22.5	1,820,798	47,921	0.0263	0.9737	65.46
23.5	1,817,874	47,561	0.0262	0.9738	63.74
24.5	1,330,597	55,232	0.0415	0.9585	62.07
25.5	1,156,015	67,862	0.0587	0.9413	59.49
26.5	920,592	5,481	0.0060	0.9940	56.00
27.5	688,221	21,273	0.0309	0.9691	55.66
28.5	603,522	1,435	0.0024	0.9976	53.94
29.5	385,993	7,112	0.0184	0.9816	53.81
30.5	335,530	21,190	0.0632	0.9368	52.82
31.5	312,750		0.0000	1.0000	49.48
32.5	211,982		0.0000	1.0000	49.48
33.5	206,208		0.0000	1.0000	49.48
34.5	198,963		0.0000	1.0000	49.48
35.5	198,963		0.0000	1.0000	49.48
36.5	160,265		0.0000	1.0000	49.48
37.5	140,478		0.0000	1.0000	49.48
38.5	140,478		0.0000	1.0000	49.48

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 391 TOOLS & EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	140,478		0.0000	1.0000	49.48
40.5					49.48



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 393 MAIN BREAKERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2006

EXPERIENCE BAND 1991-2007

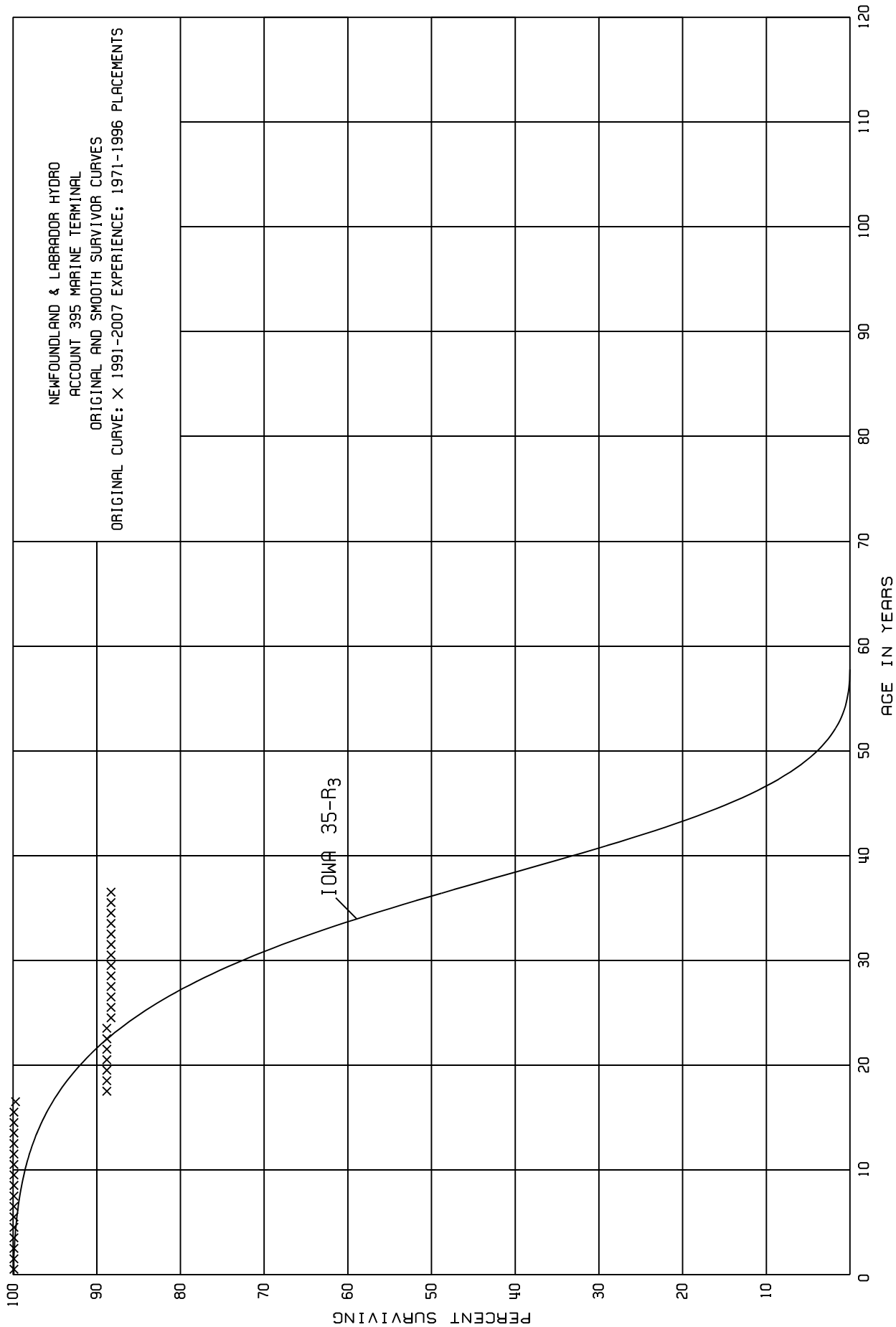
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	542,461		0.0000	1.0000	100.00
0.5	553,066		0.0000	1.0000	100.00
1.5	416,576		0.0000	1.0000	100.00
2.5	430,988		0.0000	1.0000	100.00
3.5	403,092		0.0000	1.0000	100.00
4.5	325,318	44,835	0.1378	0.8622	100.00
5.5	288,802		0.0000	1.0000	86.22
6.5	288,802		0.0000	1.0000	86.22
7.5	302,802		0.0000	1.0000	86.22
8.5	302,802	23,698	0.0783	0.9217	86.22
9.5	271,990		0.0000	1.0000	79.47
10.5	281,674		0.0000	1.0000	79.47
11.5	111,521		0.0000	1.0000	79.47
12.5	111,521		0.0000	1.0000	79.47
13.5	111,521		0.0000	1.0000	79.47
14.5	111,521		0.0000	1.0000	79.47
15.5	111,521		0.0000	1.0000	79.47
16.5	92,808		0.0000	1.0000	79.47
17.5	87,268	8,319	0.0953	0.9047	79.47
18.5	78,949		0.0000	1.0000	71.90
19.5	64,536		0.0000	1.0000	71.90
20.5	65,736		0.0000	1.0000	71.90
21.5	50,962	8,336	0.1636	0.8364	71.90
22.5	55,773		0.0000	1.0000	60.14
23.5	55,773		0.0000	1.0000	60.14
24.5	41,773		0.0000	1.0000	60.14
25.5	54,773		0.0000	1.0000	60.14
26.5	46,612		0.0000	1.0000	60.14
27.5	32,412		0.0000	1.0000	60.14
28.5	32,412		0.0000	1.0000	60.14
29.5	32,412		0.0000	1.0000	60.14
30.5	32,412		0.0000	1.0000	60.14
31.5	32,412		0.0000	1.0000	60.14
32.5	32,412		0.0000	1.0000	60.14
33.5	32,412		0.0000	1.0000	60.14
34.5	27,347		0.0000	1.0000	60.14
35.5	27,347		0.0000	1.0000	60.14
36.5	27,347		0.0000	1.0000	60.14
37.5	26,147		0.0000	1.0000	60.14
38.5	26,147		0.0000	1.0000	60.14

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 393 MAIN BREAKERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,000		0.0000	1.0000	60.14
40.5	13,000		0.0000	1.0000	60.14
41.5	13,000		0.0000	1.0000	60.14
42.5					60.14



NEWFOUNDLAND & LABRADOR HYDRO

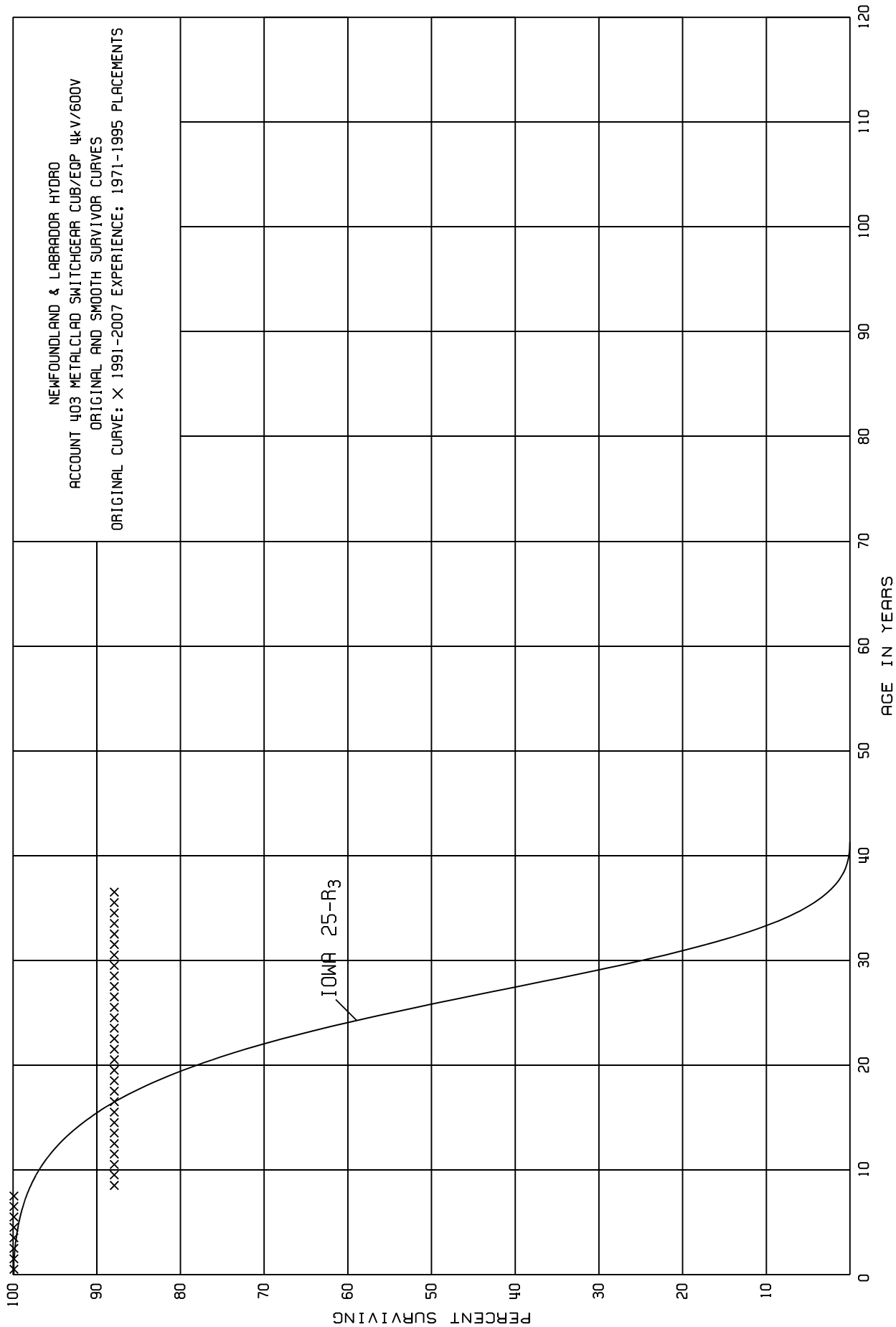
ACCOUNT 395 MARINE TERMINAL

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-1996

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	346,932		0.0000	1.0000	100.00
0.5	346,932		0.0000	1.0000	100.00
1.5	346,932		0.0000	1.0000	100.00
2.5	346,932		0.0000	1.0000	100.00
3.5	346,932		0.0000	1.0000	100.00
4.5	348,046		0.0000	1.0000	100.00
5.5	387,955		0.0000	1.0000	100.00
6.5	674,769		0.0000	1.0000	100.00
7.5	686,141		0.0000	1.0000	100.00
8.5	686,141		0.0000	1.0000	100.00
9.5	686,141		0.0000	1.0000	100.00
10.5	698,990		0.0000	1.0000	100.00
11.5	352,059		0.0000	1.0000	100.00
12.5	367,128		0.0000	1.0000	100.00
13.5	367,128		0.0000	1.0000	100.00
14.5	367,128		0.0000	1.0000	100.00
15.5	367,128	1,114	0.0030	0.9970	100.00
16.5	366,013	39,909	0.1090	0.8910	99.70
17.5	326,104		0.0000	1.0000	88.83
18.5	326,104		0.0000	1.0000	88.83
19.5	3,017,006		0.0000	1.0000	88.83
20.5	3,017,006		0.0000	1.0000	88.83
21.5	3,017,006		0.0000	1.0000	88.83
22.5	3,017,006		0.0000	1.0000	88.83
23.5	2,730,192	15,069	0.0055	0.9945	88.83
24.5	2,703,751		0.0000	1.0000	88.34
25.5	2,703,751		0.0000	1.0000	88.34
26.5	2,703,751		0.0000	1.0000	88.34
27.5	2,690,902		0.0000	1.0000	88.34
28.5	2,690,902		0.0000	1.0000	88.34
29.5	2,690,902		0.0000	1.0000	88.34
30.5	2,690,902		0.0000	1.0000	88.34
31.5	2,690,902		0.0000	1.0000	88.34
32.5	2,690,902		0.0000	1.0000	88.34
33.5	2,690,902		0.0000	1.0000	88.34
34.5	2,690,902		0.0000	1.0000	88.34
35.5	2,690,902		0.0000	1.0000	88.34
36.5					88.34



NEWFOUNDLAND & LABRADOR HYDRO

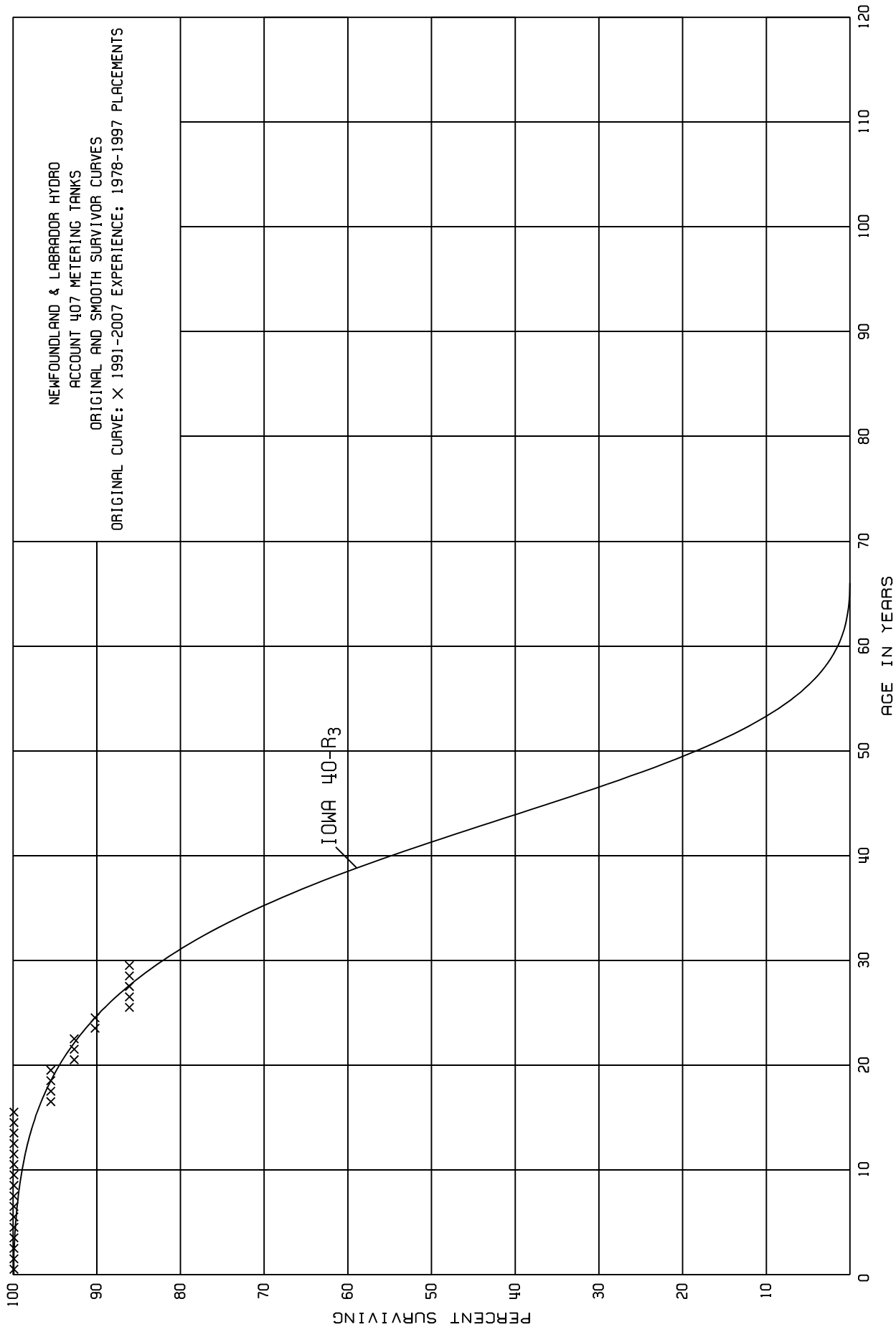
ACCOUNT 403 METALCLAD SWITCHGEAR CUB/EQP 4kV/600V

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-1995

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	669,617		0.0000	1.0000	100.00
0.5	669,617		0.0000	1.0000	100.00
1.5	669,617		0.0000	1.0000	100.00
2.5	669,617		0.0000	1.0000	100.00
3.5	726,026		0.0000	1.0000	100.00
4.5	726,026		0.0000	1.0000	100.00
5.5	726,026		0.0000	1.0000	100.00
6.5	726,026		0.0000	1.0000	100.00
7.5	726,026	88,117	0.1214	0.8786	100.00
8.5	637,909		0.0000	1.0000	87.86
9.5	637,909		0.0000	1.0000	87.86
10.5	1,418,297		0.0000	1.0000	87.86
11.5	1,418,297		0.0000	1.0000	87.86
12.5	1,404,009		0.0000	1.0000	87.86
13.5	836,797		0.0000	1.0000	87.86
14.5	836,797		0.0000	1.0000	87.86
15.5	836,797		0.0000	1.0000	87.86
16.5	836,797		0.0000	1.0000	87.86
17.5	836,797		0.0000	1.0000	87.86
18.5	836,797		0.0000	1.0000	87.86
19.5	1,268,370		0.0000	1.0000	87.86
20.5	1,211,961		0.0000	1.0000	87.86
21.5	1,211,961		0.0000	1.0000	87.86
22.5	1,211,961		0.0000	1.0000	87.86
23.5	1,211,961		0.0000	1.0000	87.86
24.5	1,211,961		0.0000	1.0000	87.86
25.5	1,211,961		0.0000	1.0000	87.86
26.5	1,211,961		0.0000	1.0000	87.86
27.5	431,573		0.0000	1.0000	87.86
28.5	431,573		0.0000	1.0000	87.86
29.5	431,573		0.0000	1.0000	87.86
30.5	431,573		0.0000	1.0000	87.86
31.5	431,573		0.0000	1.0000	87.86
32.5	431,573		0.0000	1.0000	87.86
33.5	431,573		0.0000	1.0000	87.86
34.5	431,573		0.0000	1.0000	87.86
35.5	431,573		0.0000	1.0000	87.86
36.5					87.86



NEWFOUNDLAND & LABRADOR HYDRO

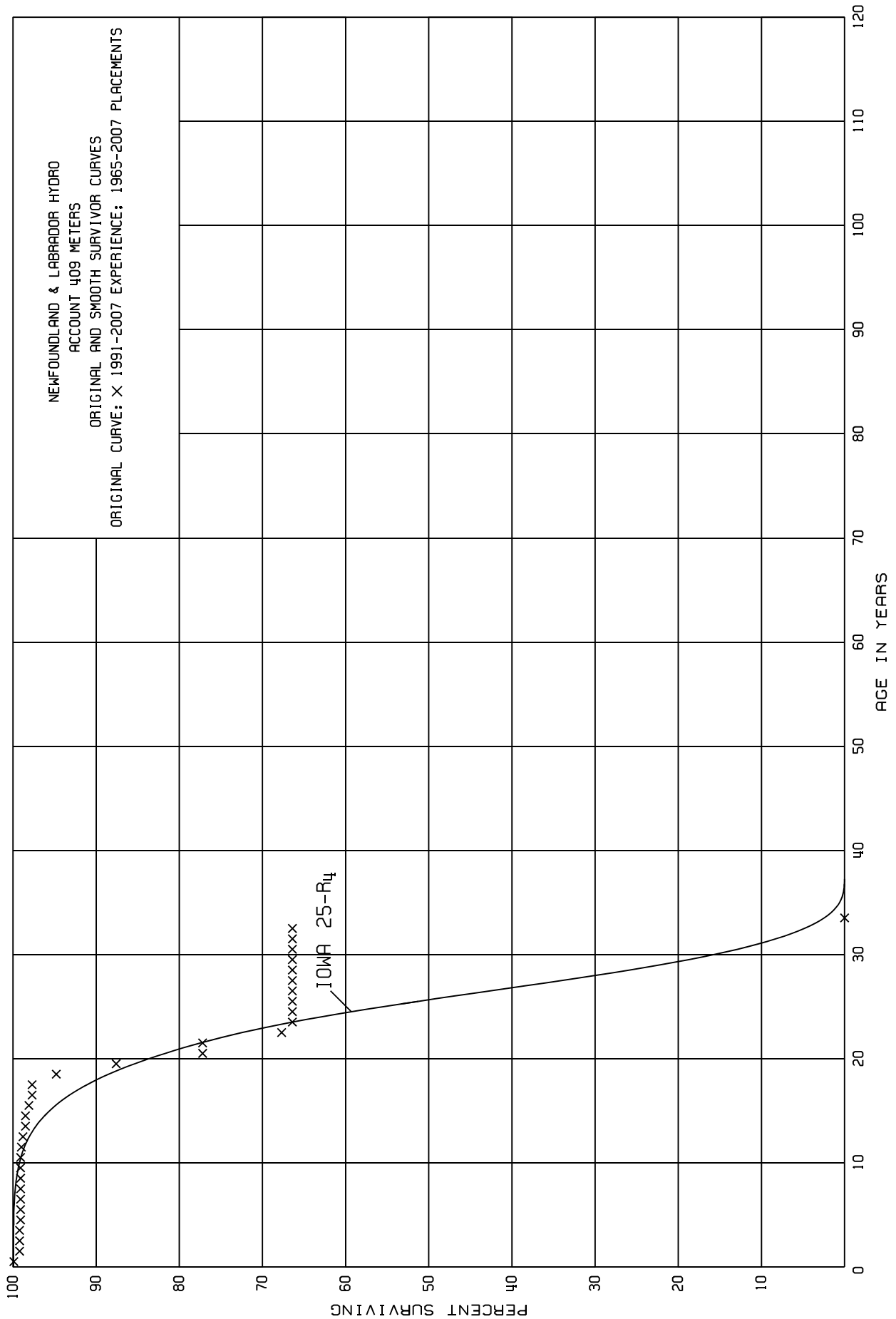
ACCOUNT 407 METERING TANKS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1978-1997

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	90,639		0.0000	1.0000	100.00
0.5	90,639		0.0000	1.0000	100.00
1.5	102,523		0.0000	1.0000	100.00
2.5	129,584		0.0000	1.0000	100.00
3.5	141,004		0.0000	1.0000	100.00
4.5	141,004		0.0000	1.0000	100.00
5.5	141,004		0.0000	1.0000	100.00
6.5	152,120		0.0000	1.0000	100.00
7.5	163,421		0.0000	1.0000	100.00
8.5	168,954		0.0000	1.0000	100.00
9.5	305,047		0.0000	1.0000	100.00
10.5	316,347		0.0000	1.0000	100.00
11.5	310,176		0.0000	1.0000	100.00
12.5	327,594		0.0000	1.0000	100.00
13.5	306,177		0.0000	1.0000	100.00
14.5	270,034		0.0000	1.0000	100.00
15.5	252,533	11,420	0.0452	0.9548	100.00
16.5	241,113		0.0000	1.0000	95.48
17.5	241,113		0.0000	1.0000	95.48
18.5	229,228		0.0000	1.0000	95.48
19.5	202,167	5,954	0.0295	0.9705	95.48
20.5	196,214		0.0000	1.0000	92.66
21.5	196,214		0.0000	1.0000	92.66
22.5	196,214	5,184	0.0264	0.9736	92.66
23.5	179,913		0.0000	1.0000	90.21
24.5	174,566	8,002	0.0458	0.9542	90.21
25.5	161,031		0.0000	1.0000	86.08
26.5	24,938		0.0000	1.0000	86.08
27.5	17,576		0.0000	1.0000	86.08
28.5	9,415		0.0000	1.0000	86.08
29.5					86.08



NEWFOUNDLAND & LABRADOR HYDRO

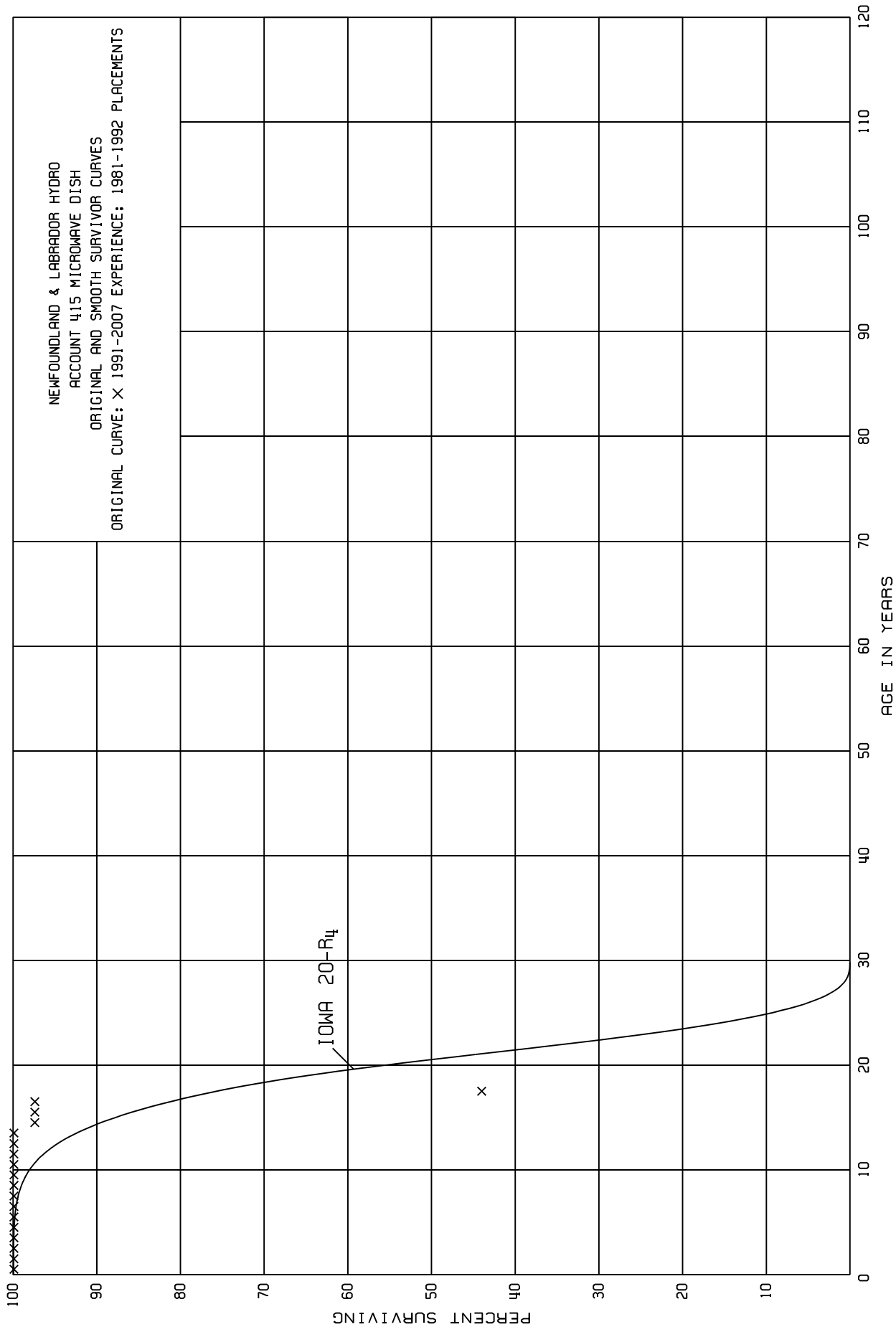
ACCOUNT 409 METERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1965-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,212,778		0.0000	1.0000	100.00
0.5	2,147,282	18,299	0.0085	0.9915	100.00
1.5	2,197,135		0.0000	1.0000	99.15
2.5	2,272,135		0.0000	1.0000	99.15
3.5	2,179,149	399	0.0002	0.9998	99.15
4.5	1,867,464		0.0000	1.0000	99.13
5.5	1,867,973		0.0000	1.0000	99.13
6.5	1,845,756	344	0.0002	0.9998	99.13
7.5	1,787,131	290	0.0002	0.9998	99.11
8.5	1,730,877		0.0000	1.0000	99.09
9.5	1,905,292	210	0.0001	0.9999	99.09
10.5	1,737,756	1,040	0.0006	0.9994	99.08
11.5	1,635,025	4,377	0.0027	0.9973	99.02
12.5	1,584,870	3,991	0.0025	0.9975	98.75
13.5	1,494,171		0.0000	1.0000	98.50
14.5	1,490,813	5,632	0.0038	0.9962	98.50
15.5	1,352,880	5,645	0.0042	0.9958	98.13
16.5	967,586	313	0.0003	0.9997	97.72
17.5	944,447	27,858	0.0295	0.9705	97.69
18.5	767,850	58,167	0.0758	0.9242	94.81
19.5	507,410	60,275	0.1188	0.8812	87.62
20.5	301,179		0.0000	1.0000	77.21
21.5	301,179	37,169	0.1234	0.8766	77.21
22.5	264,010	4,942	0.0187	0.9813	67.68
23.5	159,499		0.0000	1.0000	66.41
24.5	148,357		0.0000	1.0000	66.41
25.5	150,901		0.0000	1.0000	66.41
26.5	9,275		0.0000	1.0000	66.41
27.5	3,972		0.0000	1.0000	66.41
28.5	3,972		0.0000	1.0000	66.41
29.5	2,544		0.0000	1.0000	66.41
30.5	2,544		0.0000	1.0000	66.41
31.5	2,544		0.0000	1.0000	66.41
32.5	2,544	2,544	1.0000	0.0000	66.41
33.5					0.00



NEWFOUNDLAND & LABRADOR HYDRO

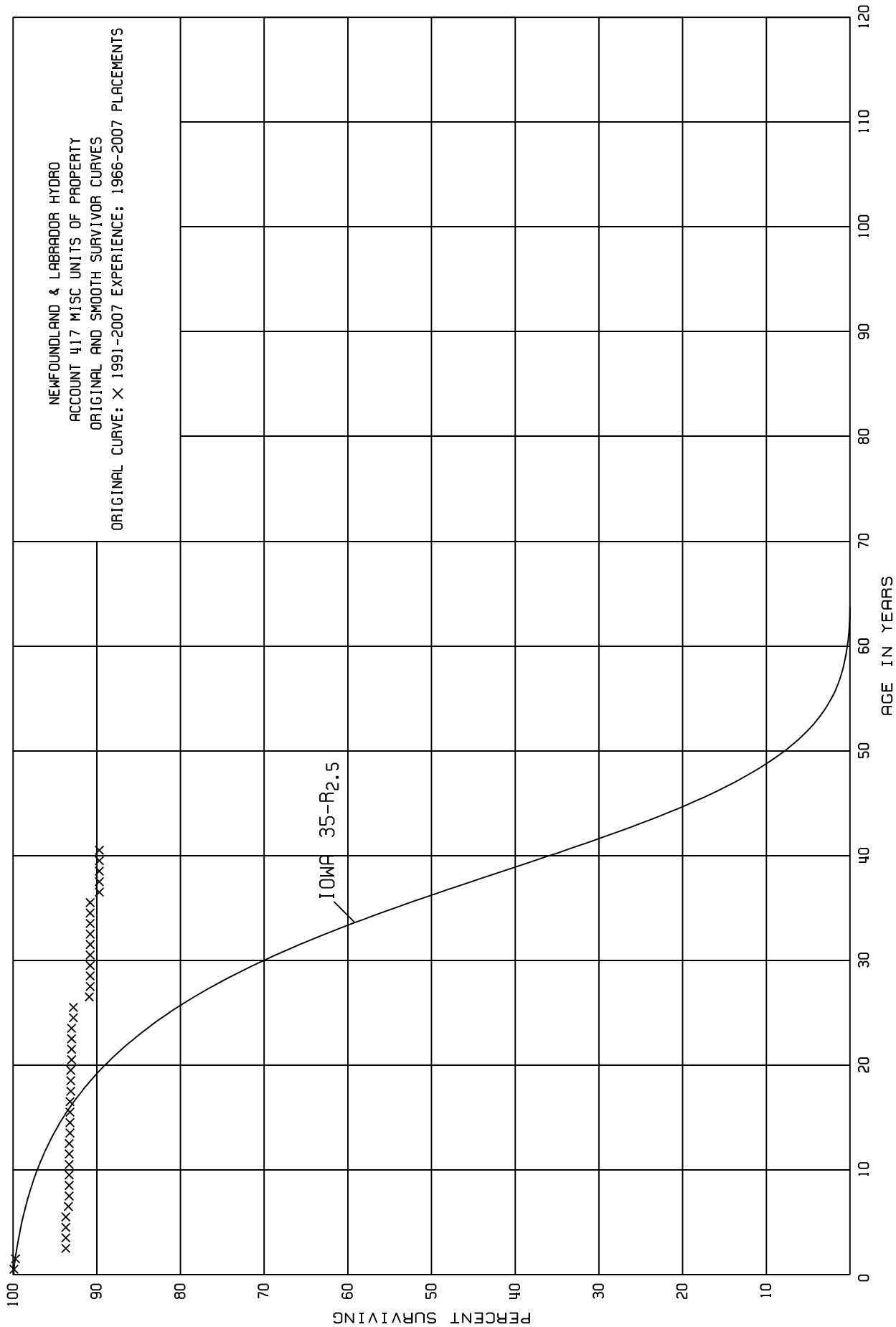
ACCOUNT 415 MICROWAVE DISH

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1981-1992

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,079		0.0000	1.0000	100.00
0.5	68,827		0.0000	1.0000	100.00
1.5	68,827		0.0000	1.0000	100.00
2.5	68,827		0.0000	1.0000	100.00
3.5	68,827		0.0000	1.0000	100.00
4.5	68,827		0.0000	1.0000	100.00
5.5	68,827		0.0000	1.0000	100.00
6.5	68,827		0.0000	1.0000	100.00
7.5	68,827		0.0000	1.0000	100.00
8.5	68,827		0.0000	1.0000	100.00
9.5	71,103		0.0000	1.0000	100.00
10.5	71,103		0.0000	1.0000	100.00
11.5	71,103		0.0000	1.0000	100.00
12.5	71,103		0.0000	1.0000	100.00
13.5	71,103	1,874	0.0264	0.9736	100.00
14.5	69,229		0.0000	1.0000	97.36
15.5	4,149		0.0000	1.0000	97.36
16.5	4,149	2,275	0.5483	0.4517	97.36
17.5					43.98



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 417 MISC UNITS OF PROPERTY

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

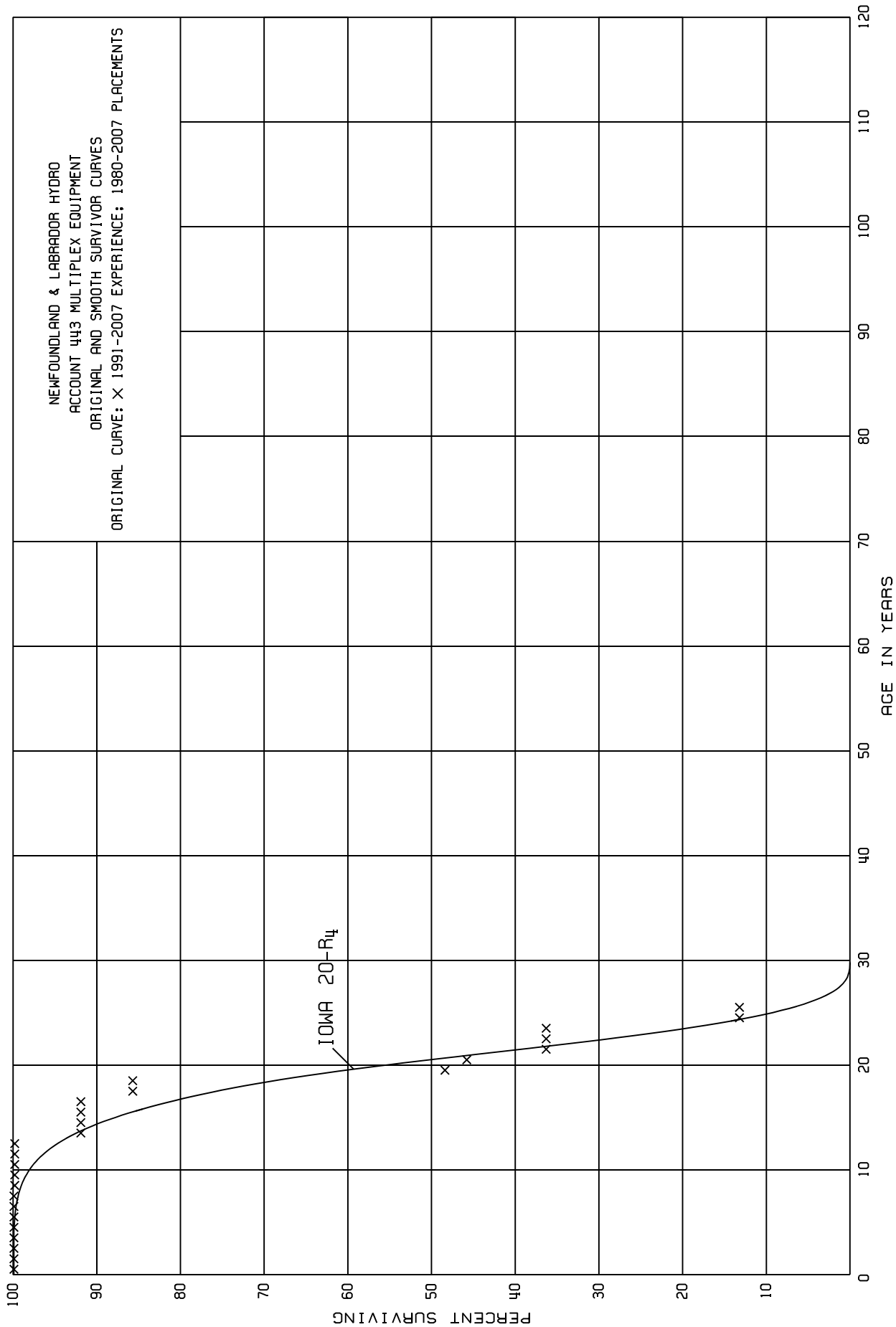
PLACEMENT BAND 1966-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,309,378		0.0000	1.0000	100.00
0.5	6,368,415	21,599	0.0034	0.9966	100.00
1.5	7,283,617	436,632	0.0599	0.9401	99.66
2.5	6,796,730		0.0000	1.0000	93.69
3.5	6,703,446		0.0000	1.0000	93.69
4.5	6,604,291	1,987	0.0003	0.9997	93.69
5.5	7,028,175	17,367	0.0025	0.9975	93.66
6.5	6,979,981	12,230	0.0018	0.9982	93.43
7.5	8,188,194		0.0000	1.0000	93.26
8.5	7,677,870		0.0000	1.0000	93.26
9.5	7,441,546		0.0000	1.0000	93.26
10.5	7,508,407		0.0000	1.0000	93.26
11.5	7,168,520		0.0000	1.0000	93.26
12.5	7,540,190	9,212	0.0012	0.9988	93.26
13.5	7,503,785		0.0000	1.0000	93.15
14.5	7,206,290		0.0000	1.0000	93.15
15.5	7,050,755		0.0000	1.0000	93.15
16.5	7,151,020	1,631	0.0002	0.9998	93.15
17.5	6,111,701	2,651	0.0004	0.9996	93.13
18.5	4,999,898	2,024	0.0004	0.9996	93.09
19.5	4,886,486	4,222	0.0009	0.9991	93.05
20.5	5,837,556		0.0000	1.0000	92.97
21.5	5,783,629	920	0.0002	0.9998	92.97
22.5	4,757,506		0.0000	1.0000	92.95
23.5	4,975,736	7,711	0.0015	0.9985	92.95
24.5	2,754,515		0.0000	1.0000	92.81
25.5	2,184,912	46,138	0.0211	0.9789	92.81
26.5	1,988,702	600	0.0003	0.9997	90.85
27.5	1,836,615		0.0000	1.0000	90.82
28.5	1,836,615		0.0000	1.0000	90.82
29.5	1,462,843		0.0000	1.0000	90.82
30.5	1,419,048		0.0000	1.0000	90.82
31.5	1,419,048		0.0000	1.0000	90.82
32.5	1,380,820		0.0000	1.0000	90.82
33.5	1,241,096		0.0000	1.0000	90.82
34.5	1,241,096		0.0000	1.0000	90.82
35.5	1,241,096	14,843	0.0120	0.9880	90.82
36.5	1,226,253		0.0000	1.0000	89.73
37.5	249,254		0.0000	1.0000	89.73
38.5	249,254		0.0000	1.0000	89.73

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 417 MISC UNITS OF PROPERTY
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	205,076		0.0000	1.0000	89.73
40.5					89.73



NEWFOUNDLAND & LABRADOR HYDRO

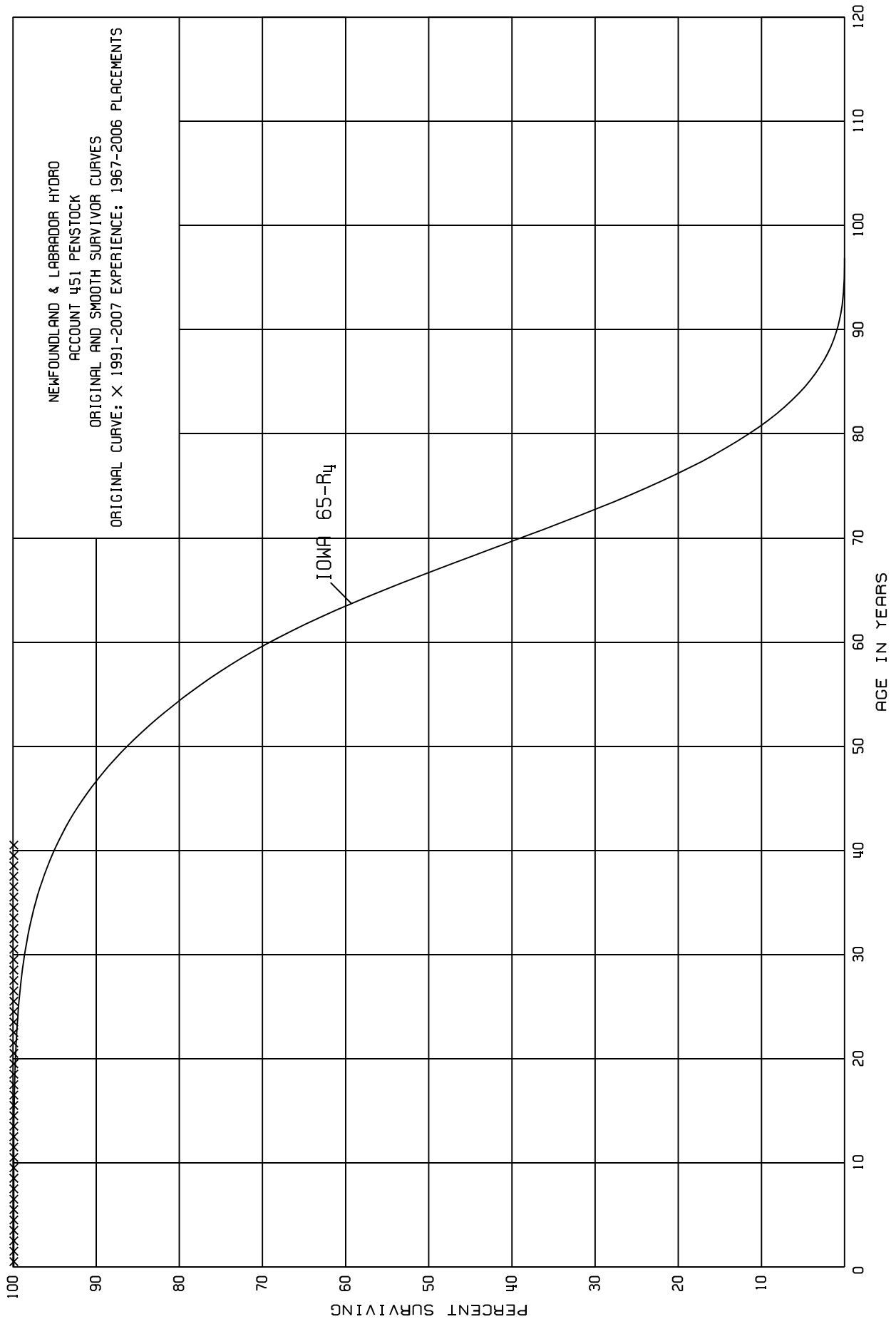
ACCOUNT 443 MULTIPLEX EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1980-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,228,662		0.0000	1.0000	100.00
0.5	4,962,294		0.0000	1.0000	100.00
1.5	4,964,775		0.0000	1.0000	100.00
2.5	4,901,955		0.0000	1.0000	100.00
3.5	4,897,136		0.0000	1.0000	100.00
4.5	3,798,827		0.0000	1.0000	100.00
5.5	3,496,069		0.0000	1.0000	100.00
6.5	1,953,637		0.0000	1.0000	100.00
7.5	1,537,592	2,481	0.0016	0.9984	100.00
8.5	1,059,927		0.0000	1.0000	99.84
9.5	911,852		0.0000	1.0000	99.84
10.5	1,125,653		0.0000	1.0000	99.84
11.5	1,125,653		0.0000	1.0000	99.84
12.5	1,115,222	88,708	0.0795	0.9205	99.84
13.5	1,026,514		0.0000	1.0000	91.90
14.5	1,026,514		0.0000	1.0000	91.90
15.5	840,809		0.0000	1.0000	91.90
16.5	840,809	56,319	0.0670	0.9330	91.90
17.5	339,038		0.0000	1.0000	85.74
18.5	339,038	147,848	0.4361	0.5639	85.74
19.5	191,190	10,177	0.0532	0.9468	48.35
20.5	181,013	37,588	0.2077	0.7923	45.78
21.5	143,425		0.0000	1.0000	36.27
22.5	143,425		0.0000	1.0000	36.27
23.5	143,425	91,327	0.6368	0.3632	36.27
24.5	52,098		0.0000	1.0000	13.17
25.5					13.17



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 451 PENSTOCK

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

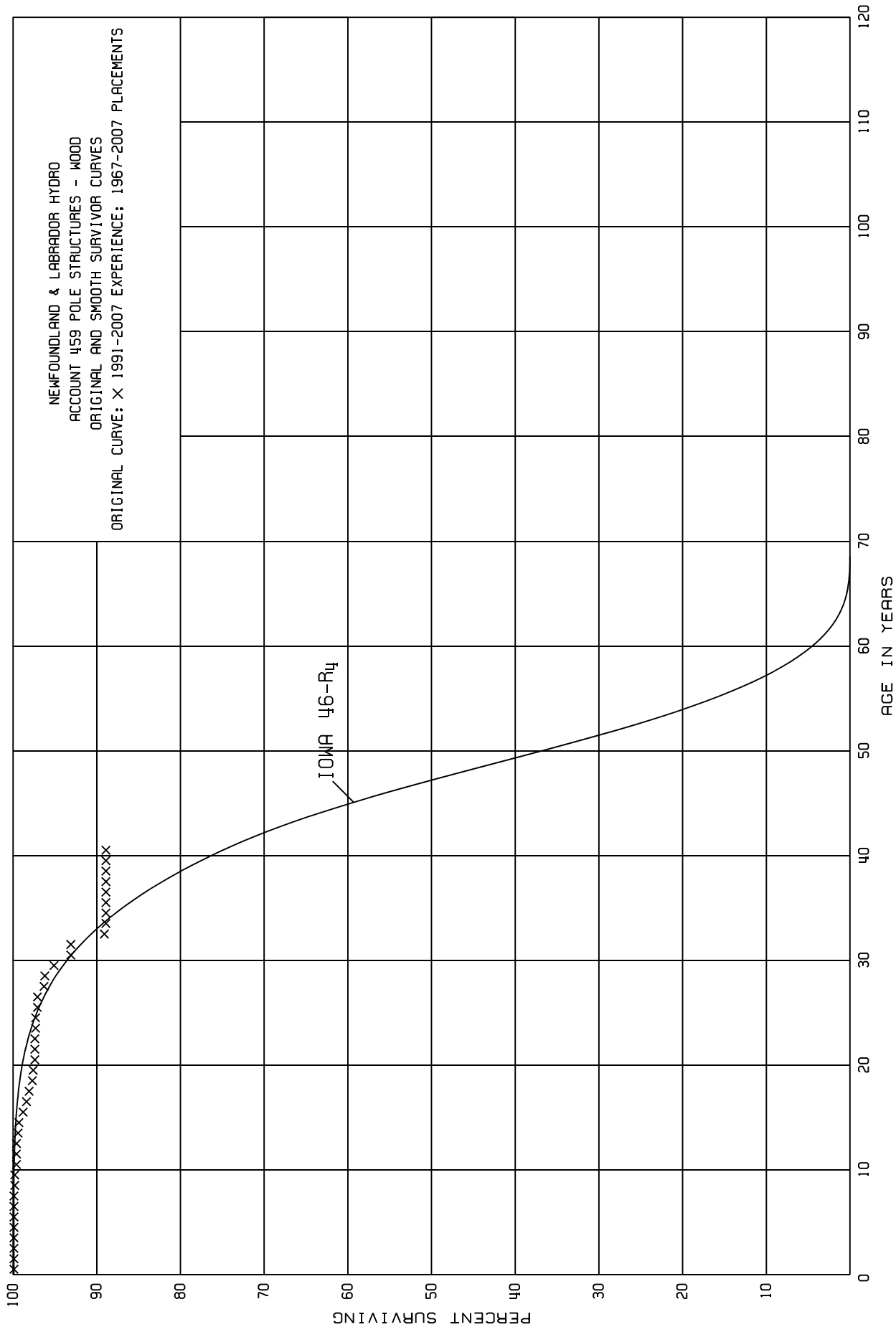
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,879,694		0.0000	1.0000	100.00
0.5	8,879,694		0.0000	1.0000	100.00
1.5	7,146,782		0.0000	1.0000	100.00
2.5	7,146,782		0.0000	1.0000	100.00
3.5	7,146,782		0.0000	1.0000	100.00
4.5	414,557		0.0000	1.0000	100.00
5.5	5,105,128		0.0000	1.0000	100.00
6.5	5,105,128		0.0000	1.0000	100.00
7.5	18,077,531		0.0000	1.0000	100.00
8.5	18,428,886		0.0000	1.0000	100.00
9.5	18,428,886		0.0000	1.0000	100.00
10.5	29,459,554		0.0000	1.0000	100.00
11.5	29,459,554		0.0000	1.0000	100.00
12.5	38,885,727		0.0000	1.0000	100.00
13.5	38,885,727		0.0000	1.0000	100.00
14.5	38,885,727		0.0000	1.0000	100.00
15.5	38,885,727		0.0000	1.0000	100.00
16.5	38,885,727		0.0000	1.0000	100.00
17.5	38,885,727		0.0000	1.0000	100.00
18.5	38,471,170		0.0000	1.0000	100.00
19.5	38,471,170		0.0000	1.0000	100.00
20.5	42,642,170		0.0000	1.0000	100.00
21.5	42,642,170		0.0000	1.0000	100.00
22.5	37,951,599		0.0000	1.0000	100.00
23.5	44,923,599		0.0000	1.0000	100.00
24.5	31,951,196		0.0000	1.0000	100.00
25.5	31,599,841		0.0000	1.0000	100.00
26.5	31,599,841		0.0000	1.0000	100.00
27.5	20,569,173		0.0000	1.0000	100.00
28.5	20,569,173		0.0000	1.0000	100.00
29.5	11,143,000		0.0000	1.0000	100.00
30.5	11,143,000		0.0000	1.0000	100.00
31.5	11,143,000		0.0000	1.0000	100.00
32.5	11,143,000		0.0000	1.0000	100.00
33.5	11,143,000		0.0000	1.0000	100.00
34.5	11,143,000		0.0000	1.0000	100.00
35.5	11,143,000		0.0000	1.0000	100.00
36.5	11,143,000		0.0000	1.0000	100.00
37.5	6,972,000		0.0000	1.0000	100.00
38.5	6,972,000		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 451 PENSTOCK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,972,000		0.0000	1.0000	100.00
40.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 459 POLE STRUCTURES - WOOD

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

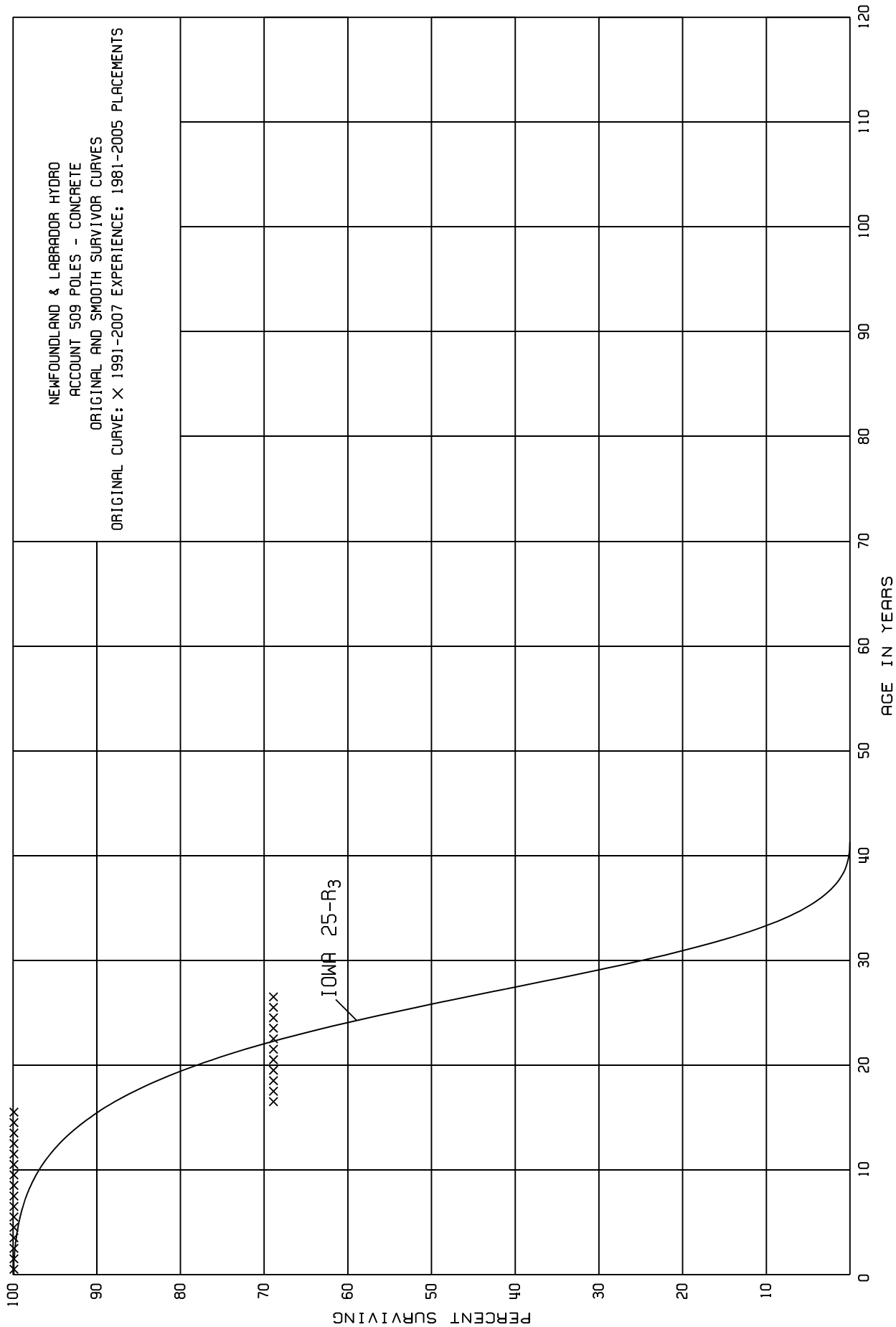
EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,032,734	13,079	0.0002	0.9998	100.00
0.5	105,010,191	1,409	0.0000	1.0000	99.98
1.5	100,354,216	4,692	0.0000	1.0000	99.98
2.5	98,141,866	334	0.0000	1.0000	99.98
3.5	101,310,120	3,838	0.0000	1.0000	99.98
4.5	91,285,032	113,801	0.0012	0.9988	99.98
5.5	92,536,698	2,253	0.0000	1.0000	99.86
6.5	87,335,184	9,394	0.0001	0.9999	99.86
7.5	84,239,570	20,247	0.0002	0.9998	99.85
8.5	91,627,082	3,988	0.0000	1.0000	99.83
9.5	103,306,182	239,177	0.0023	0.9977	99.83
10.5	98,518,627	9,061	0.0001	0.9999	99.60
11.5	89,885,174	19,083	0.0002	0.9998	99.59
12.5	90,439,415	131,167	0.0015	0.9985	99.57
13.5	88,246,005	81,554	0.0009	0.9991	99.42
14.5	86,600,303	492,222	0.0057	0.9943	99.33
15.5	84,901,746	313,512	0.0037	0.9963	98.76
16.5	85,633,976	214,963	0.0025	0.9975	98.39
17.5	59,453,596	269,831	0.0045	0.9955	98.14
18.5	56,565,152	72,090	0.0013	0.9987	97.70
19.5	52,704,069	71,416	0.0014	0.9986	97.57
20.5	48,626,062	38,858	0.0008	0.9992	97.43
21.5	47,548,335		0.0000	1.0000	97.35
22.5	45,689,797	31,229	0.0007	0.9993	97.35
23.5	45,503,649	3,878	0.0001	0.9999	97.28
24.5	38,336,383	53,451	0.0014	0.9986	97.27
25.5	29,455,332	2,047	0.0001	0.9999	97.13
26.5	16,379,217	143,500	0.0088	0.9912	97.12
27.5	15,365,389	11,741	0.0008	0.9992	96.27
28.5	15,348,321	176,145	0.0115	0.9885	96.19
29.5	9,500,214	201,325	0.0212	0.9788	95.08
30.5	8,992,841		0.0000	1.0000	93.06
31.5	8,872,054	375,428	0.0423	0.9577	93.06
32.5	8,492,083	19,866	0.0023	0.9977	89.12
33.5	5,413,801		0.0000	1.0000	88.92
34.5	5,413,801		0.0000	1.0000	88.92
35.5	5,413,801		0.0000	1.0000	88.92
36.5	5,390,056		0.0000	1.0000	88.92
37.5	2,718,451		0.0000	1.0000	88.92
38.5	2,297,786		0.0000	1.0000	88.92

NEWFOUNDLAND & LABRADOR HYDRO
 ACCOUNT 459 POLE STRUCTURES - WOOD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,461,377		0.0000	1.0000	88.92
40.5					88.92



NEWFOUNDLAND & LABRADOR HYDRO

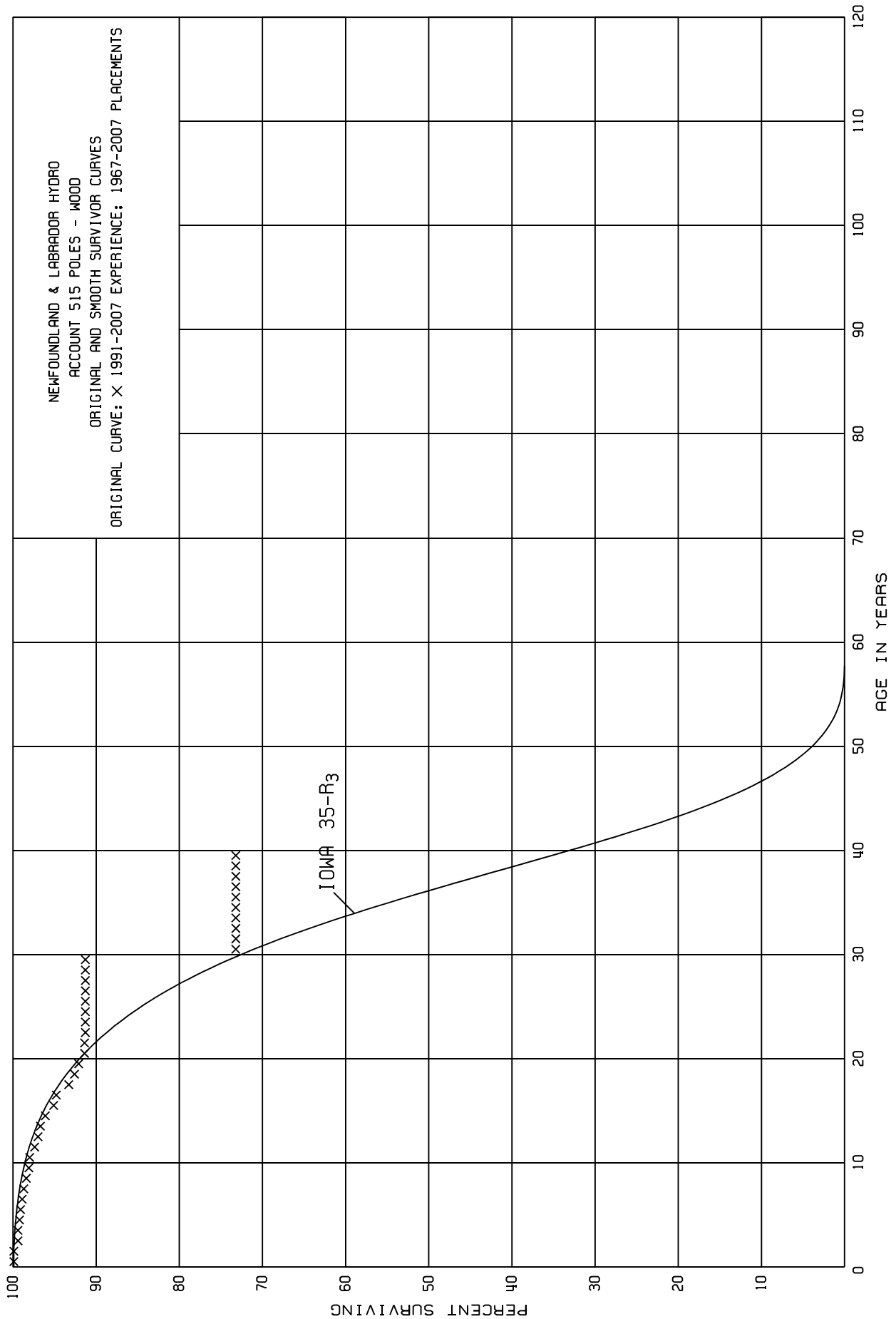
ACCOUNT 509 POLES - CONCRETE

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1981-2005

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,904		0.0000	1.0000	100.00
0.5	80,038		0.0000	1.0000	100.00
1.5	80,038		0.0000	1.0000	100.00
2.5	64,263		0.0000	1.0000	100.00
3.5	74,579		0.0000	1.0000	100.00
4.5	143,718		0.0000	1.0000	100.00
5.5	143,718		0.0000	1.0000	100.00
6.5	202,658		0.0000	1.0000	100.00
7.5	202,087		0.0000	1.0000	100.00
8.5	274,550		0.0000	1.0000	100.00
9.5	413,628		0.0000	1.0000	100.00
10.5	411,988		0.0000	1.0000	100.00
11.5	407,547		0.0000	1.0000	100.00
12.5	407,547		0.0000	1.0000	100.00
13.5	373,071		0.0000	1.0000	100.00
14.5	373,071		0.0000	1.0000	100.00
15.5	373,071	115,870	0.3106	0.6894	100.00
16.5	257,201		0.0000	1.0000	68.94
17.5	234,066		0.0000	1.0000	68.94
18.5	234,066		0.0000	1.0000	68.94
19.5	234,066		0.0000	1.0000	68.94
20.5	223,750		0.0000	1.0000	68.94
21.5	154,611		0.0000	1.0000	68.94
22.5	154,611		0.0000	1.0000	68.94
23.5	95,671		0.0000	1.0000	68.94
24.5	95,671		0.0000	1.0000	68.94
25.5	23,208		0.0000	1.0000	68.94
26.5					68.94



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 515 POLES - WOOD

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

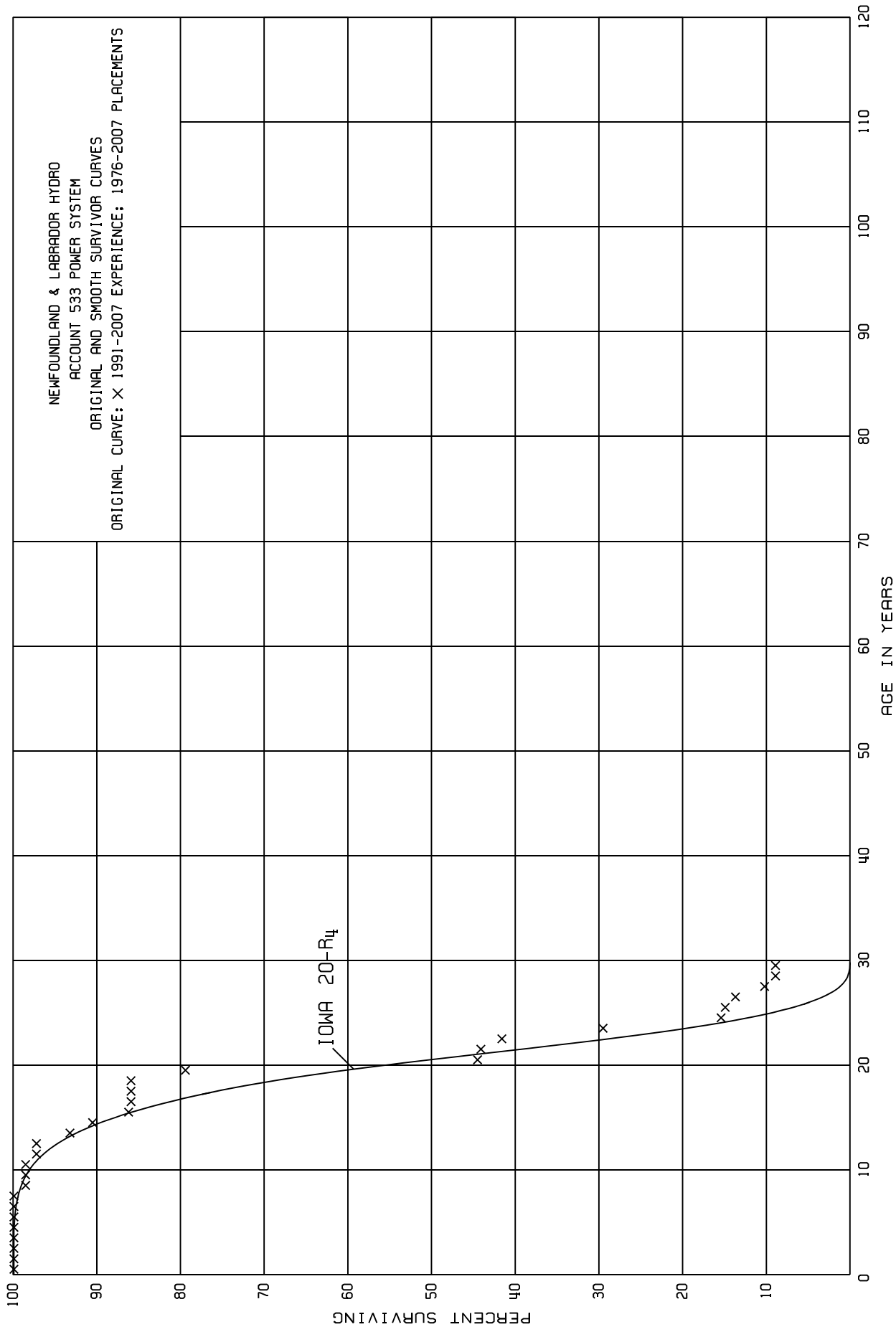
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,385,435	40,059	0.0011	0.9989	100.00
0.5	34,956,228	198	0.0000	1.0000	99.89
1.5	30,804,557	151,619	0.0049	0.9951	99.89
2.5	29,796,722	9,609	0.0003	0.9997	99.40
3.5	29,735,889	59,273	0.0020	0.9980	99.37
4.5	23,452,607	21,949	0.0009	0.9991	99.17
5.5	23,364,956	42,372	0.0018	0.9982	99.08
6.5	22,889,832	37,123	0.0016	0.9984	98.90
7.5	21,405,811	82,834	0.0039	0.9961	98.74
8.5	20,880,273	51,690	0.0025	0.9975	98.35
9.5	24,757,975	22,333	0.0009	0.9991	98.10
10.5	22,750,423	137,133	0.0060	0.9940	98.01
11.5	20,895,838	93,561	0.0045	0.9955	97.42
12.5	19,785,563	65,749	0.0033	0.9967	96.98
13.5	18,643,110	113,849	0.0061	0.9939	96.66
14.5	17,447,193	174,269	0.0100	0.9900	96.07
15.5	15,812,599	54,496	0.0034	0.9966	95.11
16.5	14,832,004	240,147	0.0162	0.9838	94.79
17.5	12,984,190	95,091	0.0073	0.9927	93.25
18.5	10,944,301	57,390	0.0052	0.9948	92.57
19.5	9,859,008	72,556	0.0074	0.9926	92.09
20.5	8,564,833	4,173	0.0005	0.9995	91.41
21.5	7,379,971	1,456	0.0002	0.9998	91.36
22.5	7,027,480	3,577	0.0005	0.9995	91.34
23.5	6,300,231		0.0000	1.0000	91.29
24.5	5,755,685		0.0000	1.0000	91.29
25.5	5,087,831		0.0000	1.0000	91.29
26.5	99,389		0.0000	1.0000	91.29
27.5	98,424		0.0000	1.0000	91.29
28.5	98,137		0.0000	1.0000	91.29
29.5	95,217	18,847	0.1979	0.8021	91.29
30.5	76,370		0.0000	1.0000	73.22
31.5	76,370		0.0000	1.0000	73.22
32.5	76,370		0.0000	1.0000	73.22
33.5	76,370		0.0000	1.0000	73.22
34.5	76,370		0.0000	1.0000	73.22
35.5	76,370		0.0000	1.0000	73.22
36.5	74,103		0.0000	1.0000	73.22
37.5	1,430		0.0000	1.0000	73.22
38.5	1,430		0.0000	1.0000	73.22

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 515 POLES - WOOD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					73.22



NEWFOUNDLAND & LABRADOR HYDRO

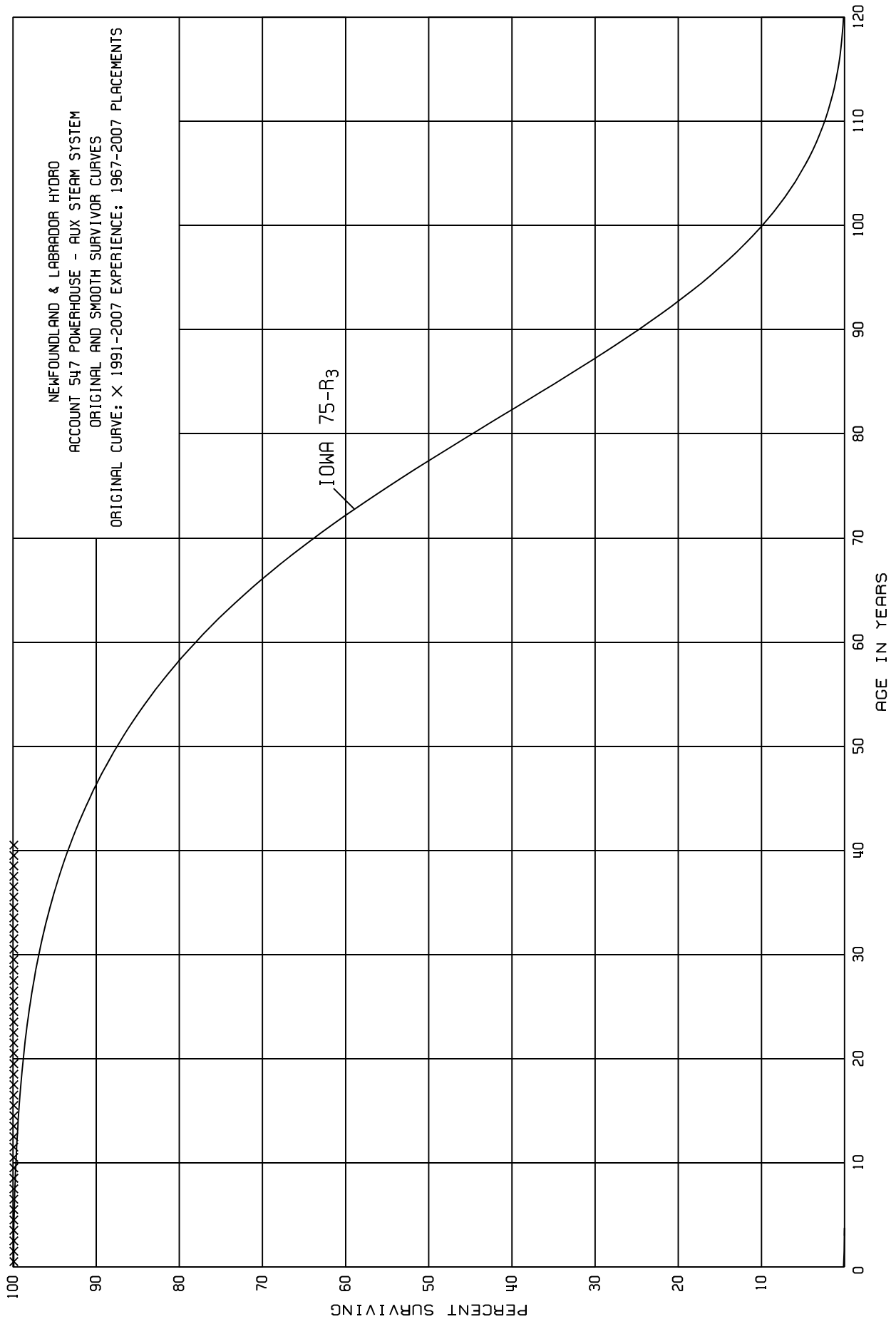
ACCOUNT 533 POWER SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1976-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,930,612		0.0000	1.0000	100.00
0.5	5,297,168		0.0000	1.0000	100.00
1.5	5,539,440		0.0000	1.0000	100.00
2.5	5,672,393		0.0000	1.0000	100.00
3.5	5,347,269		0.0000	1.0000	100.00
4.5	4,528,889		0.0000	1.0000	100.00
5.5	3,936,009		0.0000	1.0000	100.00
6.5	3,942,291		0.0000	1.0000	100.00
7.5	3,059,196	45,803	0.0150	0.9850	100.00
8.5	2,432,915		0.0000	1.0000	98.50
9.5	2,427,570		0.0000	1.0000	98.50
10.5	2,513,103	34,114	0.0136	0.9864	98.50
11.5	2,064,877		0.0000	1.0000	97.16
12.5	1,384,093	55,886	0.0404	0.9596	97.16
13.5	1,328,207	39,645	0.0298	0.9702	93.23
14.5	1,336,634	62,547	0.0468	0.9532	90.45
15.5	1,266,856	4,683	0.0037	0.9963	86.22
16.5	1,262,173	242	0.0002	0.9998	85.90
17.5	815,907		0.0000	1.0000	85.88
18.5	698,172	52,381	0.0750	0.9250	85.88
19.5	544,301	239,145	0.4394	0.5606	79.44
20.5	305,157	2,900	0.0095	0.9905	44.53
21.5	302,257	17,575	0.0581	0.9419	44.11
22.5	282,908	82,013	0.2899	0.7101	41.55
23.5	200,896	96,046	0.4781	0.5219	29.50
24.5	104,849	3,286	0.0313	0.9687	15.40
25.5	90,028	7,098	0.0788	0.9212	14.92
26.5	82,930	21,564	0.2600	0.7400	13.74
27.5	57,794	6,999	0.1211	0.8789	10.17
28.5	50,795		0.0000	1.0000	8.94
29.5					8.94



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 547 POWERHOUSE - AUX STEAM SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

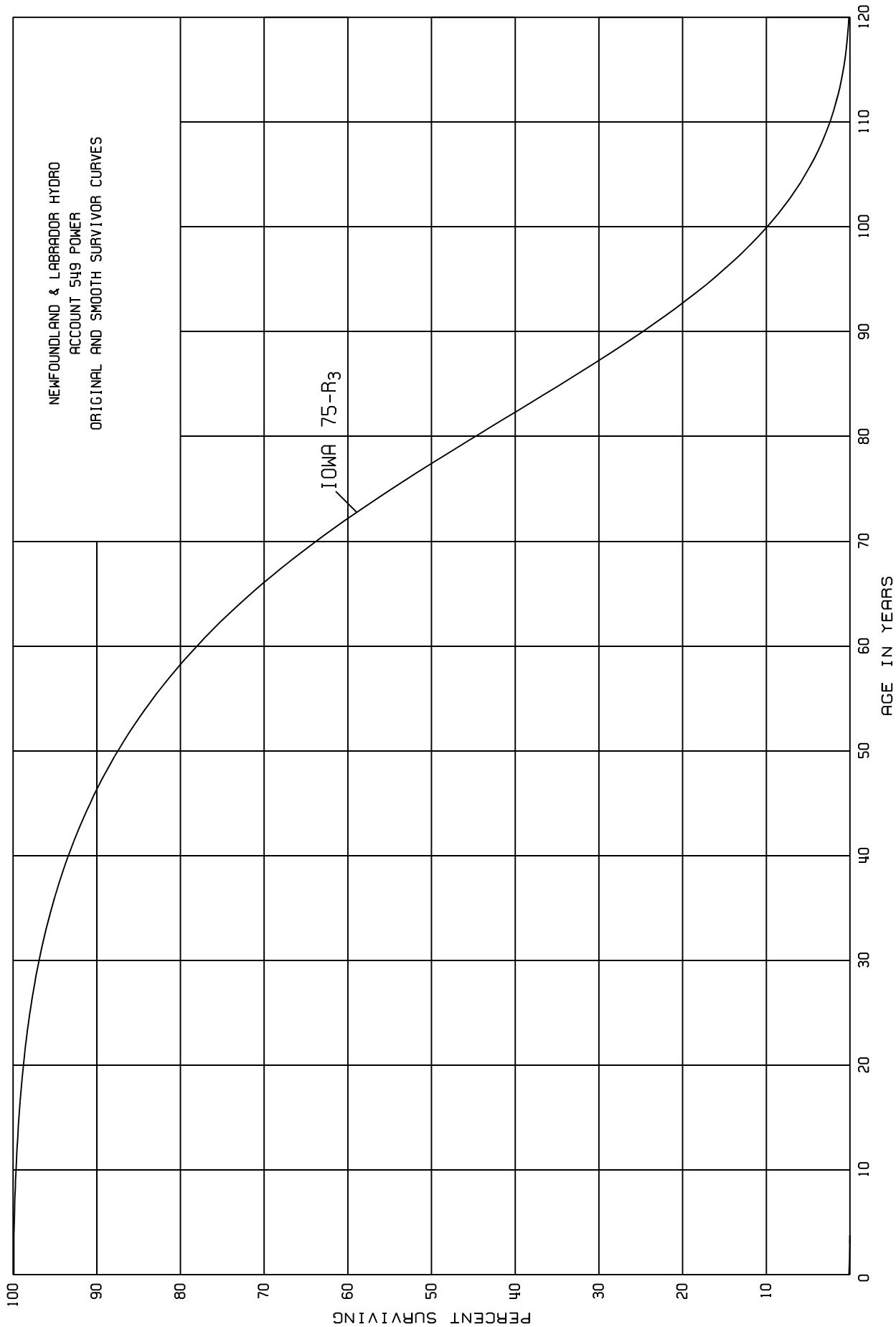
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,087,470		0.0000	1.0000	100.00
0.5	24,065,207		0.0000	1.0000	100.00
1.5	26,457,063		0.0000	1.0000	100.00
2.5	26,511,818		0.0000	1.0000	100.00
3.5	26,760,679		0.0000	1.0000	100.00
4.5	5,921,073		0.0000	1.0000	100.00
5.5	23,895,906		0.0000	1.0000	100.00
6.5	23,912,045		0.0000	1.0000	100.00
7.5	40,927,777		0.0000	1.0000	100.00
8.5	40,943,284		0.0000	1.0000	100.00
9.5	41,180,549		0.0000	1.0000	100.00
10.5	58,756,586		0.0000	1.0000	100.00
11.5	58,746,661		0.0000	1.0000	100.00
12.5	65,979,505		0.0000	1.0000	100.00
13.5	65,934,624		0.0000	1.0000	100.00
14.5	63,231,969		0.0000	1.0000	100.00
15.5	63,231,969		0.0000	1.0000	100.00
16.5	63,221,050		0.0000	1.0000	100.00
17.5	63,182,188		0.0000	1.0000	100.00
18.5	60,707,043		0.0000	1.0000	100.00
19.5	67,038,628		0.0000	1.0000	100.00
20.5	69,603,265		0.0000	1.0000	100.00
21.5	69,593,260		0.0000	1.0000	100.00
22.5	51,618,427		0.0000	1.0000	100.00
23.5	56,172,614		0.0000	1.0000	100.00
24.5	39,049,243		0.0000	1.0000	100.00
25.5	39,033,736		0.0000	1.0000	100.00
26.5	38,786,908		0.0000	1.0000	100.00
27.5	21,203,596		0.0000	1.0000	100.00
28.5	21,203,596		0.0000	1.0000	100.00
29.5	13,822,489		0.0000	1.0000	100.00
30.5	13,822,489		0.0000	1.0000	100.00
31.5	13,817,489		0.0000	1.0000	100.00
32.5	13,817,489		0.0000	1.0000	100.00
33.5	13,817,489		0.0000	1.0000	100.00
34.5	13,817,489		0.0000	1.0000	100.00
35.5	13,817,489		0.0000	1.0000	100.00
36.5	7,383,823		0.0000	1.0000	100.00
37.5	4,570,325		0.0000	1.0000	100.00
38.5	4,570,325		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 547 POWERHOUSE - AUX STEAM SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,570,325		0.0000	1.0000	100.00
40.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

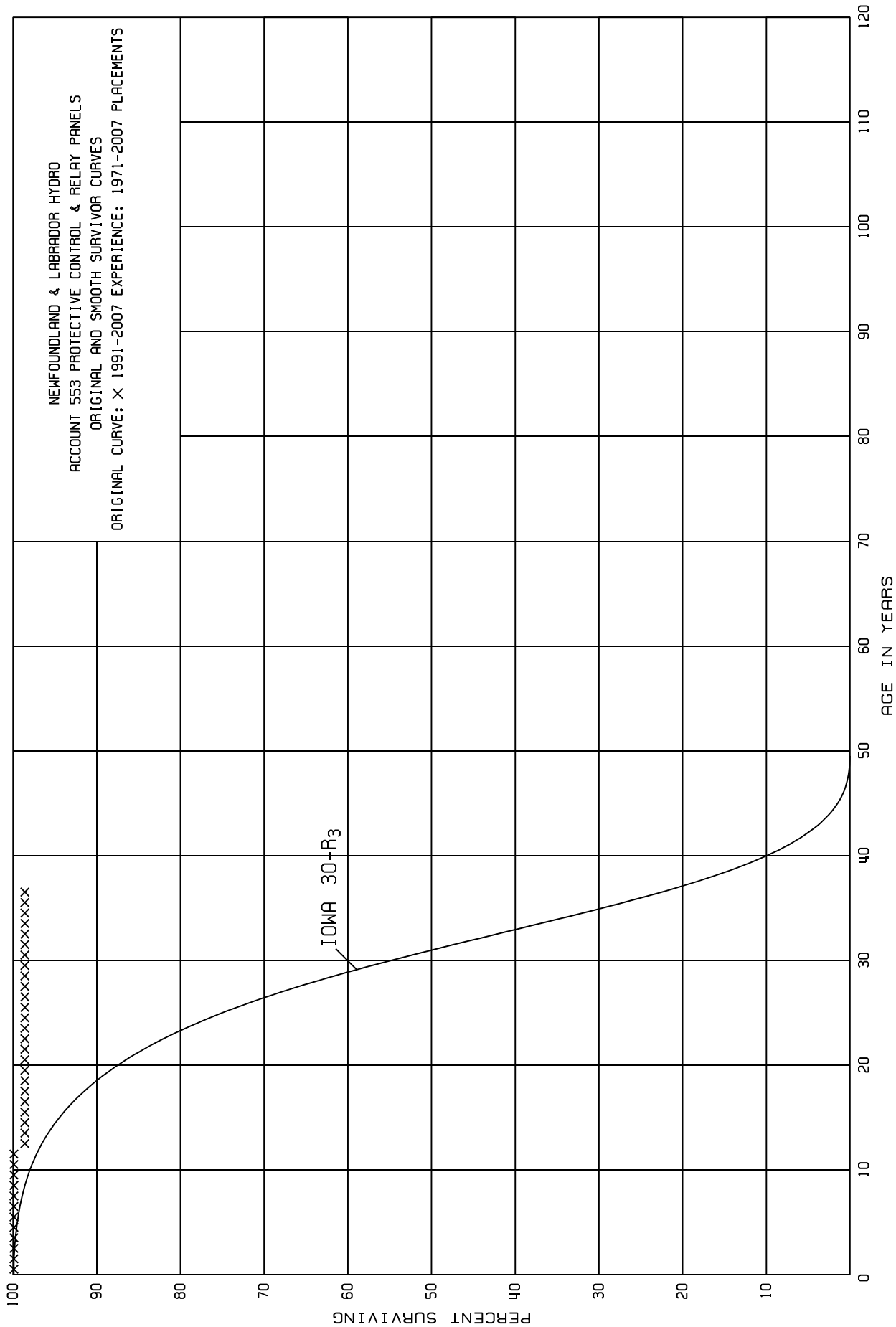
ACCOUNT 549 POWER

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1986-1987

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5	1,408		0.0000		
4.5	61,042		0.0000		
5.5	61,042		0.0000		
6.5	61,042		0.0000		
7.5	61,042		0.0000		
8.5	61,042		0.0000		
9.5	61,042		0.0000		
10.5	61,042		0.0000		
11.5	61,042		0.0000		
12.5	61,042		0.0000		
13.5	61,042		0.0000		
14.5	61,042	1,408	0.0231		
15.5	59,634	59,634	1.0000		
16.5					



NEWFOUNDLAND & LABRADOR HYDRO

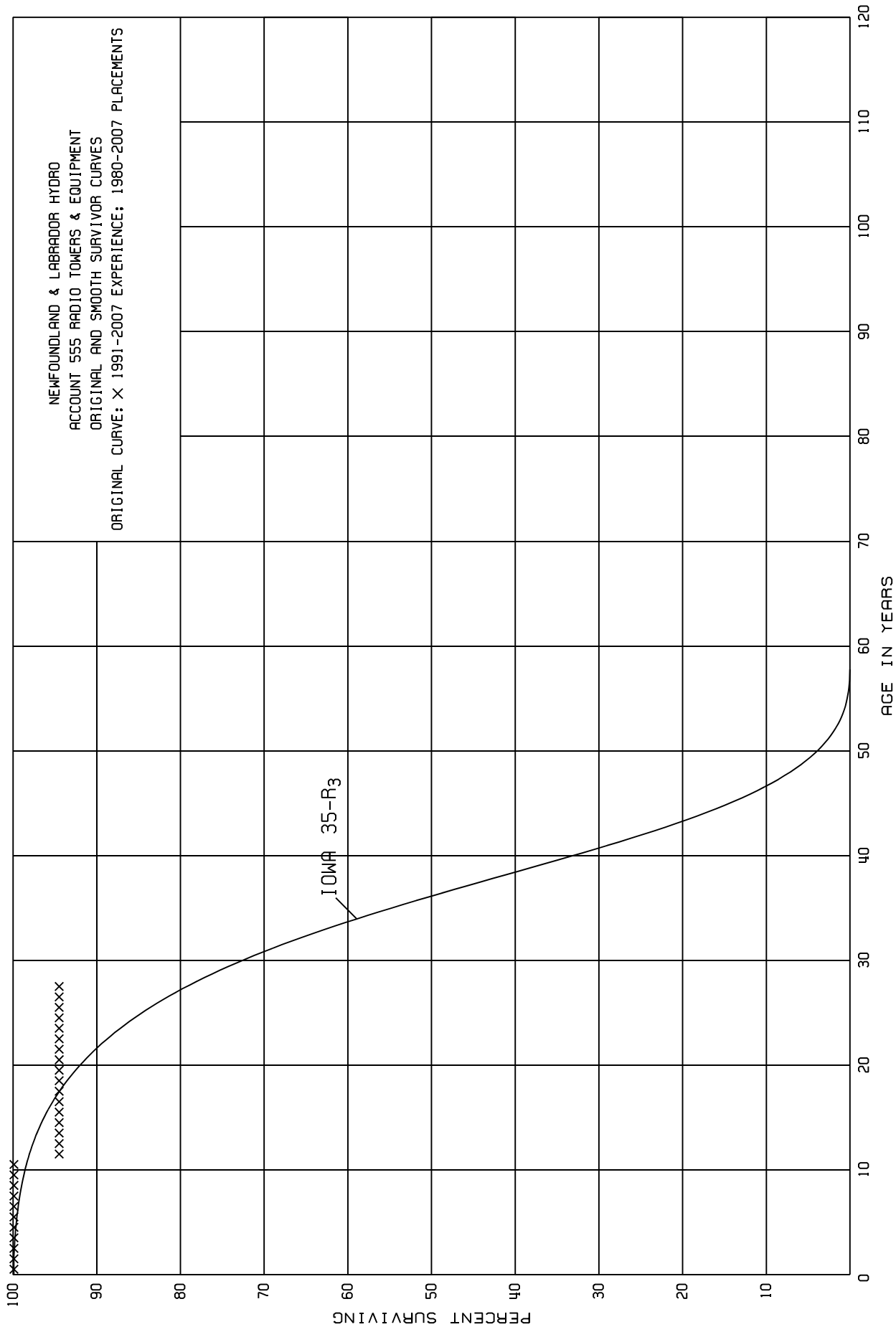
ACCOUNT 553 PROTECTIVE CONTROL & RELAY PANELS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1971-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,334,935		0.0000	1.0000	100.00
0.5	3,216,529		0.0000	1.0000	100.00
1.5	3,132,389		0.0000	1.0000	100.00
2.5	2,901,175		0.0000	1.0000	100.00
3.5	2,633,291		0.0000	1.0000	100.00
4.5	706,627		0.0000	1.0000	100.00
5.5	706,627		0.0000	1.0000	100.00
6.5	656,651		0.0000	1.0000	100.00
7.5	941,093		0.0000	1.0000	100.00
8.5	941,093		0.0000	1.0000	100.00
9.5	941,093		0.0000	1.0000	100.00
10.5	1,215,094		0.0000	1.0000	100.00
11.5	792,577	11,036	0.0139	0.9861	100.00
12.5	699,606		0.0000	1.0000	98.61
13.5	699,606		0.0000	1.0000	98.61
14.5	699,606		0.0000	1.0000	98.61
15.5	699,606		0.0000	1.0000	98.61
16.5	699,606		0.0000	1.0000	98.61
17.5	635,112		0.0000	1.0000	98.61
18.5	635,112		0.0000	1.0000	98.61
19.5	681,158		0.0000	1.0000	98.61
20.5	681,158		0.0000	1.0000	98.61
21.5	681,158		0.0000	1.0000	98.61
22.5	681,158		0.0000	1.0000	98.61
23.5	615,525		0.0000	1.0000	98.61
24.5	331,084		0.0000	1.0000	98.61
25.5	331,084		0.0000	1.0000	98.61
26.5	331,084		0.0000	1.0000	98.61
27.5	57,082		0.0000	1.0000	98.61
28.5	57,082		0.0000	1.0000	98.61
29.5	57,082		0.0000	1.0000	98.61
30.5	57,082		0.0000	1.0000	98.61
31.5	57,082		0.0000	1.0000	98.61
32.5	57,082		0.0000	1.0000	98.61
33.5	57,082		0.0000	1.0000	98.61
34.5	57,082		0.0000	1.0000	98.61
35.5	57,082		0.0000	1.0000	98.61
36.5					98.61



NEWFOUNDLAND & LABRADOR HYDRO

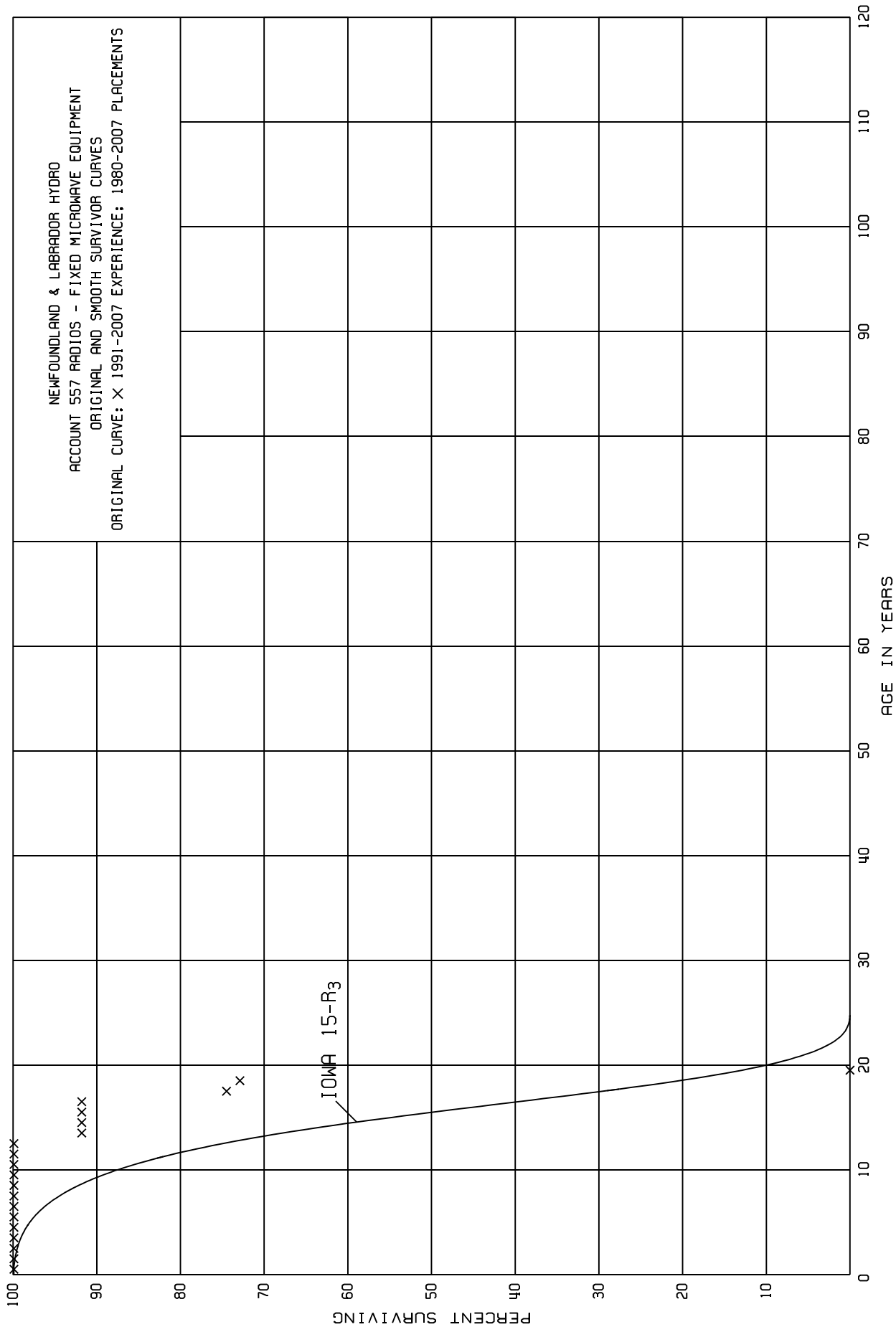
ACCOUNT 555 RADIO TOWERS & EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1980-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,093,993		0.0000	1.0000	100.00
0.5	12,229,663		0.0000	1.0000	100.00
1.5	12,229,663		0.0000	1.0000	100.00
2.5	11,998,472		0.0000	1.0000	100.00
3.5	11,998,472		0.0000	1.0000	100.00
4.5	8,324,510		0.0000	1.0000	100.00
5.5	8,324,510		0.0000	1.0000	100.00
6.5	6,417,627		0.0000	1.0000	100.00
7.5	729,335		0.0000	1.0000	100.00
8.5	892,929		0.0000	1.0000	100.00
9.5	892,929		0.0000	1.0000	100.00
10.5	1,899,432	103,749	0.0546	0.9454	100.00
11.5	1,795,683		0.0000	1.0000	94.54
12.5	1,795,683		0.0000	1.0000	94.54
13.5	1,795,683		0.0000	1.0000	94.54
14.5	1,775,335		0.0000	1.0000	94.54
15.5	1,775,335		0.0000	1.0000	94.54
16.5	1,775,335		0.0000	1.0000	94.54
17.5	1,583,792		0.0000	1.0000	94.54
18.5	1,583,792		0.0000	1.0000	94.54
19.5	1,583,792		0.0000	1.0000	94.54
20.5	1,583,792		0.0000	1.0000	94.54
21.5	1,583,792		0.0000	1.0000	94.54
22.5	1,583,792		0.0000	1.0000	94.54
23.5	1,170,096		0.0000	1.0000	94.54
24.5	1,170,096		0.0000	1.0000	94.54
25.5	1,006,502		0.0000	1.0000	94.54
26.5	1,006,502		0.0000	1.0000	94.54
27.5					94.54



NEWFOUNDLAND & LABRADOR HYDRO

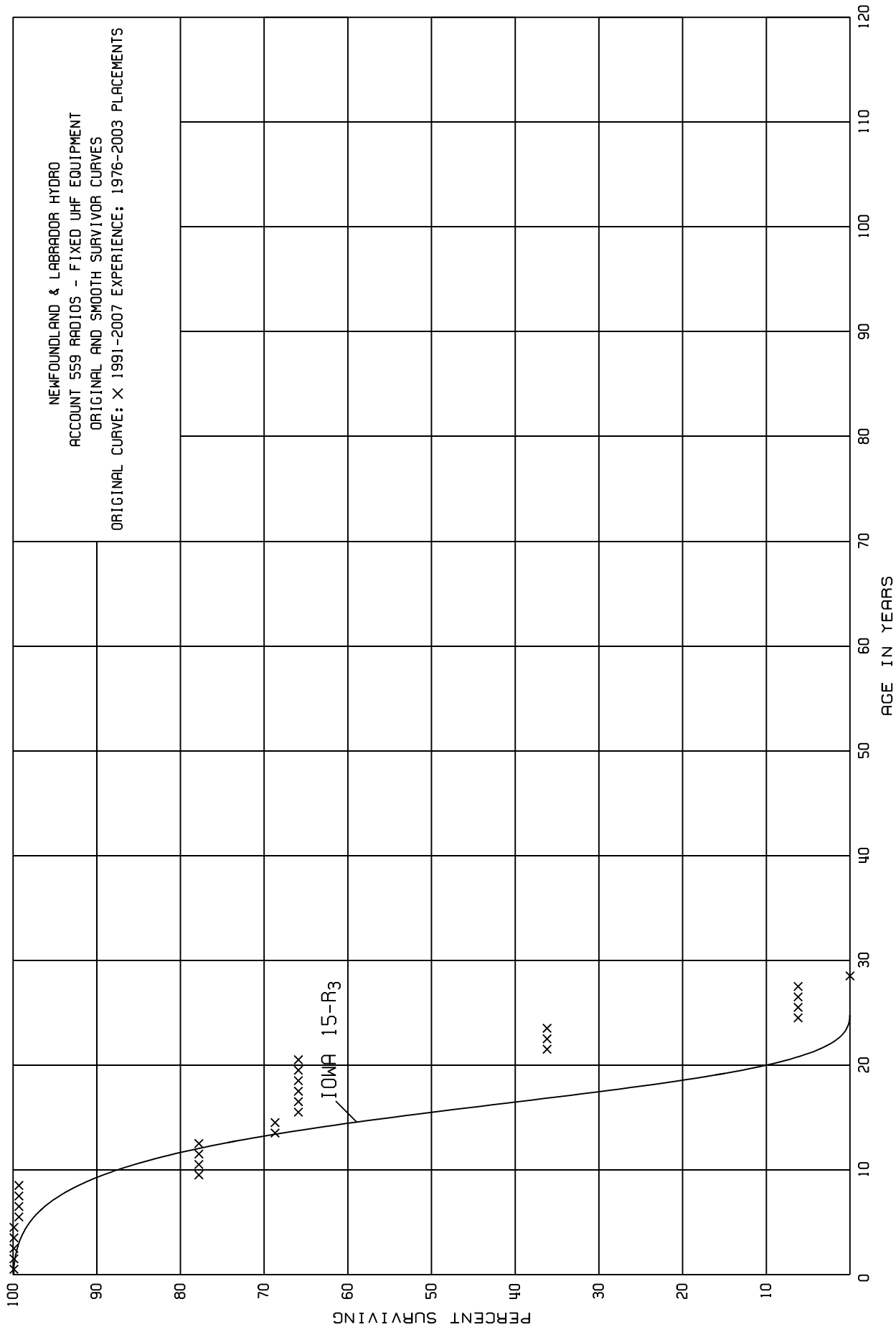
ACCOUNT 557 RADIOS - FIXED MICROWAVE EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1980-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,457,480		0.0000	1.0000	100.00
0.5	5,388,209		0.0000	1.0000	100.00
1.5	5,388,209		0.0000	1.0000	100.00
2.5	5,388,209		0.0000	1.0000	100.00
3.5	5,388,209		0.0000	1.0000	100.00
4.5	3,137,542		0.0000	1.0000	100.00
5.5	3,137,542		0.0000	1.0000	100.00
6.5	614,172		0.0000	1.0000	100.00
7.5	614,172		0.0000	1.0000	100.00
8.5	1,071,151		0.0000	1.0000	100.00
9.5	1,057,563		0.0000	1.0000	100.00
10.5	2,409,387		0.0000	1.0000	100.00
11.5	2,409,387		0.0000	1.0000	100.00
12.5	2,409,387	196,602	0.0816	0.9184	100.00
13.5	2,212,785		0.0000	1.0000	91.84
14.5	2,212,785		0.0000	1.0000	91.84
15.5	2,212,785		0.0000	1.0000	91.84
16.5	2,212,785	418,449	0.1891	0.8109	91.84
17.5	1,794,336	38,530	0.0215	0.9785	74.47
18.5	1,755,806	1,755,806	1.0000	0.0000	72.87
19.5					0.00



NEWFOUNDLAND & LABRADOR HYDRO

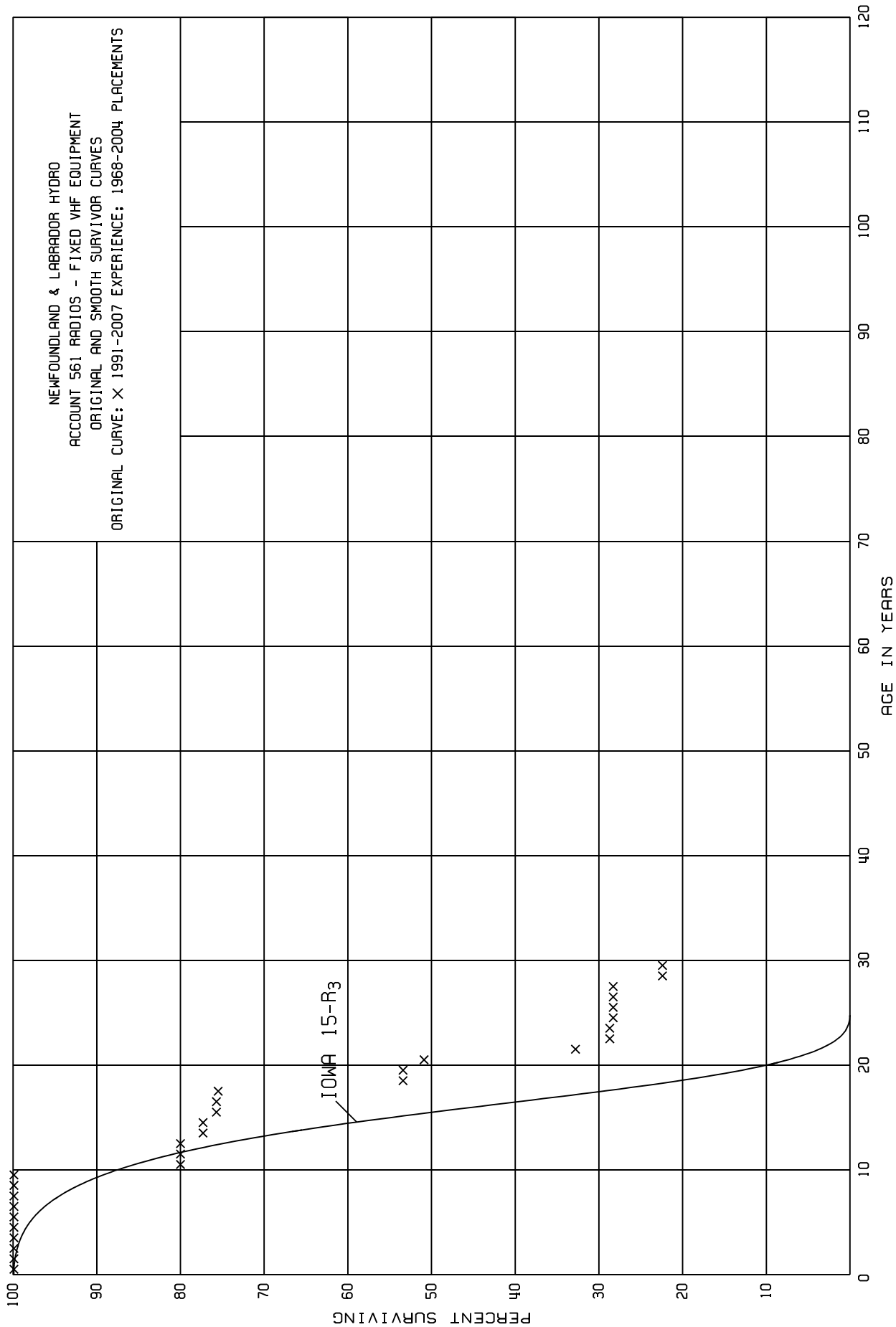
ACCOUNT 559 RADIOS - FIXED UHF EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1976-2003

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	348,007		0.0000	1.0000	100.00
0.5	350,578		0.0000	1.0000	100.00
1.5	390,640		0.0000	1.0000	100.00
2.5	390,640		0.0000	1.0000	100.00
3.5	390,640		0.0000	1.0000	100.00
4.5	365,718	2,571	0.0070	0.9930	100.00
5.5	121,248		0.0000	1.0000	99.30
6.5	80,608		0.0000	1.0000	99.30
7.5	80,608		0.0000	1.0000	99.30
8.5	187,620	40,546	0.2161	0.7839	99.30
9.5	147,073		0.0000	1.0000	77.84
10.5	255,020		0.0000	1.0000	77.84
11.5	255,020		0.0000	1.0000	77.84
12.5	255,020	30,009	0.1177	0.8823	77.84
13.5	225,011		0.0000	1.0000	68.68
14.5	247,361	10,053	0.0406	0.9594	68.68
15.5	237,308		0.0000	1.0000	65.89
16.5	237,308		0.0000	1.0000	65.89
17.5	237,308		0.0000	1.0000	65.89
18.5	237,308		0.0000	1.0000	65.89
19.5	237,308		0.0000	1.0000	65.89
20.5	237,308	107,012	0.4509	0.5491	65.89
21.5	130,297		0.0000	1.0000	36.18
22.5	130,297		0.0000	1.0000	36.18
23.5	130,297	107,947	0.8285	0.1715	36.18
24.5	22,350		0.0000	1.0000	6.20
25.5	22,350		0.0000	1.0000	6.20
26.5	22,350		0.0000	1.0000	6.20
27.5	22,350	22,350	1.0000	0.0000	6.20
28.5					0.00



NEWFOUNDLAND & LABRADOR HYDRO

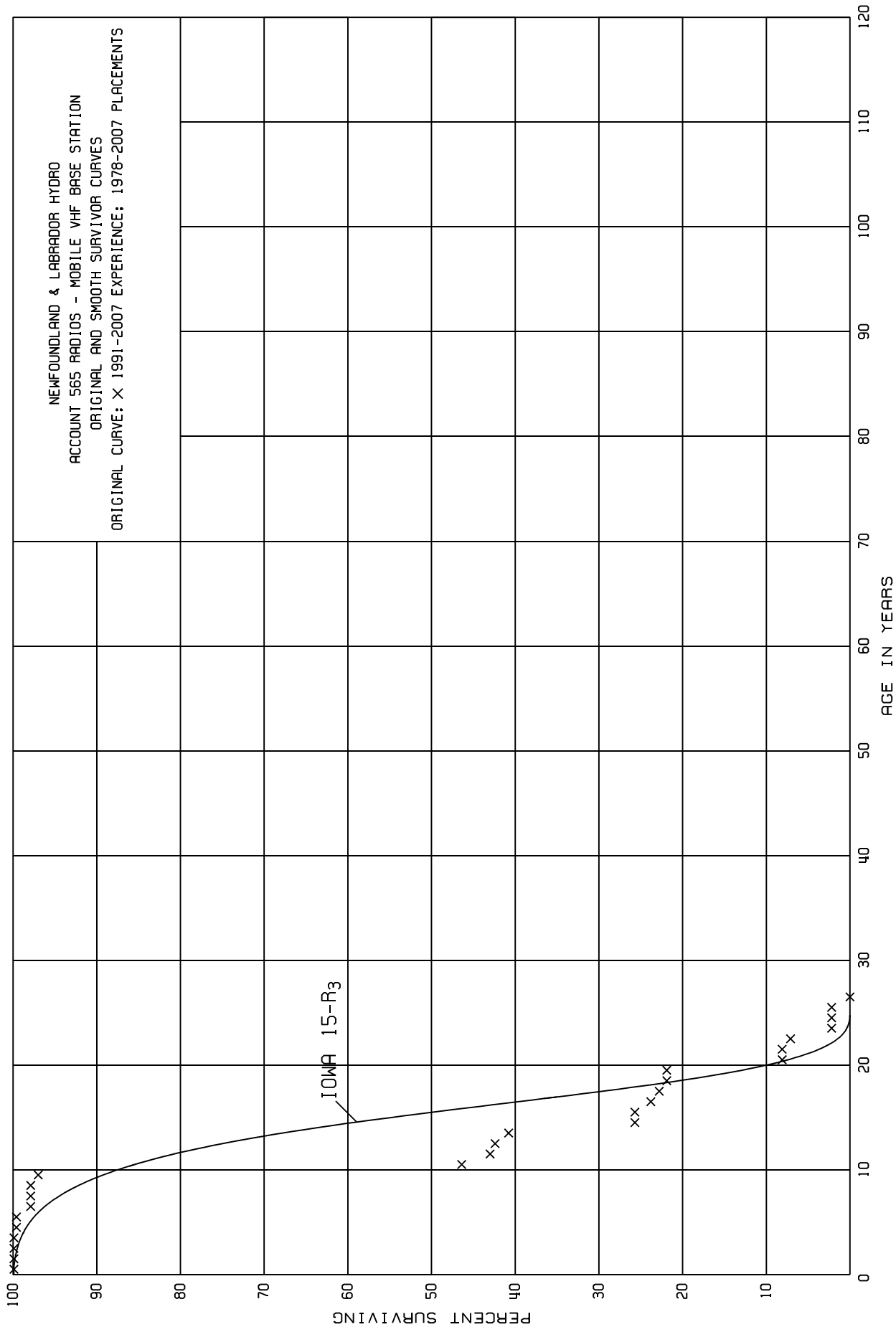
ACCOUNT 561 RADIOS - FIXED VHF EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1968-2004

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	528,655		0.0000	1.0000	100.00
0.5	2,501,301		0.0000	1.0000	100.00
1.5	2,501,301		0.0000	1.0000	100.00
2.5	2,570,478	2,815	0.0011	0.9989	100.00
3.5	2,471,894		0.0000	1.0000	99.89
4.5	2,308,828		0.0000	1.0000	99.89
5.5	2,321,800		0.0000	1.0000	99.89
6.5	2,501,951		0.0000	1.0000	99.89
7.5	2,503,100		0.0000	1.0000	99.89
8.5	2,626,481		0.0000	1.0000	99.89
9.5	3,107,977	618,290	0.1989	0.8011	99.89
10.5	2,492,003		0.0000	1.0000	80.02
11.5	2,492,003		0.0000	1.0000	80.02
12.5	2,666,150	90,905	0.0341	0.9659	80.02
13.5	2,575,244		0.0000	1.0000	77.29
14.5	2,623,988	55,707	0.0212	0.9788	77.29
15.5	2,406,603		0.0000	1.0000	75.65
16.5	2,406,603	5,612	0.0023	0.9977	75.65
17.5	428,346	125,059	0.2920	0.7080	75.48
18.5	303,287		0.0000	1.0000	53.44
19.5	234,110	11,126	0.0475	0.9525	53.44
20.5	346,159	123,175	0.3558	0.6442	50.90
21.5	222,984	27,533	0.1235	0.8765	32.79
22.5	194,894		0.0000	1.0000	28.74
23.5	153,393	2,316	0.0151	0.9849	28.74
24.5	151,077		0.0000	1.0000	28.31
25.5	105,021		0.0000	1.0000	28.31
26.5	105,021		0.0000	1.0000	28.31
27.5	105,021	21,779	0.2074	0.7926	28.31
28.5	83,242		0.0000	1.0000	22.44
29.5					22.44



NEWFOUNDLAND & LABRADOR HYDRO

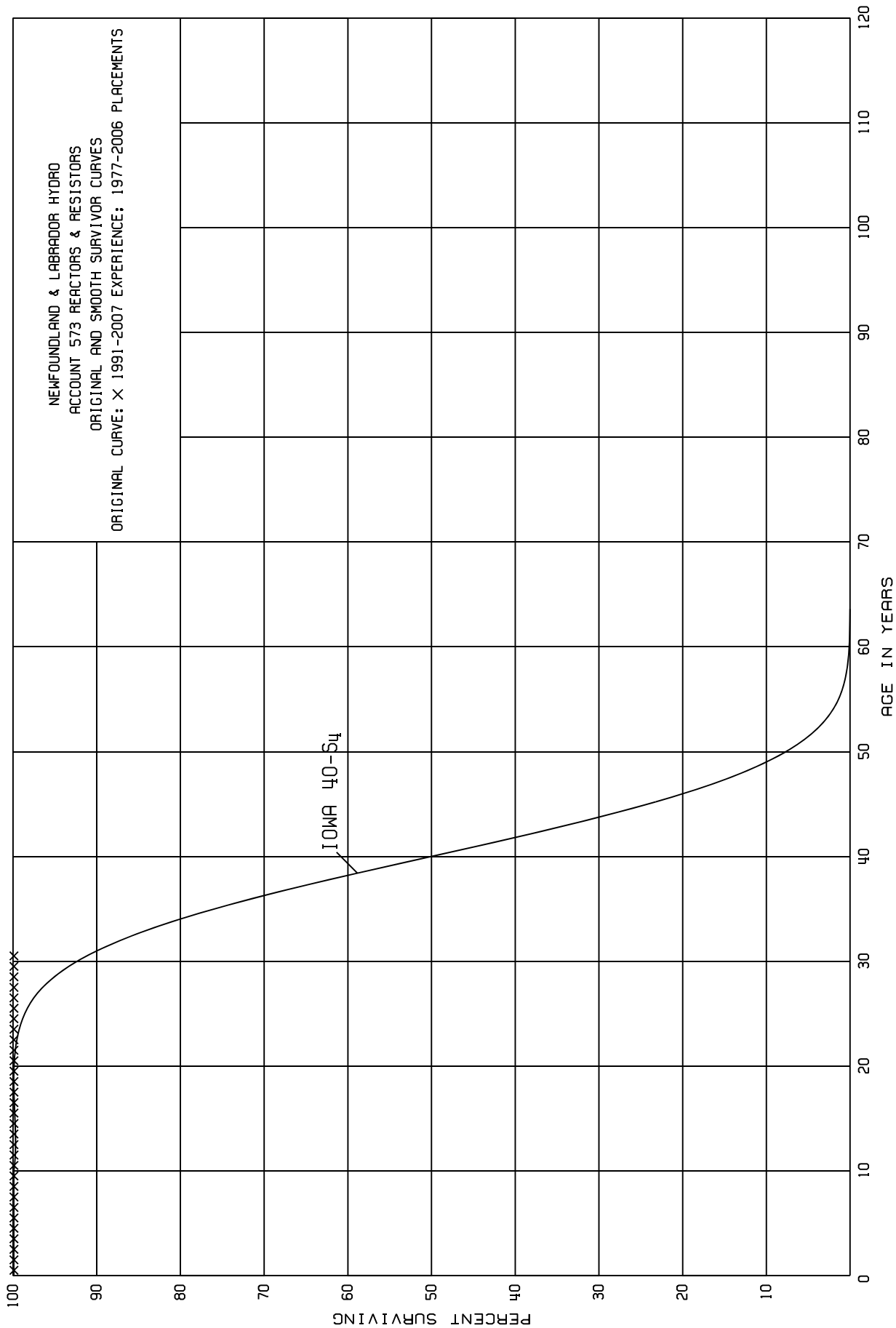
ACCOUNT 565 RADIOS - MOBILE VHF BASE STATION

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1978-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,566,047		0.0000	1.0000	100.00
0.5	342,443		0.0000	1.0000	100.00
1.5	338,180		0.0000	1.0000	100.00
2.5	353,134		0.0000	1.0000	100.00
3.5	327,440	1,482	0.0045	0.9955	100.00
4.5	194,568		0.0000	1.0000	99.55
5.5	196,655	3,327	0.0169	0.9831	99.55
6.5	228,903		0.0000	1.0000	97.87
7.5	215,319		0.0000	1.0000	97.87
8.5	373,134	3,163	0.0085	0.9915	97.87
9.5	379,607	198,211	0.5221	0.4779	97.04
10.5	178,580	12,877	0.0721	0.9279	46.38
11.5	165,703	2,493	0.0150	0.9850	43.04
12.5	166,340	6,156	0.0370	0.9630	42.39
13.5	159,451	59,012	0.3701	0.6299	40.82
14.5	100,439		0.0000	1.0000	25.71
15.5	100,439	7,478	0.0745	0.9255	25.71
16.5	92,961	4,057	0.0436	0.9564	23.79
17.5	58,458	2,087	0.0357	0.9643	22.75
18.5	56,371		0.0000	1.0000	21.94
19.5	56,371	35,576	0.6311	0.3689	21.94
20.5	20,795		0.0000	1.0000	8.09
21.5	15,806	1,871	0.1184	0.8816	8.09
22.5	13,936	9,635	0.6914	0.3086	7.13
23.5	4,300		0.0000	1.0000	2.20
24.5	4,300		0.0000	1.0000	2.20
25.5	4,300	4,300	1.0000	0.0000	2.20
26.5					0.00



NEWFOUNDLAND & LABRADOR HYDRO

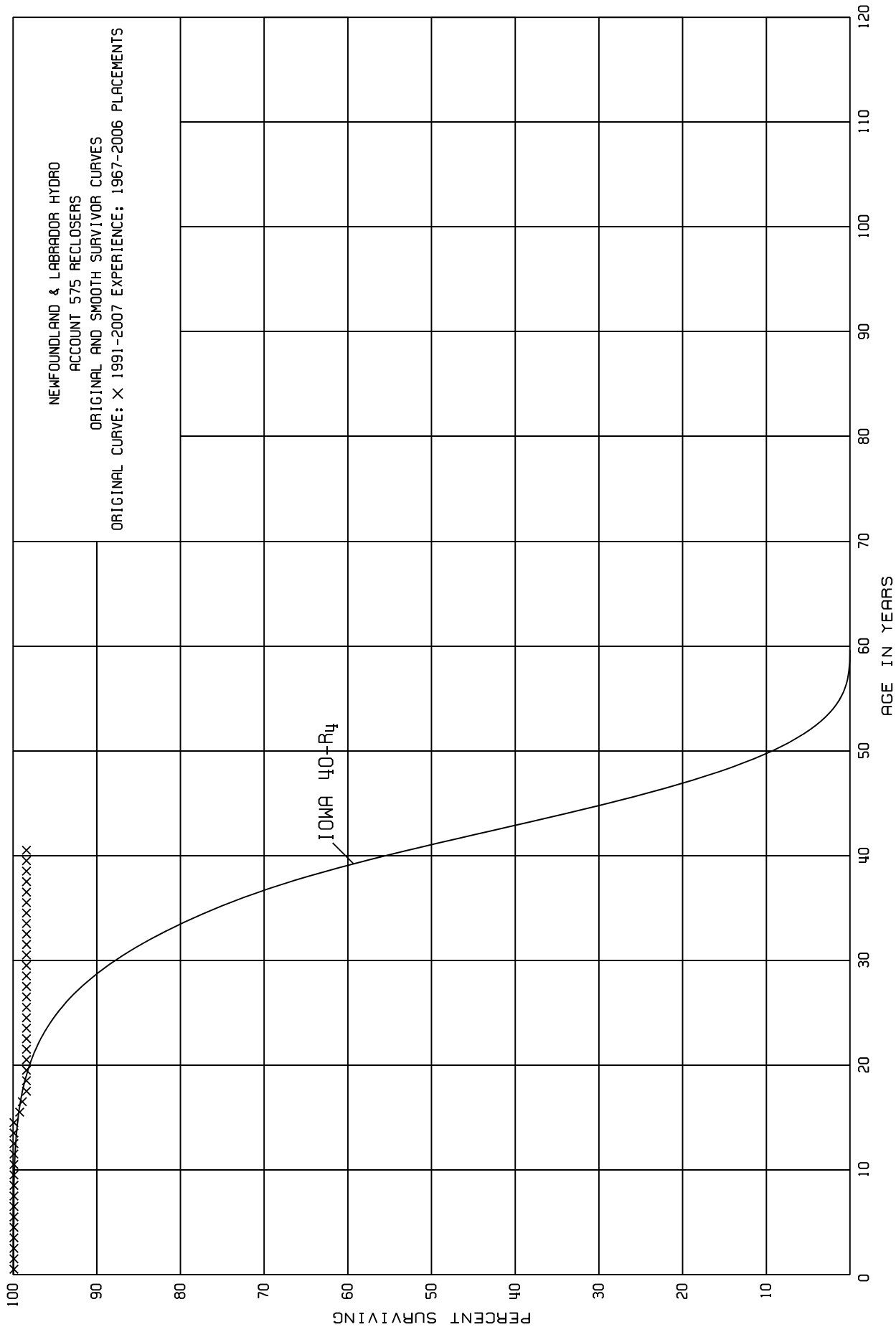
ACCOUNT 573 REACTORS & RESISTORS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1977-2006

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	966,380		0.0000	1.0000	100.00
0.5	966,380		0.0000	1.0000	100.00
1.5	950,493		0.0000	1.0000	100.00
2.5	950,493		0.0000	1.0000	100.00
3.5	950,493		0.0000	1.0000	100.00
4.5	950,493		0.0000	1.0000	100.00
5.5	950,493		0.0000	1.0000	100.00
6.5	970,576		0.0000	1.0000	100.00
7.5	768,619		0.0000	1.0000	100.00
8.5	768,619		0.0000	1.0000	100.00
9.5	768,619		0.0000	1.0000	100.00
10.5	768,619		0.0000	1.0000	100.00
11.5	737,598		0.0000	1.0000	100.00
12.5	39,415		0.0000	1.0000	100.00
13.5	69,855		0.0000	1.0000	100.00
14.5	58,523		0.0000	1.0000	100.00
15.5	58,523		0.0000	1.0000	100.00
16.5	58,523		0.0000	1.0000	100.00
17.5	58,523		0.0000	1.0000	100.00
18.5	58,523		0.0000	1.0000	100.00
19.5	58,523		0.0000	1.0000	100.00
20.5	58,523		0.0000	1.0000	100.00
21.5	58,523		0.0000	1.0000	100.00
22.5	58,523		0.0000	1.0000	100.00
23.5	38,440		0.0000	1.0000	100.00
24.5	38,440		0.0000	1.0000	100.00
25.5	38,440		0.0000	1.0000	100.00
26.5	38,440		0.0000	1.0000	100.00
27.5	38,440		0.0000	1.0000	100.00
28.5	38,440		0.0000	1.0000	100.00
29.5	30,440		0.0000	1.0000	100.00
30.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 575 RECLOSERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2006

EXPERIENCE BAND 1991-2007

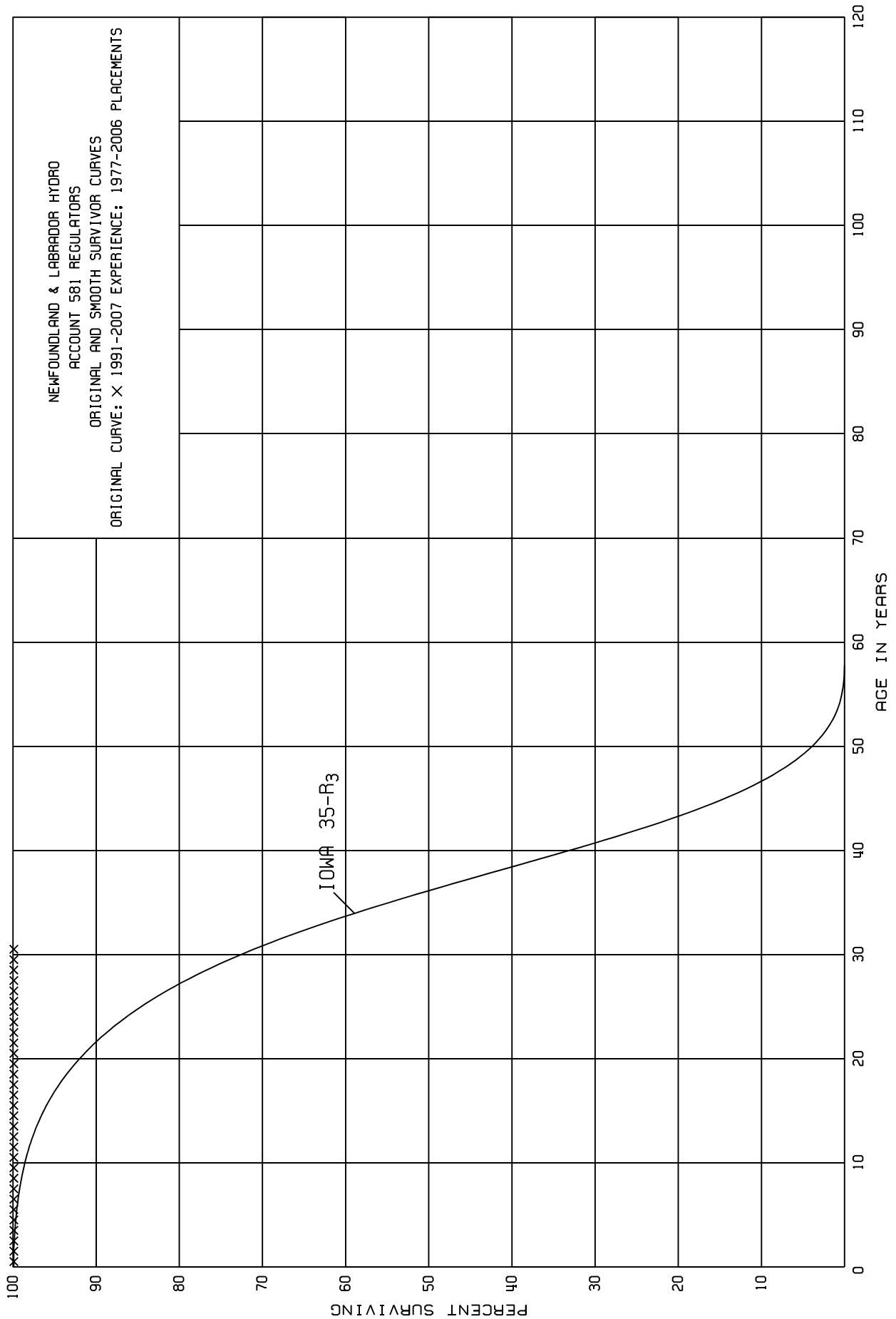
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,845,534		0.0000	1.0000	100.00
0.5	2,017,600		0.0000	1.0000	100.00
1.5	2,327,999		0.0000	1.0000	100.00
2.5	2,370,937		0.0000	1.0000	100.00
3.5	2,485,070		0.0000	1.0000	100.00
4.5	2,194,929		0.0000	1.0000	100.00
5.5	2,275,892		0.0000	1.0000	100.00
6.5	2,414,627		0.0000	1.0000	100.00
7.5	2,415,432		0.0000	1.0000	100.00
8.5	2,560,959		0.0000	1.0000	100.00
9.5	2,680,470		0.0000	1.0000	100.00
10.5	2,512,455		0.0000	1.0000	100.00
11.5	2,473,742		0.0000	1.0000	100.00
12.5	2,474,286		0.0000	1.0000	100.00
13.5	2,161,644		0.0000	1.0000	100.00
14.5	2,132,212	18,073	0.0085	0.9915	100.00
15.5	2,037,438	5,733	0.0028	0.9972	99.15
16.5	1,978,235	10,552	0.0053	0.9947	98.87
17.5	1,795,617		0.0000	1.0000	98.35
18.5	1,435,818		0.0000	1.0000	98.35
19.5	1,224,061		0.0000	1.0000	98.35
20.5	1,191,742		0.0000	1.0000	98.35
21.5	1,181,255		0.0000	1.0000	98.35
22.5	1,079,167		0.0000	1.0000	98.35
23.5	817,789		0.0000	1.0000	98.35
24.5	745,918		0.0000	1.0000	98.35
25.5	510,966		0.0000	1.0000	98.35
26.5	279,485		0.0000	1.0000	98.35
27.5	260,643		0.0000	1.0000	98.35
28.5	246,643		0.0000	1.0000	98.35
29.5	148,763		0.0000	1.0000	98.35
30.5	148,763		0.0000	1.0000	98.35
31.5	135,459		0.0000	1.0000	98.35
32.5	126,684		0.0000	1.0000	98.35
33.5	126,684		0.0000	1.0000	98.35
34.5	126,684		0.0000	1.0000	98.35
35.5	126,684		0.0000	1.0000	98.35
36.5	110,799		0.0000	1.0000	98.35
37.5	21,576		0.0000	1.0000	98.35
38.5	21,576		0.0000	1.0000	98.35

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 575 RECLOSERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,652		0.0000	1.0000	98.35
40.5					98.35



NEWFOUNDLAND & LABRADOR HYDRO

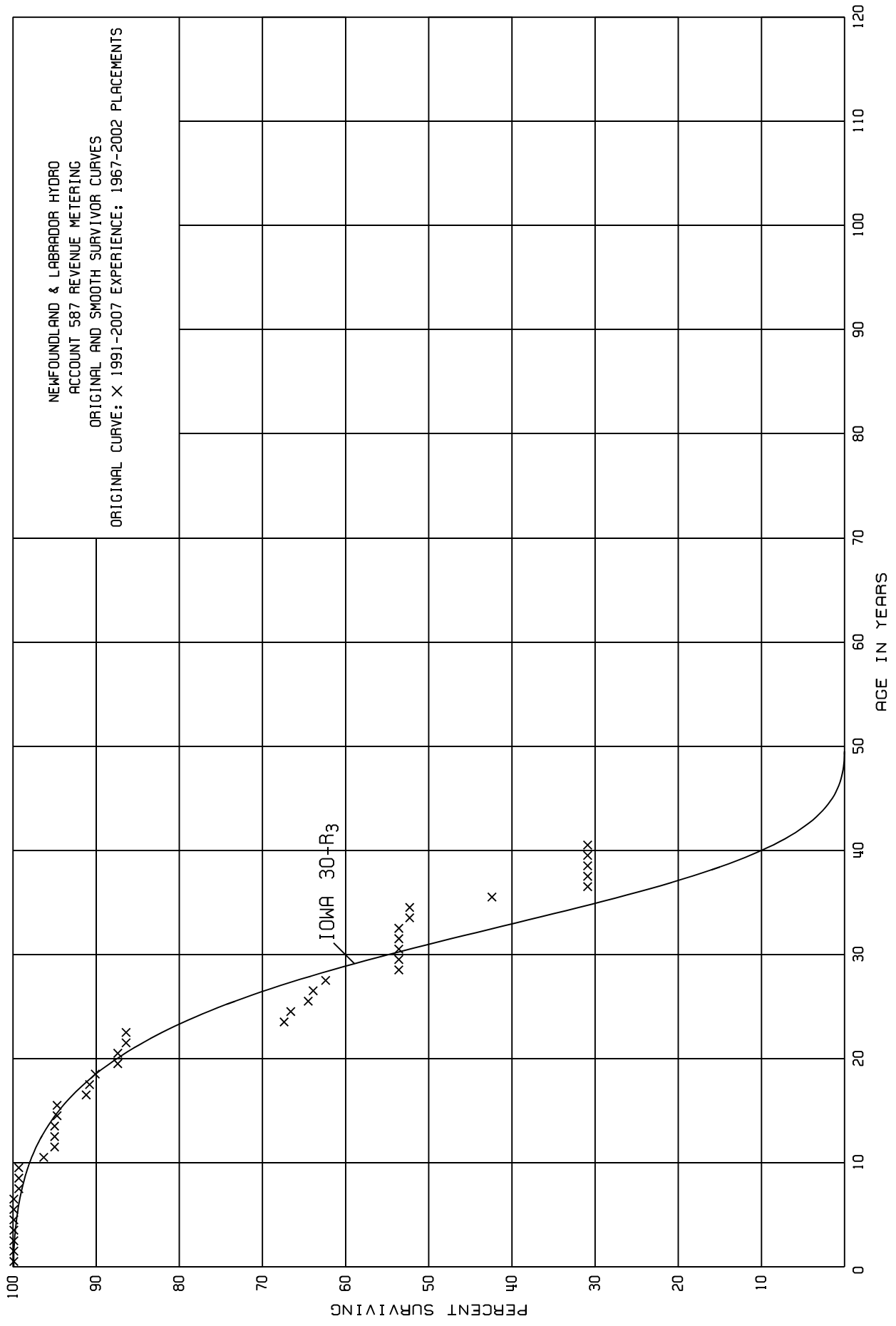
ACCOUNT 581 REGULATORS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1977-2006

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	763,013		0.0000	1.0000	100.00
0.5	763,013		0.0000	1.0000	100.00
1.5	648,739		0.0000	1.0000	100.00
2.5	657,247		0.0000	1.0000	100.00
3.5	534,915		0.0000	1.0000	100.00
4.5	490,822		0.0000	1.0000	100.00
5.5	421,260		0.0000	1.0000	100.00
6.5	383,467		0.0000	1.0000	100.00
7.5	347,149		0.0000	1.0000	100.00
8.5	330,104		0.0000	1.0000	100.00
9.5	330,104		0.0000	1.0000	100.00
10.5	233,698		0.0000	1.0000	100.00
11.5	210,656		0.0000	1.0000	100.00
12.5	210,656		0.0000	1.0000	100.00
13.5	70,822		0.0000	1.0000	100.00
14.5	27,473		0.0000	1.0000	100.00
15.5	27,473		0.0000	1.0000	100.00
16.5	27,473		0.0000	1.0000	100.00
17.5	27,473		0.0000	1.0000	100.00
18.5	27,473		0.0000	1.0000	100.00
19.5	18,965		0.0000	1.0000	100.00
20.5	18,965		0.0000	1.0000	100.00
21.5	18,965		0.0000	1.0000	100.00
22.5	18,965		0.0000	1.0000	100.00
23.5	18,965		0.0000	1.0000	100.00
24.5	18,965		0.0000	1.0000	100.00
25.5	18,965		0.0000	1.0000	100.00
26.5	18,965		0.0000	1.0000	100.00
27.5	18,965		0.0000	1.0000	100.00
28.5	18,965		0.0000	1.0000	100.00
29.5	18,965		0.0000	1.0000	100.00
30.5					100.00



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 587 REVENUE METERING

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2002

EXPERIENCE BAND 1991-2007

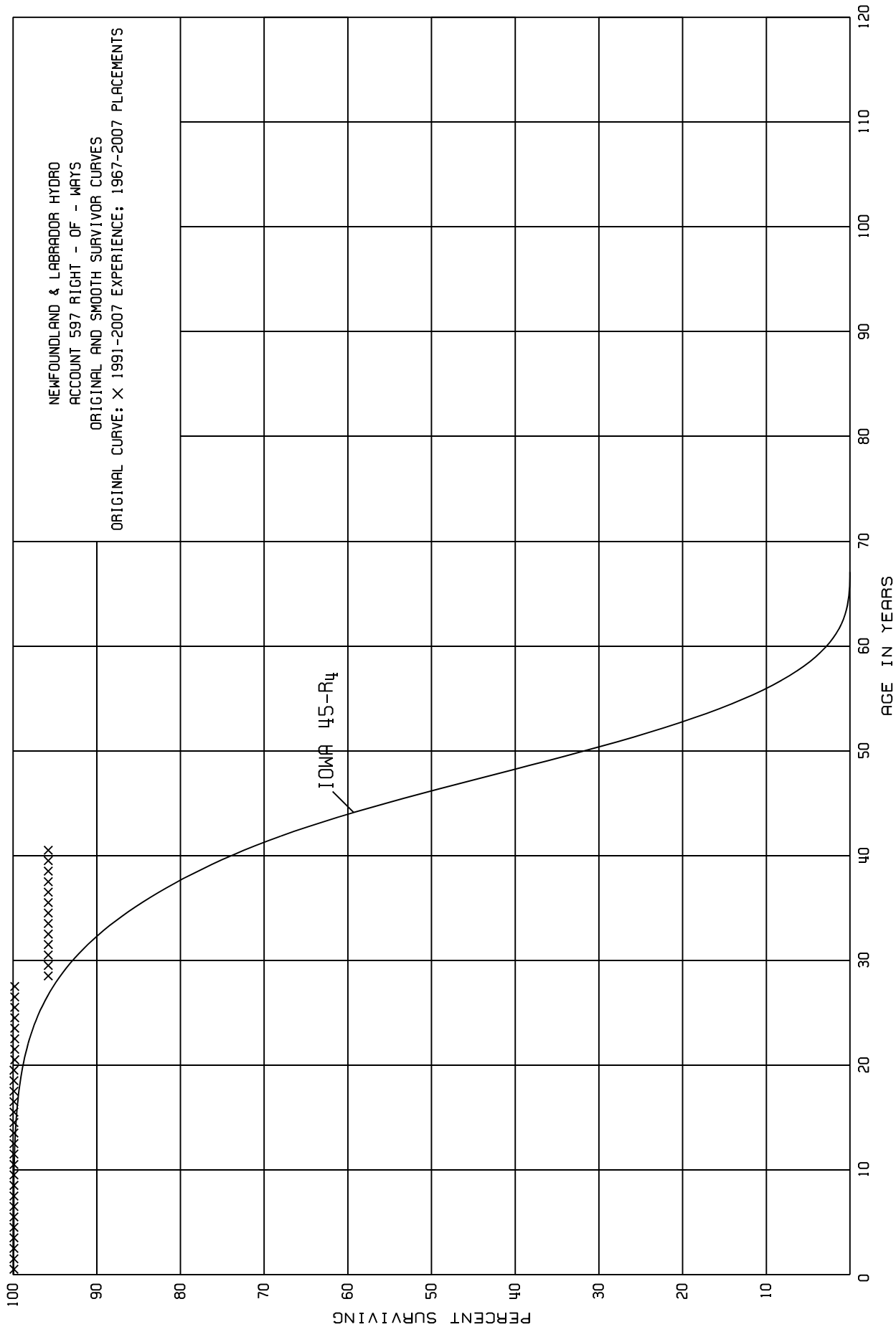
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	344,697		0.0000	1.0000	100.00
0.5	360,328		0.0000	1.0000	100.00
1.5	385,596		0.0000	1.0000	100.00
2.5	417,445		0.0000	1.0000	100.00
3.5	470,083		0.0000	1.0000	100.00
4.5	516,775		0.0000	1.0000	100.00
5.5	456,318		0.0000	1.0000	100.00
6.5	385,970	2,849	0.0074	0.9926	100.00
7.5	354,345		0.0000	1.0000	99.26
8.5	358,316		0.0000	1.0000	99.26
9.5	386,161	11,675	0.0302	0.9698	99.26
10.5	425,192	5,741	0.0135	0.9865	96.26
11.5	433,285		0.0000	1.0000	94.96
12.5	473,593		0.0000	1.0000	94.96
13.5	476,707	1,423	0.0030	0.9970	94.96
14.5	485,267		0.0000	1.0000	94.68
15.5	450,936	16,391	0.0363	0.9637	94.68
16.5	431,128	2,216	0.0051	0.9949	91.24
17.5	464,130	3,414	0.0074	0.9926	90.77
18.5	436,870	12,997	0.0298	0.9702	90.10
19.5	392,024		0.0000	1.0000	87.42
20.5	357,250	4,262	0.0119	0.9881	87.42
21.5	309,712		0.0000	1.0000	86.38
22.5	315,227	69,156	0.2194	0.7806	86.38
23.5	260,180	3,113	0.0120	0.9880	67.43
24.5	223,943	7,155	0.0320	0.9680	66.62
25.5	214,266	2,018	0.0094	0.9906	64.49
26.5	184,403	4,300	0.0233	0.9767	63.88
27.5	147,704	20,791	0.1408	0.8592	62.39
28.5	119,005		0.0000	1.0000	53.61
29.5	78,317		0.0000	1.0000	53.61
30.5	71,736		0.0000	1.0000	53.61
31.5	61,753		0.0000	1.0000	53.61
32.5	61,753	1,500	0.0243	0.9757	53.61
33.5	47,153		0.0000	1.0000	52.31
34.5	47,153	8,900	0.1887	0.8113	52.31
35.5	38,253	10,380	0.2714	0.7286	42.44
36.5	27,873		0.0000	1.0000	30.92
37.5	19,571		0.0000	1.0000	30.92
38.5	19,571		0.0000	1.0000	30.92

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 587 REVENUE METERING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2002			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,751		0.0000	1.0000	30.92
40.5					30.92



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 597 RIGHT - OF - WAYS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

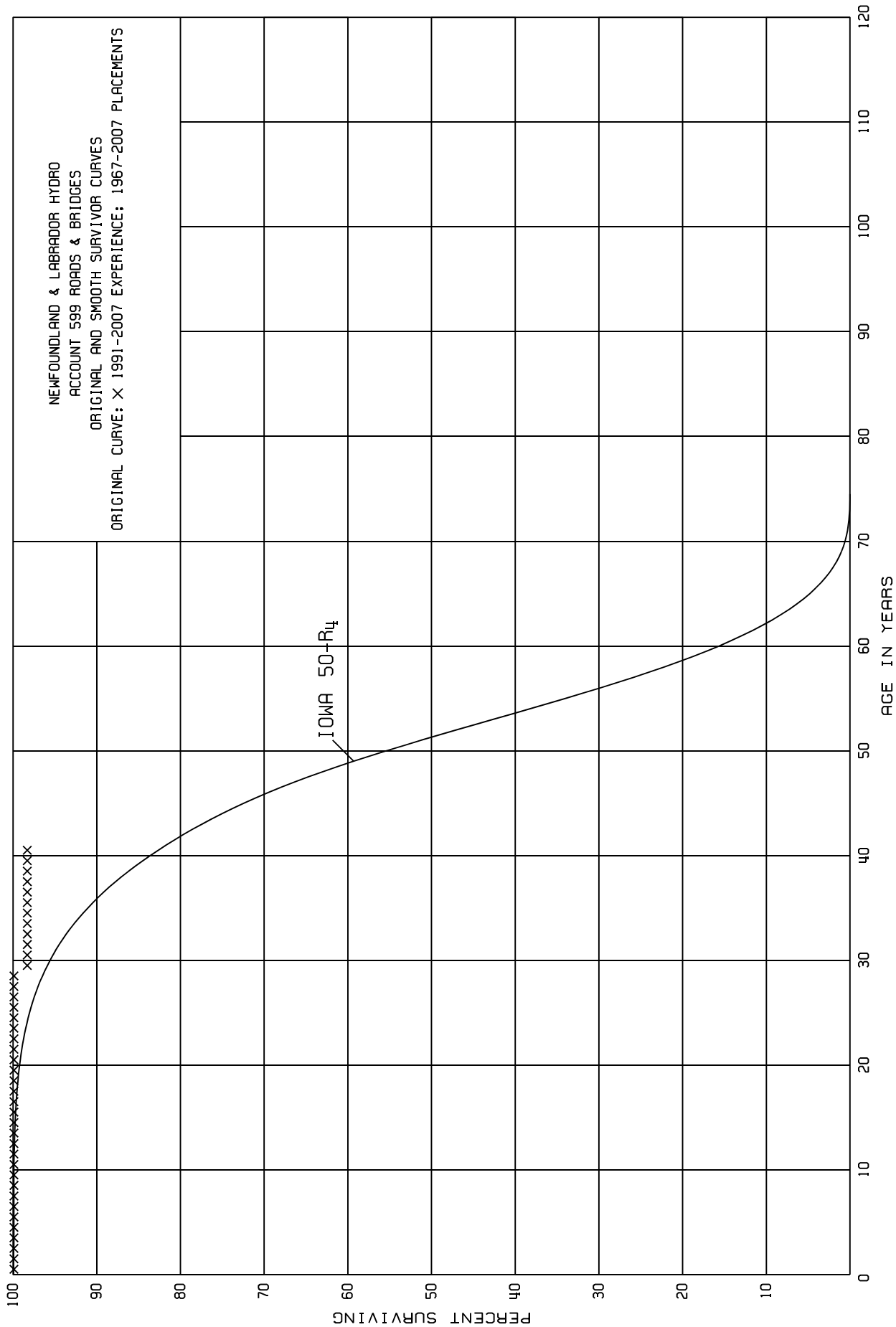
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,015,262	1,600	0.0003	0.9997	100.00
0.5	5,968,315		0.0000	1.0000	99.97
1.5	5,113,990		0.0000	1.0000	99.97
2.5	5,160,999		0.0000	1.0000	99.97
3.5	5,644,860		0.0000	1.0000	99.97
4.5	4,278,873		0.0000	1.0000	99.97
5.5	5,920,502		0.0000	1.0000	99.97
6.5	5,962,131	3,385	0.0006	0.9994	99.97
7.5	7,703,532		0.0000	1.0000	99.91
8.5	8,274,720		0.0000	1.0000	99.91
9.5	9,187,552		0.0000	1.0000	99.91
10.5	9,126,825		0.0000	1.0000	99.91
11.5	8,595,179		0.0000	1.0000	99.91
12.5	11,160,541		0.0000	1.0000	99.91
13.5	11,709,625		0.0000	1.0000	99.91
14.5	11,631,152		0.0000	1.0000	99.91
15.5	11,607,178		0.0000	1.0000	99.91
16.5	12,016,284		0.0000	1.0000	99.91
17.5	11,248,174	6,662	0.0006	0.9994	99.91
18.5	10,967,300		0.0000	1.0000	99.85
19.5	10,791,603	1,048	0.0001	0.9999	99.85
20.5	10,657,115		0.0000	1.0000	99.84
21.5	10,702,429		0.0000	1.0000	99.84
22.5	9,512,400		0.0000	1.0000	99.84
23.5	11,159,136		0.0000	1.0000	99.84
24.5	9,373,036		0.0000	1.0000	99.84
25.5	8,579,771		0.0000	1.0000	99.84
26.5	7,227,882		0.0000	1.0000	99.84
27.5	7,105,693	286,000	0.0402	0.9598	99.84
28.5	6,819,693		0.0000	1.0000	95.83
29.5	3,929,533		0.0000	1.0000	95.83
30.5	3,337,113		0.0000	1.0000	95.83
31.5	3,327,350		0.0000	1.0000	95.83
32.5	3,327,350		0.0000	1.0000	95.83
33.5	2,752,758		0.0000	1.0000	95.83
34.5	2,752,758		0.0000	1.0000	95.83
35.5	2,752,758		0.0000	1.0000	95.83
36.5	2,752,758		0.0000	1.0000	95.83
37.5	2,323,038		0.0000	1.0000	95.83
38.5	2,237,748		0.0000	1.0000	95.83

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 597 RIGHT - OF - WAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,713,674		0.0000	1.0000	95.83
40.5					95.83



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 599 ROADS & BRIDGES

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

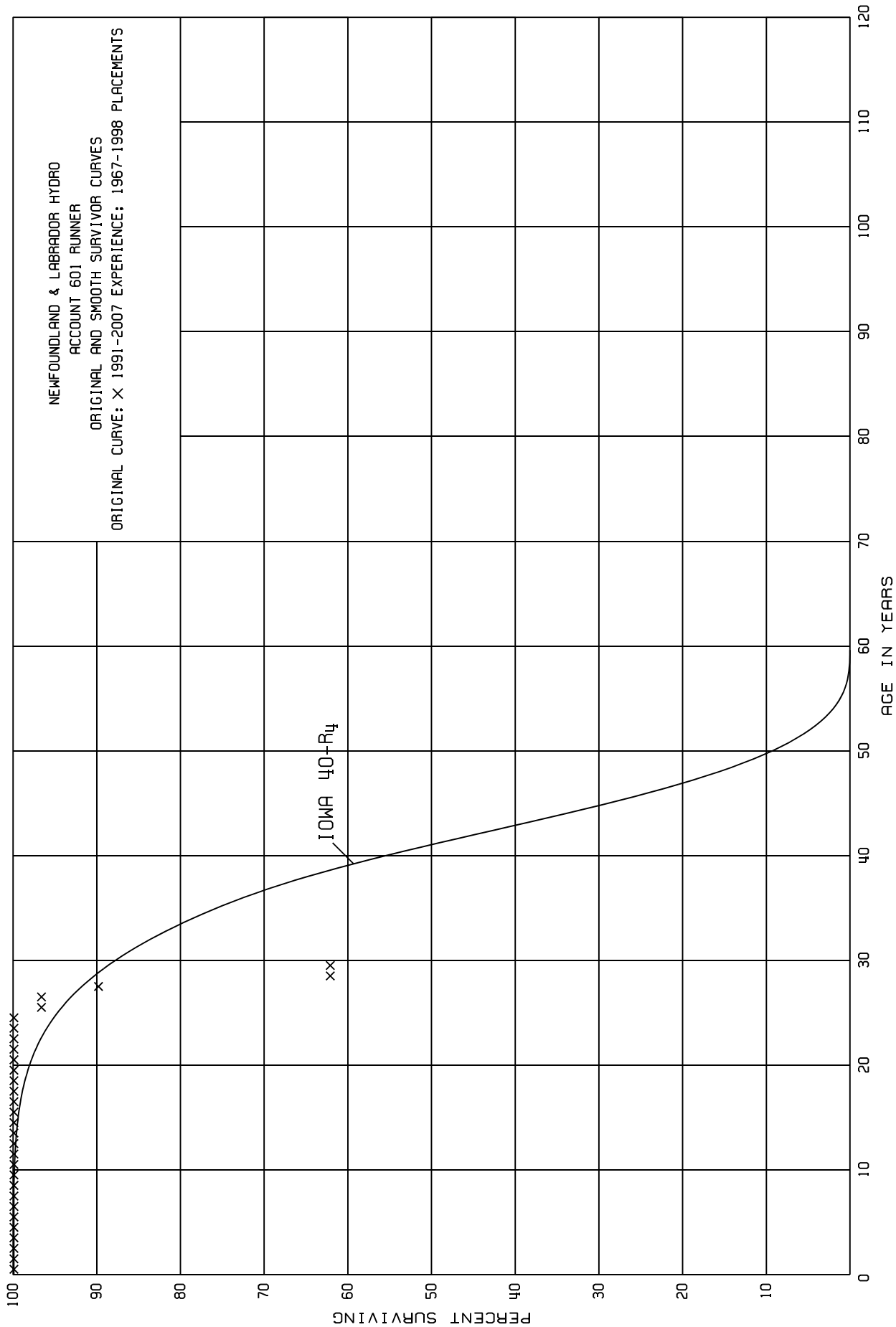
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,298,583		0.0000	1.0000	100.00
0.5	4,075,596		0.0000	1.0000	100.00
1.5	5,731,094		0.0000	1.0000	100.00
2.5	4,387,262		0.0000	1.0000	100.00
3.5	4,387,262		0.0000	1.0000	100.00
4.5	3,336,516		0.0000	1.0000	100.00
5.5	66,449,017		0.0000	1.0000	100.00
6.5	66,016,674		0.0000	1.0000	100.00
7.5	75,972,856		0.0000	1.0000	100.00
8.5	76,077,797		0.0000	1.0000	100.00
9.5	76,093,564		0.0000	1.0000	100.00
10.5	79,441,446		0.0000	1.0000	100.00
11.5	79,406,161		0.0000	1.0000	100.00
12.5	79,408,484		0.0000	1.0000	100.00
13.5	79,339,838		0.0000	1.0000	100.00
14.5	79,334,426		0.0000	1.0000	100.00
15.5	78,705,118		0.0000	1.0000	100.00
16.5	78,608,520		0.0000	1.0000	100.00
17.5	78,556,276		0.0000	1.0000	100.00
18.5	76,900,778		0.0000	1.0000	100.00
19.5	77,403,745		0.0000	1.0000	100.00
20.5	77,423,978		0.0000	1.0000	100.00
21.5	77,390,630		0.0000	1.0000	100.00
22.5	14,255,458		0.0000	1.0000	100.00
23.5	14,305,870		0.0000	1.0000	100.00
24.5	4,193,817		0.0000	1.0000	100.00
25.5	4,077,664		0.0000	1.0000	100.00
26.5	4,061,898		0.0000	1.0000	100.00
27.5	634,766		0.0000	1.0000	100.00
28.5	629,705	11,000	0.0175	0.9825	100.00
29.5	606,376		0.0000	1.0000	98.25
30.5	594,317		0.0000	1.0000	98.25
31.5	594,317		0.0000	1.0000	98.25
32.5	594,317		0.0000	1.0000	98.25
33.5	594,317		0.0000	1.0000	98.25
34.5	594,317		0.0000	1.0000	98.25
35.5	594,317		0.0000	1.0000	98.25
36.5	76,839		0.0000	1.0000	98.25
37.5	56,606		0.0000	1.0000	98.25
38.5	56,606		0.0000	1.0000	98.25

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 599 ROADS & BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,412		0.0000	1.0000	98.25
40.5					98.25



NEWFOUNDLAND & LABRADOR HYDRO

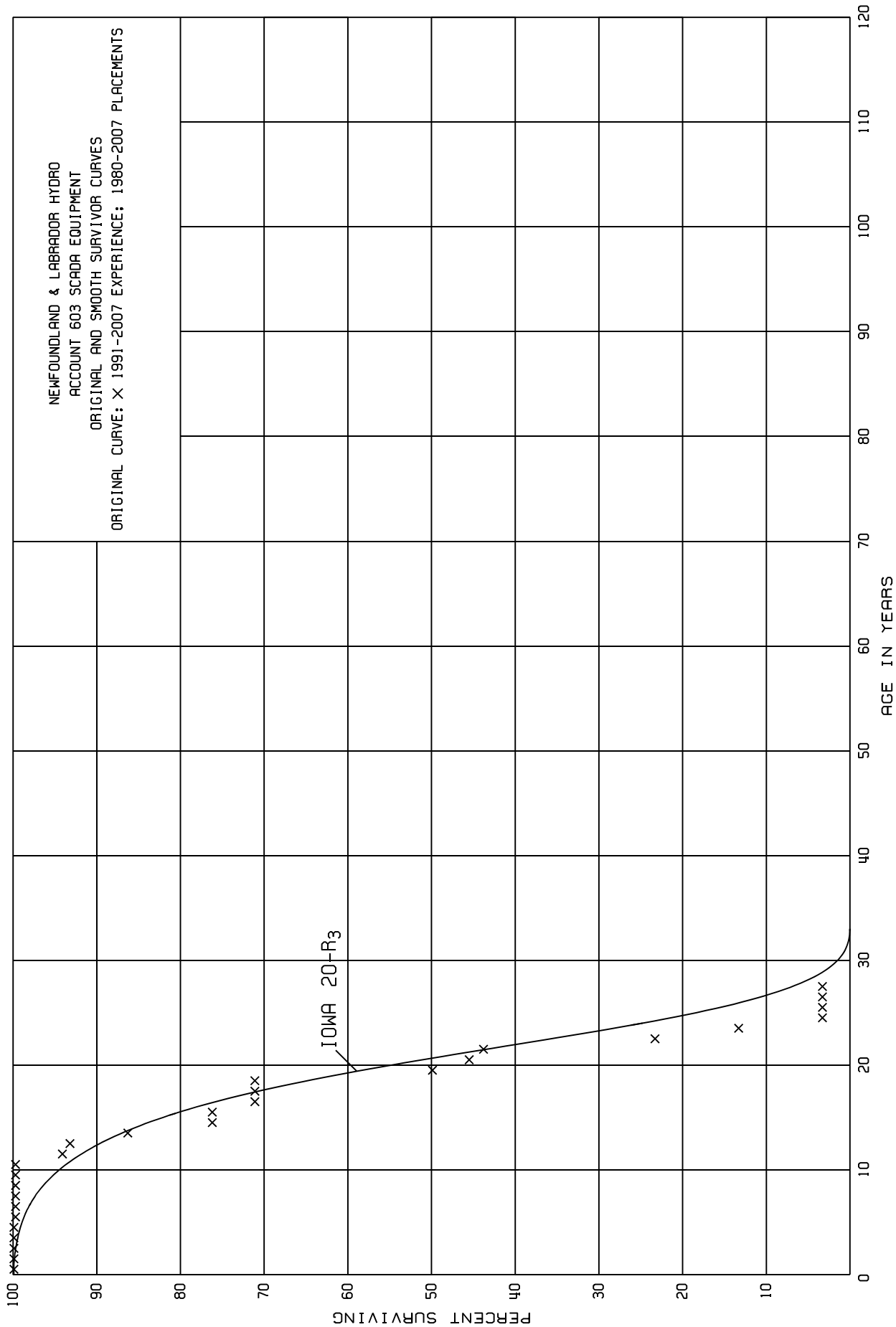
ACCOUNT 601 RUNNER

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-1998

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,656,593		0.0000	1.0000	100.00
0.5	9,656,593		0.0000	1.0000	100.00
1.5	10,240,038		0.0000	1.0000	100.00
2.5	10,240,038		0.0000	1.0000	100.00
3.5	10,240,038		0.0000	1.0000	100.00
4.5	10,240,038		0.0000	1.0000	100.00
5.5	12,884,944		0.0000	1.0000	100.00
6.5	12,884,944		0.0000	1.0000	100.00
7.5	12,884,944		0.0000	1.0000	100.00
8.5	12,884,944		0.0000	1.0000	100.00
9.5	12,838,257		0.0000	1.0000	100.00
10.5	12,888,600		0.0000	1.0000	100.00
11.5	11,311,831		0.0000	1.0000	100.00
12.5	8,591,197		0.0000	1.0000	100.00
13.5	5,680,064		0.0000	1.0000	100.00
14.5	3,409,007		0.0000	1.0000	100.00
15.5	3,409,007		0.0000	1.0000	100.00
16.5	3,409,007		0.0000	1.0000	100.00
17.5	3,409,007		0.0000	1.0000	100.00
18.5	2,825,561		0.0000	1.0000	100.00
19.5	2,825,561		0.0000	1.0000	100.00
20.5	2,825,561		0.0000	1.0000	100.00
21.5	2,825,561		0.0000	1.0000	100.00
22.5	189,691		0.0000	1.0000	100.00
23.5	265,782		0.0000	1.0000	100.00
24.5	265,782	9,036	0.0340	0.9660	100.00
25.5	256,746		0.0000	1.0000	96.60
26.5	256,746	18,071	0.0704	0.9296	96.60
27.5	188,332	58,020	0.3081	0.6919	89.80
28.5	130,312		0.0000	1.0000	62.13
29.5					62.13



NEWFOUNDLAND & LABRADOR HYDRO

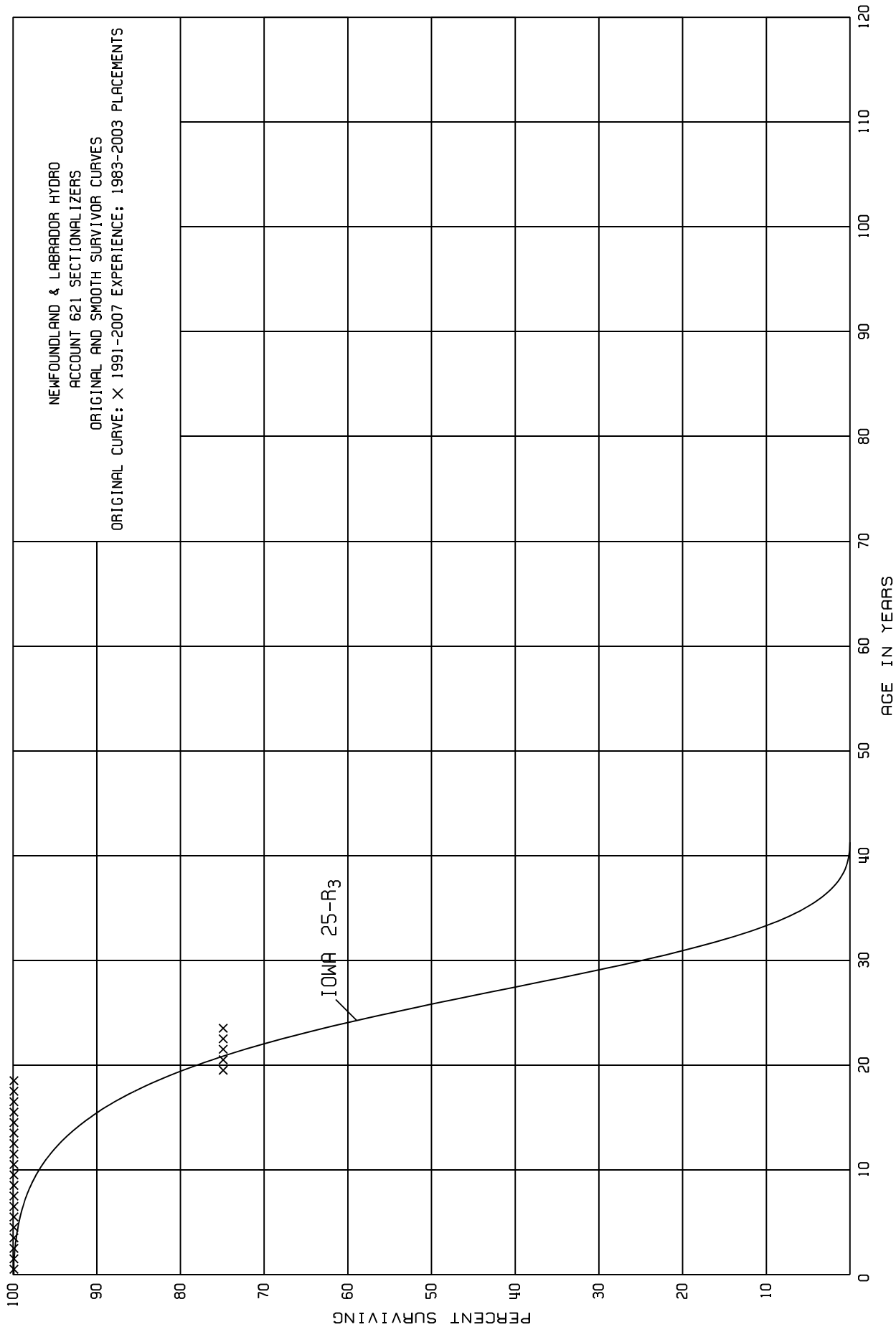
ACCOUNT 603 SCADA EQUIPMENT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1980-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,386,408		0.0000	1.0000	100.00
0.5	3,679,730		0.0000	1.0000	100.00
1.5	3,489,146		0.0000	1.0000	100.00
2.5	3,363,891		0.0000	1.0000	100.00
3.5	3,020,535		0.0000	1.0000	100.00
4.5	2,686,836	9,152	0.0034	0.9966	100.00
5.5	2,259,884		0.0000	1.0000	99.66
6.5	2,175,459		0.0000	1.0000	99.66
7.5	1,994,817		0.0000	1.0000	99.66
8.5	2,177,283		0.0000	1.0000	99.66
9.5	2,177,283		0.0000	1.0000	99.66
10.5	2,358,590	132,605	0.0562	0.9438	99.66
11.5	2,225,985	21,620	0.0097	0.9903	94.06
12.5	2,115,990	155,226	0.0734	0.9266	93.15
13.5	1,567,483	184,223	0.1175	0.8825	86.31
14.5	1,332,400		0.0000	1.0000	76.17
15.5	1,175,867	78,292	0.0666	0.9334	76.17
16.5	1,097,575		0.0000	1.0000	71.10
17.5	764,493		0.0000	1.0000	71.10
18.5	731,992	218,517	0.2985	0.7015	71.10
19.5	513,476	44,798	0.0872	0.9128	49.88
20.5	468,677	17,781	0.0379	0.9621	45.53
21.5	328,334	153,617	0.4679	0.5321	43.80
22.5	174,717	74,902	0.4287	0.5713	23.31
23.5	72,674	54,709	0.7528	0.2472	13.32
24.5	17,965		0.0000	1.0000	3.29
25.5	6,898		0.0000	1.0000	3.29
26.5	6,898		0.0000	1.0000	3.29
27.5					3.29



NEWFOUNDLAND & LABRADOR HYDRO

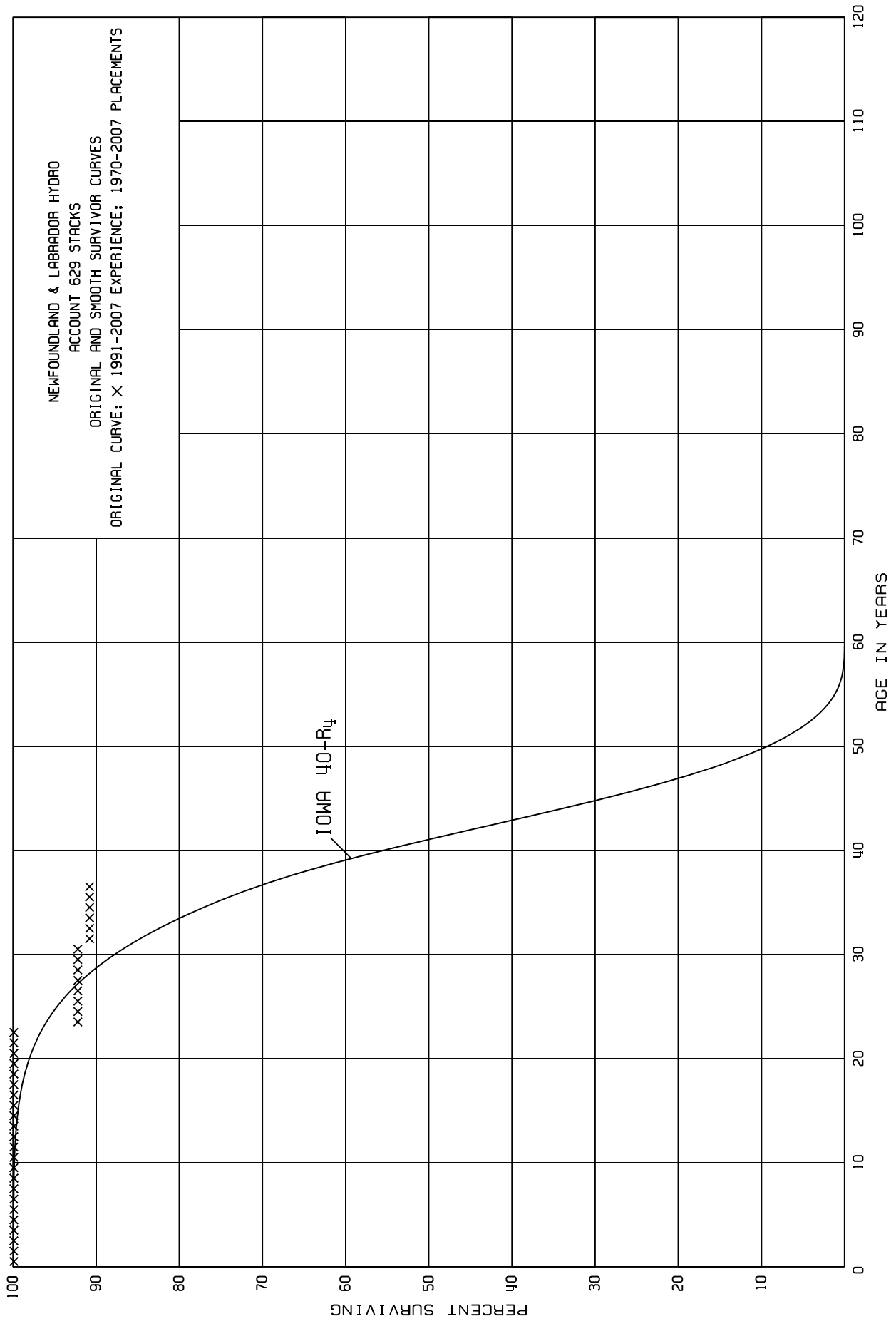
ACCOUNT 621 SECTIONALIZERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1983-2003

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,441		0.0000	1.0000	100.00
0.5	95,441		0.0000	1.0000	100.00
1.5	97,168		0.0000	1.0000	100.00
2.5	97,168		0.0000	1.0000	100.00
3.5	97,168		0.0000	1.0000	100.00
4.5	89,285		0.0000	1.0000	100.00
5.5	89,285		0.0000	1.0000	100.00
6.5	134,008		0.0000	1.0000	100.00
7.5	147,671		0.0000	1.0000	100.00
8.5	145,283		0.0000	1.0000	100.00
9.5	145,283		0.0000	1.0000	100.00
10.5	120,709		0.0000	1.0000	100.00
11.5	120,709		0.0000	1.0000	100.00
12.5	120,709		0.0000	1.0000	100.00
13.5	118,953		0.0000	1.0000	100.00
14.5	118,953		0.0000	1.0000	100.00
15.5	118,953		0.0000	1.0000	100.00
16.5	72,401		0.0000	1.0000	100.00
17.5	72,401		0.0000	1.0000	100.00
18.5	70,674	17,768	0.2514	0.7486	100.00
19.5	52,906		0.0000	1.0000	74.86
20.5	52,906		0.0000	1.0000	74.86
21.5	44,723		0.0000	1.0000	74.86
22.5	44,723		0.0000	1.0000	74.86
23.5					74.86



NEWFOUNDLAND & LABRADOR HYDRO

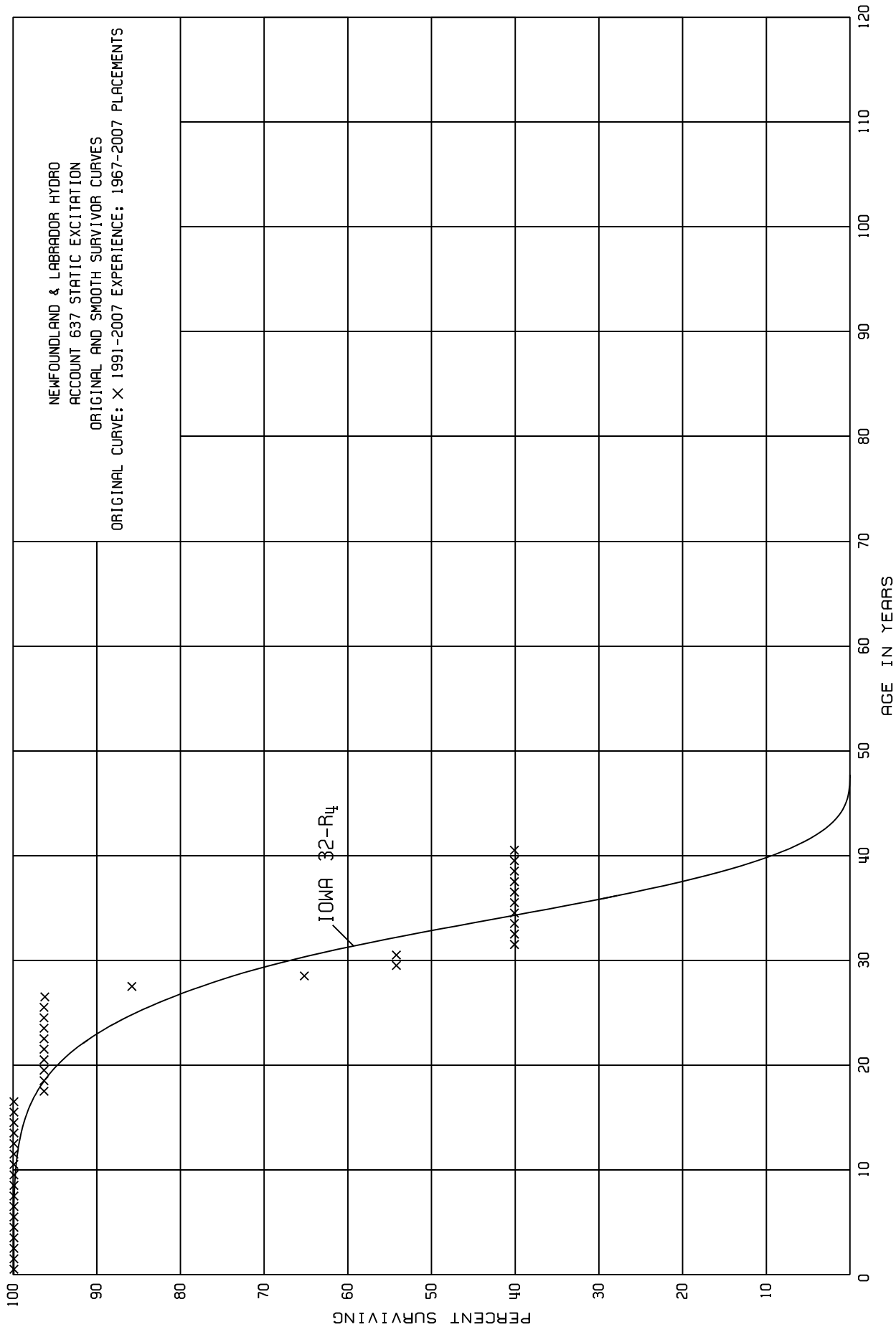
ACCOUNT 629 STACKS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1970-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,134,577		0.0000	1.0000	100.00
0.5	6,420,334		0.0000	1.0000	100.00
1.5	7,287,909		0.0000	1.0000	100.00
2.5	5,224,911		0.0000	1.0000	100.00
3.5	5,419,921		0.0000	1.0000	100.00
4.5	3,497,008		0.0000	1.0000	100.00
5.5	3,497,008		0.0000	1.0000	100.00
6.5	3,497,008		0.0000	1.0000	100.00
7.5	3,497,008		0.0000	1.0000	100.00
8.5	3,497,008		0.0000	1.0000	100.00
9.5	3,497,008		0.0000	1.0000	100.00
10.5	5,195,216		0.0000	1.0000	100.00
11.5	5,074,191		0.0000	1.0000	100.00
12.5	5,037,235		0.0000	1.0000	100.00
13.5	5,106,845		0.0000	1.0000	100.00
14.5	5,115,446		0.0000	1.0000	100.00
15.5	4,266,991		0.0000	1.0000	100.00
16.5	4,266,991		0.0000	1.0000	100.00
17.5	2,873,055		0.0000	1.0000	100.00
18.5	2,005,480		0.0000	1.0000	100.00
19.5	2,872,893		0.0000	1.0000	100.00
20.5	2,903,615		0.0000	1.0000	100.00
21.5	2,875,696		0.0000	1.0000	100.00
22.5	2,875,696	225,731	0.0785	0.9215	100.00
23.5	2,649,965		0.0000	1.0000	92.15
24.5	2,649,965		0.0000	1.0000	92.15
25.5	2,649,965		0.0000	1.0000	92.15
26.5	2,649,965		0.0000	1.0000	92.15
27.5	951,757		0.0000	1.0000	92.15
28.5	951,757		0.0000	1.0000	92.15
29.5	951,757		0.0000	1.0000	92.15
30.5	882,147	12,760	0.0145	0.9855	92.15
31.5	860,786		0.0000	1.0000	90.81
32.5	860,786		0.0000	1.0000	90.81
33.5	860,786		0.0000	1.0000	90.81
34.5	860,786		0.0000	1.0000	90.81
35.5	860,786		0.0000	1.0000	90.81
36.5					90.81



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 637 STATIC EXCITATION

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

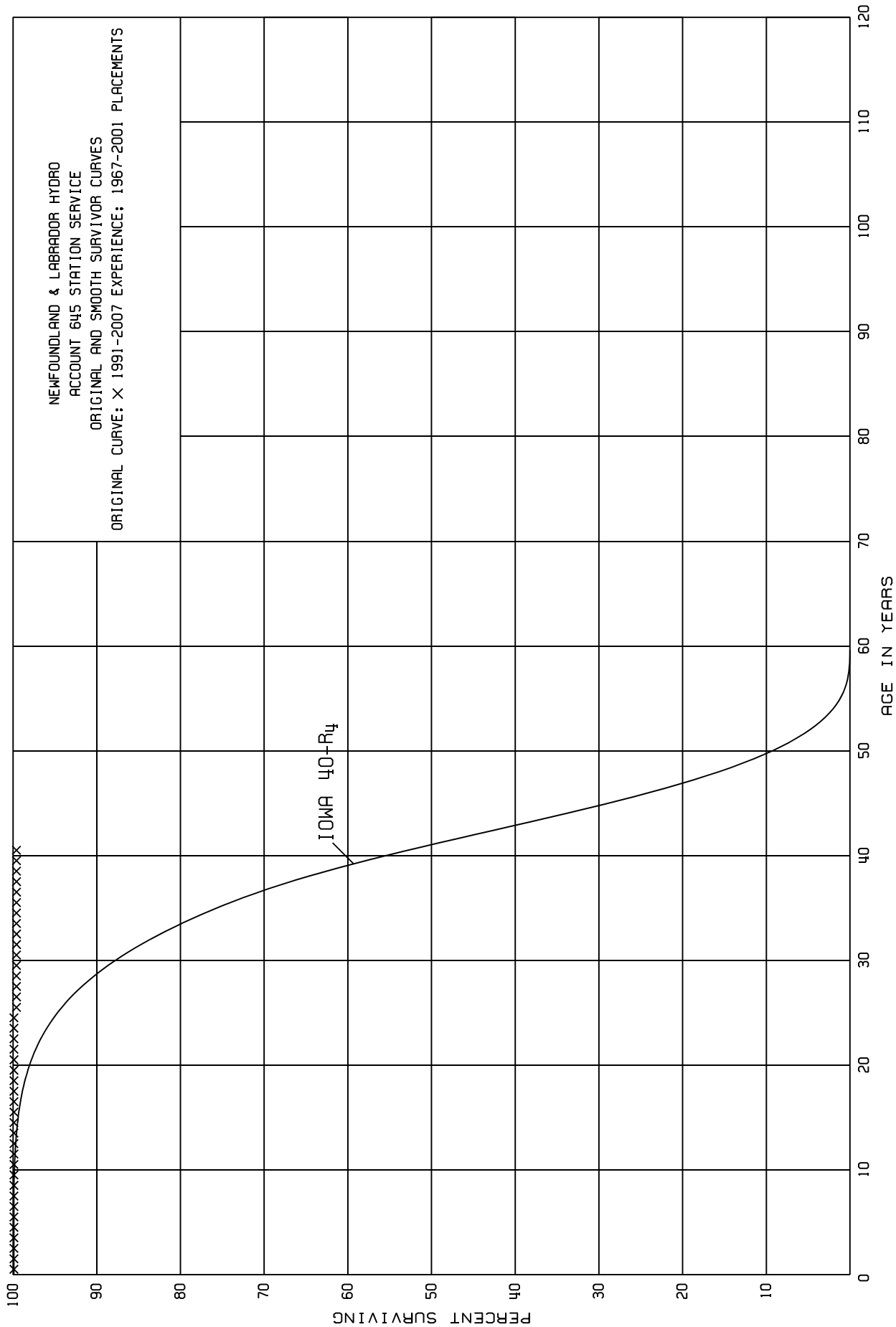
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,424,611		0.0000	1.0000	100.00
0.5	5,396,602		0.0000	1.0000	100.00
1.5	5,565,665		0.0000	1.0000	100.00
2.5	5,567,800		0.0000	1.0000	100.00
3.5	4,931,128		0.0000	1.0000	100.00
4.5	4,340,703		0.0000	1.0000	100.00
5.5	4,531,049		0.0000	1.0000	100.00
6.5	4,514,460		0.0000	1.0000	100.00
7.5	4,417,820		0.0000	1.0000	100.00
8.5	3,628,398		0.0000	1.0000	100.00
9.5	2,987,834		0.0000	1.0000	100.00
10.5	4,391,447		0.0000	1.0000	100.00
11.5	4,391,447		0.0000	1.0000	100.00
12.5	3,727,078		0.0000	1.0000	100.00
13.5	6,122,037		0.0000	1.0000	100.00
14.5	6,167,955		0.0000	1.0000	100.00
15.5	6,033,286		0.0000	1.0000	100.00
16.5	6,033,286	225,784	0.0374	0.9626	100.00
17.5	5,807,502		0.0000	1.0000	96.26
18.5	5,590,737		0.0000	1.0000	96.26
19.5	6,742,518		0.0000	1.0000	96.26
20.5	6,769,409		0.0000	1.0000	96.26
21.5	6,769,409		0.0000	1.0000	96.26
22.5	6,215,411		0.0000	1.0000	96.26
23.5	6,829,518		0.0000	1.0000	96.26
24.5	6,271,483		0.0000	1.0000	96.26
25.5	6,270,735	2,227	0.0004	0.9996	96.26
26.5	6,268,508	678,594	0.1083	0.8917	96.22
27.5	3,591,378	860,999	0.2397	0.7603	85.80
28.5	2,730,379	461,167	0.1689	0.8311	65.23
29.5	2,247,076		0.0000	1.0000	54.21
30.5	530,710	137,972	0.2600	0.7400	54.21
31.5	346,820		0.0000	1.0000	40.12
32.5	346,820		0.0000	1.0000	40.12
33.5	346,820		0.0000	1.0000	40.12
34.5	346,820		0.0000	1.0000	40.12
35.5	346,820		0.0000	1.0000	40.12
36.5	115,238		0.0000	1.0000	40.12
37.5	76,303		0.0000	1.0000	40.12
38.5	76,303		0.0000	1.0000	40.12

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 637 STATIC EXCITATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	76,303		0.0000	1.0000	40.12
40.5					40.12



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 645 STATION SERVICE

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2001

EXPERIENCE BAND 1991-2007

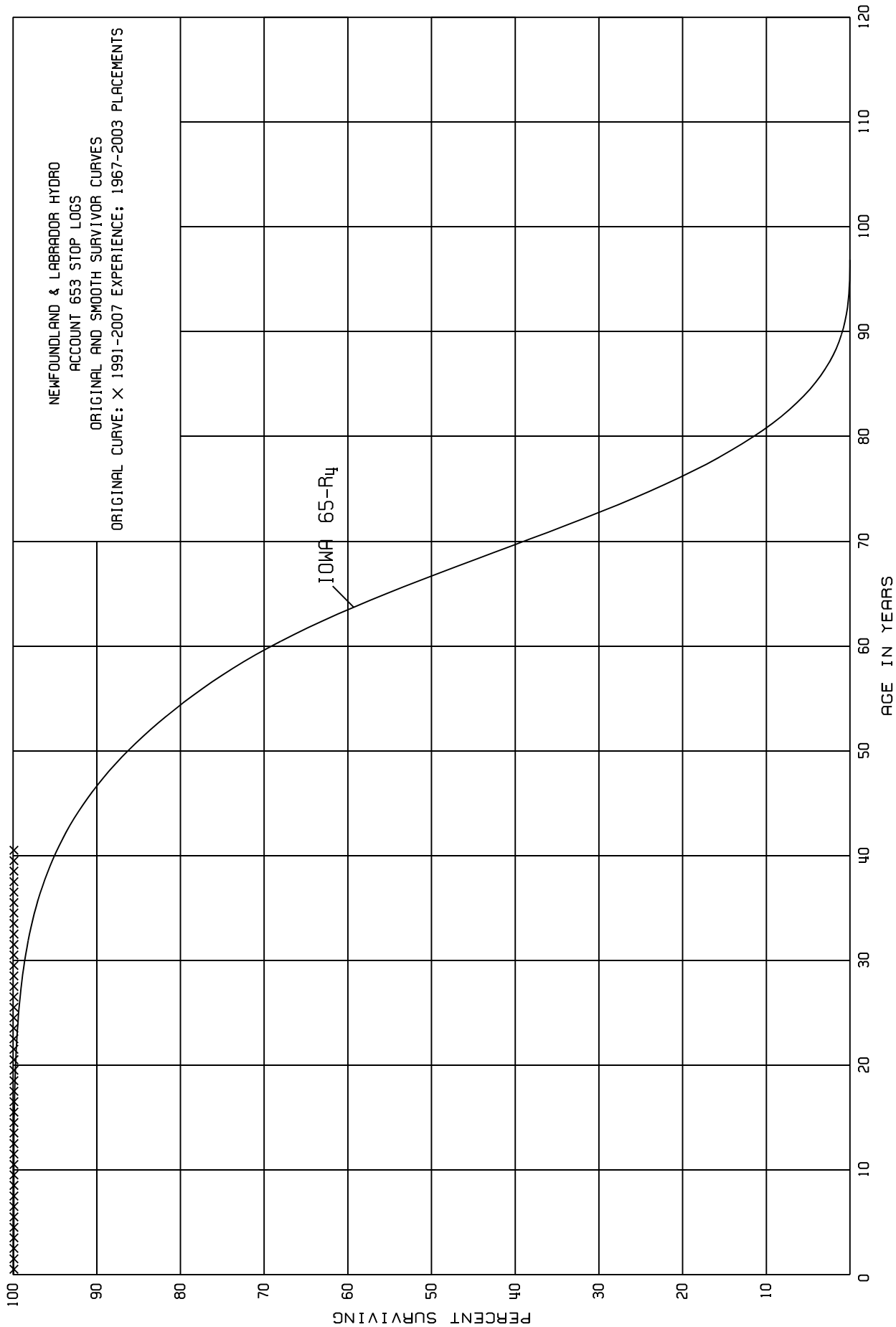
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,037		0.0000	1.0000	100.00
0.5	187,163		0.0000	1.0000	100.00
1.5	284,124		0.0000	1.0000	100.00
2.5	602,712		0.0000	1.0000	100.00
3.5	605,380		0.0000	1.0000	100.00
4.5	608,237		0.0000	1.0000	100.00
5.5	1,109,086		0.0000	1.0000	100.00
6.5	1,104,654		0.0000	1.0000	100.00
7.5	1,884,207		0.0000	1.0000	100.00
8.5	1,886,609		0.0000	1.0000	100.00
9.5	1,886,952		0.0000	1.0000	100.00
10.5	2,284,683		0.0000	1.0000	100.00
11.5	2,236,434		0.0000	1.0000	100.00
12.5	2,290,553		0.0000	1.0000	100.00
13.5	2,282,569		0.0000	1.0000	100.00
14.5	2,271,762		0.0000	1.0000	100.00
15.5	2,271,235		0.0000	1.0000	100.00
16.5	2,237,416		0.0000	1.0000	100.00
17.5	2,217,290		0.0000	1.0000	100.00
18.5	2,120,329		0.0000	1.0000	100.00
19.5	1,953,614		0.0000	1.0000	100.00
20.5	1,951,429		0.0000	1.0000	100.00
21.5	1,948,572		0.0000	1.0000	100.00
22.5	1,447,723		0.0000	1.0000	100.00
23.5	1,462,882	484	0.0003	0.9997	100.00
24.5	682,845	2,892	0.0042	0.9958	99.97
25.5	677,551		0.0000	1.0000	99.55
26.5	677,209		0.0000	1.0000	99.55
27.5	279,477		0.0000	1.0000	99.55
28.5	278,142		0.0000	1.0000	99.55
29.5	205,887		0.0000	1.0000	99.55
30.5	168,981		0.0000	1.0000	99.55
31.5	168,981		0.0000	1.0000	99.55
32.5	167,481		0.0000	1.0000	99.55
33.5	167,031		0.0000	1.0000	99.55
34.5	167,031		0.0000	1.0000	99.55
35.5	167,031		0.0000	1.0000	99.55
36.5	15,159		0.0000	1.0000	99.55
37.5	15,159		0.0000	1.0000	99.55
38.5	15,159		0.0000	1.0000	99.55

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 645 STATION SERVICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2001			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,159		0.0000	1.0000	99.55
40.5					99.55



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 653 STOP LOGS

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
TOTAL DATA			
8	1,838,278.44		1,838,278.44
TOTAL DATA LESS CD 8	1,838,278.44-		1,838,278.44-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 653 STOP LOGS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2003 EXPERIENCE BAND 1991-2007

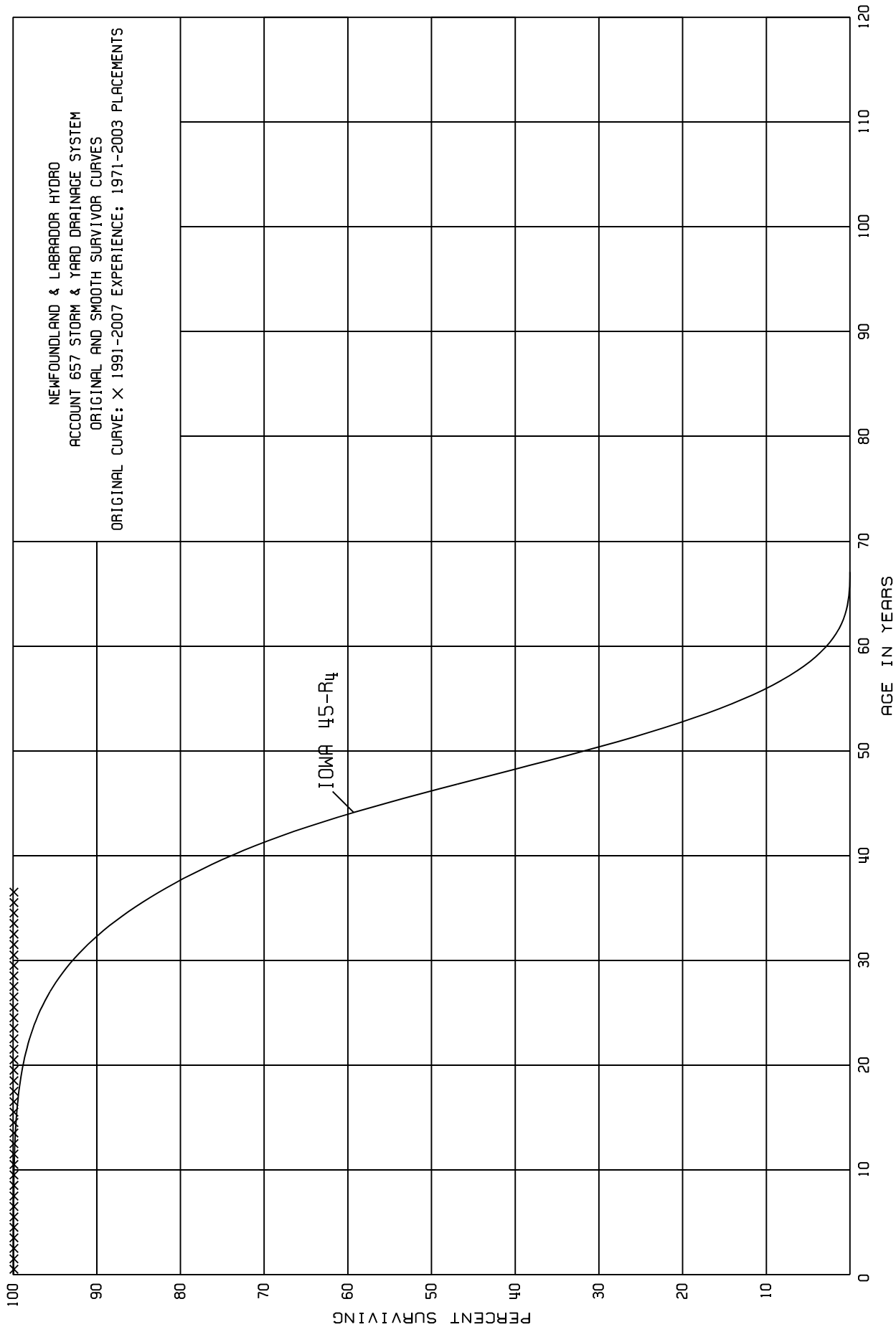
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	308,845		0.0000	1.0000	100.00
0.5	308,845		0.0000	1.0000	100.00
1.5	308,845		0.0000	1.0000	100.00
2.5	1,119,516		0.0000	1.0000	100.00
3.5	1,119,516		0.0000	1.0000	100.00
4.5	984,504		0.0000	1.0000	100.00
5.5	833,519		0.0000	1.0000	100.00
6.5	833,519		0.0000	1.0000	100.00
7.5	1,080,338		0.0000	1.0000	100.00
8.5	1,057,490		0.0000	1.0000	100.00
9.5	1,057,490		0.0000	1.0000	100.00
10.5	1,405,975		0.0000	1.0000	100.00
11.5	1,405,975		0.0000	1.0000	100.00
12.5	1,501,434		0.0000	1.0000	100.00
13.5	1,501,434		0.0000	1.0000	100.00
14.5	1,501,434		0.0000	1.0000	100.00
15.5	1,501,434		0.0000	1.0000	100.00
16.5	1,501,434		0.0000	1.0000	100.00
17.5	1,501,434		0.0000	1.0000	100.00
18.5	1,501,434		0.0000	1.0000	100.00
19.5	690,762		0.0000	1.0000	100.00
20.5	710,762		0.0000	1.0000	100.00
21.5	710,762		0.0000	1.0000	100.00
22.5	710,762		0.0000	1.0000	100.00
23.5	718,762		0.0000	1.0000	100.00
24.5	471,943		0.0000	1.0000	100.00
25.5	471,943		0.0000	1.0000	100.00
26.5	471,943		0.0000	1.0000	100.00
27.5	123,459		0.0000	1.0000	100.00
28.5	123,459		0.0000	1.0000	100.00
29.5	28,000		0.0000	1.0000	100.00
30.5	28,000		0.0000	1.0000	100.00
31.5	28,000		0.0000	1.0000	100.00
32.5	28,000		0.0000	1.0000	100.00
33.5	28,000		0.0000	1.0000	100.00
34.5	28,000		0.0000	1.0000	100.00
35.5	28,000		0.0000	1.0000	100.00
36.5	28,000		0.0000	1.0000	100.00
37.5	8,000		0.0000	1.0000	100.00
38.5	8,000		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 653 STOP LOGS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET	0.0	1	EXPERIENCE ANALYSIS			
PLACEMENT BAND	1967-2003		EXPERIENCE BAND 1991-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,000		0.0000	1.0000	100.00	
40.5					100.00	
TOTAL	27,786,972					



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 657 STORM & YARD DRAINAGE SYSTEM

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
TOTAL DATA			
8	1,132,337.28		1,132,337.28
TOTAL DATA LESS CD 8	1,132,337.28-		1,132,337.28-

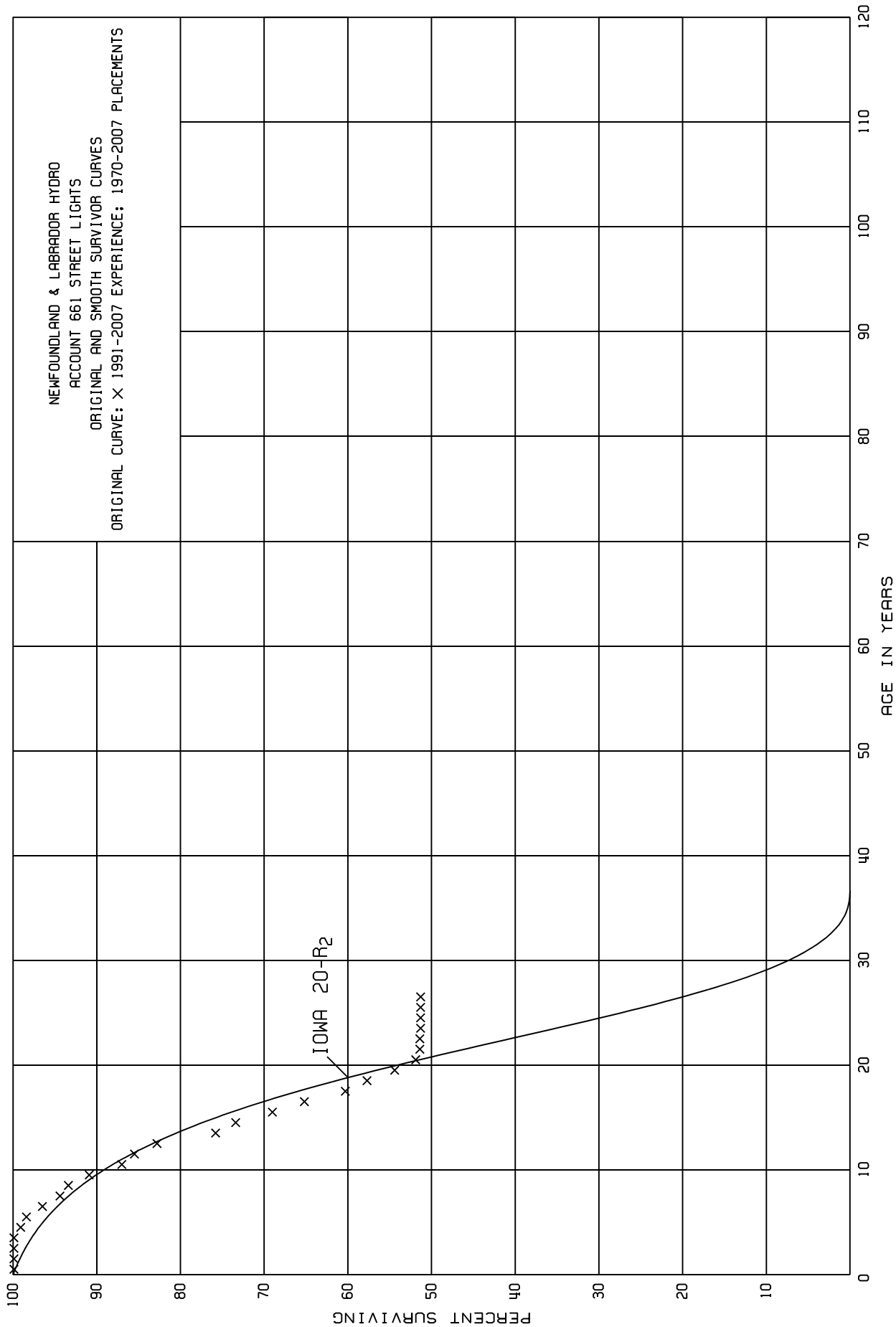
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 657 STORM & YARD DRAINAGE SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1971-2003 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,379		0.0000	1.0000	100.00
0.5	152,187		0.0000	1.0000	100.00
1.5	155,475		0.0000	1.0000	100.00
2.5	156,438		0.0000	1.0000	100.00
3.5	162,099		0.0000	1.0000	100.00
4.5	159,052		0.0000	1.0000	100.00
5.5	533,282		0.0000	1.0000	100.00
6.5	533,282		0.0000	1.0000	100.00
7.5	771,262		0.0000	1.0000	100.00
8.5	771,262		0.0000	1.0000	100.00
9.5	771,262		0.0000	1.0000	100.00
10.5	1,031,736		0.0000	1.0000	100.00
11.5	1,031,736		0.0000	1.0000	100.00
12.5	999,987		0.0000	1.0000	100.00
13.5	999,987		0.0000	1.0000	100.00
14.5	997,680		0.0000	1.0000	100.00
15.5	957,824		0.0000	1.0000	100.00
16.5	927,404		0.0000	1.0000	100.00
17.5	882,597		0.0000	1.0000	100.00
18.5	879,309		0.0000	1.0000	100.00
19.5	975,899		0.0000	1.0000	100.00
20.5	970,239		0.0000	1.0000	100.00
21.5	970,239		0.0000	1.0000	100.00
22.5	596,009		0.0000	1.0000	100.00
23.5	596,009		0.0000	1.0000	100.00
24.5	358,029		0.0000	1.0000	100.00
25.5	358,029		0.0000	1.0000	100.00
26.5	358,029		0.0000	1.0000	100.00
27.5	97,554		0.0000	1.0000	100.00
28.5	97,554		0.0000	1.0000	100.00
29.5	97,554		0.0000	1.0000	100.00
30.5	97,554		0.0000	1.0000	100.00
31.5	97,554		0.0000	1.0000	100.00
32.5	97,554		0.0000	1.0000	100.00
33.5	97,554		0.0000	1.0000	100.00
34.5	97,554		0.0000	1.0000	100.00
35.5	97,554		0.0000	1.0000	100.00
36.5					100.00
TOTAL	19,041,708				



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 661 STREET LIGHTS

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	360,603.47-		360,603.47-
TOTAL DATA	360,603.47-		360,603.47-
8	2,333,827.77		2,333,827.77
TOTAL DATA LESS CD 8	2,694,431.24-		2,694,431.24-

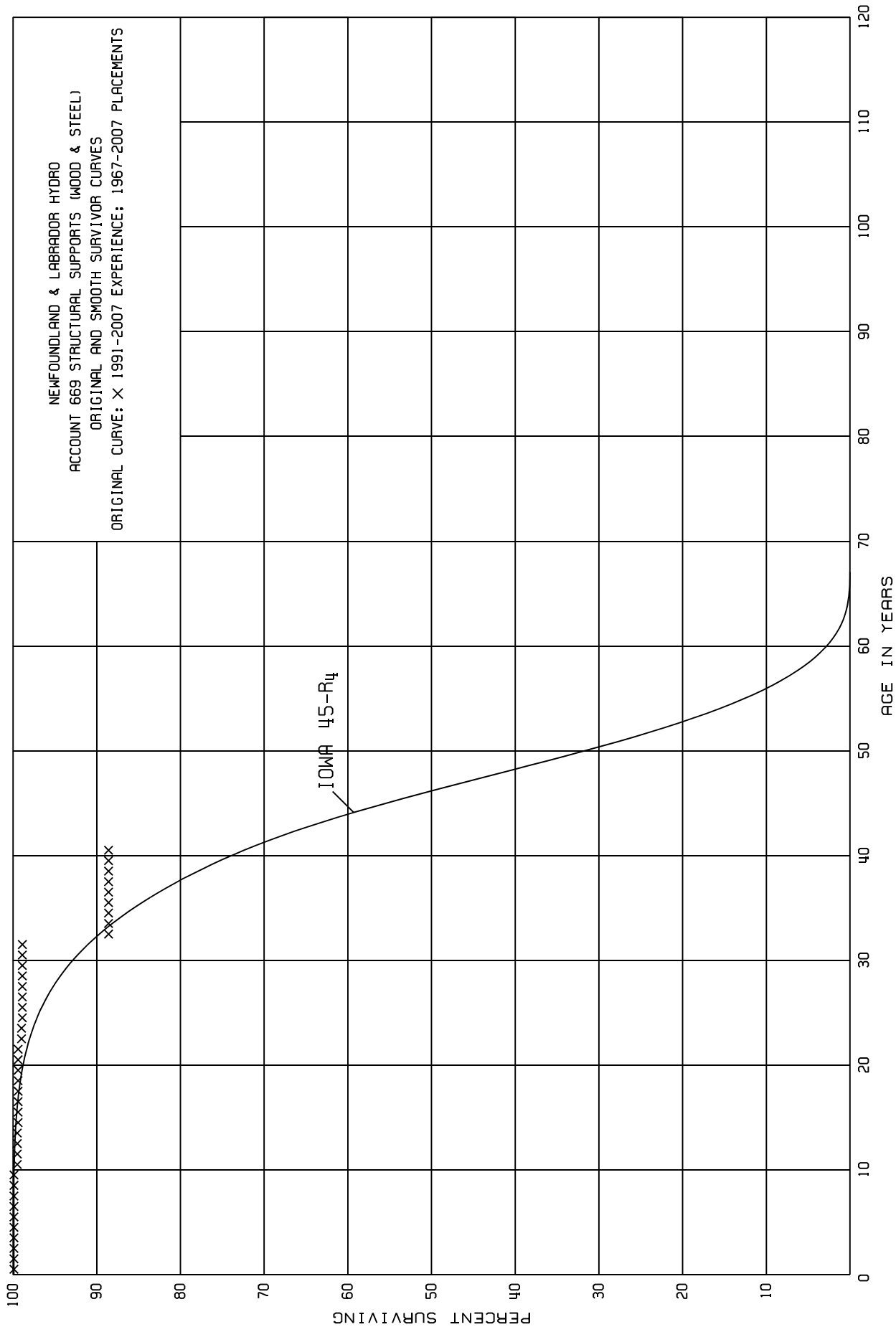
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 661 STREET LIGHTS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 11.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1970-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,180,309		0.0000	1.0000	100.00
0.5	2,087,564	911	0.0004	0.9996	100.00
1.5	1,932,122		0.0000	1.0000	99.96
2.5	1,785,382	455	0.0003	0.9997	99.96
3.5	1,618,785	12,989	0.0080	0.9920	99.93
4.5	1,319,084	9,769	0.0074	0.9926	99.13
5.5	1,331,304	26,357	0.0198	0.9802	98.40
6.5	1,194,894	25,437	0.0213	0.9787	96.45
7.5	978,113	10,763	0.0110	0.9890	94.40
8.5	907,052	23,903	0.0264	0.9736	93.36
9.5	974,511	41,770	0.0429	0.9571	90.90
10.5	745,349	12,714	0.0171	0.9829	87.00
11.5	683,035	21,512	0.0315	0.9685	85.51
12.5	628,413	53,128	0.0845	0.9155	82.82
13.5	527,808	16,621	0.0315	0.9685	75.82
14.5	452,475	27,353	0.0605	0.9395	73.43
15.5	381,674	20,809	0.0545	0.9455	68.99
16.5	344,432	26,036	0.0756	0.9244	65.23
17.5	250,011	10,765	0.0431	0.9569	60.30
18.5	196,819	11,220	0.0570	0.9430	57.70
19.5	147,533	6,790	0.0460	0.9540	54.41
20.5	115,421	1,056	0.0091	0.9909	51.91
21.5	97,915		0.0000	1.0000	51.44
22.5	97,915	245	0.0025	0.9975	51.44
23.5	78,957		0.0000	1.0000	51.31
24.5	70,383		0.0000	1.0000	51.31
25.5	61,814		0.0000	1.0000	51.31
26.5					51.31
TOTAL	21,189,074	360,603			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 669 STRUCTURAL SUPPORTS (WOOD & STEEL)

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	189,532.28-		189,532.28-
TOTAL DATA	189,532.28-		189,532.28-
8	9,371,977.23		9,371,977.23
TOTAL DATA LESS CD 8	9,561,509.51-		9,561,509.51-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 669 STRUCTURAL SUPPORTS (WOOD & STEEL)

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 27.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

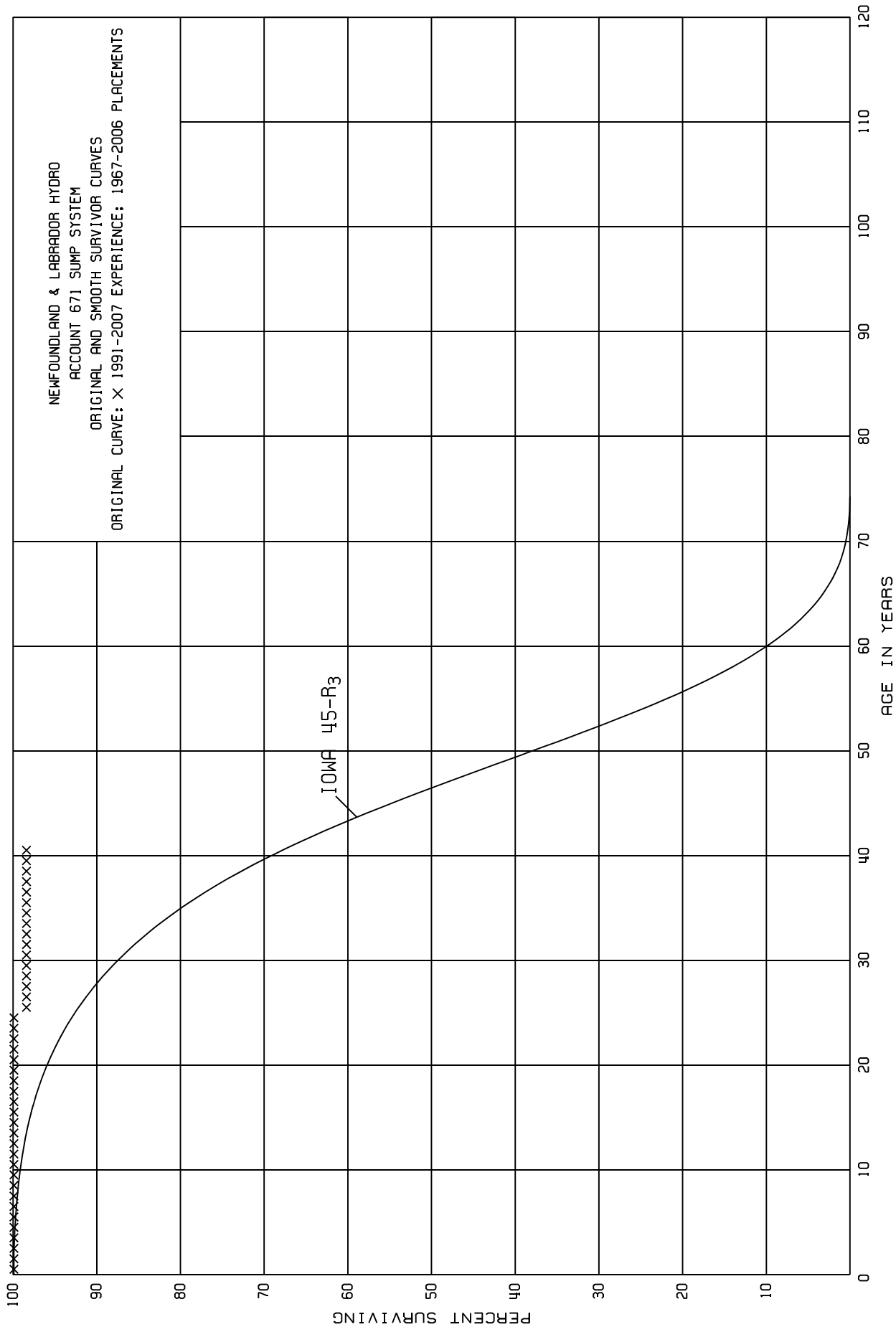
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,465,807		0.0000	1.0000	100.00
0.5	3,931,034		0.0000	1.0000	100.00
1.5	4,289,217		0.0000	1.0000	100.00
2.5	4,358,569		0.0000	1.0000	100.00
3.5	4,631,310		0.0000	1.0000	100.00
4.5	4,444,524		0.0000	1.0000	100.00
5.5	4,473,984		0.0000	1.0000	100.00
6.5	4,436,311		0.0000	1.0000	100.00
7.5	4,428,450		0.0000	1.0000	100.00
8.5	5,089,607		0.0000	1.0000	100.00
9.5	5,171,761	24,028	0.0046	0.9954	100.00
10.5	5,345,657		0.0000	1.0000	99.54
11.5	5,432,743		0.0000	1.0000	99.54
12.5	5,662,448	1,045	0.0002	0.9998	99.54
13.5	5,682,834	5,431	0.0010	0.9990	99.52
14.5	5,709,762	2,116	0.0004	0.9996	99.42
15.5	5,180,309		0.0000	1.0000	99.38
16.5	4,850,832	502	0.0001	0.9999	99.38
17.5	3,959,482		0.0000	1.0000	99.37
18.5	3,567,073		0.0000	1.0000	99.37
19.5	3,498,980		0.0000	1.0000	99.37
20.5	3,830,348		0.0000	1.0000	99.37
21.5	3,754,626	15,179	0.0040	0.9960	99.37
22.5	3,898,655		0.0000	1.0000	98.97
23.5	4,281,705	3,186	0.0007	0.9993	98.97
24.5	3,962,736		0.0000	1.0000	98.90
25.5	3,287,849		0.0000	1.0000	98.90
26.5	3,024,093		0.0000	1.0000	98.90
27.5	2,770,538		0.0000	1.0000	98.90
28.5	2,404,754		0.0000	1.0000	98.90
29.5	1,564,345		0.0000	1.0000	98.90
30.5	1,410,803		0.0000	1.0000	98.90
31.5	1,324,069	138,044	0.1043	0.8957	98.90
32.5	1,096,654		0.0000	1.0000	88.58
33.5	1,055,841		0.0000	1.0000	88.58
34.5	1,055,841		0.0000	1.0000	88.58
35.5	1,055,841		0.0000	1.0000	88.58
36.5	1,051,962		0.0000	1.0000	88.58
37.5	426,938		0.0000	1.0000	88.58
38.5	426,938		0.0000	1.0000	88.58

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 669 STRUCTURAL SUPPORTS (WOOD & STEEL)

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 27.4		1	EXPERIENCE ANALYSIS			
PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	259,173		0.0000	1.0000	88.58	
40.5					88.58	
TOTAL	139,554,403	189,531				



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 671 SUMP SYSTEM

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	57,819.00-		57,819.00-
TOTAL DATA	57,819.00-		57,819.00-
8	4,416,947.48		4,416,947.48
TOTAL DATA LESS CD 8	4,474,766.48-		4,474,766.48-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 671 SUMP SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 25.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2006 EXPERIENCE BAND 1991-2007

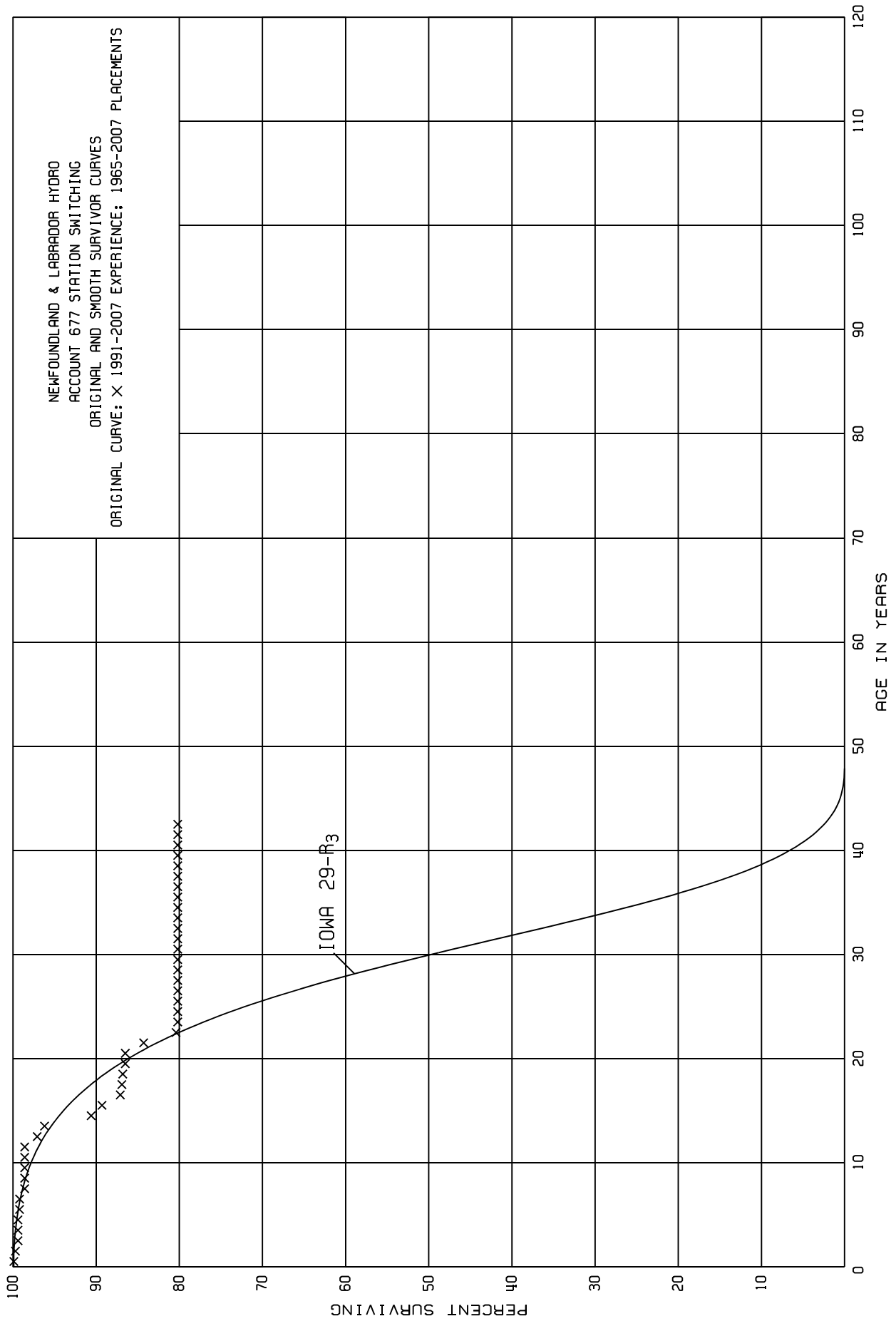
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	942,052		0.0000	1.0000	100.00
0.5	942,052		0.0000	1.0000	100.00
1.5	960,995		0.0000	1.0000	100.00
2.5	955,522		0.0000	1.0000	100.00
3.5	955,522		0.0000	1.0000	100.00
4.5	955,522		0.0000	1.0000	100.00
5.5	621,903		0.0000	1.0000	100.00
6.5	350,106		0.0000	1.0000	100.00
7.5	104,685		0.0000	1.0000	100.00
8.5	54,304		0.0000	1.0000	100.00
9.5	54,304		0.0000	1.0000	100.00
10.5	108,360		0.0000	1.0000	100.00
11.5	77,243		0.0000	1.0000	100.00
12.5	135,062		0.0000	1.0000	100.00
13.5	135,062		0.0000	1.0000	100.00
14.5	135,062		0.0000	1.0000	100.00
15.5	135,062		0.0000	1.0000	100.00
16.5	135,062		0.0000	1.0000	100.00
17.5	135,062		0.0000	1.0000	100.00
18.5	113,302		0.0000	1.0000	100.00
19.5	113,302		0.0000	1.0000	100.00
20.5	1,176,186		0.0000	1.0000	100.00
21.5	1,176,186		0.0000	1.0000	100.00
22.5	1,174,760		0.0000	1.0000	100.00
23.5	3,509,528		0.0000	1.0000	100.00
24.5	3,509,528	57,819	0.0165	0.9835	100.00
25.5	3,451,709		0.0000	1.0000	98.35
26.5	3,451,709		0.0000	1.0000	98.35
27.5	3,397,652		0.0000	1.0000	98.35
28.5	3,397,652		0.0000	1.0000	98.35
29.5	3,397,652		0.0000	1.0000	98.35
30.5	3,397,652		0.0000	1.0000	98.35
31.5	3,397,652		0.0000	1.0000	98.35
32.5	3,397,652		0.0000	1.0000	98.35
33.5	3,397,652		0.0000	1.0000	98.35
34.5	3,397,652		0.0000	1.0000	98.35
35.5	3,397,652		0.0000	1.0000	98.35
36.5	3,397,652		0.0000	1.0000	98.35
37.5	2,334,768		0.0000	1.0000	98.35
38.5	2,334,768		0.0000	1.0000	98.35

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 671 SUMP SYSTEM

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 25.0		1	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1967-2006			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,334,768		0.0000	1.0000	98.35
40.5					98.35
TOTAL	66,549,976	57,819			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 677 STATION SWITCHING

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	887,352.76-		887,352.76-
TOTAL DATA	887,352.76-		887,352.76-
8	10,116,278.42		10,116,278.42
TOTAL DATA LESS CD 8	11,003,631.18-		11,003,631.18-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 677 STATION SWITCHING

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 15.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1965-2007 EXPERIENCE BAND 1991-2007

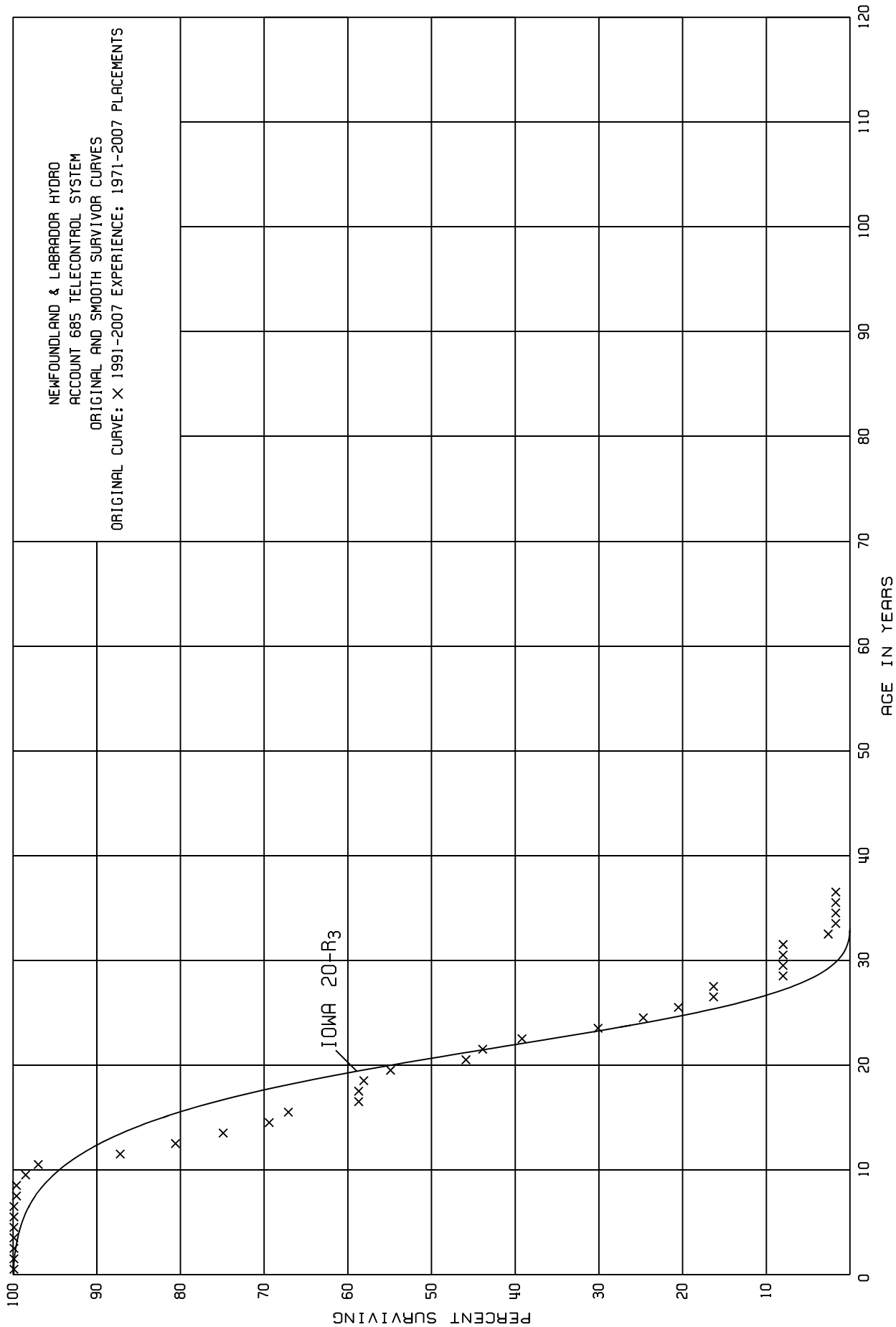
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,586,290		0.0000	1.0000	100.00
0.5	6,505,682	20,051	0.0031	0.9969	100.00
1.5	6,511,234	20,051	0.0031	0.9969	99.69
2.5	6,382,582		0.0000	1.0000	99.38
3.5	6,598,925		0.0000	1.0000	99.38
4.5	6,029,291	11,835	0.0020	0.9980	99.38
5.5	7,419,709		0.0000	1.0000	99.18
6.5	6,562,955	41,266	0.0063	0.9937	99.18
7.5	5,982,386		0.0000	1.0000	98.56
8.5	6,109,596		0.0000	1.0000	98.56
9.5	6,095,557		0.0000	1.0000	98.56
10.5	5,201,121		0.0000	1.0000	98.56
11.5	5,054,773	73,083	0.0145	0.9855	98.56
12.5	4,947,684	46,280	0.0094	0.9906	97.13
13.5	4,431,260	260,263	0.0587	0.9413	96.22
14.5	4,170,997	58,587	0.0140	0.9860	90.57
15.5	3,799,490	93,660	0.0247	0.9753	89.30
16.5	3,705,830	9,905	0.0027	0.9973	87.09
17.5	3,775,936	4,298	0.0011	0.9989	86.85
18.5	3,638,567	11,653	0.0032	0.9968	86.75
19.5	3,595,993	309	0.0001	0.9999	86.47
20.5	3,395,182	84,394	0.0249	0.9751	86.46
21.5	3,263,578	149,789	0.0459	0.9541	84.31
22.5	652,339	1,929	0.0030	0.9970	80.44
23.5	540,670		0.0000	1.0000	80.20
24.5	540,670		0.0000	1.0000	80.20
25.5	513,463		0.0000	1.0000	80.20
26.5	436,164		0.0000	1.0000	80.20
27.5	179,638		0.0000	1.0000	80.20
28.5	179,638		0.0000	1.0000	80.20
29.5	179,638		0.0000	1.0000	80.20
30.5	179,638		0.0000	1.0000	80.20
31.5	179,638		0.0000	1.0000	80.20
32.5	179,638		0.0000	1.0000	80.20
33.5	179,638		0.0000	1.0000	80.20
34.5	99,628		0.0000	1.0000	80.20
35.5	99,628		0.0000	1.0000	80.20
36.5	99,628		0.0000	1.0000	80.20
37.5	96,723		0.0000	1.0000	80.20
38.5	96,723		0.0000	1.0000	80.20

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 677 STATION SWITCHING

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 15.2		1	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,999		0.0000	1.0000	80.20
40.5	95,999		0.0000	1.0000	80.20
41.5	95,999		0.0000	1.0000	80.20
42.5					80.20
TOTAL	124,485,717	887,353			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 685 TELECONTROL SYSTEM

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	1,837,865.94-		1,837,865.94-
TOTAL DATA	1,837,865.94-		1,837,865.94-
8	8,895,308.85		8,895,308.85
TOTAL DATA LESS CD 8	10,733,174.79-		10,733,174.79-

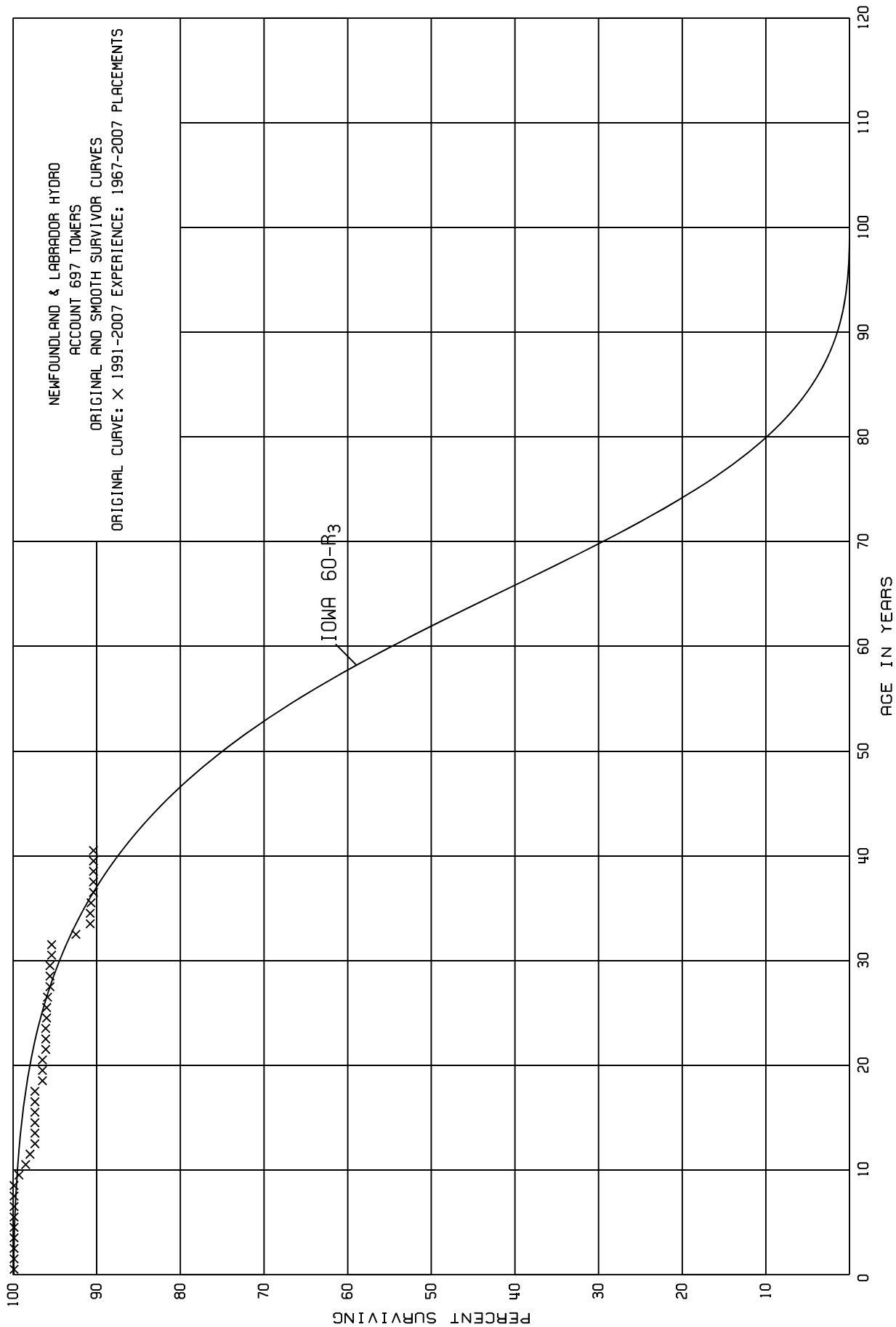
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 685 TELECONTROL SYSTEM

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 15.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1971-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,367,442		0.0000	1.0000	100.00
0.5	9,475,110		0.0000	1.0000	100.00
1.5	9,421,691		0.0000	1.0000	100.00
2.5	9,641,430		0.0000	1.0000	100.00
3.5	9,577,238		0.0000	1.0000	100.00
4.5	7,916,890	386	0.0000	1.0000	100.00
5.5	7,930,497		0.0000	1.0000	100.00
6.5	7,213,084	29,186	0.0040	0.9960	100.00
7.5	7,117,401	1,743	0.0002	0.9998	99.60
8.5	4,590,949	47,837	0.0104	0.9896	99.58
9.5	4,283,513	67,675	0.0158	0.9842	98.54
10.5	3,978,395	400,109	0.1006	0.8994	96.98
11.5	2,973,922	225,694	0.0759	0.9241	87.22
12.5	2,091,423	147,909	0.0707	0.9293	80.60
13.5	1,941,883	142,602	0.0734	0.9266	74.90
14.5	1,801,885	58,729	0.0326	0.9674	69.40
15.5	1,512,114	190,991	0.1263	0.8737	67.14
16.5	1,304,014		0.0000	1.0000	58.66
17.5	872,362	8,609	0.0099	0.9901	58.66
18.5	808,821	44,261	0.0547	0.9453	58.08
19.5	785,438	129,045	0.1643	0.8357	54.90
20.5	536,413	23,149	0.0432	0.9568	45.88
21.5	458,400	49,586	0.1082	0.8918	43.90
22.5	391,146	90,339	0.2310	0.7690	39.15
23.5	282,478	50,425	0.1785	0.8215	30.11
24.5	232,053	40,082	0.1727	0.8273	24.74
25.5	103,766	21,154	0.2039	0.7961	20.47
26.5	82,612		0.0000	1.0000	16.30
27.5	82,612	42,293	0.5119	0.4881	16.30
28.5	40,319		0.0000	1.0000	7.96
29.5	40,139		0.0000	1.0000	7.96
30.5	40,139		0.0000	1.0000	7.96
31.5	32,944	22,110	0.6711	0.3289	7.96
32.5	10,834	3,953	0.3649	0.6351	2.62
33.5	6,881		0.0000	1.0000	1.66
34.5	6,881		0.0000	1.0000	1.66
35.5	6,881		0.0000	1.0000	1.66
36.5					1.66
TOTAL	105,960,000	1,837,867			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 697 TOWERS

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	1,817,838.98-		1,817,838.98-
TOTAL DATA	1,817,838.98-		1,817,838.98-
8	65,825,020.07		65,825,020.07
TOTAL DATA LESS CD 8	67,642,859.05-		67,642,859.05-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 697 TOWERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 21.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

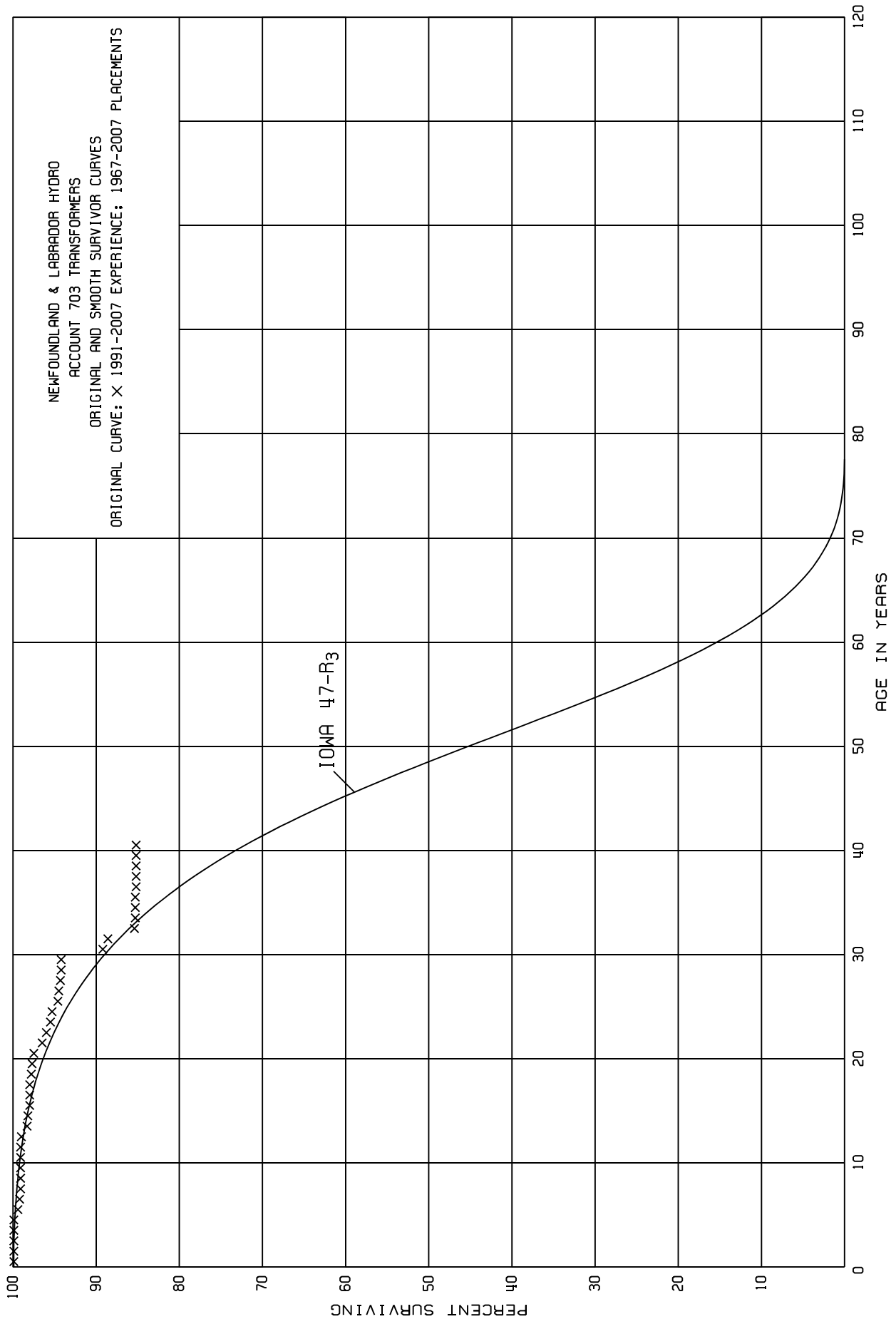
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,887,343		0.0000	1.0000	100.00
0.5	27,328,515		0.0000	1.0000	100.00
1.5	28,021,185		0.0000	1.0000	100.00
2.5	28,265,384		0.0000	1.0000	100.00
3.5	26,212,247		0.0000	1.0000	100.00
4.5	21,207,395		0.0000	1.0000	100.00
5.5	26,544,583		0.0000	1.0000	100.00
6.5	23,020,271	2,280	0.0001	0.9999	100.00
7.5	27,224,056		0.0000	1.0000	99.99
8.5	26,440,551	170,680	0.0065	0.9935	99.99
9.5	26,403,243	232,649	0.0088	0.9912	99.34
10.5	26,328,670	121,423	0.0046	0.9954	98.47
11.5	26,207,247	164,133	0.0063	0.9937	98.02
12.5	26,044,109		0.0000	1.0000	97.40
13.5	30,190,744		0.0000	1.0000	97.40
14.5	30,126,855		0.0000	1.0000	97.40
15.5	30,126,855		0.0000	1.0000	97.40
16.5	29,835,987		0.0000	1.0000	97.40
17.5	26,233,379	236,129	0.0090	0.9910	97.40
18.5	25,304,579	18,832	0.0007	0.9993	96.52
19.5	25,041,549		0.0000	1.0000	96.45
20.5	25,603,518	86,295	0.0034	0.9966	96.45
21.5	25,531,855	959	0.0000	1.0000	96.12
22.5	14,624,732	3,412	0.0002	0.9998	96.12
23.5	22,402,380	25,384	0.0011	0.9989	96.10
24.5	17,148,849	4,828	0.0003	0.9997	95.99
25.5	17,116,281	19,004	0.0011	0.9989	95.96
26.5	16,964,099	38,423	0.0023	0.9977	95.85
27.5	16,781,354		0.0000	1.0000	95.63
28.5	16,781,354		0.0000	1.0000	95.63
29.5	16,781,354	43,091	0.0026	0.9974	95.63
30.5	12,592,805		0.0000	1.0000	95.38
31.5	12,524,882	375,208	0.0300	0.9700	95.38
32.5	12,149,674	227,210	0.0187	0.9813	92.52
33.5	11,594,440		0.0000	1.0000	90.79
34.5	11,594,440	7,750	0.0007	0.9993	90.79
35.5	11,586,690	40,151	0.0035	0.9965	90.73
36.5	11,546,539		0.0000	1.0000	90.41
37.5	11,462,657		0.0000	1.0000	90.41
38.5	11,462,657		0.0000	1.0000	90.41

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 697 TOWERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.2		1	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,774,613		0.0000	1.0000	90.41
40.5					90.41
TOTAL	865,019,920	1,817,841			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 703 TRANSFORMERS

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	2,586,704.51-		2,586,704.51-
TOTAL DATA	2,586,704.51-		2,586,704.51-
8	66,386,878.80		66,386,878.80
TOTAL DATA LESS CD 8	68,973,583.31-		68,973,583.31-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 703 TRANSFORMERS

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 21.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

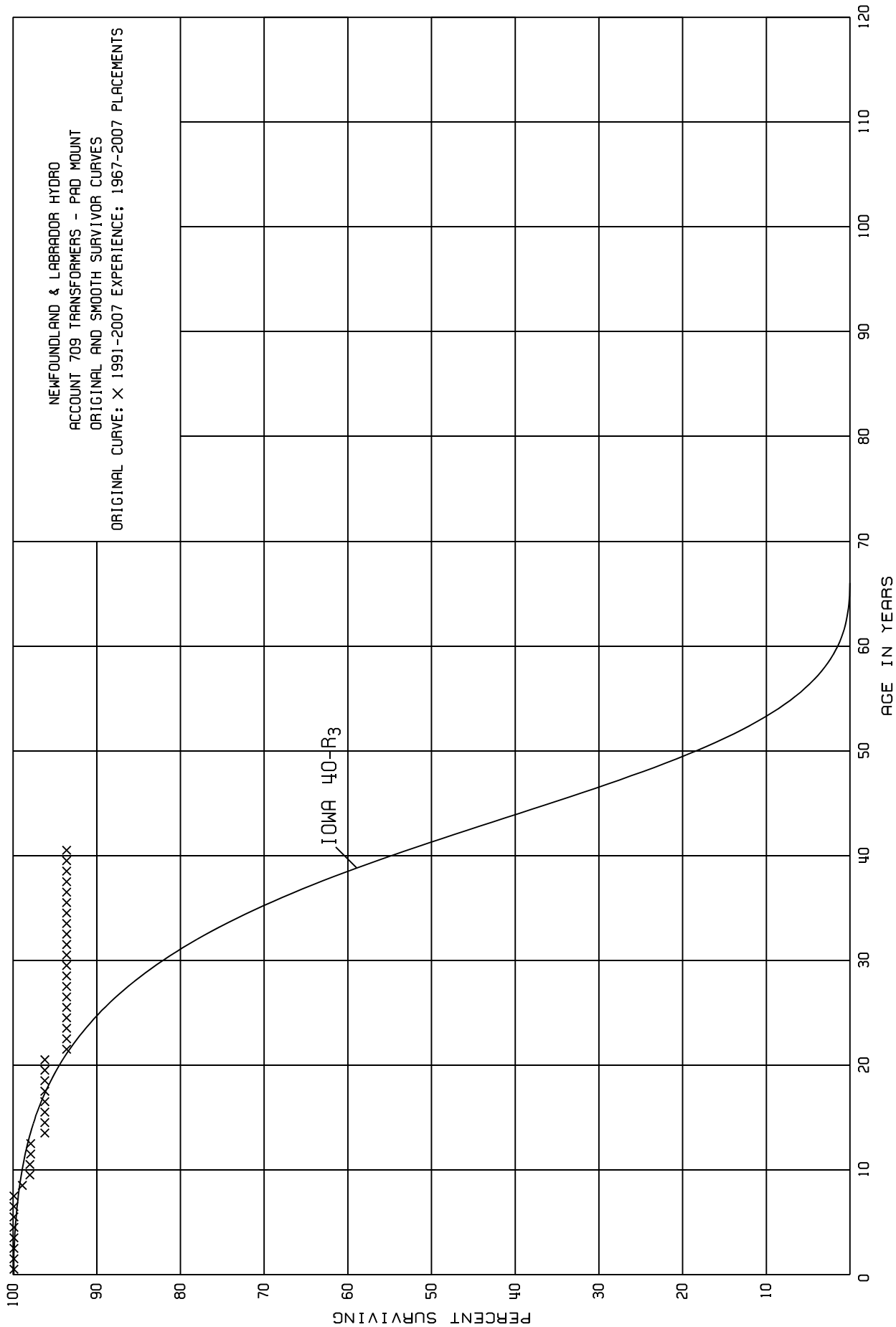
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,357,127		0.0000	1.0000	100.00
0.5	24,973,844		0.0000	1.0000	100.00
1.5	32,460,518	43,373	0.0013	0.9987	100.00
2.5	33,242,543		0.0000	1.0000	99.87
3.5	33,853,267	2,646	0.0001	0.9999	99.87
4.5	32,053,202	151,515	0.0047	0.9953	99.86
5.5	34,711,133	59,644	0.0017	0.9983	99.39
6.5	34,545,203	42,459	0.0012	0.9988	99.22
7.5	38,216,935	2,100	0.0001	0.9999	99.10
8.5	38,809,673		0.0000	1.0000	99.09
9.5	37,796,038	16,414	0.0004	0.9996	99.09
10.5	39,327,096		0.0000	1.0000	99.05
11.5	39,065,446	11,112	0.0003	0.9997	99.05
12.5	41,890,528	313,079	0.0075	0.9925	99.02
13.5	42,885,737	29,296	0.0007	0.9993	98.28
14.5	42,163,552	82,845	0.0020	0.9980	98.21
15.5	39,227,052	13,881	0.0004	0.9996	98.01
16.5	38,352,637	7,541	0.0002	0.9998	97.97
17.5	35,837,415	53,867	0.0015	0.9985	97.95
18.5	27,693,575	27,819	0.0010	0.9990	97.80
19.5	27,334,550	70,788	0.0026	0.9974	97.70
20.5	28,314,201	272,207	0.0096	0.9904	97.45
21.5	26,636,701	147,951	0.0056	0.9944	96.51
22.5	24,483,322	125,813	0.0051	0.9949	95.97
23.5	25,958,577	58,870	0.0023	0.9977	95.48
24.5	22,079,266	155,352	0.0070	0.9930	95.26
25.5	21,257,961	21,983	0.0010	0.9990	94.59
26.5	20,136,227	41,284	0.0021	0.9979	94.50
27.5	18,156,269	18,747	0.0010	0.9990	94.30
28.5	16,470,226	2,561	0.0002	0.9998	94.21
29.5	9,545,104	502,374	0.0526	0.9474	94.19
30.5	7,245,229	48,992	0.0068	0.9932	89.24
31.5	6,842,883	246,243	0.0360	0.9640	88.63
32.5	6,378,553	11,803	0.0019	0.9981	85.44
33.5	5,123,864	1,499	0.0003	0.9997	85.28
34.5	5,091,871		0.0000	1.0000	85.25
35.5	5,091,871	2,648	0.0005	0.9995	85.25
36.5	4,578,858		0.0000	1.0000	85.21
37.5	2,124,156		0.0000	1.0000	85.21
38.5	2,124,156		0.0000	1.0000	85.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 703 TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 21.4		1	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,652,467		0.0000	1.0000	85.21
40.5					85.21
TOTAL	997,088,833	2,586,706			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 709 TRANSFORMERS - PAD MOUNT

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	53,612.70-		53,612.70-
TOTAL DATA	53,612.70-		53,612.70-
8	2,374,908.13		2,374,908.13
TOTAL DATA LESS CD 8	2,428,520.83-		2,428,520.83-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 709 TRANSFORMERS - PAD MOUNT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 13.8 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

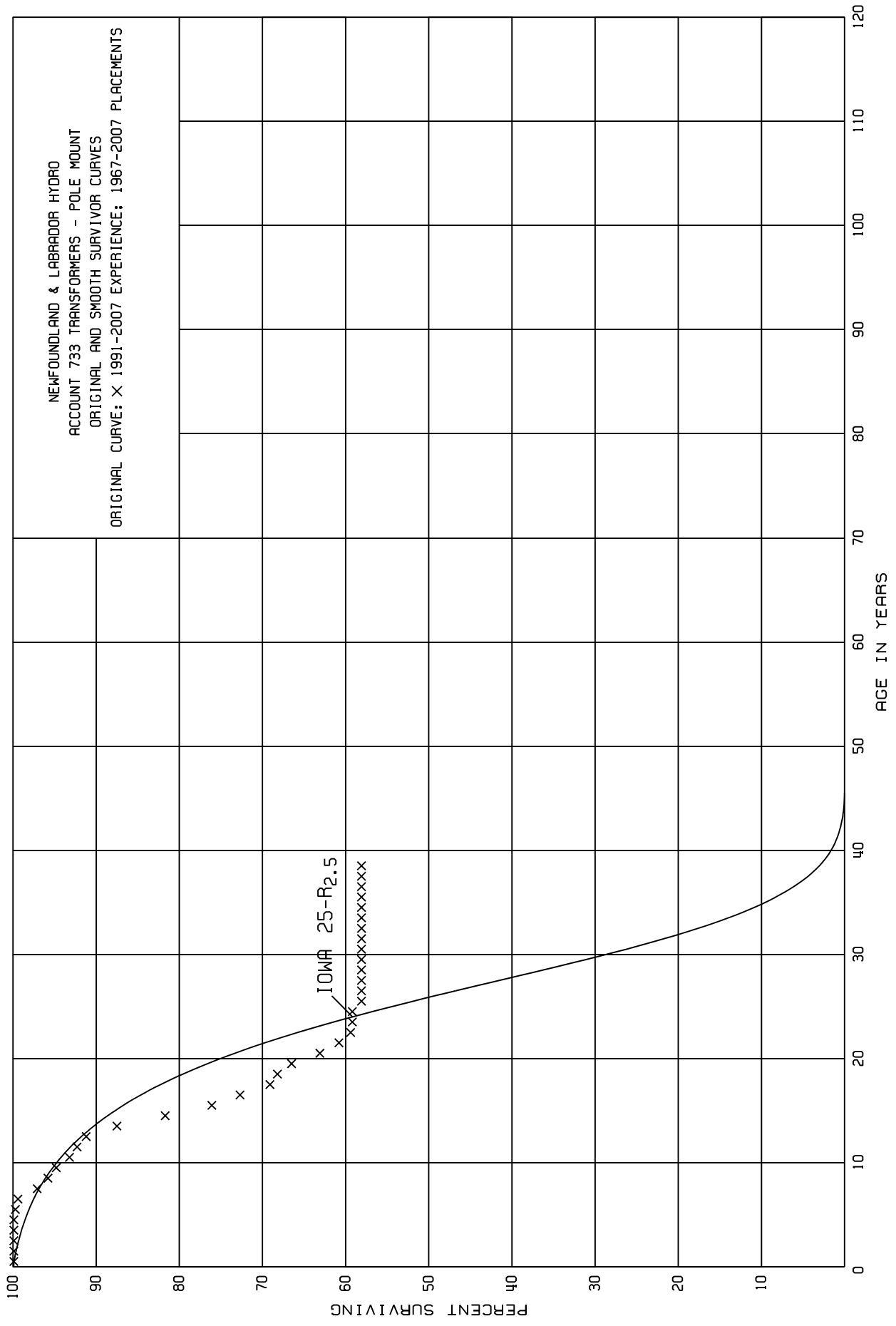
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,598,901		0.0000	1.0000	100.00
0.5	1,458,395		0.0000	1.0000	100.00
1.5	1,423,000		0.0000	1.0000	100.00
2.5	1,356,704		0.0000	1.0000	100.00
3.5	1,343,988		0.0000	1.0000	100.00
4.5	1,219,894		0.0000	1.0000	100.00
5.5	1,246,913		0.0000	1.0000	100.00
6.5	905,004		0.0000	1.0000	100.00
7.5	890,519	10,265	0.0115	0.9885	100.00
8.5	1,022,969	8,554	0.0084	0.9916	98.85
9.5	1,113,317		0.0000	1.0000	98.02
10.5	1,032,165	1,547	0.0015	0.9985	98.02
11.5	895,198		0.0000	1.0000	97.87
12.5	993,768	17,084	0.0172	0.9828	97.87
13.5	807,365		0.0000	1.0000	96.19
14.5	774,361		0.0000	1.0000	96.19
15.5	681,227		0.0000	1.0000	96.19
16.5	599,148		0.0000	1.0000	96.19
17.5	599,148		0.0000	1.0000	96.19
18.5	535,179		0.0000	1.0000	96.19
19.5	535,179		0.0000	1.0000	96.19
20.5	590,897	16,163	0.0274	0.9726	96.19
21.5	574,734		0.0000	1.0000	93.55
22.5	562,876		0.0000	1.0000	93.55
23.5	633,642		0.0000	1.0000	93.55
24.5	560,468		0.0000	1.0000	93.55
25.5	433,175		0.0000	1.0000	93.55
26.5	343,223		0.0000	1.0000	93.55
27.5	343,223		0.0000	1.0000	93.55
28.5	322,223		0.0000	1.0000	93.55
29.5	213,388		0.0000	1.0000	93.55
30.5	213,388		0.0000	1.0000	93.55
31.5	213,388		0.0000	1.0000	93.55
32.5	213,388		0.0000	1.0000	93.55
33.5	213,388		0.0000	1.0000	93.55
34.5	213,388		0.0000	1.0000	93.55
35.5	213,388		0.0000	1.0000	93.55
36.5	213,388		0.0000	1.0000	93.55
37.5	100,161		0.0000	1.0000	93.55
38.5	100,161		0.0000	1.0000	93.55

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 709 TRANSFORMERS - PAD MOUNT

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 13.8		1	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,000		0.0000	1.0000	93.55
40.5					93.55
TOTAL	27,389,229	53,613			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 733 TRANSFORMERS - POLE MOUNT

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	2,289,199.13-		2,289,199.13-
TOTAL DATA	2,289,199.13-		2,289,199.13-
8	16,389,760.82		16,389,760.82
TOTAL DATA LESS CD 8	18,678,959.95-		18,678,959.95-

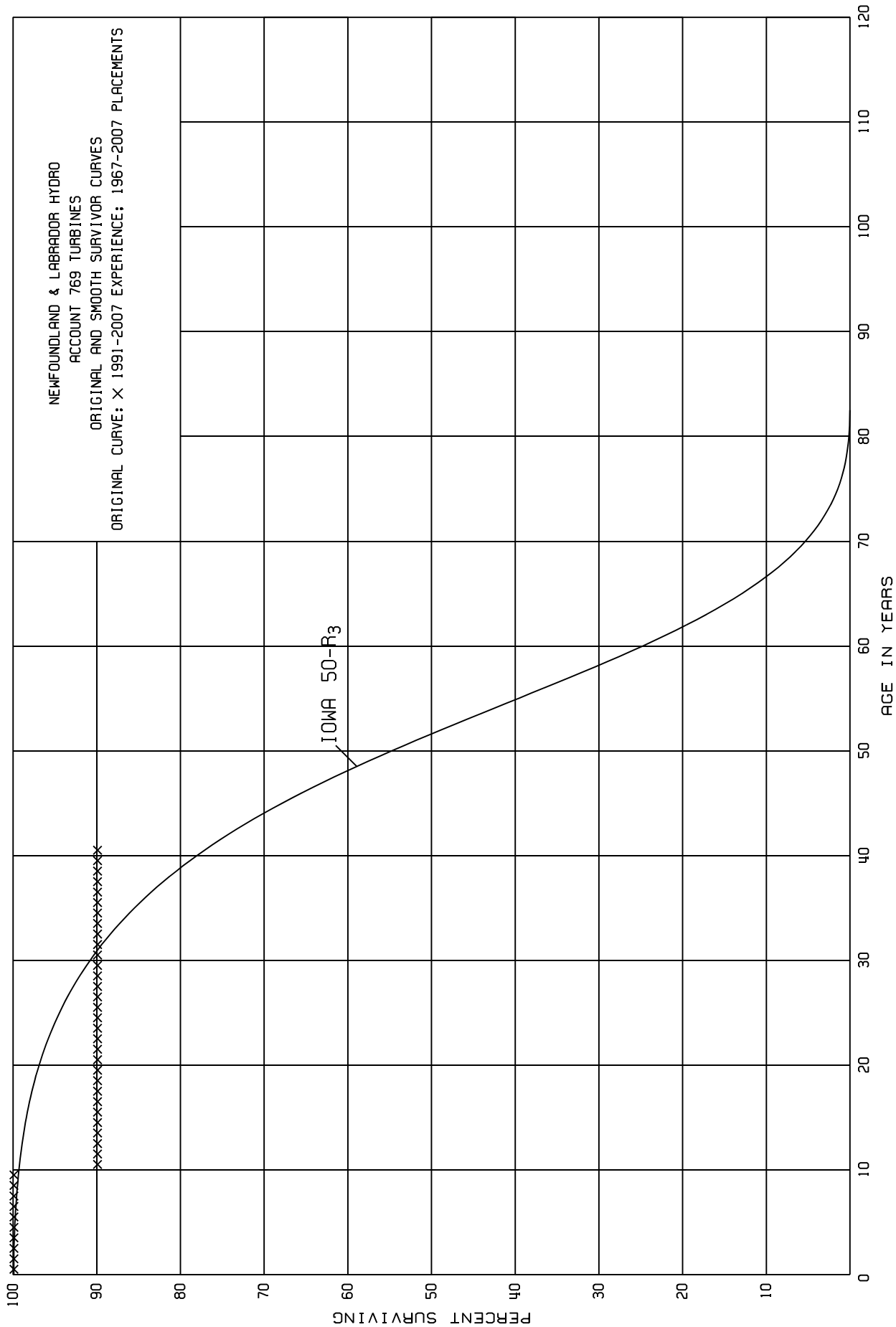
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 733 TRANSFORMERS - POLE MOUNT

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 13.4 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,174,944		0.0000	1.0000	100.00
0.5	13,269,150		0.0000	1.0000	100.00
1.5	12,609,539	3,983	0.0003	0.9997	100.00
2.5	11,877,071	1,354	0.0001	0.9999	99.97
3.5	11,648,186	5,051	0.0004	0.9996	99.96
4.5	10,256,680	20,403	0.0020	0.9980	99.92
5.5	10,421,938	35,335	0.0034	0.9966	99.72
6.5	10,202,272	229,526	0.0225	0.9775	99.38
7.5	8,888,311	119,536	0.0134	0.9866	97.14
8.5	8,483,668	95,260	0.0112	0.9888	95.84
9.5	9,322,386	155,050	0.0166	0.9834	94.77
10.5	8,023,422	75,623	0.0094	0.9906	93.20
11.5	5,966,703	69,849	0.0117	0.9883	92.32
12.5	5,330,011	218,667	0.0410	0.9590	91.24
13.5	4,827,704	319,892	0.0663	0.9337	87.50
14.5	4,199,968	285,488	0.0680	0.9320	81.70
15.5	3,703,564	168,576	0.0455	0.9545	76.14
16.5	3,253,913	158,635	0.0488	0.9512	72.68
17.5	2,777,201	38,305	0.0138	0.9862	69.13
18.5	2,489,011	61,563	0.0247	0.9753	68.18
19.5	2,213,547	113,513	0.0513	0.9487	66.50
20.5	1,643,943	60,975	0.0371	0.9629	63.09
21.5	1,460,563	31,513	0.0216	0.9784	60.75
22.5	1,277,055	6,033	0.0047	0.9953	59.44
23.5	1,081,318		0.0000	1.0000	59.16
24.5	837,175	15,067	0.0180	0.9820	59.16
25.5	654,710		0.0000	1.0000	58.10
26.5	111,444		0.0000	1.0000	58.10
27.5	111,046		0.0000	1.0000	58.10
28.5	110,723		0.0000	1.0000	58.10
29.5	99,839		0.0000	1.0000	58.10
30.5	99,839		0.0000	1.0000	58.10
31.5	99,839		0.0000	1.0000	58.10
32.5	99,839		0.0000	1.0000	58.10
33.5	99,839		0.0000	1.0000	58.10
34.5	99,839		0.0000	1.0000	58.10
35.5	99,839		0.0000	1.0000	58.10
36.5	99,527		0.0000	1.0000	58.10
37.5	69,000		0.0000	1.0000	58.10
38.5					58.10
TOTAL	172,094,566	2,289,197			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 769 TURBINES

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	3,700,437.74-		3,700,437.74-
TOTAL DATA	3,700,437.74-		3,700,437.74-
8	68,659,043.57		68,659,043.57
TOTAL DATA LESS CD 8	72,359,481.31-		72,359,481.31-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 769 TURBINES

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 10.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

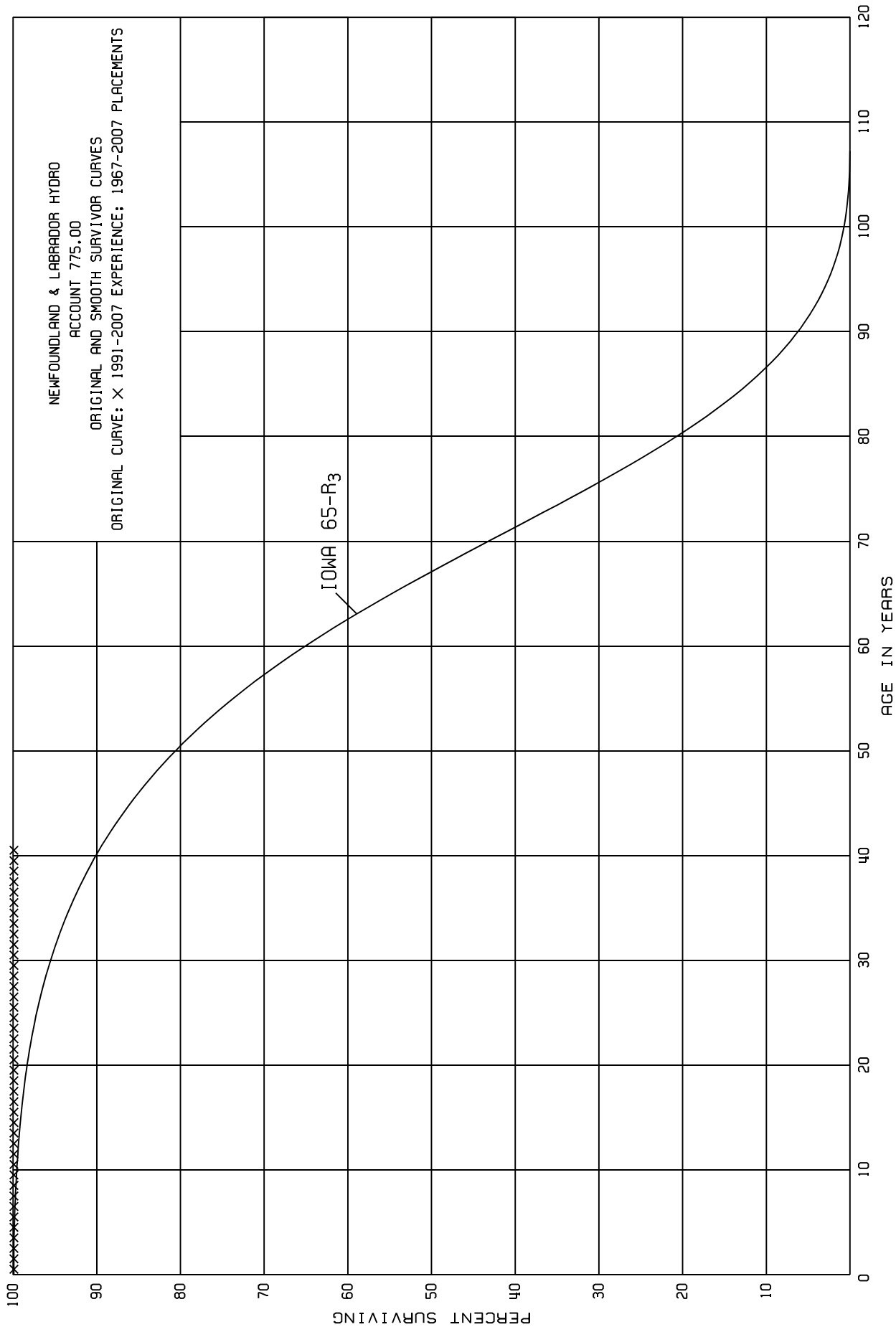
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,611,532		0.0000	1.0000	100.00
0.5	11,989,758		0.0000	1.0000	100.00
1.5	23,605,988		0.0000	1.0000	100.00
2.5	30,443,354		0.0000	1.0000	100.00
3.5	30,452,247		0.0000	1.0000	100.00
4.5	18,522,651		0.0000	1.0000	100.00
5.5	29,449,666		0.0000	1.0000	100.00
6.5	29,449,666		0.0000	1.0000	100.00
7.5	36,541,023		0.0000	1.0000	100.00
8.5	36,642,896		0.0000	1.0000	100.00
9.5	36,642,896	3,700,438	0.1010	0.8990	100.00
10.5	42,007,246		0.0000	1.0000	89.90
11.5	42,007,246		0.0000	1.0000	89.90
12.5	46,118,378		0.0000	1.0000	89.90
13.5	46,118,378		0.0000	1.0000	89.90
14.5	46,059,796		0.0000	1.0000	89.90
15.5	46,059,796		0.0000	1.0000	89.90
16.5	46,059,796		0.0000	1.0000	89.90
17.5	46,059,796		0.0000	1.0000	89.90
18.5	38,144,004		0.0000	1.0000	89.90
19.5	35,888,021		0.0000	1.0000	89.90
20.5	37,545,801		0.0000	1.0000	89.90
21.5	37,545,801		0.0000	1.0000	89.90
22.5	26,618,786		0.0000	1.0000	89.90
23.5	28,358,445		0.0000	1.0000	89.90
24.5	21,267,088		0.0000	1.0000	89.90
25.5	21,165,214		0.0000	1.0000	89.90
26.5	21,165,214		0.0000	1.0000	89.90
27.5	12,100,427		0.0000	1.0000	89.90
28.5	12,100,427		0.0000	1.0000	89.90
29.5	7,987,715		0.0000	1.0000	89.90
30.5	7,987,715		0.0000	1.0000	89.90
31.5	7,987,715		0.0000	1.0000	89.90
32.5	7,987,715		0.0000	1.0000	89.90
33.5	7,987,715		0.0000	1.0000	89.90
34.5	7,987,715		0.0000	1.0000	89.90
35.5	7,987,715		0.0000	1.0000	89.90
36.5	3,406,332		0.0000	1.0000	89.90
37.5	1,739,659		0.0000	1.0000	89.90
38.5	1,739,659		0.0000	1.0000	89.90

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 769 TURBINES

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET 10.0		1	EXPERIENCE ANALYSIS		
PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,739,659		0.0000	1.0000	89.90
40.5					89.90
TOTAL	1,015,280,651	3,700,438			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 775.00

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
TOTAL DATA			
8	5,747,545.94		5,747,545.94
TOTAL DATA LESS CD 8	5,747,545.94-		5,747,545.94-

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 775.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 0.0 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1967-2007 EXPERIENCE BAND 1991-2007

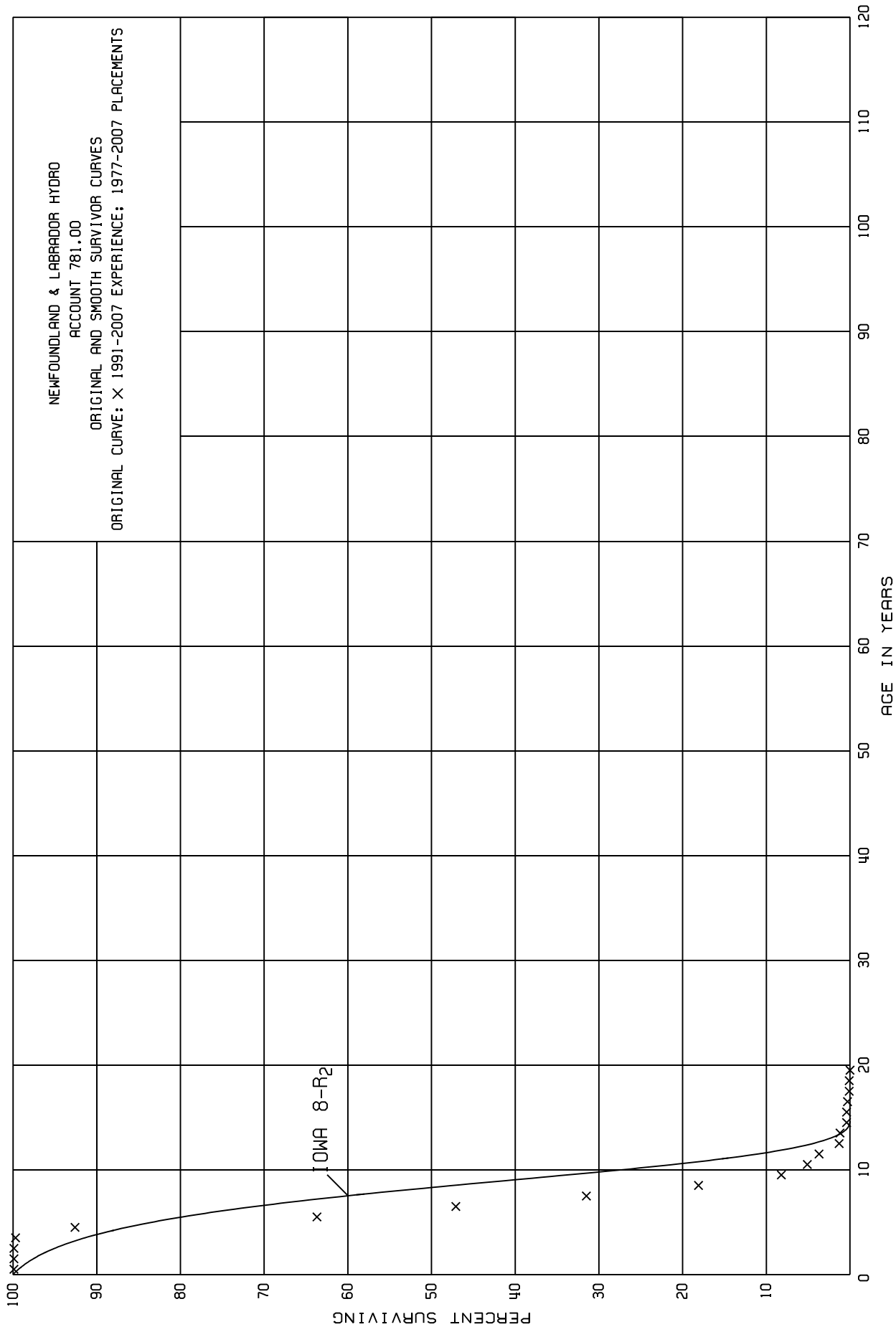
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,334,001		0.0000	1.0000	100.00
0.5	1,204,206		0.0000	1.0000	100.00
1.5	1,027,308		0.0000	1.0000	100.00
2.5	817,423		0.0000	1.0000	100.00
3.5	606,071		0.0000	1.0000	100.00
4.5	369,574		0.0000	1.0000	100.00
5.5	2,791,361		0.0000	1.0000	100.00
6.5	2,596,425		0.0000	1.0000	100.00
7.5	2,596,425		0.0000	1.0000	100.00
8.5	2,632,945		0.0000	1.0000	100.00
9.5	2,632,945		0.0000	1.0000	100.00
10.5	2,632,945		0.0000	1.0000	100.00
11.5	2,632,945		0.0000	1.0000	100.00
12.5	2,736,945		0.0000	1.0000	100.00
13.5	2,736,945		0.0000	1.0000	100.00
14.5	2,736,945		0.0000	1.0000	100.00
15.5	2,736,945		0.0000	1.0000	100.00
16.5	2,736,945		0.0000	1.0000	100.00
17.5	2,736,945		0.0000	1.0000	100.00
18.5	2,736,945		0.0000	1.0000	100.00
19.5	2,734,512		0.0000	1.0000	100.00
20.5	3,168,112		0.0000	1.0000	100.00
21.5	3,168,112		0.0000	1.0000	100.00
22.5	574,119		0.0000	1.0000	100.00
23.5	1,817,119		0.0000	1.0000	100.00
24.5	1,817,119		0.0000	1.0000	100.00
25.5	1,780,600		0.0000	1.0000	100.00
26.5	1,780,600		0.0000	1.0000	100.00
27.5	1,780,600		0.0000	1.0000	100.00
28.5	1,780,600		0.0000	1.0000	100.00
29.5	1,676,600		0.0000	1.0000	100.00
30.5	1,676,600		0.0000	1.0000	100.00
31.5	1,676,600		0.0000	1.0000	100.00
32.5	1,676,600		0.0000	1.0000	100.00
33.5	1,676,600		0.0000	1.0000	100.00
34.5	1,676,600		0.0000	1.0000	100.00
35.5	1,676,600		0.0000	1.0000	100.00
36.5	1,676,600		0.0000	1.0000	100.00
37.5	1,243,000		0.0000	1.0000	100.00
38.5	1,243,000		0.0000	1.0000	100.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 775.00

ORIGINAL LIFE TABLE, CONT.

AVG AGE RET	0.0	1	EXPERIENCE ANALYSIS		
PLACEMENT BAND	1967-2007		EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,243,000		0.0000	1.0000	100.00
40.5					100.00
TOTAL	80,576,482				



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 781.00

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	3,954,041.64-		3,954,041.64-
TOTAL DATA	3,954,041.64-		3,954,041.64-
8	2,947,765.23		2,947,765.23
TOTAL DATA LESS CD 8	6,901,806.87-		6,901,806.87-

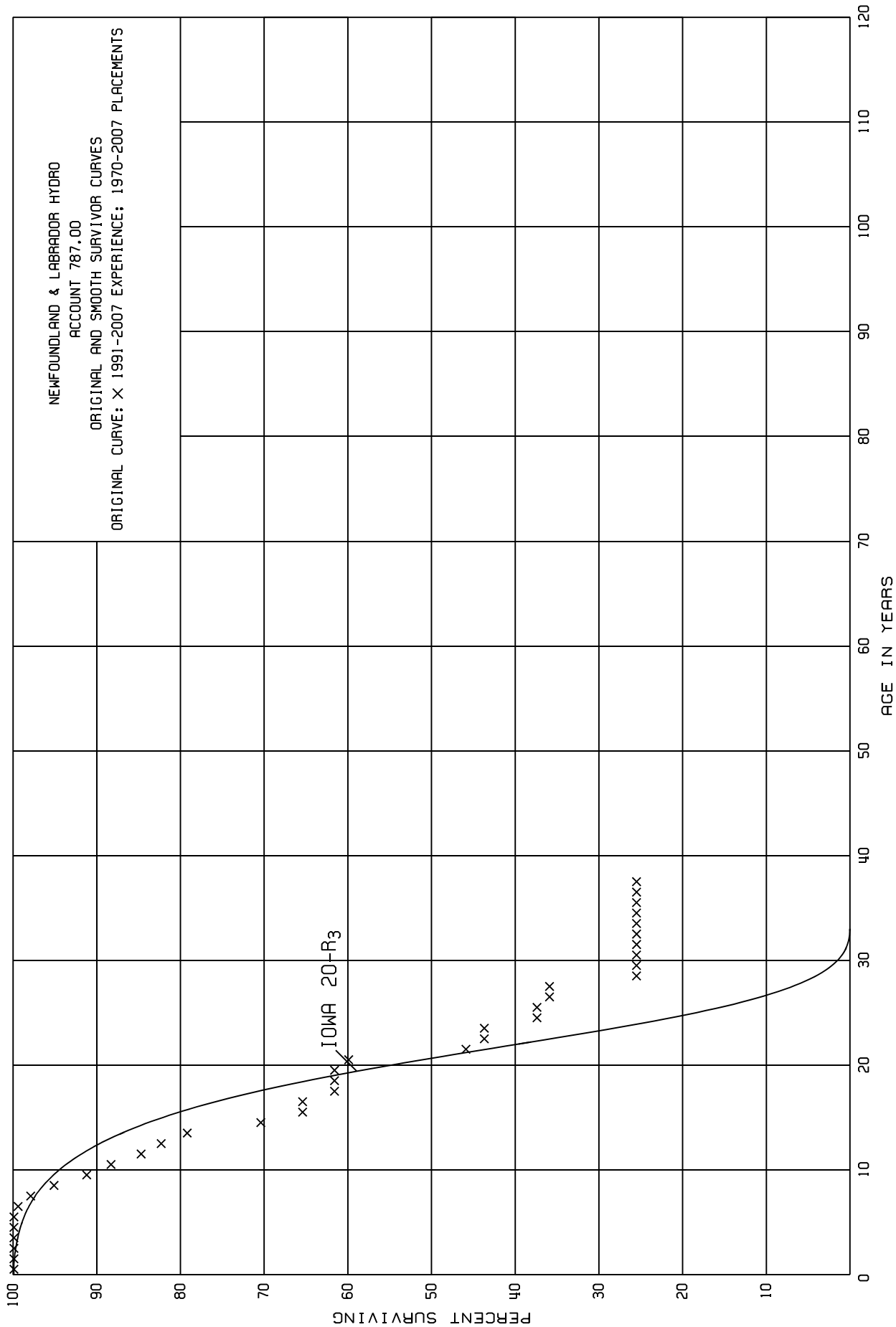
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 781.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 6.5 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1977-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,495,306		0.0000	1.0000	100.00
0.5	5,107,059		0.0000	1.0000	100.00
1.5	4,590,286		0.0000	1.0000	100.00
2.5	4,616,779	14,631	0.0032	0.9968	100.00
3.5	4,567,869	323,502	0.0708	0.9292	99.68
4.5	4,318,759	1,348,716	0.3123	0.6877	92.62
5.5	2,655,407	691,400	0.2604	0.7396	63.69
6.5	1,788,379	591,108	0.3305	0.6695	47.11
7.5	898,811	382,646	0.4257	0.5743	31.54
8.5	529,852	290,619	0.5485	0.4515	18.11
9.5	272,052	103,030	0.3787	0.6213	8.18
10.5	169,022	46,579	0.2756	0.7244	5.08
11.5	150,014	98,456	0.6563	0.3437	3.68
12.5	51,558	3,550	0.0689	0.9311	1.26
13.5	59,804	41,997	0.7022	0.2978	1.17
14.5	17,807		0.0000	1.0000	0.35
15.5	17,807	2,532	0.1422	0.8578	0.35
16.5	15,275	8,795	0.5758	0.4242	0.30
17.5	6,480		0.0000	1.0000	0.13
18.5	6,480	4,537	0.7002	0.2998	0.13
19.5	1,943	1,943	1.0000	0.0000	0.04
20.5					0.00
TOTAL	35,336,749	3,954,041			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 787.00

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	1,147,126.58-		1,147,126.58-
TOTAL DATA	1,147,126.58-		1,147,126.58-
8	5,431,398.54		5,431,398.54
TOTAL DATA LESS CD 8	6,578,525.12-		6,578,525.12-

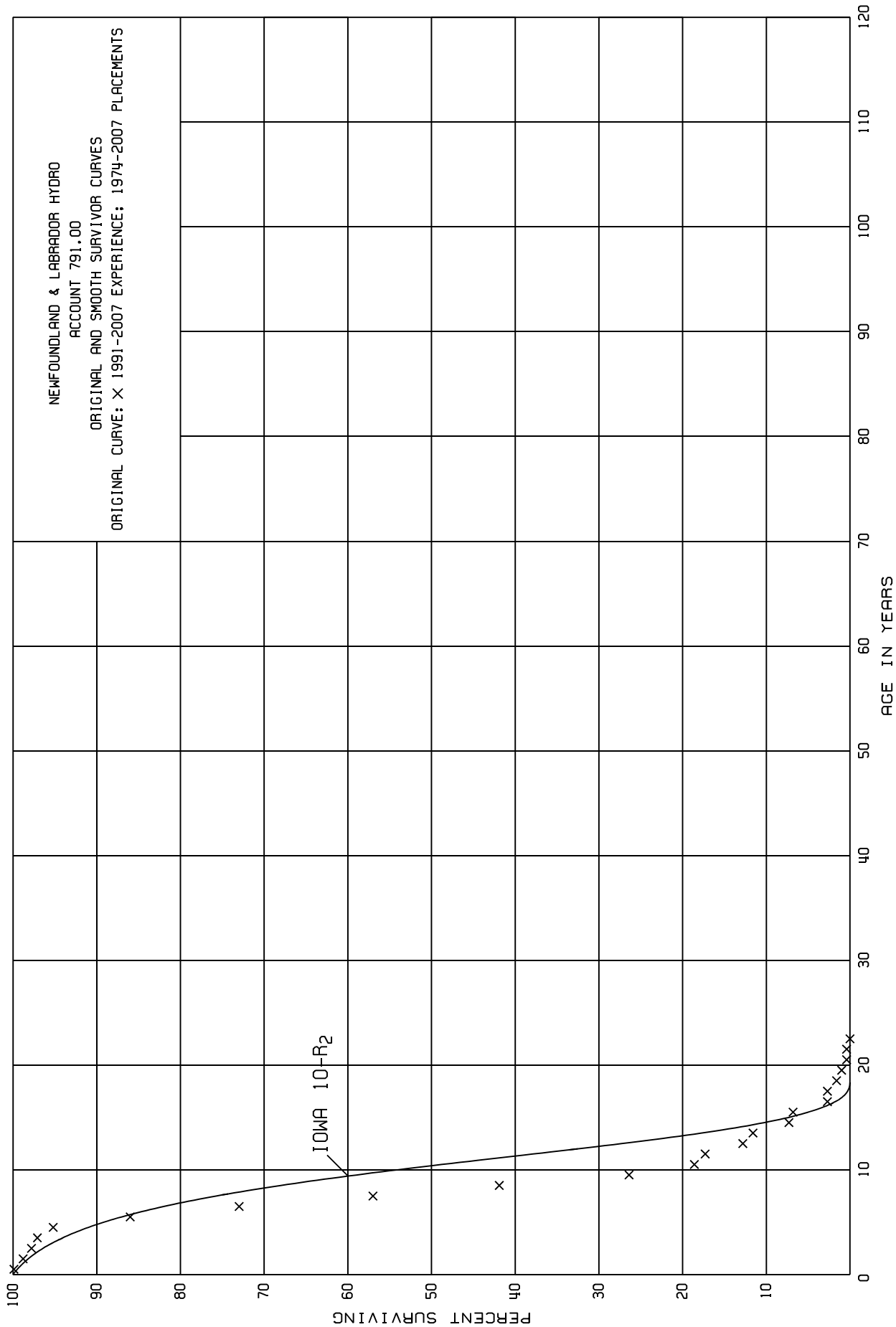
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 787.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 14.1 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1970-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,096,662		0.0000	1.0000	100.00
0.5	4,666,651		0.0000	1.0000	100.00
1.5	4,488,832		0.0000	1.0000	100.00
2.5	4,218,499		0.0000	1.0000	100.00
3.5	3,575,726		0.0000	1.0000	100.00
4.5	3,458,670		0.0000	1.0000	100.00
5.5	3,350,694	20,000	0.0060	0.9940	100.00
6.5	3,266,533	50,991	0.0156	0.9844	99.40
7.5	2,737,880	76,365	0.0279	0.9721	97.85
8.5	2,547,635	105,659	0.0415	0.9585	95.12
9.5	2,539,732	80,970	0.0319	0.9681	91.17
10.5	2,382,937	95,267	0.0400	0.9600	88.26
11.5	2,260,958	65,571	0.0290	0.9710	84.73
12.5	1,727,753	65,418	0.0379	0.9621	82.27
13.5	1,474,532	162,245	0.1100	0.8900	79.15
14.5	1,268,213	90,601	0.0714	0.9286	70.44
15.5	1,183,770		0.0000	1.0000	65.41
16.5	1,079,821	63,428	0.0587	0.9413	65.41
17.5	847,458		0.0000	1.0000	61.57
18.5	762,609		0.0000	1.0000	61.57
19.5	761,814	21,336	0.0280	0.9720	61.57
20.5	657,965	153,443	0.2332	0.7668	59.85
21.5	442,558	21,336	0.0482	0.9518	45.89
22.5	362,659		0.0000	1.0000	43.68
23.5	362,659	52,107	0.1437	0.8563	43.68
24.5	149,605		0.0000	1.0000	37.40
25.5	149,605	6,157	0.0412	0.9588	37.40
26.5	99,259		0.0000	1.0000	35.86
27.5	56,421	16,230	0.2877	0.7123	35.86
28.5	40,191		0.0000	1.0000	25.54
29.5	12,982		0.0000	1.0000	25.54
30.5	12,982		0.0000	1.0000	25.54
31.5	12,982		0.0000	1.0000	25.54
32.5	12,982		0.0000	1.0000	25.54
33.5	12,982		0.0000	1.0000	25.54
34.5	12,982		0.0000	1.0000	25.54
35.5	12,982		0.0000	1.0000	25.54
36.5	12,982		0.0000	1.0000	25.54
37.5					25.54
TOTAL	56,122,157	1,147,124			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 791.00

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	4,775,815.22-		4,775,815.22-
TOTAL DATA	4,775,815.22-		4,775,815.22-
8	6,539,866.38		6,539,866.38
TOTAL DATA LESS CD 8	11,315,681.60-		11,315,681.60-

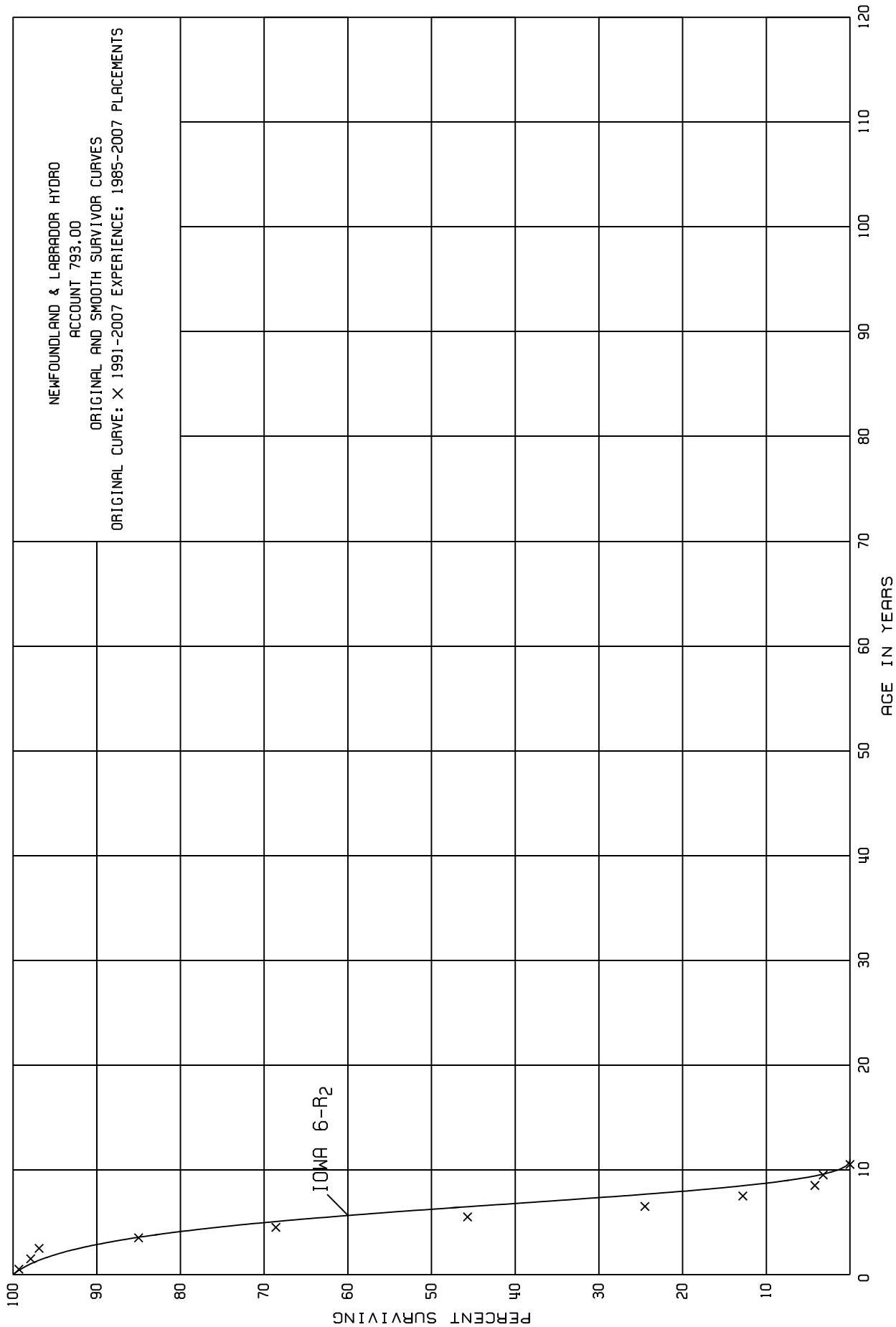
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 791.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 7.7 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1974-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,112,204		0.0000	1.0000	100.00
0.5	8,334,774	96,295	0.0116	0.9884	100.00
1.5	8,076,607	84,894	0.0105	0.9895	98.84
2.5	7,779,695	56,020	0.0072	0.9928	97.80
3.5	6,905,128	135,639	0.0196	0.9804	97.10
4.5	5,972,926	579,436	0.0970	0.9030	95.20
5.5	4,566,791	689,922	0.1511	0.8489	85.97
6.5	3,886,764	852,856	0.2194	0.7806	72.98
7.5	2,682,563	710,753	0.2650	0.7350	56.97
8.5	1,743,021	642,271	0.3685	0.6315	41.87
9.5	1,221,961	361,581	0.2959	0.7041	26.44
10.5	793,104	55,435	0.0699	0.9301	18.62
11.5	763,070	200,256	0.2624	0.7376	17.32
12.5	498,308	46,753	0.0938	0.9062	12.78
13.5	317,468	117,544	0.3703	0.6297	11.58
14.5	190,665	12,266	0.0643	0.9357	7.29
15.5	146,964	87,826	0.5976	0.4024	6.82
16.5	59,640		0.0000	1.0000	2.74
17.5	46,068	19,759	0.4289	0.5711	2.74
18.5	26,309	9,458	0.3595	0.6405	1.56
19.5	16,851	9,458	0.5613	0.4387	1.00
20.5	7,392	683	0.0924	0.9076	0.44
21.5	6,709	6,208	0.9253	0.0747	0.40
22.5	502		0.0000	1.0000	0.03
23.5	502	502	1.0000	0.0000	0.03
24.5					0.00
TOTAL	63,155,986	4,775,815			



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 793.00

INPUT CONTROL TOTALS THROUGH 2007

TRAN CODE	----- T O T A L AGED	I N P U T UNAGED	D A T A ----- TOTAL
0	2,584,082.78-		2,584,082.78-
TOTAL DATA	2,584,082.78-		2,584,082.78-
8	836,949.74		836,949.74
TOTAL DATA LESS CD 8	3,421,032.52-		3,421,032.52-

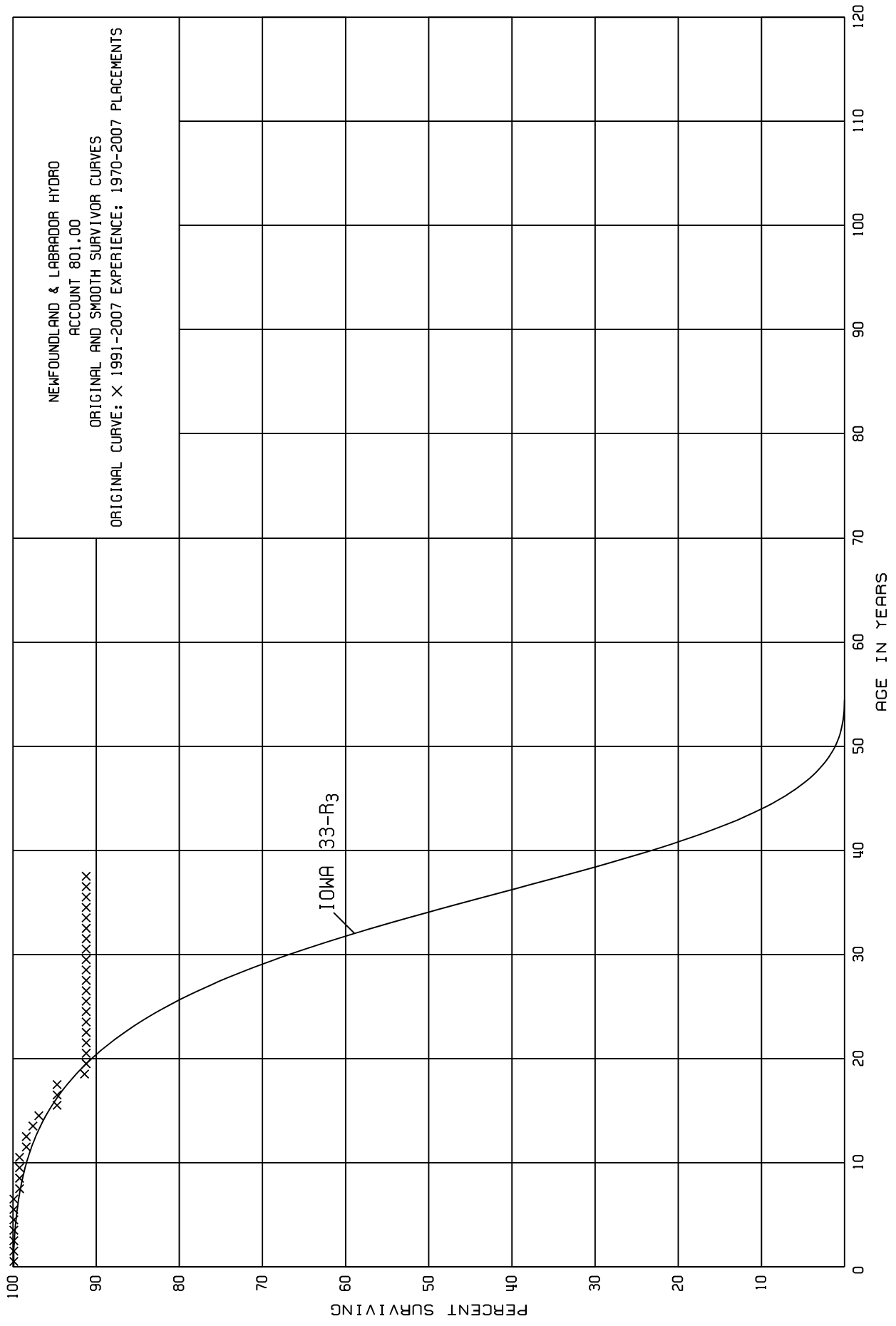
NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 793.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

AVG AGE RET 5.2 1 EXPERIENCE ANALYSIS
PLACEMENT BAND 1985-2007 EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,458,829	17,245	0.0070	0.9930	100.00
0.5	2,649,185	38,473	0.0145	0.9855	99.30
1.5	2,542,751	25,825	0.0102	0.9898	97.86
2.5	2,677,316	327,947	0.1225	0.8775	96.86
3.5	2,420,841	466,799	0.1928	0.8072	84.99
4.5	1,910,871	636,647	0.3332	0.6668	68.60
5.5	1,206,272	558,963	0.4634	0.5366	45.74
6.5	539,821	257,870	0.4777	0.5223	24.54
7.5	254,314	171,793	0.6755	0.3245	12.82
8.5	82,521	19,289	0.2337	0.7663	4.16
9.5	63,232	63,232	1.0000	0.0000	3.19
10.5					0.00
TOTAL	16,805,953	2,584,083			



NEWFOUNDLAND & LABRADOR HYDRO

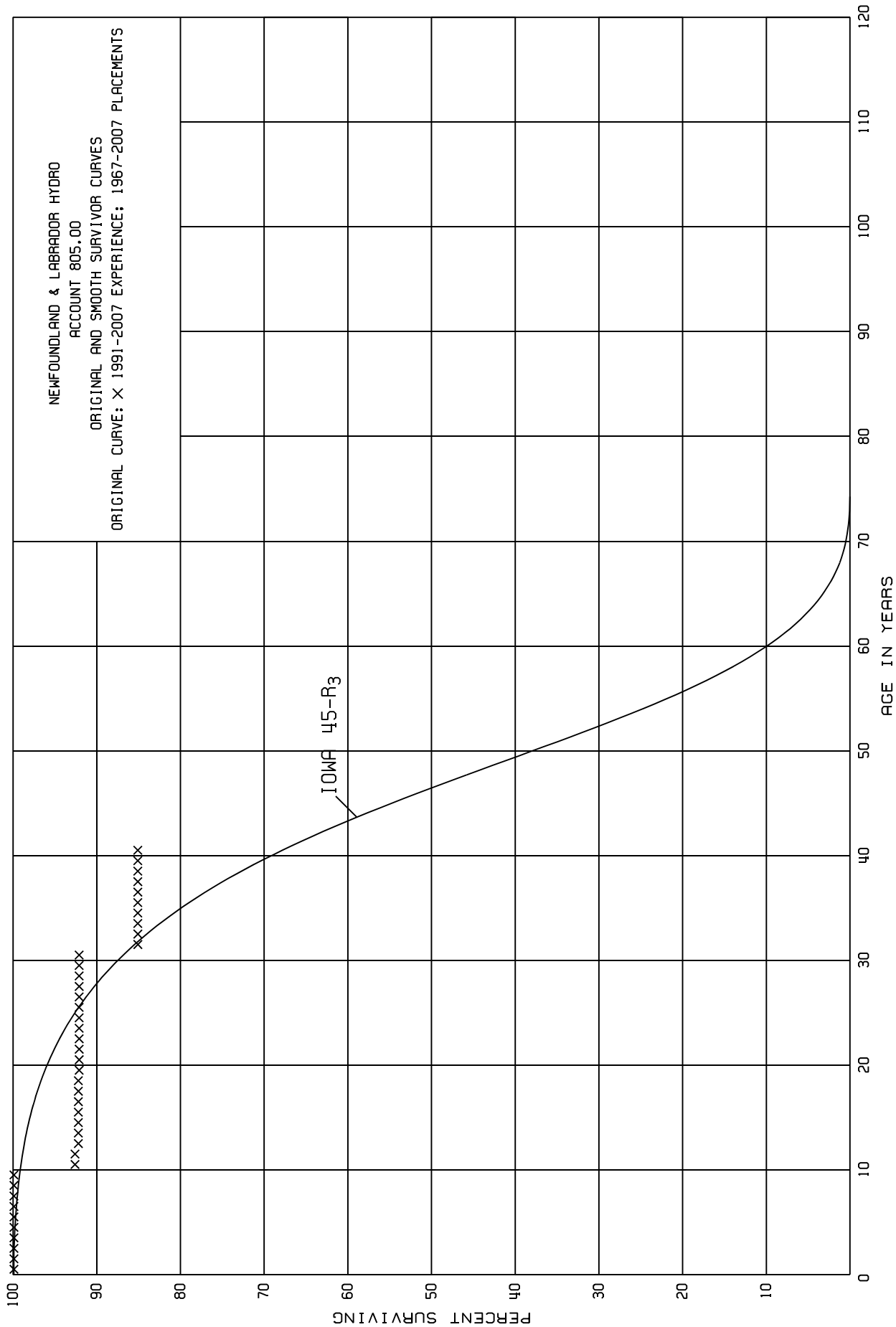
ACCOUNT 801.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1970-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,436,053		0.0000	1.0000	100.00
0.5	1,520,641		0.0000	1.0000	100.00
1.5	1,641,852		0.0000	1.0000	100.00
2.5	1,845,120		0.0000	1.0000	100.00
3.5	2,097,759		0.0000	1.0000	100.00
4.5	1,933,913		0.0000	1.0000	100.00
5.5	1,926,668		0.0000	1.0000	100.00
6.5	2,013,252	15,913	0.0079	0.9921	100.00
7.5	2,073,662		0.0000	1.0000	99.21
8.5	2,240,081		0.0000	1.0000	99.21
9.5	2,420,020		0.0000	1.0000	99.21
10.5	2,257,546	17,813	0.0079	0.9921	99.21
11.5	2,095,943		0.0000	1.0000	98.43
12.5	2,027,230	17,567	0.0087	0.9913	98.43
13.5	2,026,234	13,498	0.0067	0.9933	97.57
14.5	1,901,472	43,198	0.0227	0.9773	96.92
15.5	1,822,532		0.0000	1.0000	94.72
16.5	1,724,552		0.0000	1.0000	94.72
17.5	1,603,616	56,593	0.0353	0.9647	94.72
18.5	1,351,853	3,103	0.0023	0.9977	91.38
19.5	1,108,913		0.0000	1.0000	91.17
20.5	885,226		0.0000	1.0000	91.17
21.5	850,923		0.0000	1.0000	91.17
22.5	753,135		0.0000	1.0000	91.17
23.5	616,561		0.0000	1.0000	91.17
24.5	575,752		0.0000	1.0000	91.17
25.5	409,332		0.0000	1.0000	91.17
26.5	93,589		0.0000	1.0000	91.17
27.5	44,504		0.0000	1.0000	91.17
28.5	44,504		0.0000	1.0000	91.17
29.5	44,504		0.0000	1.0000	91.17
30.5	26,216		0.0000	1.0000	91.17
31.5	26,216		0.0000	1.0000	91.17
32.5	15,454		0.0000	1.0000	91.17
33.5	15,454		0.0000	1.0000	91.17
34.5	15,454		0.0000	1.0000	91.17
35.5	15,454		0.0000	1.0000	91.17
36.5	15,454		0.0000	1.0000	91.17
37.5					91.17



NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 805.00

ORIGINAL LIFE TABLE - DECEMBER 31, 2007

PLACEMENT BAND 1967-2007

EXPERIENCE BAND 1991-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,701,762		0.0000	1.0000	100.00
0.5	24,739,768		0.0000	1.0000	100.00
1.5	25,584,423		0.0000	1.0000	100.00
2.5	25,609,351		0.0000	1.0000	100.00
3.5	25,715,082		0.0000	1.0000	100.00
4.5	8,965,336		0.0000	1.0000	100.00
5.5	9,299,892		0.0000	1.0000	100.00
6.5	9,302,228	7,626	0.0008	0.9992	100.00
7.5	9,383,086		0.0000	1.0000	99.92
8.5	8,688,715		0.0000	1.0000	99.92
9.5	8,705,367	642,386	0.0738	0.9262	99.92
10.5	8,393,457		0.0000	1.0000	92.55
11.5	8,122,700	28,634	0.0035	0.9965	92.55
12.5	8,024,024		0.0000	1.0000	92.23
13.5	8,056,276		0.0000	1.0000	92.23
14.5	8,024,385		0.0000	1.0000	92.23
15.5	7,923,423		0.0000	1.0000	92.23
16.5	5,180,057		0.0000	1.0000	92.23
17.5	5,088,393	2,750	0.0005	0.9995	92.23
18.5	4,858,156	2,336	0.0005	0.9995	92.18
19.5	5,276,805		0.0000	1.0000	92.13
20.5	5,946,612		0.0000	1.0000	92.13
21.5	5,936,253		0.0000	1.0000	92.13
22.5	5,612,838		0.0000	1.0000	92.13
23.5	7,894,777		0.0000	1.0000	92.13
24.5	7,806,292		0.0000	1.0000	92.13
25.5	6,438,758		0.0000	1.0000	92.13
26.5	6,422,106		0.0000	1.0000	92.13
27.5	3,672,573		0.0000	1.0000	92.13
28.5	3,667,475		0.0000	1.0000	92.13
29.5	3,582,861		0.0000	1.0000	92.13
30.5	3,550,609	270,458	0.0762	0.9238	92.13
31.5	3,280,151		0.0000	1.0000	85.11
32.5	3,280,151		0.0000	1.0000	85.11
33.5	3,280,151		0.0000	1.0000	85.11
34.5	3,280,151		0.0000	1.0000	85.11
35.5	3,280,151		0.0000	1.0000	85.11
36.5	3,065,868		0.0000	1.0000	85.11
37.5	2,290,330		0.0000	1.0000	85.11
38.5	2,290,330		0.0000	1.0000	85.11

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 805.00

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2007			EXPERIENCE BAND 1991-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,281,939		0.0000	1.0000	85.11
40.5					85.11

DETAILED DEPRECIATION CALCULATIONS

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 001 AIRCRAFT WARNING MARKER LIGHT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1993	192,208.10	3.99	7,669.10	.5786	111,212
1994	194,620.58	4.04	7,862.67	.5454	106,146
2006	97,283.46	4.58	4,455.58	.0687	6,683
TOTAL	484,112.14		19,987.35		224,041

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 011 AUX COOLING SYST - TURBO GEN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	214,853.00	2.51	5,392.81	.9162	196,848
1995	4,374.64	3.49	152.67	.4363	1,909
TOTAL	219,227.64		5,545.48		198,757

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.53

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 013 AUXILIARY POWER - DIESEL UNIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-L1					
NET SALVAGE PERCENT.. 0					
1967	86,000.00	2.11	1,814.60	.8546	73,496
1980	235,333.88	2.71	6,377.55	.7453	175,394
1983	251,213.89	2.90	7,285.20	.7105	178,487
1985	223,306.70	3.05	6,810.85	.6863	153,255
1988	20,827.82	3.29	685.24	.6416	13,363
1989	154,255.44	3.38	5,213.83	.6253	96,456
1998	17,998.51	4.50	809.93	.4275	7,694
2003	74,251.00	5.30	3,935.30	.2385	17,709
TOTAL	1,063,187.24		32,932.50		715,854

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.10

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 015 AUX POWER - EMERG HYDRO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-L1					
NET SALVAGE PERCENT.. 0					
1967	85,469.97	2.11	1,803.42	.8546	73,043
1970	26,000.00	2.23	579.80	.8363	21,744
1978	2,000.00	2.60	52.00	.7670	1,534
1991	14,850.27	3.58	531.64	.5907	8,772
TOTAL	128,320.24		2,966.86		105,093

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.31

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 017 BATTERY-DC DISTRIBUTION BRD.

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1971	4,272.00	2.58	110.22	.9417	4,023
1980	219,943.00	3.12	6,862.22	.8580	188,711
1986	6,466.43	3.51	226.97	.7547	4,880
1996	141.04	4.11	5.80	.4727	67
1998	73,010.93	4.23	3,088.36	.4019	29,343
2001	8,259.00	4.42	365.05	.2873	2,373
TOTAL	312,092.40		10,658.62		229,397

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 019 BATTERY BANKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1973	351.12	2.68	9.41	.9246	325
1978	2,785.00	2.99	83.27	.8821	2,457
1979	8,963.00	3.05	273.37	.8693	7,792
1980	15,216.00	3.12	474.74	.8580	13,055
1982	6,046.84	3.25	196.52	.8288	5,012
1986	55,540.03	3.51	1,949.46	.7547	41,916
1988	4,741.03	3.63	172.10	.7079	3,356
1990	155,493.55	3.75	5,831.01	.6563	102,050
1991	11,328.23	3.81	431.61	.6287	7,122
1992	152,390.38	3.87	5,897.51	.5999	91,419
1993	4,736.39	3.93	186.14	.5699	2,699
1994	25,099.57	3.99	1,001.47	.5387	13,521
1995	143,402.57	4.05	5,807.80	.5063	72,605
1996	245,900.98	4.11	10,106.53	.4727	116,237
1997	33,363.55	4.17	1,391.26	.4379	14,610
1998	89,855.51	4.23	3,800.89	.4019	36,113
1999	178,375.25	4.29	7,652.30	.3647	65,053
2000	161,044.54	4.36	7,021.54	.3270	52,662
2001	630,446.99	4.42	27,865.76	.2873	181,127
2002	16,968.16	4.49	761.87	.2470	4,191
2003	814,692.90	4.57	37,231.47	.2057	167,582
2004	303,507.57	4.66	14,143.45	.1631	49,502
2005	471,481.30	4.76	22,442.51	.1190	56,106
2006	76,643.16	4.90	3,755.51	.0735	5,633
2007	630,632.51	5.22	32,919.02	.0261	16,460
TOTAL	4,239,006.13		191,406.52		1,128,605

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.52

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 021 BATTERY CHARGERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1971	6,581.33	2.58	169.80	.9417	6,198
1976	3,571.00	2.86	102.13	.9009	3,217
1978	199.00	2.99	5.95	.8821	176
1980	80,747.45	3.12	2,519.32	.8580	69,281
1982	28,143.10	3.25	914.65	.8288	23,325
1983	9,272.94	3.32	307.86	.8134	7,543
1984	15,926.78	3.38	538.33	.7943	12,651
1985	112,621.82	3.44	3,874.19	.7740	87,169
1987	6,817.96	3.57	243.40	.7319	4,990
1988	1,805.53	3.63	65.54	.7079	1,278
1989	13,672.71	3.69	504.52	.6827	9,334
1990	91,171.18	3.75	3,418.92	.6563	59,836
1992	60,193.70	3.87	2,329.50	.5999	36,110
1993	24,428.22	3.93	960.03	.5699	13,922
1994	12,889.40	3.99	514.29	.5387	6,944
1995	101,081.05	4.05	4,093.78	.5063	51,177
1996	138,624.83	4.11	5,697.48	.4727	65,528
1997	18,157.91	4.17	757.18	.4379	7,951
1998	66,083.71	4.23	2,795.34	.4019	26,559
1999	156,000.11	4.29	6,692.40	.3647	56,893
2000	131,267.56	4.36	5,723.27	.3270	42,924
2001	176,684.24	4.42	7,809.44	.2873	50,761
2002	69,190.40	4.49	3,106.65	.2470	17,090
2003	441,930.78	4.57	20,196.24	.2057	90,905
2004	138,553.62	4.66	6,456.60	.1631	22,598
2005	102,999.62	4.76	4,902.78	.1190	12,257
2006	86,814.15	4.90	4,253.89	.0735	6,381
2007	287,210.96	5.22	14,992.41	.0261	7,496
TOTAL	2,382,641.06		103,945.89		800,494

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.36

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 023 BLED-STREAM SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	854,541.00	2.44	20,850.80	.8906	761,054
1980	552,987.00	2.85	15,760.13	.7838	433,431
TOTAL	1,407,528.00		36,610.93		1,194,485

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 025 BOILER STEAM GENERATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	8,034,642.00	2.44	196,045.26	.8906	7,155,652
1980	12,006,435.81	2.85	342,183.42	.7838	9,410,644
1981	314,253.38	2.89	9,081.92	.7659	240,687
1982	68,031.30	2.93	1,993.32	.7472	50,833
1984	88,778.32	3.02	2,681.11	.7097	63,006
1986	8,192.46	3.10	253.97	.6665	5,460
1989	4,307,395.56	3.23	139,128.88	.5976	2,574,100
1990	1,417,664.35	3.27	46,357.62	.5723	811,329
1992	164,446.23	3.35	5,508.95	.5193	85,397
1993	184,491.61	3.39	6,254.27	.4916	90,696
1996	212,627.89	3.52	7,484.50	.4048	86,072
1999	92,545.14	3.65	3,377.90	.3103	28,717
2007	3,070,706.17	4.38	134,496.93	.0219	67,248
TOTAL	29,970,210.22		894,848.05		20,669,841

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.99

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 027 BOILER VENTS AND DRAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	239,716.00	2.44	5,849.07	.8906	213,491
1980	44,464.00	2.85	1,267.22	.7838	34,851
1995	42,746.40	3.48	1,487.57	.4350	18,595
2001	408,654.76	3.75	15,324.55	.2438	99,630
2007	2,407,439.42	4.38	105,445.85	.0219	52,723
TOTAL	3,143,020.58		129,374.26		419,290

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.12

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 031 BOOMS - TIMBER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1970	12,982.00			1.0000	12,982
1978	27,209.00	3.28	892.46	.9676	26,327
1980	42,837.60	3.45	1,477.90	.9488	40,644
1983	160,946.62	3.74	6,019.40	.9163	147,475
1989	20,020.25	4.36	872.88	.8066	16,148
TOTAL	263,995.47		9,262.64		243,576

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 033 BRIDGES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1980	259,771.90	2.04	5,299.35	.5610	145,732
1983	513,120.01	2.06	10,570.27	.5047	258,972
1985	1,988,230.31	2.07	41,156.37	.4658	926,118
1986	20,105.91	2.08	418.20	.4472	8,991
1991	42,033.98	2.10	882.71	.3465	14,565
1992	629,308.12	2.10	13,215.47	.3255	204,840
1994	55,564.63	2.11	1,172.41	.2849	15,830
1996	36,386.80	2.11	767.76	.2427	8,831
1997	63,600.25	2.12	1,348.33	.2226	14,157
2003	312,030.06	2.12	6,615.04	.0954	29,768
2007	337,011.43	2.13	7,178.34	.0107	3,606
TOTAL	4,257,163.40		88,624.25		1,631,410

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 035 BUILDINGS-ALTERNATOR MODULE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1987	1,856.25	2.49	46.22	.5105	948
TOTAL	1,856.25		46.22		948
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.48					

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 037 BUILDINGS-AUXILIARY BUILDING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1977	30,354.86	2.23	676.91	.6802	20,647
1982	20,846.28	2.36	491.97	.6018	12,545
2003	446,647.63	3.08	13,756.75	.1386	61,905
2004	88,399.76	3.16	2,793.43	.1106	9,777
TOTAL	586,248.53		17,719.06		104,874

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.02

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 039 BUILDINGS-CONCRETE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1967	144,875.07	1.99	2,883.01	.8060	116,769
1968	124,851.87	2.01	2,509.52	.7940	99,132
1969	22,151.38	2.03	449.67	.7816	17,314
1970	122,517.99	2.06	2,523.87	.7725	94,645
1974	25,512.63	2.15	548.52	.7203	18,377
1975	63,651.61	2.18	1,387.61	.7085	45,097
1977	295,629.86	2.23	6,592.55	.6802	201,087
1978	50,316.00	2.25	1,132.11	.6638	33,400
1979	124,913.55	2.28	2,848.03	.6498	81,169
1980	242,874.78	2.30	5,586.12	.6325	153,618
1981	66,392.84	2.33	1,546.95	.6175	40,998
1982	284,699.95	2.36	6,718.92	.6018	171,332
1983	34,758.42	2.38	827.25	.5831	20,268
1984	47,082.61	2.41	1,134.69	.5664	26,668
1985	85,493.12	2.43	2,077.48	.5468	46,748
1986	185,013.73	2.46	4,551.34	.5289	97,854
1987	171,523.86	2.49	4,270.94	.5105	87,563
1988	95,884.87	2.52	2,416.30	.4914	47,118
1989	19,968,410.08	2.55	509,194.46	.4718	9,421,096
1990	1,132,142.95	2.57	29,096.07	.4498	509,238
1991	22,317.69	2.60	580.26	.4290	9,574
1992	9,343.15	2.63	245.72	.4077	3,809
1993	179,379.47	2.66	4,771.49	.3857	69,187
1994	4,908.66	2.70	132.53	.3645	1,789
1995	7,070.19	2.73	193.02	.3413	2,413
1996	79,436.82	2.76	2,192.46	.3174	25,213
1997	84,586.55	2.80	2,368.42	.2940	24,868
1999	29,117.48	2.88	838.58	.2448	7,128
2000	79,828.80	2.92	2,331.00	.2190	17,483
2001	95,833.96	2.97	2,846.27	.1931	18,506
2002	23,964.48	3.02	723.73	.1661	3,981
2003	1,385,331.62	3.08	42,668.21	.1386	192,007
2006	401,844.22	3.39	13,622.52	.0509	20,454
TOTAL	25,691,660.26		661,809.62		11,725,903

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.58

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 041 BUILDINGS-CONTROL MODULE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1996	123,943.64	2.76	3,420.84	.3174	39,340
1997	15,206.50	2.80	425.78	.2940	4,471
2005	74,372.51	3.25	2,417.11	.0813	6,046
TOTAL	213,522.65		6,263.73		49,857

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.93

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 043 BUILDINGS-COMMUNICATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
2003	887,987.05	3.08	27,350.00	.1386	123,075
2005	47,537.99	3.25	1,544.98	.0813	3,865
TOTAL	935,525.04		28,894.98		126,940

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 045 BUILDINGS-FIBERGLASS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1978	8,627.58	2.25	194.12	.6638	5,727
1999	2,522.47	2.88	72.65	.2448	618
TOTAL	11,150.05		266.77		6,345

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.39

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 047 BUILDINGS-FUEL FORWARDING MOD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1977	35,711.60	2.23	796.37	.6802	24,291
TOTAL	35,711.60		796.37		24,291

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.23

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 051 BUILDINGS-MAINTENANCE BUILDING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1977	82,136.68	2.23	1,831.65	.6802	55,869
1980	1,720.00	2.30	39.56	.6325	1,088
1989	221,839.65	2.55	5,656.91	.4718	104,664
1999	19,367.91	2.88	557.80	.2448	4,741
2001	8,820.08	2.97	261.96	.1931	1,703
TOTAL	333,884.32		8,347.88		168,065

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 053 BUILDINGS-METAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1965	496,680.62	1.92	9,536.27	.8160	405,291
1967	796,275.99	1.96	15,607.01	.7938	632,084
1969	5,564.56	2.00	111.29	.7700	4,285
1970	264,909.00	2.02	5,351.16	.7575	200,669
1971	1,311,806.43	2.04	26,760.85	.7446	976,771
1975	551,697.72	2.11	11,640.82	.6858	378,354
1976	174,664.06	2.13	3,720.34	.6710	117,200
1977	113,072.12	2.14	2,419.74	.6527	73,802
1978	63,275.89	2.16	1,366.76	.6372	40,319
1979	132,890.60	2.18	2,897.02	.6213	82,565
1980	3,390,383.34	2.19	74,249.40	.6023	2,042,028
1981	844,553.66	2.21	18,664.64	.5857	494,655
1982	489,947.48	2.22	10,876.83	.5661	277,359
1983	2,597,174.12	2.24	58,176.70	.5488	1,425,329
1984	74,069.47	2.26	1,673.97	.5311	39,338
1985	421,290.38	2.27	9,563.29	.5108	215,195
1986	27,702.78	2.29	634.39	.4924	13,641
1987	710,764.58	2.30	16,347.59	.4715	335,125
1988	408,145.94	2.32	9,468.99	.4524	184,645
1989	830,825.75	2.33	19,358.24	.4311	358,169
1990	1,723,832.47	2.35	40,510.06	.4113	709,012
1991	1,138,713.72	2.36	26,873.64	.3894	443,415
1992	1,408,969.60	2.37	33,392.58	.3674	517,655
1993	108,152.21	2.39	2,584.84	.3466	37,486
1994	394,848.28	2.40	9,476.36	.3240	127,931
1995	99,240.76	2.41	2,391.70	.3013	29,901
1996	510,264.42	2.43	12,399.43	.2795	142,619
1997	727,127.89	2.44	17,741.92	.2562	186,290
1998	176,530.51	2.45	4,325.00	.2328	41,096
1999	122,010.18	2.46	3,001.45	.2091	25,512
2001	1,190,266.54	2.49	29,637.64	.1619	192,704
2002	822,078.89	2.50	20,551.97	.1375	113,036
2003	166,852.30	2.52	4,204.68	.1134	18,921
2004	50,241.99	2.53	1,271.12	.0886	4,451
2005	341,694.21	2.55	8,713.20	.0638	21,800

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 053 BUILDINGS-METAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
2006	40,000.00	2.57	1,028.00	.0386	1,544
2007	49,389.10	2.62	1,293.99	.0131	647
TOTAL	22,775,907.56		517,822.88		10,910,844

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 055 BUILDINGS-OFF LOADING MODULE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1977	30,354.86	2.23	676.91	.6802	20,647
1997	6,276.73	2.80	175.75	.2940	1,845
2004	31,218.60	3.16	986.51	.1106	3,453
TOTAL	67,850.19		1,839.17		25,945

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.71

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 057 BUILDINGS-SHIELDED ROOMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1992	15,382.43	2.63	404.56	.4077	6,271
TOTAL	15,382.43		404.56		6,271

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.63

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 059 BUILDINGS-SWITCHGEAR MODULE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1986	10,559.09	2.46	259.75	.5289	5,585
TOTAL	10,559.09		259.75		5,585

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.46

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 061 BUILDINGS-TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1973	55,391.88	2.13	1,179.85	.7349	40,707
1980	28,791.01	2.30	662.19	.6325	18,210
1981	9,749.60	2.33	227.17	.6175	6,020
1983	6,307.43	2.38	150.12	.5831	3,678
1984	174,210.51	2.41	4,198.47	.5664	98,673
1985	110,761.88	2.43	2,691.51	.5468	60,565
1988	65,793.88	2.52	1,658.01	.4914	32,331
1989	73,609.90	2.55	1,877.05	.4718	34,729
1990	9,837.52	2.57	252.82	.4498	4,425
1991	62,792.69	2.60	1,632.61	.4290	26,938
1992	103,953.62	2.63	2,733.98	.4077	42,382
1994	55,820.06	2.70	1,507.14	.3645	20,346
1997	107,597.54	2.80	3,012.73	.2940	31,634
2000	60,444.63	2.92	1,764.98	.2190	13,237
2001	142,329.29	2.97	4,227.18	.1931	27,484
TOTAL	1,067,391.44		27,775.81		461,359

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 063 BUILDINGS-WOODEN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1965	27,000.00	1.94	523.80	.8245	22,262
1967	154,674.24	1.99	3,078.02	.8060	124,667
1968	26,479.90	2.01	532.25	.7940	21,025
1970	23,850.00	2.06	491.31	.7725	18,424
1971	9,158.87	2.08	190.50	.7592	6,953
1974	5,306.90	2.15	114.10	.7203	3,823
1975	263,425.75	2.18	5,742.68	.7085	186,637
1977	4,309.10	2.23	96.09	.6802	2,931
1979	7,947.09	2.28	181.19	.6498	5,164
1980	348,572.65	2.30	8,017.17	.6325	220,472
1981	150,103.02	2.33	3,497.40	.6175	92,689
1982	439,994.42	2.36	10,383.87	.6018	264,789
1983	111,660.82	2.38	2,657.53	.5831	65,109
1984	30,183.31	2.41	727.42	.5664	17,096
1985	103,482.35	2.43	2,514.62	.5468	56,584
1986	304,686.84	2.46	7,495.30	.5289	161,149
1987	1,009,461.45	2.49	25,135.59	.5105	515,330
1988	109,321.87	2.52	2,754.91	.4914	53,721
1989	2,785,936.57	2.55	71,041.38	.4718	1,314,405
1990	683,743.01	2.57	17,572.20	.4498	307,548
1991	37,234.40	2.60	968.09	.4290	15,974
1992	61,947.14	2.63	1,629.21	.4077	25,256
1993	195,710.31	2.66	5,205.89	.3857	75,485
1994	1,530,605.43	2.70	41,326.35	.3645	557,906
1995	1,347,293.42	2.73	36,781.11	.3413	459,831
1996	1,043,945.16	2.76	28,812.89	.3174	331,348
1997	762,784.70	2.80	21,357.97	.2940	224,259
1998	9,855.87	2.84	279.91	.2698	2,659
1999	259,889.74	2.88	7,484.82	.2448	63,621
2000	498,044.26	2.92	14,542.89	.2190	109,072
2001	1,778,345.66	2.97	52,816.87	.1931	343,399
2002	15,936.71	3.02	481.29	.1661	2,647
2003	645,251.08	3.08	19,873.73	.1386	89,432
2004	715,637.77	3.16	22,614.15	.1106	79,150
2005	705,191.33	3.25	22,918.72	.0813	57,332

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 063 BUILDINGS-WOODEN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
2006	4,738,490.60	3.39	160,634.83	.0509	241,189
2007	991,830.63	3.71	36,796.92	.0186	18,448
TOTAL	21,937,292.37		637,272.97		6,157,786

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.90

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 065 BUS DUCT GENERATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1971	27,238.00	2.04	555.66	.7446	20,281
1980	311,717.00	2.19	6,826.60	.6023	187,747
1988	120,878.46	2.32	2,804.38	.4524	54,685
2003	365,970.58	2.52	9,222.46	.1134	41,501
TOTAL	825,804.04		19,409.10		304,214

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.35

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 067 BUSWORK AND HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1967	268,547.91	1.96	5,263.54	.7938	213,173
1968	83,558.55	1.98	1,654.46	.7821	65,351
1969	8,000.00	2.00	160.00	.7700	6,160
1970	521,744.87	2.02	10,539.25	.7575	395,222
1973	4,152.88	2.07	85.96	.7142	2,966
1974	8,694.70	2.09	181.72	.7002	6,088
1975	68,040.25	2.11	1,435.65	.6858	46,662
1976	2,948.47	2.13	62.80	.6710	1,978
1977	238,137.96	2.14	5,096.15	.6527	155,433
1978	322,711.68	2.16	6,970.57	.6372	205,632
1979	155,744.87	2.18	3,395.24	.6213	96,764
1980	105,595.41	2.19	2,312.54	.6023	63,600
1981	212,209.10	2.21	4,689.82	.5857	124,291
1982	238,384.77	2.22	5,292.14	.5661	134,950
1983	190,222.03	2.24	4,260.97	.5488	104,394
1985	23,798.53	2.27	540.23	.5108	12,156
1986	84,174.63	2.29	1,927.60	.4924	41,448
1987	110,667.31	2.30	2,545.35	.4715	52,180
1988	22,543.64	2.32	523.01	.4524	10,199
1989	410,881.57	2.33	9,573.54	.4311	177,131
1990	186,618.53	2.35	4,385.54	.4113	76,756
1991	707,463.50	2.36	16,696.14	.3894	275,486
1992	555,332.55	2.37	13,161.38	.3674	204,029
1993	33,128.06	2.39	791.76	.3466	11,482
1994	149,377.90	2.40	3,585.07	.3240	48,398
1995	443,790.87	2.41	10,695.36	.3013	133,714
1996	153,388.56	2.43	3,727.34	.2795	42,872
1997	55,916.37	2.44	1,364.36	.2562	14,326
1998	326,389.45	2.45	7,996.54	.2328	75,983
2000	56,689.01	2.48	1,405.89	.1860	10,544
2003	85,676.92	2.52	2,159.06	.1134	9,716
2004	112,224.95	2.53	2,839.29	.0886	9,943
2006	6,333.49	2.57	162.77	.0386	244
TOTAL	5,953,089.29		135,481.04		2,829,271

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 069 CABLE-COMMUNICATIONS-METALLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-S2.5					
NET SALVAGE PERCENT.. 0					
1980	8,519.15	2.66	226.61	.7315	6,232
1982	12,612.10	2.74	345.57	.6987	8,812
1993	10,780.73	3.06	329.89	.4437	4,783
TOTAL	31,911.98		902.07		19,827

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.83

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 071 CABLE-COMMUNICATIONS-OPTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-S2.5					
NET SALVAGE PERCENT.. 0					
1993	125,937.38	4.08	5,138.25	.5916	74,505
1999	176,607.97	4.34	7,664.79	.3689	65,151
2000	22,031.28	4.37	962.77	.3278	7,222
2001	129,578.38	4.38	5,675.53	.2847	36,891
2002	260,377.55	4.40	11,456.61	.2420	63,011
2003	892,247.63	4.41	39,348.12	.1985	177,111
2004	89,749.79	4.41	3,957.97	.1544	13,857
TOTAL	1,696,529.98		74,204.04		437,748

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.37

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 073 CABLE - SUBMARINE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1980	169,115.97	2.47	4,177.16	.6793	114,880
1982	123,400.69	2.50	3,085.02	.6375	78,668
1988	1,550,390.96	2.58	40,000.09	.5031	780,002
1989	2,453,451.52	2.59	63,544.39	.4792	1,175,694
1990	2,979,349.00	2.60	77,463.07	.4550	1,355,604
1998	475,796.93	2.64	12,561.04	.2508	119,330
1999	922,348.37	2.64	24,350.00	.2244	206,975
2007	104,280.98	2.66	2,773.87	.0133	1,387
TOTAL	8,778,134.42		227,954.64		3,832,540

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 075 CABLE - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1981	40,030.00	2.03	812.61	.5380	21,536
TOTAL	40,030.00		812.61		21,536

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.03

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 077 CABLE TRNCH/DUCT/EMBED CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	74,406.10	1.83	1,361.63	.7412	55,150
1968	65,735.93	1.85	1,216.11	.7308	48,040
1970	135,075.57	1.88	2,539.42	.7050	95,228
1971	28,808.00	1.89	544.47	.6899	19,875
1974	12,861.35	1.93	248.22	.6466	8,316
1975	15,303.23	1.95	298.41	.6338	9,699
1976	3,697.85	1.96	72.48	.6174	2,283
1977	14,063.66	1.97	277.05	.6009	8,451
1978	85,112.12	1.99	1,693.73	.5871	49,969
1979	84,286.46	2.00	1,685.73	.5700	48,043
1980	606,118.93	2.01	12,182.99	.5528	335,063
1981	7,752.87	2.03	157.38	.5380	4,171
1982	99,352.11	2.04	2,026.78	.5202	51,683
1983	34,770.51	2.05	712.80	.5023	17,465
1987	44,595.82	2.10	936.51	.4305	19,199
1989	77,293.50	2.12	1,638.62	.3922	30,315
1990	80,930.60	2.13	1,723.82	.3728	30,171
1991	94,095.94	2.14	2,013.65	.3531	33,225
1992	52,174.86	2.15	1,121.76	.3333	17,390
1993	6,622.24	2.16	143.04	.3132	2,074
1995	166,037.71	2.19	3,636.23	.2738	45,461
1996	9,885.30	2.20	217.48	.2530	2,501
1998	22,326.20	2.22	495.64	.2109	4,709
2000	68,281.30	2.24	1,529.50	.1680	11,471
2001	17,652.00	2.25	397.17	.1463	2,582
TOTAL	1,907,240.16		38,870.62		952,534

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.04

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 079 CABLES - 4160 VOLT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2.5					
NET SALVAGE PERCENT.. 0					
1967	6,970.00	2.04	142.19	.8262	5,759
1970	6,825.00	2.11	144.01	.7913	5,401
1971	79,857.00	2.14	1,708.94	.7811	62,376
1978	34,012.00	2.31	785.68	.6815	23,179
1980	115,612.00	2.36	2,728.44	.6490	75,032
TOTAL	243,276.00		5,509.26		171,747

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 081 CABLES - 600 VOLT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2.5					
NET SALVAGE PERCENT.. 0					
1967	6,970.00	2.04	142.19	.8262	5,759
1970	5,825.00	2.11	122.91	.7913	4,609
1971	113,371.00	2.14	2,426.14	.7811	88,554
1978	45,645.93	2.31	1,054.42	.6815	31,108
1980	434,730.43	2.36	10,259.64	.6490	282,140
1983	235,845.96	2.43	5,731.06	.5954	140,423
1985	118,115.00	2.47	2,917.44	.5558	65,648
1988	57,752.22	2.54	1,466.91	.4953	28,605
1994	9,790.16	2.69	263.36	.3632	3,556
2000	5,005.26	2.85	142.65	.2138	1,070
TOTAL	1,033,050.96		24,526.72		651,472

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.37

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 083 CABLES - CONTROL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-S2.5					
NET SALVAGE PERCENT.. 0					
1967	156,432.73	2.17	3,394.59	.8789	137,489
1968	67,932.67	2.20	1,494.52	.8690	59,033
1970	311,890.52	2.28	7,111.10	.8550	266,666
1971	360,675.00	2.31	8,331.59	.8432	304,121
1974	55,053.53	2.43	1,337.80	.8141	44,819
1975	13,512.29	2.47	333.75	.8028	10,848
1976	18,193.77	2.51	456.66	.7907	14,386
1977	89,937.40	2.55	2,293.40	.7778	69,953
1978	409,386.32	2.58	10,562.17	.7611	311,584
1979	74,114.67	2.62	1,941.80	.7467	55,341
1980	867,534.22	2.66	23,076.41	.7315	634,601
1981	58,932.33	2.70	1,591.17	.7155	42,166
1982	205,177.63	2.74	5,621.87	.6987	143,358
1983	279,478.69	2.77	7,741.56	.6787	189,682
1984	16,314.15	2.81	458.43	.6604	10,774
1985	671,162.05	2.84	19,061.00	.6390	428,873
1986	91,244.94	2.88	2,627.85	.6192	56,499
1987	98,496.66	2.91	2,866.25	.5966	58,763
1988	29,574.77	2.94	869.50	.5733	16,955
1989	171,883.31	2.97	5,104.93	.5495	94,450
1990	220,619.06	2.99	6,596.51	.5233	115,450
1991	244,189.87	3.02	7,374.53	.4983	121,680
1992	342,390.47	3.04	10,408.67	.4712	161,334
1993	44,311.36	3.06	1,355.93	.4437	19,661
1994	617,836.14	3.08	19,029.35	.4158	256,896
1995	60,869.94	3.09	1,880.88	.3863	23,514
1996	65,608.25	3.11	2,040.42	.3577	23,468
1997	20,857.26	3.12	650.75	.3276	6,833
1998	166,777.32	3.13	5,220.13	.2974	49,600
1999	9,022.60	3.14	283.31	.2669	2,408
2000	40,247.45	3.14	1,263.77	.2355	9,478
2001	91,130.95	3.15	2,870.62	.2048	18,664
2003	32,623.02	3.15	1,027.63	.1418	4,626
2005	46,149.73	3.15	1,453.72	.0788	3,637
2006	15,350.65	3.15	483.55	.0473	726
TOTAL	6,064,911.72		168,216.12		3,768,336

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 085 CABLES - POWER 5KV & ABOVE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2.5					
NET SALVAGE PERCENT.. 0					
1977	1,550.00	2.28	35.34	.6954	1,078
1978	12,199.22	2.31	281.80	.6815	8,314
1979	7,199.32	2.33	167.74	.6641	4,781
1981	1,120.22	2.38	26.66	.6307	707
1982	6,777.00	2.40	162.65	.6120	4,148
1983	29,675.00	2.43	721.10	.5954	17,668
1984	8,775.73	2.45	215.01	.5758	5,053
1987	3,393.68	2.52	85.52	.5166	1,753
1991	138,526.00	2.61	3,615.53	.4307	59,663
1996	1,170.44	2.74	32.07	.3151	369
1997	78,731.52	2.76	2,172.99	.2898	22,816
2002	25,892.00	2.91	753.46	.1601	4,145
TOTAL	315,010.13		8,269.87		130,495

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.63

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 087 CABLES - POWER CABLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2.5					
NET SALVAGE PERCENT.. 0					
1965	5,371.60	1.99	106.89	.8458	4,543
1968	2,333.76	2.06	48.08	.8137	1,899
1970	848.90	2.11	17.91	.7913	672
1973	1,019.00	2.19	22.32	.7556	770
1977	11,039.00	2.28	251.69	.6954	7,677
1980	3,075.20	2.36	72.57	.6490	1,996
1981	5,395.15	2.38	128.40	.6307	3,403
1982	26,606.82	2.40	638.56	.6120	16,283
1983	21,988.63	2.43	534.32	.5954	13,092
1985	4,911.69	2.47	121.32	.5558	2,730
1987	49,308.39	2.52	1,242.57	.5166	25,473
1988	9,389.58	2.54	238.50	.4953	4,651
1989	105,872.60	2.57	2,720.93	.4755	50,342
1990	69,173.94	2.59	1,791.61	.4533	31,357
1991	14,144.15	2.61	369.16	.4307	6,092
1992	20,743.17	2.64	547.62	.4092	8,488
1993	627.29	2.66	16.69	.3857	242
1995	166,478.16	2.71	4,511.56	.3388	56,403
1996	26,817.12	2.74	734.79	.3151	8,450
1998	80,524.78	2.79	2,246.64	.2651	21,347
1999	103,870.71	2.82	2,929.15	.2397	24,898
2000	72,463.38	2.85	2,065.21	.2138	15,493
2001	24,410.09	2.88	703.01	.1872	4,570
2002	1,741.55	2.91	50.68	.1601	279
2003	66,158.53	2.95	1,951.68	.1328	8,786
2005	53,123.22	3.05	1,620.26	.0763	4,053
2006	42,472.94	3.14	1,333.65	.0471	2,000
TOTAL	989,909.35		27,015.77		325,989

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.73

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 089 CABLES - TRAYS AND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2.5					
NET SALVAGE PERCENT.. 0					
1967	6,413.00	2.04	130.83	.8262	5,298
1970	6,370.00	2.11	134.41	.7913	5,041
1971	219,519.00	2.14	4,697.71	.7811	171,466
1977	15,127.00	2.28	344.90	.6954	10,519
1978	25,124.35	2.31	580.37	.6815	17,122
1979	17,293.00	2.33	402.93	.6641	11,484
1980	412,270.67	2.36	9,729.59	.6490	267,564
1982	1,253.91	2.40	30.09	.6120	767
1983	60,054.63	2.43	1,459.33	.5954	35,757
1985	120,029.00	2.47	2,964.72	.5558	66,712
1986	5,626.00	2.50	140.65	.5375	3,024
1988	20,989.09	2.54	533.12	.4953	10,396
1989	129,116.29	2.57	3,318.29	.4755	61,395
1991	68,932.10	2.61	1,799.13	.4307	29,689
1992	32,516.86	2.64	858.45	.4092	13,306
1993	11,774.56	2.66	313.20	.3857	4,541
1994	50,399.34	2.69	1,355.74	.3632	18,305
2001	63,218.83	2.88	1,820.70	.1872	11,835
TOTAL	1,266,027.63		30,614.16		744,221

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 091 CANALS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1967	6,332,000.00	1.04	65,852.80	.4212	2,667,038
1970	20,731,000.00	1.05	217,675.50	.3938	8,163,868
1978	3,302,373.00	1.05	34,674.92	.3098	1,023,075
1980	17,820,305.38	1.05	187,113.21	.2888	5,146,504
1982	56,278.63	1.06	596.55	.2703	15,212
1983	34,721,997.53	1.06	368,053.17	.2597	9,017,303
1984	16,195.15	1.06	171.67	.2491	4,034
1985	14,309,971.74	1.06	151,685.70	.2385	3,412,928
1988	1,428,563.14	1.06	15,142.77	.2067	295,284
1989	53,621.39	1.06	568.39	.1961	10,515
1992	17,887.06	1.06	189.60	.1643	2,939
1999	50,969.18	1.06	540.27	.0901	4,592
2003	18,149,797.23	1.06	192,387.85	.0477	865,745
2005	2,728,985.41	1.06	28,927.25	.0265	72,318
TOTAL	119,719,944.84		1,263,579.65		30,701,355

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 093 CAPACITORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R4					
NET SALVAGE PERCENT.. 0					
1970	44,470.98	2.42	1,076.20	.9075	40,357
1976	24,435.00	2.63	642.64	.8285	20,244
1982	23,267.18	2.79	649.15	.7115	16,555
1983	145,616.49	2.81	4,091.82	.6885	100,257
1987	83,725.72	2.89	2,419.67	.5925	49,607
1995	9,531.39	2.99	284.99	.3738	3,563
1996	315,830.49	3.00	9,474.91	.3450	108,962
2000	417,547.07	3.02	12,609.92	.2265	94,574
TOTAL	1,064,424.32		31,249.30		434,119

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.94

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 095 CHEMICAL FEED SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1971	72,184.00	2.19	1,580.83	.7994	57,704
1980	49,318.00	2.40	1,183.63	.6600	32,550
1987	8,841.21	2.55	225.45	.5228	4,622
1993	244,559.50	2.66	6,505.28	.3857	94,327
1995	169,426.48	2.69	4,557.57	.3363	56,978
1997	28,676.00	2.72	779.99	.2856	8,190
TOTAL	573,005.19		14,832.75		254,371

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.59

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 099 CIRCUIT BREAKERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R3					
NET SALVAGE PERCENT.. 0					
1967	648,519.86	2.04	13,229.81	.8262	535,807
1968	299,600.40	2.06	6,171.77	.8137	243,785
1969	40,930.59	2.09	855.45	.8047	32,937
1970	1,424,646.17	2.11	30,060.03	.7913	1,127,323
1971	11,000.00	2.13	234.30	.7775	8,553
1973	13,915.54	2.17	301.97	.7487	10,419
1974	207,909.78	2.19	4,553.22	.7337	152,543
1975	209,999.17	2.22	4,661.98	.7215	151,514
1976	210,208.60	2.24	4,708.67	.7056	148,323
1977	195,130.36	2.26	4,409.95	.6893	134,503
1978	654,360.47	2.28	14,919.42	.6726	440,123
1979	594,182.00	2.30	13,666.19	.6555	389,486
1980	937,134.99	2.31	21,647.82	.6353	595,362
1981	434,753.52	2.33	10,129.76	.6175	268,460
1982	1,407,291.07	2.35	33,071.34	.5993	843,390
1983	728,663.95	2.37	17,269.34	.5807	423,135
1986	189,574.44	2.43	4,606.66	.5225	99,053
1987	158,418.34	2.44	3,865.41	.5002	79,241
1988	152,623.06	2.46	3,754.53	.4797	73,213
1989	149,016.92	2.48	3,695.62	.4588	68,369
1990	347,124.09	2.49	8,643.39	.4358	151,277
1991	945,563.57	2.51	23,733.65	.4142	391,652
1992	1,557,755.36	2.53	39,411.21	.3922	610,952
1993	294,326.21	2.54	7,475.89	.3683	108,400
1994	21,432.73	2.56	548.68	.3456	7,407
1995	1,238,869.48	2.57	31,838.95	.3213	398,049
1996	595,778.98	2.59	15,430.68	.2979	177,483
1997	193,557.82	2.60	5,032.50	.2730	52,841
1998	576,326.63	2.62	15,099.76	.2489	143,448
1999	90,262.08	2.63	2,373.89	.2236	20,183
2000	342,610.34	2.65	9,079.17	.1988	68,111
2001	18,558.77	2.66	493.66	.1729	3,209
2003	770,916.38	2.69	20,737.65	.1211	93,358
2004	80,483.15	2.71	2,181.09	.0949	7,638
2005	50,011.92	2.73	1,365.33	.0683	3,416

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 099 CIRCUIT BREAKERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R3					
NET SALVAGE PERCENT.. 0					
2006	186,607.14	2.75	5,131.70	.0413	7,707
2007	439,317.67	2.81	12,344.83	.0141	6,194
TOTAL	16,417,381.55		396,735.27		8,076,864

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 101 CIRCULATING WATER-INTAKE SC&DR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	587,536.50	2.51	14,747.17	.9162	538,301
1980	248,487.00	2.92	7,255.82	.8030	199,535
TOTAL	836,023.50		22,002.99		737,836

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.63

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 103 CIRCULATING WATER - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	482,324.50	2.51	12,106.34	.9162	441,906
1980	1,525,492.00	2.92	44,544.37	.8030	1,224,970
TOTAL	2,007,816.50		56,650.71		1,666,876

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.82

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 105 CIRCULATING WATER - PUMPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	71,894.00	2.51	1,804.54	.9162	65,869
1980	412,874.00	2.92	12,055.92	.8030	331,538
2001	1,107,382.84	3.67	40,640.95	.2386	264,222
TOTAL	1,592,150.84		54,501.41		661,629

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 107 CIRCULATING WATER-SCR WASH PM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	9,000.00	2.51	225.90	.9162	8,246
1980	15,556.00	2.92	454.24	.8030	12,491
TOTAL	24,556.00		680.14		20,737

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 109 COMPRESSED AIR STARTING SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 31-R3					
NET SALVAGE PERCENT.. 0					
1965	8,181.49	2.23	182.45	.9478	7,754
1983	8,937.20	2.98	266.33	.7301	6,525
2001	59,343.50	3.56	2,112.63	.2314	13,732
2002	81,452.45	3.59	2,924.14	.1975	16,087
TOTAL	157,914.64		5,485.55		44,098

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.47

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 111 COMPRESSED AIR SYS-AIR RECIEV

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 31-R3					
NET SALVAGE PERCENT.. 0					
1967	10,602.38	2.31	244.91	.9356	9,920
1970	5,503.88	2.43	133.74	.9113	5,016
1971	9,904.00	2.48	245.62	.9052	8,965
1974	2,327.97	2.61	60.76	.8744	2,036
1976	26,027.27	2.70	702.74	.8505	22,136
1977	37,685.72	2.74	1,032.59	.8357	31,494
1978	42,410.52	2.78	1,179.01	.8201	34,781
1980	42,950.00	2.86	1,228.37	.7865	33,780
1983	27,006.74	2.98	804.80	.7301	19,718
1985	49,340.34	3.06	1,509.81	.6885	33,971
1989	27,234.47	3.20	871.50	.5920	16,123
1992	94,268.39	3.30	3,110.86	.5115	48,218
2003	49,999.99	3.61	1,805.00	.1625	8,125
TOTAL	425,261.67		12,929.71		274,283

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.04

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 113 COMPRESSED AIR SYS-COMP & DRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 31-R3					
NET SALVAGE PERCENT.. 0					
1967	861.10	2.31	19.89	.9356	806
1968	15,847.84	2.35	372.42	.9283	14,712
1974	34,919.64	2.61	911.40	.8744	30,534
1977	56,554.63	2.74	1,549.60	.8357	47,263
1980	79,810.00	2.86	2,282.57	.7865	62,771
1983	144,442.42	2.98	4,304.38	.7301	105,457
1985	10,597.81	3.06	324.29	.6885	7,297
1987	59,053.58	3.13	1,848.38	.6417	37,895
1988	31,410.16	3.16	992.56	.6162	19,355
1989	74,193.27	3.20	2,374.18	.5920	43,922
1990	34,399.12	3.23	1,111.09	.5653	19,446
1991	13,325.76	3.27	435.75	.5396	7,191
1992	157,578.21	3.30	5,200.08	.5115	80,601
1993	61,101.66	3.33	2,034.69	.4829	29,506
1994	232,878.24	3.36	7,824.71	.4536	105,634
1995	53,877.67	3.39	1,826.45	.4238	22,833
1996	6,063.85	3.42	207.38	.3933	2,385
1997	58,370.91	3.45	2,013.80	.3623	21,148
1998	7,040.00	3.48	244.99	.3306	2,327
1999	158,688.23	3.51	5,569.96	.2984	47,353
2000	129,482.02	3.53	4,570.72	.2648	34,287
2001	102,581.88	3.56	3,651.91	.2314	23,737
2002	49,963.06	3.59	1,793.67	.1975	9,868
2003	149,999.98	3.61	5,415.00	.1625	24,375
2006	13,827.63	3.71	513.01	.0557	770
2007	124,925.89	3.79	4,734.69	.0190	2,374
TOTAL	1,861,794.56		62,127.57		803,847

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.34

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 115 COMPRESSED AIR SYS-INTR AIR DR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 31-R3					
NET SALVAGE PERCENT.. 0					
1970	500.00	2.43	12.15	.9113	456
1974	2,327.97	2.61	60.76	.8744	2,036
1977	3,290.00	2.74	90.15	.8357	2,749
1980	1,360.00	2.86	38.90	.7865	1,070
1983	24,553.15	2.98	731.68	.7301	17,926
1985	63,461.01	3.06	1,941.91	.6885	43,693
1986	12,275.85	3.09	379.32	.6644	8,156
1987	51,842.05	3.13	1,622.66	.6417	33,267
1988	6,302.52	3.16	199.16	.6162	3,884
1989	14,006.05	3.20	448.19	.5920	8,292
1990	10,371.52	3.23	335.00	.5653	5,863
1991	35,627.98	3.27	1,165.03	.5396	19,225
1992	33,667.28	3.30	1,111.02	.5115	17,221
1993	19,494.52	3.33	649.17	.4829	9,414
1994	3,531.89	3.36	118.67	.4536	1,602
1995	75,159.93	3.39	2,547.92	.4238	31,853
1999	45,701.80	3.51	1,604.13	.2984	13,637
2000	65,378.87	3.53	2,307.87	.2648	17,312
2001	42,311.23	3.56	1,506.28	.2314	9,791
2002	7,884.52	3.59	283.05	.1975	1,557
2007	86,243.73	3.79	3,268.64	.0190	1,639
TOTAL	605,291.87		20,421.66		250,643

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.37

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 117 COMPRESSED AIR SYS- OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 31-R3					
NET SALVAGE PERCENT.. 0					
1967	37,645.59	2.31	869.61	.9356	35,221
1968	8,103.31	2.35	190.43	.9283	7,522
1970	37,818.28	2.43	918.98	.9113	34,464
1971	37,291.00	2.48	924.82	.9052	33,756
1974	6,983.93	2.61	182.28	.8744	6,107
1975	25,769.73	2.65	682.90	.8613	22,195
1976	46,991.11	2.70	1,268.76	.8505	39,966
1977	51,510.46	2.74	1,411.39	.8357	43,047
1978	21,063.95	2.78	585.58	.8201	17,275
1979	8,432.00	2.82	237.78	.8037	6,777
1980	194,613.00	2.86	5,565.93	.7865	153,063
1981	6,640.02	2.90	192.56	.7685	5,103
1982	537.91	2.94	15.81	.7497	403
1983	56,361.15	2.98	1,679.56	.7301	41,149
1984	5,952.15	3.02	179.75	.7097	4,224
1985	60,147.00	3.06	1,840.50	.6885	41,411
1989	7,391.86	3.20	236.54	.5920	4,376
1990	7,144.48	3.23	230.77	.5653	4,039
1992	239,707.58	3.30	7,910.35	.5115	122,610
1996	31,968.01	3.42	1,093.31	.3933	12,573
1997	2,386.07	3.45	82.32	.3623	864
1998	151,911.82	3.48	5,286.53	.3306	50,222
2000	70,714.99	3.53	2,496.24	.2648	18,725
2001	110,866.01	3.56	3,946.83	.2314	25,654
2007	54,075.22	3.79	2,049.45	.0190	1,027
TOTAL	1,282,026.63		40,078.98		731,773

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 119 COMPUTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	2,308.09				1.0000	2,308
1993	2,820.85				1.0000	2,821
1994	84,659.57				1.0000	84,660
1995	103,106.41				1.0000	103,106
1996	163,595.88				1.0000	163,596
1997	57,494.78				1.0000	57,495
1998	30,020.91				1.0000	30,021
1999	41,724.47				1.0000	41,724
2000	140,291.83				1.0000	140,292
2001	92,373.83				1.0000	92,374
2003	1,823,267.00	5.00	20.00	364,653.40	.9000	1,640,940
2004	789,554.25	5.00	20.00	157,910.85	.7000	552,688
2005	1,030,589.39	5.00	20.00	206,117.88	.5000	515,295
2006	1,460,792.98	5.00	20.00	292,158.60	.3000	438,238
2007	848,893.97	5.00	20.00	169,778.79	.1000	84,889
TOTAL	6,671,494.21			1,190,619.52		3,950,447

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 17.85

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 123 CONDENSERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 10-R3					
NET SALVAGE PERCENT.. 0					
1971	95,483.00			1.0000	95,483
1980	1,549,751.00			1.0000	1,549,751
TOTAL	1,645,234.00				1,645,234

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 125 CONDENSERS-AIR REMOVAL SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 10-R3					
NET SALVAGE PERCENT.. 0					
1971	29,447.00			1.0000	29,447
1980	187,007.00			1.0000	187,007
TOTAL	216,454.00				216,454

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 127 CONDENSERS - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 10-R3					
NET SALVAGE PERCENT.. 0					
1971	1,000.00			1.0000	1,000
1980	305,760.00			1.0000	305,760
1997	51,553.63	8.23	4,242.86	.8642	44,553
TOTAL	358,313.63		4,242.86		351,313

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 129 CONDUCTOR - 1192.5MCM/ASCR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	1,257,046.43	1.83	23,003.95	.7412	931,723
1974	4,000.00	1.93	77.20	.6466	2,586
1977	2,568,939.00	1.97	50,608.10	.6009	1,543,675
1981	2,208,655.95	2.03	44,835.72	.5380	1,188,257
1990	19,942.61	2.13	424.78	.3728	7,435
1994	55,817.29	2.18	1,216.82	.2943	16,427
TOTAL	6,114,401.28		120,166.57		3,690,103

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.97

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 131 CONDUCTOR - 266.8MCM / ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	22,265.55	1.83	407.46	.7412	16,503
1968	637,236.08	1.85	11,788.87	.7308	465,692
1969	252,646.14	1.86	4,699.22	.7161	180,920
1970	249,003.08	1.88	4,681.26	.7050	175,547
1976	95,496.00	1.96	1,871.72	.6174	58,959
1977	361,525.91	1.97	7,122.06	.6009	217,241
1978	98,012.63	1.99	1,950.45	.5871	57,543
1981	778,869.88	2.03	15,811.06	.5380	419,032
1982	30.00	2.04	0.61	.5202	16
1985	3,648.85	2.08	75.90	.4680	1,708
1987	19,399.87	2.10	407.40	.4305	8,352
1990	1,301,765.55	2.13	27,727.61	.3728	485,298
1991	42,222.70	2.14	903.57	.3531	14,909
1995	4,785.67	2.19	104.81	.2738	1,310
2001	93,263.52	2.25	2,098.43	.1463	13,644
2002	544,676.71	2.26	12,309.69	.1243	67,703
2003	221,106.87	2.27	5,019.13	.1022	22,597
2006	705,521.48	2.32	16,368.10	.0348	24,552
TOTAL	5,431,476.49		113,347.35		2,231,526

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 133 CONDUCTOR - 397.5MCM / ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1970	330,975.99	1.88	6,222.35	.7050	233,338
TOTAL	330,975.99		6,222.35		233,338

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.88

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 135 CONDUCTOR - 4/0 BARE / ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1968	199,439.27	1.85	3,689.63	.7308	145,750
1977	2,047.00	1.97	40.33	.6009	1,230
1978	125.00	1.99	2.49	.5871	73
1996	4,703.49	2.20	103.48	.2530	1,190
TOTAL	206,314.76		3,835.93		148,243

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.86

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 137 CONDUCTOR - 477ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1988	465,536.69	2.11	9,822.82	.4115	191,568
1990	4,358,500.03	2.13	92,836.05	.3728	1,624,849
1999	210,758.90	2.23	4,699.92	.1896	39,960
TOTAL	5,034,795.62		107,358.79		1,856,377

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 139 CONDUCTOR - 562.5MCM / ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	219,870.04	1.83	4,023.62	.7412	162,968
1978	4,703,672.27	1.99	93,603.08	.5871	2,761,526
1980	181,069.54	2.01	3,639.50	.5528	100,095
1990	1,300,645.61	2.13	27,703.75	.3728	484,881
1995	1,349,633.34	2.19	29,556.97	.2738	369,530
1996	1,191,428.80	2.20	26,211.43	.2530	301,431
TOTAL	8,946,319.60		184,738.35		4,180,431

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 141 CONDUCTOR - 636MCM / ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	3,223,358.67	1.83	58,987.46	.7412	2,389,153
1968	37,461.51	1.85	693.04	.7308	27,377
1970	176,000.00	1.88	3,308.80	.7050	124,080
1974	82,000.00	1.93	1,582.60	.6466	53,021
1977	7,010.00	1.97	138.10	.6009	4,212
1978	123,277.00	1.99	2,453.21	.5871	72,376
1981	1,189,411.71	2.03	24,145.06	.5380	639,903
1982	3,398,444.63	2.04	69,328.27	.5202	1,767,871
1983	5,985,902.15	2.05	122,710.99	.5023	3,006,719
1984	47,247.22	2.06	973.29	.4841	22,872
1985	5,412,995.10	2.08	112,590.30	.4680	2,533,282
1987	2,693,948.36	2.10	56,572.92	.4305	1,159,745
1988	1,083,317.52	2.11	22,858.00	.4115	445,785
1990	3,460,567.33	2.13	73,710.08	.3728	1,290,100
1993	72,472.97	2.16	1,565.42	.3132	22,699
1994	5,005.09	2.18	109.11	.2943	1,473
1998	1,092,366.31	2.22	24,250.53	.2109	230,380
2001	1,470,069.17	2.25	33,076.56	.1463	215,071
TOTAL	29,560,854.74		609,053.74		14,006,119

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 143 CONDUCTOR - 795MCM / ACSR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	33,954.90	1.83	621.37	.7412	25,167
1968	1,547,025.75	1.85	28,619.98	.7308	1,130,566
1970	88,000.00	1.88	1,654.40	.7050	62,040
1974	1,633,831.21	1.93	31,532.94	.6466	1,056,435
1976	20,447.00	1.96	400.76	.6174	12,624
1977	8,013.00	1.97	157.86	.6009	4,815
1984	52,018.46	2.06	1,071.58	.4841	25,182
1990	76,119.23	2.13	1,621.34	.3728	28,377
1991	43,910.17	2.14	939.68	.3531	15,505
1995	67,979.38	2.19	1,488.75	.2738	18,613
1996	27,887.98	2.20	613.54	.2530	7,056
1998	481,232.36	2.22	10,683.36	.2109	101,492
2000	4,024,484.61	2.24	90,148.46	.1680	676,113
2001	841,896.18	2.25	18,942.66	.1463	123,169
2002	2,178,776.70	2.26	49,240.35	.1243	270,822
2004	434,397.16	2.28	9,904.26	.0798	34,665
TOTAL	11,559,974.09		247,641.29		3,592,641

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.14

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 145 CONDUCTOR - PRIMARY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1971	3,753.07	1.89	70.93	.6899	2,589
1980	680,075.68	2.01	13,669.52	.5528	375,946
1981	2,233,833.18	2.03	45,346.81	.5380	1,201,802
1982	115,147.85	2.04	2,349.02	.5202	59,900
1983	346,537.64	2.05	7,104.02	.5023	174,066
1984	487,986.16	2.06	10,052.51	.4841	236,234
1985	896,876.85	2.08	18,655.04	.4680	419,738
1986	336,443.91	2.09	7,031.68	.4494	151,198
1987	323,534.21	2.10	6,794.22	.4305	139,281
1988	581,264.67	2.11	12,264.68	.4115	239,190
1989	1,049,335.15	2.12	22,245.91	.3922	411,549
1990	391,396.41	2.13	8,336.74	.3728	145,913
1991	465,008.55	2.14	9,951.18	.3531	164,195
1992	67,108.02	2.15	1,442.82	.3333	22,367
1993	310,538.85	2.16	6,707.64	.3132	97,261
1994	339,336.37	2.18	7,397.53	.2943	99,867
1995	312,119.72	2.19	6,835.42	.2738	85,458
1996	244,126.92	2.20	5,370.79	.2530	61,764
1997	771,413.26	2.21	17,048.23	.2321	179,045
1998	17,819.63	2.22	395.60	.2109	3,758
1999	308,398.97	2.23	6,877.30	.1896	58,472
2000	371,579.62	2.24	8,323.38	.1680	62,425
2001	246,576.12	2.25	5,547.96	.1463	36,074
2002	296,408.83	2.26	6,698.84	.1243	36,844
2003	3,490,933.70	2.27	79,244.19	.1022	356,773
2004	159,358.60	2.28	3,633.38	.0798	12,717
2005	145,743.04	2.30	3,352.09	.0575	8,380
2006	696,150.42	2.32	16,150.69	.0348	24,226
2007	303,087.16	2.36	7,152.86	.0118	3,576
TOTAL	15,991,892.56		346,050.98		4,870,608

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.16

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 147 CONDUCTOR - SECONDARY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1981	718,580.26	2.03	14,587.18	.5380	386,596
1982	98,697.78	2.04	2,013.43	.5202	51,343
1983	154,576.17	2.05	3,168.81	.5023	77,644
1984	281,793.17	2.06	5,804.94	.4841	136,416
1985	154,739.70	2.08	3,218.59	.4680	72,418
1986	144,371.02	2.09	3,017.35	.4494	64,880
1987	267,357.78	2.10	5,614.51	.4305	115,098
1988	86,429.69	2.11	1,823.67	.4115	35,566
1989	121,292.79	2.12	2,571.41	.3922	47,571
1990	169,140.89	2.13	3,602.70	.3728	63,056
1991	68,597.50	2.14	1,467.99	.3531	24,222
1992	24,102.51	2.15	518.20	.3333	8,033
1993	181,478.56	2.16	3,919.94	.3132	56,839
1994	56,597.43	2.18	1,233.82	.2943	16,657
1995	146,465.34	2.19	3,207.59	.2738	40,102
1996	232,811.21	2.20	5,121.85	.2530	58,901
1997	147,359.46	2.21	3,256.64	.2321	34,202
1999	94,553.48	2.23	2,108.54	.1896	17,927
2000	213,811.34	2.24	4,789.37	.1680	35,920
2001	59,404.19	2.25	1,336.59	.1463	8,691
2002	815.73	2.26	18.44	.1243	101
2003	71,052.22	2.27	1,612.89	.1022	7,262
2004	35,205.33	2.28	802.68	.0798	2,809
2005	25,504.04	2.30	586.59	.0575	1,466
2006	36,877.08	2.32	855.55	.0348	1,283
2007	40,917.73	2.36	965.66	.0118	483
TOTAL	3,632,532.40		77,224.93		1,365,486

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 149 CONDUCTOR - SERVICE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1977	656.03	1.97	12.92	.6009	394
1981	1,683,376.57	2.03	34,172.54	.5380	905,657
1982	134,399.81	2.04	2,741.76	.5202	69,915
1983	49,075.69	2.05	1,006.05	.5023	24,651
1984	169,095.79	2.06	3,483.37	.4841	81,859
1985	84,788.26	2.08	1,763.60	.4680	39,681
1986	235,034.76	2.09	4,912.23	.4494	105,625
1987	355,267.77	2.10	7,460.62	.4305	152,943
1988	256,091.73	2.11	5,403.54	.4115	105,382
1989	149,593.19	2.12	3,171.38	.3922	58,670
1990	263,539.95	2.13	5,613.40	.3728	98,248
1991	146,449.11	2.14	3,134.01	.3531	51,711
1992	117,813.63	2.15	2,532.99	.3333	39,267
1993	244,201.00	2.16	5,274.74	.3132	76,484
1994	145,711.92	2.18	3,176.52	.2943	42,883
1995	311,476.12	2.19	6,821.33	.2738	85,282
1996	263,402.57	2.20	5,794.86	.2530	66,641
1997	479,303.63	2.21	10,592.61	.2321	111,246
1998	754.58	2.22	16.75	.2109	159
1999	173,235.70	2.23	3,863.16	.1896	32,845
2000	554,427.88	2.24	12,419.18	.1680	93,144
2001	275,604.99	2.25	6,201.11	.1463	40,321
2002	3,537.41	2.26	79.95	.1243	440
2003	440,775.39	2.27	10,005.60	.1022	45,047
2004	119,807.42	2.28	2,731.61	.0798	9,561
2005	40,712.79	2.30	936.39	.0575	2,341
2006	103,210.01	2.32	2,394.47	.0348	3,592
2007	171,529.34	2.36	4,048.09	.0118	2,024
TOTAL	6,972,873.04		149,764.78		2,346,013

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.15

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 151 CTL/MTR/RELAYING-OSC'GPH-AUTO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1979	44,505.00	2.62	1,166.03	.7467	33,232
1980	22,569.27	2.65	598.09	.7288	16,448
1995	58,218.98	3.04	1,769.86	.3800	22,123
1997	60,313.84	3.09	1,863.70	.3245	19,572
2006	174,443.36	3.29	5,739.19	.0494	8,618
TOTAL	360,050.45		11,136.87		99,993

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 153 CTL/METER/RELAYING - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	75,668.09	2.22	1,679.83	.8991	68,033
1968	142,899.32	2.25	3,215.23	.8888	127,009
1969	15,677.96	2.29	359.03	.8817	13,823
1970	331,680.73	2.32	7,694.99	.8700	288,562
1974	116,858.23	2.46	2,874.71	.8241	96,303
1975	22,129.15	2.49	551.02	.8093	17,909
1976	15,568.70	2.52	392.33	.7938	12,358
1977	226,434.81	2.55	5,774.09	.7778	176,121
1978	280,455.10	2.59	7,263.79	.7641	214,296
1979	174,944.47	2.62	4,583.55	.7467	130,631
1980	157,880.56	2.65	4,183.83	.7288	115,063
1981	163,056.91	2.68	4,369.93	.7102	115,803
1982	479,794.29	2.70	12,954.45	.6885	330,338
1983	363,045.50	2.73	9,911.14	.6689	242,841
1984	98,411.53	2.76	2,716.16	.6486	63,830
1985	214,570.52	2.79	5,986.52	.6278	134,707
1986	363,907.65	2.82	10,262.20	.6063	220,637
1987	272,871.89	2.84	7,749.56	.5822	158,866
1988	271,654.92	2.87	7,796.50	.5597	152,045
1989	360,753.39	2.90	10,461.85	.5365	193,544
1990	763,066.01	2.92	22,281.53	.5110	389,927
1991	317,765.84	2.95	9,374.09	.4868	154,688
1992	1,248,363.96	2.97	37,076.41	.4604	574,747
1993	137,473.13	2.99	4,110.45	.4336	59,608
1994	674,667.37	3.02	20,374.95	.4077	275,062
1995	498,261.62	3.04	15,147.15	.3800	189,339
1996	112,882.77	3.06	3,454.21	.3519	39,723
1997	370,090.62	3.09	11,435.80	.3245	120,094
1998	402,854.70	3.11	12,528.78	.2955	119,044
1999	236,945.69	3.13	7,416.40	.2661	63,051
2000	587,808.51	3.15	18,515.97	.2363	138,899
2001	1,038,338.07	3.17	32,915.32	.2061	214,001
2002	280,875.62	3.19	8,959.93	.1755	49,294
2003	305,165.71	3.21	9,795.82	.1445	44,096
2004	331,398.98	3.23	10,704.19	.1131	37,481

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 153 CTL/METER/RELAYING - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
2005	295,500.82	3.26	9,633.33	.0815	24,083
2006	203,053.93	3.29	6,680.47	.0494	10,031
2007	8,631.31	3.36	290.01	.0168	145
TOTAL	11,961,408.38		351,475.52		5,376,032

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.94

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 155 CTL/MTR/RELAYING-STN ALARM PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1980	52,463.02	2.65	1,390.27	.7288	38,235
1983	47,990.67	2.73	1,310.15	.6689	32,101
1984	2,120.83	2.76	58.53	.6486	1,376
1985	3,649.00	2.79	101.81	.6278	2,291
1988	33,164.88	2.87	951.83	.5597	18,562
1993	74,883.47	2.99	2,239.02	.4336	32,469
2000	95,935.14	3.15	3,021.96	.2363	22,669
2003	64,349.80	3.21	2,065.63	.1445	9,299
TOTAL	374,556.81		11,139.20		157,002

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.97

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 157 CTL/MTR/RELAYING-SYNCH. PANEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	34,449.00	2.22	764.77	.8991	30,973
1970	16,954.00	2.32	393.33	.8700	14,750
1983	91,123.22	2.73	2,487.66	.6689	60,952
1992	18,726.63	2.97	556.18	.4604	8,622
1996	85,825.44	3.06	2,626.26	.3519	30,202
TOTAL	247,078.29		6,828.20		145,499

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.76

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 159 CTL/MTR/RELAYNG-TEMP/FREQ PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	19,139.00	2.22	424.89	.8991	17,208
1970	9,408.00	2.32	218.27	.8700	8,185
1977	5,940.68	2.55	151.49	.7778	4,621
1981	6,734.86	2.68	180.49	.7102	4,783
1983	62,541.35	2.73	1,707.38	.6689	41,834
1989	11,394.61	2.90	330.44	.5365	6,113
1992	16,848.95	2.97	500.41	.4604	7,757
TOTAL	132,007.45		3,513.37		90,501

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.66

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 161 CTL/MTR/RELAYING-TIME ERR PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	19,139.00	2.22	424.89	.8991	17,208
1980	30,860.60	2.65	817.81	.7288	22,491
1999	7,545.48	3.13	236.17	.2661	2,008
TOTAL	57,545.08		1,478.87		41,707

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.57

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 163 CTL/MTR/RELAYING-UNIT CTL PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	169,904.70	2.22	3,771.88	.8991	152,761
1970	54,594.00	2.32	1,266.58	.8700	47,497
1978	369,597.49	2.59	9,572.57	.7641	282,409
1980	46,290.89	2.65	1,226.71	.7288	33,737
1983	174,608.26	2.73	4,766.81	.6689	116,795
1985	21,546.51	2.79	601.15	.6278	13,527
1986	2,807.07	2.82	79.16	.6063	1,702
1987	66,441.04	2.84	1,886.93	.5822	38,682
1989	270,020.04	2.90	7,830.58	.5365	144,866
1990	95,954.44	2.92	2,801.87	.5110	49,033
1992	8,682.18	2.97	257.86	.4604	3,997
1995	139,796.05	3.04	4,249.80	.3800	53,122
1998	328,092.48	3.11	10,203.68	.2955	96,951
2001	2,979.95	3.17	94.46	.2061	614
2003	91,734.06	3.21	2,944.66	.1445	13,256
2004	82,784.71	3.23	2,673.95	.1131	9,363
2007	78,124.18	3.36	2,624.97	.0168	1,312
TOTAL	2,003,958.05		56,853.62		1,059,624

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.84

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 165 CTL/MTR/RELAYING-UNIT PROT PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1977	14,387.00	2.55	366.87	.7778	11,190
1978	40,855.99	2.59	1,058.17	.7641	31,218
1980	231,999.43	2.65	6,147.98	.7288	169,081
1985	830,028.15	2.79	23,157.79	.6278	521,092
1986	7,306.82	2.82	206.05	.6063	4,430
1987	47,924.49	2.84	1,361.06	.5822	27,902
1989	108,751.55	2.90	3,153.79	.5365	58,345
1990	19,532.33	2.92	570.34	.5110	9,981
1993	48,963.74	2.99	1,464.02	.4336	21,231
1994	65,904.41	3.02	1,990.31	.4077	26,869
1995	461,875.47	3.04	14,041.01	.3800	175,513
1996	215,993.68	3.06	6,609.41	.3519	76,008
1997	13,425.56	3.09	414.85	.3245	4,357
2000	104,448.09	3.15	3,290.11	.2363	24,681
2006	189,303.61	3.29	6,228.09	.0494	9,352
TOTAL	2,400,700.32		70,059.85		1,171,250

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.92

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 167 CTL/MTR/RELAYING-VOLT/MW PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	19,097.00	2.22	423.95	.8991	17,170
1970	9,506.00	2.32	220.54	.8700	8,270
1981	5,605.55	2.68	150.23	.7102	3,981
1983	91,642.72	2.73	2,501.85	.6689	61,300
1988	38,347.97	2.87	1,100.59	.5597	21,463
1992	40,043.99	2.97	1,189.31	.4604	18,436
1999	3,780.90	3.13	118.34	.2661	1,006
TOTAL	208,024.13		5,704.81		131,626

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.74

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 169 COOLING SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1965	49,714.69	2.25	1,118.58	.9563	47,542
1970	25,000.00	2.46	615.00	.9225	23,063
1973	19,339.13	2.60	502.82	.8970	17,347
1977	283,921.00	2.79	7,921.40	.8510	241,617
1980	148,357.18	2.92	4,332.03	.8030	119,131
1981	48,289.76	2.96	1,429.38	.7844	37,878
1982	52,779.98	3.01	1,588.68	.7676	40,514
1983	124,177.03	3.05	3,787.40	.7473	92,797
1985	268,074.00	3.13	8,390.72	.7043	188,805
1988	15,097.11	3.25	490.66	.6338	9,569
1989	197,240.75	3.28	6,469.50	.6068	119,686
1992	128,864.36	3.39	4,368.50	.5255	67,718
1993	9,304.03	3.42	318.20	.4959	4,614
1994	352,789.80	3.46	12,206.53	.4671	164,788
1995	212,150.29	3.49	7,404.05	.4363	92,561
1998	313,562.88	3.58	11,225.55	.3401	106,643
1999	115,934.22	3.61	4,185.23	.3069	35,580
2000	188,449.68	3.64	6,859.57	.2730	51,447
2002	174,961.89	3.70	6,473.59	.2035	35,605
2003	151,389.12	3.73	5,646.81	.1679	25,418
2004	23,345.29	3.76	877.78	.1316	3,072
2005	217,519.15	3.79	8,243.98	.0948	20,621
2006	135,121.63	3.83	5,175.16	.0575	7,769
2007	79,243.07	3.91	3,098.40	.0196	1,553
TOTAL	3,334,626.04		112,729.52		1,555,338

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.38

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 171 COUNTERPOISE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1967	324,693.00	2.09	6,786.08	.8465	274,853
1968	247,792.88	2.12	5,253.21	.8374	207,502
1970	546.00	2.17	11.85	.8138	444
1974	15,552.35	2.27	353.04	.7605	11,828
1978	123,318.62	2.36	2,910.32	.6962	85,854
1981	9,506.07	2.42	230.05	.6413	6,096
1982	27,542.40	2.44	672.03	.6222	17,137
1983	15,526.13	2.47	383.50	.6052	9,396
1985	214,651.00	2.51	5,387.74	.5648	121,235
1986	106,804.26	2.53	2,702.15	.5440	58,102
1987	11,117.41	2.55	283.49	.5228	5,812
1988	215,117.18	2.57	5,528.51	.5012	107,817
1989	147,661.97	2.58	3,809.68	.4773	70,479
1990	34,172.01	2.60	888.47	.4550	15,548
1991	558.98	2.62	14.65	.4323	242
1992	268,229.86	2.64	7,081.27	.4092	109,760
1993	365,268.31	2.66	9,716.14	.3857	140,884
1994	325,470.63	2.67	8,690.07	.3605	117,332
1995	19,011.26	2.69	511.40	.3363	6,393
1996	17,886.51	2.71	484.72	.3117	5,575
1997	48,442.27	2.72	1,317.63	.2856	13,835
1999	3,158.47	2.76	87.17	.2346	741
2000	280,787.97	2.77	7,777.83	.2078	58,348
2001	216,852.36	2.79	6,050.18	.1814	39,337
2002	187,131.87	2.80	5,239.69	.1540	28,818
2003	352,909.92	2.82	9,952.06	.1269	44,784
TOTAL	3,579,709.69		92,122.93		1,558,152

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.57

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 173 CRANE - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R2					
NET SALVAGE PERCENT.. 0					
1985	123,618.00	1.77	2,188.04	.3983	49,237
1989	23,800.39	1.82	433.17	.3367	8,014
1993	15,442.12	1.89	291.86	.2741	4,233
2002	84,149.00	2.09	1,758.71	.1150	9,677
2006	93,901.29	2.32	2,178.51	.0348	3,268
TOTAL	340,910.80		6,850.29		74,429

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.01

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 175 CRANE - POWER HOUSE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R2					
NET SALVAGE PERCENT.. 0					
1967	189,000.00	1.54	2,910.60	.6237	117,879
1971	207,888.00	1.59	3,305.42	.5804	120,658
1978	658,978.00	1.67	11,004.93	.4927	324,678
1980	643,117.53	1.70	10,933.00	.4675	300,657
1983	1,501,411.45	1.74	26,124.56	.4263	640,052
1985	993,957.00	1.77	17,593.04	.3983	395,893
1989	304,605.66	1.82	5,543.82	.3367	102,561
2003	1,560,150.29	2.13	33,231.20	.0959	149,618
TOTAL	6,059,107.93		110,646.57		2,151,996

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.83

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 177 CRANE - PUMPHOUSE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R2					
NET SALVAGE PERCENT.. 0					
1971	26,119.00	1.59	415.29	.5804	15,159
1980	90,746.00	1.70	1,542.68	.4675	42,424
TOTAL	116,865.00		1,957.97		57,583

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.68

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 179 DAMS AND DYKES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1967	19,677,000.00	1.04	204,640.80	.4212	8,287,952
1970	18,784,000.00	1.05	197,232.00	.3938	7,397,139
1978	2,000,000.00	1.05	21,000.00	.3098	619,600
1980	16,874,309.40	1.05	177,180.25	.2888	4,873,301
1982	310,058.43	1.06	3,286.62	.2703	83,809
1983	28,548,862.90	1.06	302,617.95	.2597	7,414,140
1984	10,817.38	1.06	114.66	.2491	2,695
1985	81,505,209.75	1.06	863,955.22	.2385	19,438,993
1986	48,803.37	1.06	517.32	.2279	11,122
1988	715,881.04	1.06	7,588.34	.2067	147,973
1989	8,796,697.89	1.06	93,245.00	.1961	1,725,032
1991	1,201,348.12	1.06	12,734.29	.1749	210,116
1992	20,122.90	1.06	213.30	.1643	3,306
1993	4,711.97	1.06	49.95	.1537	724
1994	3,548.81	1.06	37.62	.1431	508
1996	151,709.82	1.06	1,608.12	.1219	18,493
1997	139,596.23	1.06	1,479.72	.1113	15,537
1998	93,238.45	1.06	988.33	.1007	9,389
1999	100,818.47	1.06	1,068.68	.0901	9,084
2000	129,942.96	1.06	1,377.40	.0795	10,330
2005	134,298.10	1.06	1,423.56	.0265	3,559
TOTAL	179,250,975.99		1,892,359.13		50,282,802

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 181 DIESEL COOLING SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2.5					
NET SALVAGE PERCENT.. 0					
1997	174,436.49	5.01	8,739.27	.5261	91,771
2002	191,090.01	5.50	10,509.95	.3025	57,805
TOTAL	365,526.50		19,249.22		149,576

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 183 DIESEL ENGINES - EMERG DIESEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2.5					
NET SALVAGE PERCENT.. 0					
2005	97,542.86	5.87	5,725.77	.1468	14,319
TOTAL	97,542.86		5,725.77		14,319

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.87

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 185 DIESEL ENGINES - DIESEL GEN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2.5					
NET SALVAGE PERCENT.. 0					
1965	146,845.66			1.0000	146,846
1968	526.00			1.0000	526
1973	155,020.97	2.85	4,418.10	.9833	152,432
1980	306,485.35	3.37	10,328.56	.9268	284,051
1981	185,340.74	3.46	6,412.79	.9169	169,939
1982	306,935.80	3.55	10,896.22	.9053	277,869
1983	360,000.00	3.65	13,140.00	.8943	321,948
1984	118,955.65	3.75	4,460.84	.8813	104,836
1985	5,049.52	3.85	194.41	.8663	4,374
1986	21,133.18	3.95	834.76	.8493	17,948
1987	39,017.74	4.05	1,580.22	.8303	32,396
1988	116,360.32	4.16	4,840.59	.8112	94,391
1990	23,140.11	4.35	1,006.59	.7613	17,617
1997	1,159,168.22	5.01	58,074.33	.5261	609,838
1998	1,269.72	5.11	64.88	.4855	616
1999	150,151.29	5.20	7,807.87	.4420	66,367
2001	1,287,068.74	5.40	69,501.71	.3510	451,761
2002	364,782.06	5.50	20,063.01	.3025	110,347
2003	208,670.99	5.61	11,706.44	.2525	52,689
2005	168,552.85	5.87	9,894.05	.1468	24,744
2006	132,358.25	6.06	8,020.91	.0909	12,031
2007	344,261.43	6.46	22,239.29	.0323	11,120
TOTAL	5,601,094.59		265,485.57		2,964,686

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.74

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 187 DIESEL ENGINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2.5					
NET SALVAGE PERCENT.. 0					
1965	531,276.89			1.0000	531,277
1968	9,799.00			1.0000	9,799
1973	239,783.09	2.85	6,833.82	.9833	235,779
1980	994,579.19	3.37	33,517.32	.9268	921,776
1981	368,097.04	3.46	12,736.16	.9169	337,508
1982	631,398.20	3.55	22,414.64	.9053	571,605
1983	911,499.75	3.65	33,269.74	.8943	815,154
1984	218,138.96	3.75	8,180.21	.8813	192,246
1986	71,464.17	3.95	2,822.83	.8493	60,695
1987	193,518.11	4.05	7,837.48	.8303	160,678
1988	165,792.81	4.16	6,896.98	.8112	134,491
1989	64,057.60	4.25	2,722.45	.7863	50,368
1990	402,094.30	4.35	17,491.10	.7613	306,114
1991	369,894.57	4.45	16,460.31	.7343	271,614
1992	28,368.16	4.55	1,290.75	.7053	20,008
1993	123,313.81	4.64	5,721.76	.6728	82,966
1994	1,654,887.51	4.73	78,276.18	.6386	1,056,811
1995	925,365.41	4.83	44,695.15	.6038	558,736
1996	464,327.19	4.92	22,844.90	.5658	262,716
1997	463,945.85	5.01	23,243.69	.5261	244,082
1998	1,290,632.25	5.11	65,951.31	.4855	626,602
1999	107,957.38	5.20	5,613.78	.4420	47,717
2000	1,862,721.06	5.30	98,724.22	.3975	740,432
2001	378,800.38	5.40	20,455.22	.3510	132,959
2002	1,910,105.41	5.50	105,055.80	.3025	577,807
2003	393,462.29	5.61	22,073.23	.2525	99,349
2005	936,743.52	5.87	54,986.84	.1468	137,514
2006	152,349.85	6.06	9,232.40	.0909	13,849
2007	812,961.85	6.46	52,517.34	.0323	26,259
TOTAL	16,677,335.60		781,865.61		9,226,911

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.69

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 189 DISCONNECT SWITCHES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R3					
NET SALVAGE PERCENT.. 0					
1967	293,585.42	2.04	5,989.14	.8262	242,560
1968	225,058.38	2.06	4,636.20	.8137	183,130
1969	30,444.53	2.09	636.29	.8047	24,499
1970	818,282.66	2.11	17,265.76	.7913	647,507
1971	14,102.61	2.13	300.39	.7775	10,965
1973	5,643.88	2.17	122.47	.7487	4,226
1974	127,689.03	2.19	2,796.39	.7337	93,685
1975	83,018.10	2.22	1,843.00	.7215	59,898
1976	33,766.77	2.24	756.38	.7056	23,826
1977	108,570.84	2.26	2,453.70	.6893	74,838
1978	533,658.12	2.28	12,167.41	.6726	358,938
1979	225,012.19	2.30	5,175.28	.6555	147,495
1980	220,243.49	2.31	5,087.62	.6353	139,921
1981	321,671.79	2.33	7,494.95	.6175	198,632
1982	361,815.40	2.35	8,502.66	.5993	216,836
1983	436,553.04	2.37	10,346.31	.5807	253,506
1984	39,134.18	2.39	935.31	.5617	21,982
1985	33,255.02	2.41	801.45	.5423	18,034
1986	208,045.92	2.43	5,055.52	.5225	108,704
1987	308,752.08	2.44	7,533.55	.5002	154,438
1988	94,778.29	2.46	2,331.55	.4797	45,465
1989	370,743.17	2.48	9,194.43	.4588	170,097
1990	773,431.16	2.49	19,258.44	.4358	337,061
1991	539,463.66	2.51	13,540.54	.4142	223,446
1992	530,226.09	2.53	13,414.72	.3922	207,955
1993	215,247.14	2.54	5,467.28	.3683	79,276
1994	39,643.72	2.56	1,014.88	.3456	13,701
1995	719,706.84	2.57	18,496.47	.3213	231,242
1996	316,086.87	2.59	8,186.65	.2979	94,162
1997	69,587.69	2.60	1,809.28	.2730	18,997
1998	262,474.22	2.62	6,876.82	.2489	65,330
1999	1,295.32	2.63	34.07	.2236	290
2000	375,548.30	2.65	9,952.03	.1988	74,659
2001	53,295.84	2.66	1,417.67	.1729	9,215
2002	40,943.29	2.67	1,093.19	.1469	6,015

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 189 DISCONNECT SWITCHES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R3					
NET SALVAGE PERCENT.. 0					
2003	285,783.84	2.69	7,687.59	.1211	34,608
2004	163,632.88	2.71	4,434.45	.0949	15,529
2005	167,849.70	2.73	4,582.30	.0683	11,464
2006	122,368.10	2.75	3,365.12	.0413	5,054
2007	2,171.59	2.81	61.02	.0141	31
TOTAL	9,572,581.16		232,118.28		4,627,217

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 191 DRAFT TUBE LINER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1967	50,000.00	1.04	520.00	.4212	21,060
1970	25,000.00	1.05	262.50	.3938	9,845
1978	220,107.00	1.05	2,311.12	.3098	68,189
1980	62,549.99	1.05	656.77	.2888	18,064
TOTAL	357,656.99		3,750.39		117,158

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.05

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 193 DYKES AND LINERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1980	53,900.59	1.05	565.96	.2888	15,566
1981	213,183.92	1.05	2,238.43	.2783	59,329
1982	89,895.87	1.06	952.90	.2703	24,299
1983	163,716.66	1.06	1,735.40	.2597	42,517
1985	211,511.23	1.06	2,242.02	.2385	50,445
1987	181,989.53	1.06	1,929.09	.2173	39,546
1988	52,959.92	1.06	561.38	.2067	10,947
1990	264,232.48	1.06	2,800.86	.1855	49,015
1991	40,041.63	1.06	424.44	.1749	7,003
1992	217,059.26	1.06	2,300.83	.1643	35,663
1996	142,100.00	1.06	1,506.26	.1219	17,322
1998	39,596.79	1.06	419.73	.1007	3,987
1999	134,484.01	1.06	1,425.53	.0901	12,117
2000	213,342.87	1.06	2,261.43	.0795	16,961
2002	75,888.45	1.06	804.42	.0583	4,424
2005	16,513.92	1.06	175.05	.0265	438
TOTAL	2,110,417.13		22,343.73		389,579

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 195 ELEVATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1971	89,800.00	2.08	1,867.84	.7592	68,176
TOTAL	89,800.00		1,867.84		68,176

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 197 EMS - COMPUTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	9,494,934.77	4.46	423,474.09	.7805	7,410,797
1992	12,860.27	4.65	598.00	.7208	9,270
1993	48,931.95	4.74	2,319.37	.6873	33,631
1994	229,340.02	4.83	11,077.12	.6521	149,553
TOTAL	9,786,067.01		437,468.58		7,603,251

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.47

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 199 EMS - MIMIC BOARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	638,967.60	4.46	28,497.95	.7805	498,714
1999	7,102.65	5.22	370.76	.4437	3,151
2000	1,631.86	5.30	86.49	.3975	649
TOTAL	647,702.11		28,955.20		502,514

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.47

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 201 EMS - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	562,842.10	4.46	25,102.76	.7805	439,298
1998	47,646.54	5.15	2,453.80	.4893	23,313
2005	1,069.27	5.63	60.20	.1408	151
TOTAL	611,557.91		27,616.76		462,762

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.52

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 203 EMS - OPERATING CONSOLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	664,593.93	4.46	29,640.89	.7805	518,716
TOTAL	664,593.93		29,640.89		518,716

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.46

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 205 EMS - PDC-POWER DIST. CTL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	199,681.48	4.46	8,905.79	.7805	155,851
TOTAL	199,681.48		8,905.79		155,851

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.46

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 207 EMS - PRINTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	84,300.60	4.46	3,759.81	.7805	65,797
TOTAL	84,300.60		3,759.81		65,797

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.46

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 209 EMS - RECORDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1980	16,461.46			1.0000	16,461
1990	148,167.04	5.16	7,645.42	.9030	133,795
TOTAL	164,628.50		7,645.42		150,256

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.64

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 211 EMS - REMOTE TERMINAL UNIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1990	302,234.68	5.16	15,595.31	.9030	272,918
1998	51,438.64	6.53	3,358.94	.6204	31,913
2000	154,343.27	6.82	10,526.21	.5115	78,947
2001	308,224.95	6.95	21,421.63	.4518	139,256
2004	8,032.68	7.32	587.99	.2562	2,058
TOTAL	824,274.22		51,490.08		525,092

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.25

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 215 EMS - UPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	294,490.30				1.0000	294,490
2006	236,118.93	5.00	20.00	47,223.79	.3000	70,836
TOTAL	530,609.23			47,223.79		365,326

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.90

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 217 ENVIRONMENTAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1994	100,098.42	3.93	3,933.87	.5306	53,112
1995	29,947.59	4.01	1,200.90	.5013	15,013
1997	129,242.84	4.15	5,363.58	.4358	56,324
2000	395,375.65	4.40	17,396.53	.3300	130,474
2001	2,680.00	4.49	120.33	.2919	782
2003	815,776.03	4.70	38,341.47	.2115	172,537
TOTAL	1,473,120.53		66,356.68		428,242

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.50

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 219 FEEDWATER-FRESH H2O INLET SYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	544,666.00	2.51	13,671.12	.9162	499,023
1980	85,211.00	2.92	2,488.16	.8030	68,424
TOTAL	629,877.00		16,159.28		567,447

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.57

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 221 FEEDWATER - RESERVE SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	152,326.00	2.51	3,823.38	.9162	139,561
1980	383,585.76	2.92	11,200.70	.8030	308,019
TOTAL	535,911.76		15,024.08		447,580

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.80

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 223 FENCING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 37-R3					
NET SALVAGE PERCENT.. 0					
1967	36,356.80	2.17	788.94	.8789	31,954
1968	31,962.90	2.20	703.18	.8690	27,776
1969	8,000.00	2.23	178.40	.8586	6,869
1970	68,144.20	2.26	1,540.06	.8475	57,752
1971	68,687.02	2.29	1,572.93	.8359	57,415
1973	3,867.00	2.35	90.87	.8108	3,135
1974	20,702.29	2.38	492.71	.7973	16,506
1975	4,224.32	2.41	101.81	.7833	3,309
1976	33,089.31	2.44	807.38	.7686	25,432
1977	53,287.28	2.46	1,310.87	.7503	39,981
1978	120,953.71	2.49	3,011.75	.7346	88,853
1979	18,281.62	2.52	460.70	.7182	13,130
1980	279,753.22	2.54	7,105.73	.6985	195,408
1981	90,229.96	2.57	2,318.91	.6811	61,456
1982	220,359.38	2.60	5,729.34	.6630	146,098
1983	346,989.16	2.62	9,091.12	.6419	222,732
1984	53,251.10	2.65	1,411.15	.6228	33,165
1985	247,053.80	2.67	6,596.34	.6008	148,430
1986	25,867.46	2.69	695.83	.5784	14,962
1987	228,709.78	2.72	6,220.91	.5576	127,529
1988	87,392.20	2.74	2,394.55	.5343	46,694
1989	265,385.01	2.76	7,324.63	.5106	135,506
1990	122,648.96	2.79	3,421.91	.4883	59,889
1991	137,599.47	2.81	3,866.55	.4637	63,805
1992	122,833.27	2.83	3,476.18	.4387	53,887
1993	43,943.39	2.85	1,252.39	.4133	18,162
1994	93,468.56	2.87	2,682.55	.3875	36,219
1995	89,929.00	2.89	2,598.95	.3613	32,491
1996	40,040.17	2.91	1,165.17	.3347	13,401
1997	57,176.21	2.93	1,675.26	.3077	17,593
1998	133,014.01	2.95	3,923.91	.2803	37,284
1999	73,497.55	2.97	2,182.88	.2525	18,558
2000	52,825.13	2.99	1,579.47	.2243	11,849
2001	229,327.45	3.01	6,902.76	.1957	44,879
2002	20,008.20	3.02	604.25	.1661	3,323

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 223 FENCING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 37-R3					
NET SALVAGE PERCENT.. 0					
2003	831,629.83	3.04	25,281.55	.1368	113,767
2004	32,448.49	3.06	992.92	.1071	3,475
2005	116,002.80	3.09	3,584.49	.0773	8,967
2006	5,454.01	3.12	170.17	.0468	255
TOTAL	4,514,394.02		125,309.47		2,041,896

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.78

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 225 FIRE FIGHTING-BLDG FIRE PROT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1977	28,858.00	2.55	735.88	.7778	22,446
1979	9,698.27	2.62	254.09	.7467	7,242
1983	12,692.63	2.73	346.51	.6689	8,490
1986	31,391.61	2.82	885.24	.6063	19,033
1989	116,710.76	2.90	3,384.61	.5365	62,615
1996	9,203.91	3.06	281.64	.3519	3,239
1997	201,943.25	3.09	6,240.05	.3245	65,531
2001	353,510.93	3.17	11,206.30	.2061	72,859
2002	93,938.61	3.19	2,996.64	.1755	16,486
TOTAL	857,947.97		26,330.96		277,941

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.07

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 227 FIRE FIGHTING-DELUGE SYS XFMRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1971	8,913.00	2.36	210.35	.8614	7,678
1980	175,219.48	2.65	4,643.32	.7288	127,700
1983	341,403.20	2.73	9,320.31	.6689	228,365
1985	139,182.00	2.79	3,883.18	.6278	87,378
1987	37,075.75	2.84	1,052.95	.5822	21,586
1988	98,327.74	2.87	2,822.01	.5597	55,034
1989	113,310.32	2.90	3,286.00	.5365	60,791
1990	28,819.90	2.92	841.54	.5110	14,727
TOTAL	942,251.39		26,059.66		603,259

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 229 FIRE FIGHTING - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1971	273,042.00	2.36	6,443.79	.8614	235,198
1975	10,000.43	2.49	249.01	.8093	8,093
1976	19,813.87	2.52	499.31	.7938	15,728
1978	2,514.88	2.59	65.14	.7641	1,922
1979	3,413.45	2.62	89.43	.7467	2,549
1981	13,999.79	2.68	375.19	.7102	9,943
1983	31,496.14	2.73	859.84	.6689	21,068
1985	97,333.73	2.79	2,715.61	.6278	61,106
1989	14,114.53	2.90	409.32	.5365	7,572
1995	24,518.16	3.04	745.35	.3800	9,317
1999	42,852.35	3.13	1,341.28	.2661	11,403
2000	74,903.40	3.15	2,359.46	.2363	17,700
2002	718,810.81	3.19	22,930.06	.1755	126,151
2003	293,629.57	3.21	9,425.51	.1445	42,429
2005	55,241.78	3.26	1,800.88	.0815	4,502
TOTAL	1,675,684.89		50,309.18		574,681

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 231 FIRE FIGHTING-PWRHSE PROT SYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	40,000.00	2.22	888.00	.8991	35,964
1971	92,651.00	2.36	2,186.56	.8614	79,810
1976	3,901.00	2.52	98.31	.7938	3,097
1978	154,761.00	2.59	4,008.31	.7641	118,253
1979	6,403.00	2.62	167.76	.7467	4,781
1980	602,659.00	2.65	15,970.46	.7288	439,218
1983	457,510.44	2.73	12,490.04	.6689	306,029
1984	59,676.83	2.76	1,647.08	.6486	38,706
1985	648,607.06	2.79	18,096.14	.6278	407,196
1986	121,555.07	2.82	3,427.85	.6063	73,699
1987	17,473.29	2.84	496.24	.5822	10,173
1988	29,138.00	2.87	836.26	.5597	16,309
1989	90,013.95	2.90	2,610.40	.5365	48,292
1992	99,298.67	2.97	2,949.17	.4604	45,717
2003	302,507.20	3.21	9,710.48	.1445	43,712
TOTAL	2,726,155.51		75,583.06		1,670,956

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 233 FIRE FIGHTNG-WET/DRY SPRINKLER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1983	1,766.00	2.73	48.21	.6689	1,181
1989	561,313.58	2.90	16,278.09	.5365	301,145
1998	68,518.74	3.11	2,130.93	.2955	20,247
1999	51,185.82	3.13	1,602.12	.2661	13,621
2003	96,246.06	3.21	3,089.50	.1445	13,908
TOTAL	779,030.20		23,148.85		350,102

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.97

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 235 FOOTINGS (CONC)-STL STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1980	299,559.47	2.30	6,889.87	.6325	189,471
1989	5,370.52	2.55	136.95	.4718	2,534
1990	39,931.91	2.57	1,026.25	.4498	17,961
1995	20,578.64	2.73	561.80	.3413	7,023
2003	638,611.66	3.08	19,669.24	.1386	88,512
TOTAL	1,004,052.20		28,284.11		305,501

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.82

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 237 FOUNDATIONS (CONC) FOR BLDGS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1965	176,301.40	1.94	3,420.25	.8245	145,361
1967	334,392.30	1.99	6,654.41	.8060	269,520
1968	18,987.42	2.01	381.65	.7940	15,076
1970	19,468.64	2.06	401.05	.7725	15,040
1973	13,646.27	2.13	290.67	.7349	10,029
1974	4,040.00	2.15	86.86	.7203	2,910
1975	36,720.53	2.18	800.51	.7085	26,016
1976	32,843.00	2.20	722.55	.6930	22,760
1977	88,797.97	2.23	1,980.19	.6802	60,400
1978	15,603.65	2.25	351.08	.6638	10,358
1979	22,304.00	2.28	508.53	.6498	14,493
1980	184,499.87	2.30	4,243.50	.6325	116,696
1981	84,654.24	2.33	1,972.44	.6175	52,274
1982	194,910.91	2.36	4,599.90	.6018	117,297
1983	24,129.56	2.38	574.28	.5831	14,070
1985	25,640.24	2.43	623.06	.5468	14,020
1987	76,324.44	2.49	1,900.48	.5105	38,964
1988	98,261.20	2.52	2,476.18	.4914	48,286
1989	98,726.60	2.55	2,517.53	.4718	46,579
1990	255,098.86	2.57	6,556.04	.4498	114,743
1991	185,852.88	2.60	4,832.17	.4290	79,731
1992	420,262.51	2.63	11,052.90	.4077	171,341
1993	12,424.99	2.66	330.50	.3857	4,792
1994	5,426.96	2.70	146.53	.3645	1,978
1995	42,847.16	2.73	1,169.73	.3413	14,624
1996	107,514.27	2.76	2,967.39	.3174	34,125
1999	15,692.21	2.88	451.94	.2448	3,841
2002	230,426.90	3.02	6,958.89	.1661	38,274
TOTAL	2,825,798.98		68,971.21		1,503,598

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.44

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 239 FOUNDATIONS (CONC) FOR EQUIP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1965	345.00	1.94	6.69	.8245	284
1967	1,415,296.49	1.99	28,164.40	.8060	1,140,729
1968	916,017.19	2.01	18,411.95	.7940	727,318
1970	405,790.59	2.06	8,359.29	.7725	313,473
1973	936.00	2.13	19.94	.7349	688
1974	64,244.09	2.15	1,381.25	.7203	46,275
1975	71,720.53	2.18	1,563.51	.7085	50,814
1976	108,297.20	2.20	2,382.54	.6930	75,050
1977	1,177,467.80	2.23	26,257.53	.6802	800,914
1978	1,091,220.70	2.25	24,552.47	.6638	724,352
1979	311,839.65	2.28	7,109.94	.6498	202,633
1980	69,238.50	2.30	1,592.49	.6325	43,793
1981	285,497.20	2.33	6,652.08	.6175	176,295
1982	357,034.68	2.36	8,426.02	.6018	214,863
1983	742,063.42	2.38	17,661.11	.5831	432,697
1984	1,130.14	2.41	27.24	.5664	640
1985	205.40	2.43	4.99	.5468	112
1986	47,648.73	2.46	1,172.16	.5289	25,201
1987	287,350.92	2.49	7,155.04	.5105	146,693
1988	17,551.51	2.52	442.30	.4914	8,625
1989	251,146.84	2.55	6,404.24	.4718	118,491
1990	1,017,121.74	2.57	26,140.03	.4498	457,501
1991	504,534.04	2.60	13,117.89	.4290	216,445
1992	206,351.34	2.63	5,427.04	.4077	84,129
1993	72,313.77	2.66	1,923.55	.3857	27,891
1995	403,631.82	2.73	11,019.15	.3413	137,760
1996	41,440.37	2.76	1,143.75	.3174	13,153
1998	114,131.79	2.84	3,241.34	.2698	30,793
1999	49,879.97	2.88	1,436.54	.2448	12,211
2000	30,492.18	2.92	890.37	.2190	6,678
2001	33,856.28	2.97	1,005.53	.1931	6,538
2002	2,977,431.15	3.02	89,918.42	.1661	494,551
2003	406,322.38	3.08	12,514.73	.1386	56,316
2004	9,714.31	3.16	306.97	.1106	1,074
TOTAL	13,489,263.72		335,832.49		6,794,980

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.49

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 241 FREQ CONVERSION - CONVERTOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1977	1,457,868.00	2.81	40,966.09	.8571	1,249,539
2006	47,702.22	3.32	1,583.71	.0498	2,376
2007	28,008.98	3.33	932.70	.0167	468
TOTAL	1,533,579.20		43,482.50		1,252,383

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.84

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 243 FREQ CONVERSION - ELEC REOSTAT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1977	41,543.00	2.81	1,167.36	.8571	35,607
TOTAL	41,543.00		1,167.36		35,607

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.81

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 245 FREQUENCY CONVERSION - EXCITER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1977	103,804.00	2.81	2,916.89	.8571	88,970
1987	12,043.92	3.12	375.77	.6396	7,703
TOTAL	115,847.92		3,292.66		96,673

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.84

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 247 FREQ CONVER. - STARTING MOTOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1977	4,000.00	2.81	112.40	.8571	3,428
TOTAL	4,000.00		112.40		3,428

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.80

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 249 FUEL OIL ADDITIVES SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1971	24,883.01	1.96	487.71	.7154	17,801
1980	44,464.00	2.18	969.32	.5995	26,656
1995	111,771.56	2.73	3,051.36	.3413	38,148
TOTAL	181,118.57		4,508.39		82,605

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.49

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 251 FUEL OIL STORAGE SYST-OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1971	91,717.00	1.96	1,797.65	.7154	65,614
1980	1,279,663.00	2.18	27,896.65	.5995	767,158
1981	160,771.49	2.21	3,553.05	.5857	94,164
1988	13,928.85	2.43	338.47	.4739	6,601
1996	8,184.66	2.79	228.35	.3209	2,626
2001	11,197.29	3.17	354.95	.2061	2,308
TOTAL	1,565,462.29		34,169.12		938,471

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 253 FUEL OIL STORAGE TANKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1970	100.00	1.94	1.94	.7275	73
1971	709,200.00	1.96	13,900.32	.7154	507,362
1976	212,487.00	2.08	4,419.73	.6552	139,221
1980	2,238,805.60	2.18	48,805.96	.5995	1,342,164
1987	28,689.11	2.40	688.54	.4920	14,115
1992	327,884.60	2.59	8,492.21	.4015	131,646
1994	87,465.66	2.68	2,344.08	.3618	31,645
1995	193,869.68	2.73	5,292.64	.3413	66,168
1996	573,106.30	2.79	15,989.67	.3209	183,910
1997	5,992.00	2.85	170.77	.2993	1,793
1998	279,979.36	2.92	8,175.40	.2774	77,666
1999	515,847.70	2.99	15,423.85	.2542	131,128
2000	171,651.63	3.07	5,269.71	.2303	39,531
2001	495,215.62	3.17	15,698.34	.2061	102,064
2002	260,055.01	3.28	8,529.80	.1804	46,914
2003	186,041.24	3.41	6,344.01	.1535	28,557
2005	142,926.28	3.80	5,431.20	.0950	13,578
2006	408,356.20	4.14	16,905.95	.0621	25,359
2007	343,679.93	4.99	17,149.63	.0250	8,592
TOTAL	7,181,352.92		199,033.75		2,891,486

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 255 FUEL OIL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1971	438,111.00	1.96	8,586.98	.7154	313,425
1980	580,867.43	2.18	12,662.91	.5995	348,230
1991	414,301.01	2.55	10,564.68	.4208	174,338
1996	95,425.34	2.79	2,662.37	.3209	30,622
2001	712,705.67	3.17	22,592.77	.2061	146,889
2005	235,900.70	3.80	8,964.23	.0950	22,411
TOTAL	2,477,311.15		66,033.94		1,035,915

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.67

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 257 FUEL PIPE & TRANS FACILITIES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1970	800.00	1.94	15.52	.7275	582
1973	3,244.42	2.01	65.21	.6935	2,250
1980	11,128.45	2.18	242.60	.5995	6,672
1981	244,439.47	2.21	5,402.11	.5857	143,168
1983	98,799.23	2.27	2,242.74	.5562	54,952
1984	3,201.99	2.30	73.65	.5405	1,731
1985	37,735.55	2.33	879.24	.5243	19,785
1987	60,635.74	2.40	1,455.26	.4920	29,833
1989	311,568.63	2.47	7,695.75	.4570	142,387
1990	431,956.92	2.51	10,842.12	.4393	189,759
1991	81,727.39	2.55	2,084.05	.4208	34,391
1992	487,083.97	2.59	12,615.47	.4015	195,564
1993	348,960.37	2.64	9,212.55	.3828	133,582
1994	347,093.57	2.68	9,302.11	.3618	125,578
1995	148,649.87	2.73	4,058.14	.3413	50,734
1996	49,144.65	2.79	1,371.14	.3209	15,771
1998	12,162.08	2.92	355.13	.2774	3,374
1999	67,454.16	2.99	2,016.88	.2542	17,147
2000	64,448.43	3.07	1,978.57	.2303	14,842
2001	224,794.52	3.17	7,125.99	.2061	46,330
2002	208,663.57	3.28	6,844.17	.1804	37,643
2003	109,337.51	3.41	3,728.41	.1535	16,783
2005	232,637.81	3.80	8,840.24	.0950	22,101
2006	188,614.58	4.14	7,808.64	.0621	11,713
2007	217,770.10	4.99	10,866.73	.0250	5,444
TOTAL	3,992,052.98		117,122.42		1,322,116

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.93

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 259 FUEL STORAGE TKS - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1980	27,283.04	2.18	594.77	.5995	16,356
1981	91,109.04	2.21	2,013.51	.5857	53,363
1982	354,822.27	2.24	7,948.02	.5712	202,674
1983	59,259.44	2.27	1,345.19	.5562	32,960
1984	418.70	2.30	9.63	.5405	226
1985	217,358.59	2.33	5,064.46	.5243	113,961
1986	24,674.35	2.36	582.31	.5074	12,520
1987	262,634.52	2.40	6,303.23	.4920	129,216
1989	5,434.26	2.47	134.23	.4570	2,483
1990	668,922.58	2.51	16,789.96	.4393	293,858
1991	42,772.84	2.55	1,090.71	.4208	17,999
1992	213,129.62	2.59	5,520.06	.4015	85,572
1993	26,379.71	2.64	696.42	.3828	10,098
1995	35,410.06	2.73	966.69	.3413	12,085
1997	83,702.13	2.85	2,385.51	.2993	25,052
2000	8,574.22	3.07	263.23	.2303	1,975
2005	180,765.96	3.80	6,869.11	.0950	17,173
2007	76,569.38	4.99	3,820.81	.0250	1,914
TOTAL	2,379,220.71		62,397.85		1,029,485

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.62

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 261 FUEL SYSTEM - LIGHT OIL SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1971	49,288.00	1.96	966.04	.7154	35,261
1980	154,790.00	2.18	3,374.42	.5995	92,797
1997	54,882.68	2.85	1,564.16	.2993	16,426
TOTAL	258,960.68		5,904.62		144,484

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 263 GAS TURB-AIR FLOWTRATION SYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1977	106,018.97	2.32	2,459.64	.7076	75,019
1981	72,910.50	2.39	1,742.56	.6334	46,182
1987	7,051.21	2.46	173.46	.5043	3,556
1992	606,025.53	2.49	15,090.04	.3860	233,926
TOTAL	792,006.21		19,465.70		358,683

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.46

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 265 GAS TURB-ALTERNATOR MODULE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1976	1,111,793.43	2.31	25,682.43	.7277	809,052
1977	1,144,769.45	2.32	26,558.65	.7076	810,039
TOTAL	2,256,562.88		52,241.08		1,619,091

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.32

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 267 GAS TURBINE - CLUTCH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1976	87,563.00	2.31	2,022.71	.7277	63,720
1977	89,279.00	2.32	2,071.27	.7076	63,174
1984	14,678.62	2.42	355.22	.5687	8,348
1992	121,207.02	2.49	3,018.05	.3860	46,786
TOTAL	312,727.64		7,467.25		182,028

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.39

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 269 GAS TURBINE - CONTROL SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1968	20,673.03	2.15	444.47	.8493	17,558
1987	879,094.11	2.46	21,625.72	.5043	443,327
1992	459,084.63	2.49	11,431.21	.3860	177,207
1997	548,240.40	2.51	13,760.83	.2636	144,516
2001	53,174.15	2.52	1,339.99	.1638	8,710
2007	31,100.00	2.53	786.83	.0127	395
TOTAL	1,991,366.32		49,389.05		791,713

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.48

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 271 GAS TURBINE-FUEL FORWARD SYST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1976	109,928.80	2.31	2,539.36	.7277	79,995
1977	111,953.54	2.32	2,597.32	.7076	79,218
1992	375,776.85	2.49	9,356.84	.3860	145,050
TOTAL	597,659.19		14,493.52		304,263

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.43

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 273 GAS TURBINE - JET ENGINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1968	557,687.20	2.15	11,990.27	.8493	473,644
1976	1,988,657.02	2.31	45,937.98	.7277	1,447,146
1977	2,066,799.98	2.32	47,949.76	.7076	1,462,468
1992	6,060,235.93	2.49	150,899.87	.3860	2,339,251
TOTAL	10,673,380.13		256,777.88		5,722,509

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.41

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 275 GAS TURB-MAIN LUBE OIL SET

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1976	110,914.00	2.31	2,562.11	.7277	80,712
1977	122,758.70	2.32	2,848.00	.7076	86,864
1987	17,593.95	2.46	432.81	.5043	8,873
1992	707,380.78	2.49	17,613.78	.3860	273,049
TOTAL	958,647.43		23,456.70		449,498

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.45

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 277 GAS TURBINE - OFF-LOADING SYST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1976	37,944.00	2.31	876.51	.7277	27,612
1977	47,429.50	2.32	1,100.36	.7076	33,561
1992	161,007.91	2.49	4,009.10	.3860	62,149
TOTAL	246,381.41		5,985.97		123,322

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.43

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 279 GAS TURBINE - POWER TURBINE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1968	417,399.06	2.15	8,974.08	.8493	354,497
1976	1,273,961.56	2.31	29,428.51	.7277	927,062
1977	1,189,775.36	2.32	27,602.79	.7076	841,885
1981	137,699.35	2.39	3,291.01	.6334	87,219
1987	1,097,717.02	2.46	27,003.84	.5043	553,579
1988	2,135,223.49	2.46	52,526.50	.4797	1,024,267
1989	83,605.00	2.47	2,065.04	.4570	38,207
1992	4,713,568.04	2.49	117,367.84	.3860	1,819,437
TOTAL	11,048,948.88		268,259.61		5,646,153

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.43

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 281 GAS TURB-SWITCHGEAR MODULE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 42-R4					
NET SALVAGE PERCENT.. 0					
1977	278,000.00	2.32	6,449.60	.7076	196,713
1983	17,992.09	2.41	433.61	.5905	10,624
1992	325,565.83	2.49	8,106.59	.3860	125,668
1999	290,633.65	2.52	7,323.97	.2142	62,254
2001	61,837.92	2.52	1,558.32	.1638	10,129
TOTAL	974,029.49		23,872.09		405,388

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.45

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 283 GATES - HEATING SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1967	13,388.00	1.36	182.08	.5508	7,374
1970	35,718.00	1.37	489.34	.5138	18,352
1978	11,708.00	1.39	162.74	.4101	4,801
1980	5,260.00	1.40	73.64	.3850	2,025
1983	12,718.03	1.40	178.05	.3430	4,362
1988	27,103.24	1.41	382.16	.2750	7,453
2000	63,724.33	1.42	904.89	.1065	6,787
TOTAL	169,619.60		2,372.90		51,154

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.40

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 285 GATES - HOIST

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1967	42,000.00	1.36	571.20	.5508	23,134
1970	341,684.00	1.37	4,681.07	.5138	175,557
1978	255,985.00	1.39	3,558.19	.4101	104,979
1980	1,075,114.08	1.40	15,051.60	.3850	413,919
1983	1,887,016.10	1.40	26,418.23	.3430	647,247
1985	185,213.00	1.40	2,592.98	.3150	58,342
1986	11,837.57	1.40	165.73	.3010	3,563
1988	649,028.12	1.41	9,151.30	.2750	178,483
1989	152,956.86	1.41	2,156.69	.2609	39,906
TOTAL	4,600,834.73		64,346.99		1,645,130

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.40

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 287 GATES - DRAFT TUBE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1967	50,000.00	1.36	680.00	.5508	27,540
1980	62,031.16	1.40	868.44	.3850	23,882
1983	302,445.24	1.40	4,234.23	.3430	103,739
TOTAL	414,476.40		5,782.67		155,161

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.40

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 289 GATES - EMERGENCY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1967	84,000.00	1.36	1,142.40	.5508	46,267
1980	96,957.75	1.40	1,357.41	.3850	37,329
TOTAL	180,957.75		2,499.81		83,596

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.38

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 291 GATES - WATER CONTROL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R4					
NET SALVAGE PERCENT.. 0					
1967	915,169.28	1.36	12,446.30	.5508	504,075
1970	1,290,369.00	1.37	17,678.06	.5138	662,992
1978	498,517.00	1.39	6,929.39	.4101	204,442
1980	1,222,501.93	1.40	17,115.03	.3850	470,663
1983	2,582,577.52	1.40	36,156.09	.3430	885,824
1985	1,120,133.00	1.40	15,681.86	.3150	352,842
1986	127,625.18	1.40	1,786.75	.3010	38,415
1988	1,341,652.49	1.41	18,917.30	.2750	368,954
1989	326,595.15	1.41	4,604.99	.2609	85,209
1993	213,207.89	1.41	3,006.23	.2045	43,601
2004	439,111.41	1.42	6,235.38	.0497	21,824
TOTAL	10,077,459.85		140,557.38		3,638,841

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.39

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 293 GENERATOR - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	1,105,656.70	1.83	20,233.52	.7412	819,513
1968	125,219.71	1.85	2,316.56	.7308	91,511
1970	1,140,443.60	1.88	21,440.34	.7050	804,013
1971	2,164,388.00	1.89	40,906.93	.6899	1,493,211
1977	1,848,880.40	1.97	36,422.94	.6009	1,110,992
1980	4,584,869.75	2.01	92,155.88	.5528	2,534,516
1982	141,584.41	2.04	2,888.32	.5202	73,652
1983	1,963,874.79	2.05	40,259.43	.5023	986,454
1985	5,869,165.78	2.08	122,078.65	.4680	2,746,770
1986	786,015.97	2.09	16,427.73	.4494	353,236
1987	846.63	2.10	17.78	.4305	364
1988	76,992.57	2.11	1,624.54	.4115	31,682
1989	612,035.98	2.12	12,975.16	.3922	240,041
1990	154,600.42	2.13	3,292.99	.3728	57,635
1992	1,317,129.64	2.15	28,318.29	.3333	438,999
1997	71,059.86	2.21	1,570.42	.2321	16,493
2000	48,168.32	2.24	1,078.97	.1680	8,092
2001	368,268.81	2.25	8,286.05	.1463	53,878
2003	239,726.33	2.27	5,441.79	.1022	24,500
2005	243,045.57	2.30	5,590.05	.0575	13,975
2007	28,008.68	2.36	661.00	.0118	331
TOTAL	22,889,981.92		463,987.34		11,899,858

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.03

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 295 GENERATOR - ROTOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	919,672.00	1.83	16,830.00	.7412	681,661
1968	166,959.63	1.85	3,088.75	.7308	122,014
1970	896,718.40	1.88	16,858.31	.7050	632,186
1971	2,843,860.00	1.89	53,748.95	.6899	1,961,979
1976	213,750.00	1.96	4,189.50	.6174	131,969
1977	1,718,395.00	1.97	33,852.38	.6009	1,032,584
1980	5,157,467.39	2.01	103,665.09	.5528	2,851,048
1983	3,971,908.57	2.05	81,424.13	.5023	1,995,090
1985	2,351,578.40	2.08	48,912.83	.4680	1,100,539
1987	18,139.94	2.10	380.94	.4305	7,809
1989	536,258.52	2.12	11,368.68	.3922	210,321
1992	1,346,720.18	2.15	28,954.48	.3333	448,862
2003	9,866,589.58	2.27	223,971.58	.1022	1,008,365
TOTAL	30,008,017.61		627,245.62		12,184,427

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 297 GENERATOR - STATOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	416,068.80	1.83	7,614.06	.7412	308,390
1968	125,219.72	1.85	2,316.56	.7308	91,511
1970	400,731.00	1.88	7,533.74	.7050	282,515
1971	1,690,944.00	1.89	31,958.84	.6899	1,166,582
1976	340,875.00	1.96	6,681.15	.6174	210,456
1977	1,032,877.51	1.97	20,347.69	.6009	620,656
1980	2,956,905.74	2.01	59,433.81	.5528	1,634,577
1983	1,140,687.50	2.05	23,384.09	.5023	572,967
1985	2,984,692.20	2.08	62,081.60	.4680	1,396,836
1989	482,015.85	2.12	10,218.74	.3922	189,047
1992	2,693,440.32	2.15	57,908.97	.3333	897,724
1999	165,900.34	2.23	3,699.58	.1896	31,455
2001	97,014.30	2.25	2,182.82	.1463	14,193
2003	119,803.62	2.27	2,719.54	.1022	12,244
TOTAL	14,647,175.90		298,081.19		7,429,153

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.04

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 299 GLYCOL SYSTEM - COOLING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1976	90,050.00	2.74	2,467.37	.8631	77,722
1977	83,699.00	2.79	2,335.20	.8510	71,228
1989	9,270.24	3.28	304.06	.6068	5,625
1992	437,684.30	3.39	14,837.50	.5255	230,003
TOTAL	620,703.54		19,944.13		384,578

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 301 GOVERNOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	62,233.00	1.83	1,138.86	.7412	46,127
1970	63,822.00	1.88	1,199.85	.7050	44,995
1971	155,458.00	1.89	2,938.16	.6899	107,250
1978	143,225.00	1.99	2,850.18	.5871	84,087
1980	469,346.31	2.01	9,433.86	.5528	259,455
1982	44,715.07	2.04	912.19	.5202	23,261
1983	2,261,134.01	2.05	46,353.25	.5023	1,135,768
1985	1,682,947.88	2.08	35,005.32	.4680	787,620
1996	11,438.67	2.20	251.65	.2530	2,894
1999	922,781.05	2.23	20,578.02	.1896	174,959
2002	594,634.45	2.26	13,438.74	.1243	73,913
2003	1,626,409.55	2.27	36,919.50	.1022	166,219
2006	897,512.80	2.32	20,822.30	.0348	31,233
TOTAL	8,935,657.79		191,841.88		2,937,781

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.15

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 303 GREASING SYSTEMS - AUTOMATIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2.5					
NET SALVAGE PERCENT.. 0					
1967	29,677.00			1.0000	29,677
1970	10,678.00			1.0000	10,678
TOTAL	40,355.00				40,355

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.00

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 305 GROUND WIRE - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1967	40,193.59	1.90	763.68	.7695	30,929
1968	10,973.50	1.91	209.59	.7545	8,280
1970	27,469.54	1.94	532.91	.7275	19,984
1974	219,416.74	1.98	4,344.45	.6633	145,539
1977	16,312.00	2.01	327.87	.6131	10,001
1978	68,197.01	2.02	1,377.58	.5959	40,639
1980	4,569.79	2.04	93.22	.5610	2,564
1981	28,869.20	2.05	591.82	.5433	15,685
1982	101,215.87	2.06	2,085.05	.5253	53,169
1983	164,768.54	2.06	3,394.23	.5047	83,159
1985	91,337.00	2.07	1,890.68	.4658	42,545
1987	1,541.72	2.08	32.07	.4264	657
1988	16,514.61	2.09	345.16	.4076	6,731
1990	272,144.36	2.10	5,715.03	.3675	100,013
1991	364,513.06	2.10	7,654.77	.3465	126,304
1995	19,953.33	2.11	421.02	.2638	5,264
1996	141,302.58	2.11	2,981.48	.2427	34,294
2000	39,934.81	2.12	846.62	.1590	6,350
2001	40,811.33	2.12	865.20	.1378	5,624
2002	63,869.83	2.12	1,354.04	.1166	7,447
2003	51,648.80	2.12	1,094.95	.0954	4,927
TOTAL	1,785,557.21		36,921.42		750,105

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.07

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 307 GROUND WIRE - POLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1981	24,345.16	2.05	499.08	.5433	13,227
1982	30,435.59	2.06	626.97	.5253	15,988
1983	31,814.63	2.06	655.38	.5047	16,057
2000	8,019.49	2.12	170.01	.1590	1,275
TOTAL	94,614.87		1,951.44		46,547

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 309 GROUNDING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1967	141,042.06	1.90	2,679.80	.7695	108,532
1968	116,273.56	1.91	2,220.82	.7545	87,728
1970	169,246.54	1.94	3,283.38	.7275	123,127
1971	53,073.00	1.95	1,034.92	.7118	37,777
1974	2,183.66	1.98	43.24	.6633	1,448
1975	47,892.56	1.99	953.06	.6468	30,977
1976	9,183.75	2.01	184.59	.6332	5,815
1977	43,388.49	2.01	872.11	.6131	26,601
1978	121,758.91	2.02	2,459.53	.5959	72,556
1979	76,455.67	2.03	1,552.05	.5786	44,237
1980	366,548.90	2.04	7,477.60	.5610	205,634
1981	21,858.99	2.05	448.11	.5433	11,876
1982	215,885.16	2.06	4,447.23	.5253	113,404
1983	158,112.25	2.06	3,257.11	.5047	79,799
1985	364,366.00	2.07	7,542.38	.4658	169,722
1986	30,380.85	2.08	631.92	.4472	13,586
1987	125,997.33	2.08	2,620.74	.4264	53,725
1988	42,210.26	2.09	882.19	.4076	17,205
1989	286,599.74	2.09	5,989.93	.3867	110,828
1990	201,557.15	2.10	4,232.70	.3675	74,072
1991	156,403.75	2.10	3,284.48	.3465	54,194
1992	211,465.60	2.10	4,440.78	.3255	68,832
1993	14,865.99	2.11	313.67	.3060	4,549
1994	5,612.73	2.11	118.43	.2849	1,599
1995	396,435.27	2.11	8,364.78	.2638	104,580
1996	1,317.10	2.11	27.79	.2427	320
1997	27,653.81	2.12	586.26	.2226	6,156
1998	27,958.88	2.12	592.73	.2014	5,631
2000	135,335.33	2.12	2,869.11	.1590	21,518
2001	312,552.46	2.12	6,626.11	.1378	43,070
2003	356,903.30	2.12	7,566.35	.0954	34,049
2004	28,295.41	2.12	599.86	.0742	2,100
2005	12,525.58	2.13	266.79	.0533	668
2006	77,635.03	2.13	1,653.63	.0320	2,484
TOTAL	4,358,975.07		90,124.18		1,738,399

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.07

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 311 H.P. FEED - BOILER FEED PUMPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	380,537.29	2.44	9,285.11	.8906	338,907
1980	883,803.00	2.85	25,188.39	.7838	692,725
1987	168,191.43	3.15	5,298.03	.6458	108,618
1988	474,807.15	3.19	15,146.35	.6221	295,378
1989	42,488.95	3.23	1,372.39	.5976	25,391
TOTAL	1,949,827.82		56,290.27		1,461,019

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.89

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 313 HP FEED-CLOSED TYPE HEAT EXCH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1985	251,228.34	3.06	7,687.59	.6885	172,971
1987	328,432.33	3.15	10,345.62	.6458	212,102
1988	1,370,914.55	3.19	43,732.17	.6221	852,846
1997	955,842.08	3.56	34,027.98	.3738	357,294
TOTAL	2,906,417.30		95,793.36		1,595,213

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.30

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 315 H.P. FEED - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	1,416,810.00	2.44	34,570.16	.8906	1,261,811
1980	916,679.00	2.85	26,125.35	.7838	718,493
1988	82,814.67	3.19	2,641.79	.6221	51,519
1989	69,450.32	3.23	2,243.25	.5976	41,504
1999	181,052.03	3.65	6,608.40	.3103	56,180
TOTAL	2,666,806.02		72,188.95		2,129,507

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.71

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 319 HRDWIRED SUPRVSRY - REMOTE EQP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1987	8,042.79	4.16	334.58	.8528	6,859
1988	7,558.46	4.26	321.99	.8307	6,279
TOTAL	15,601.25		656.57		13,138

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 321 HELICOPTER LANDING PAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1974	7,976.40	2.81	224.14	.9414	7,509
TOTAL	7,976.40		224.14		7,509
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.81					

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 323 HIGH PRESSURE STEAM SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	609,028.00	2.44	14,860.28	.8906	542,400
1979	10,195.00	2.80	285.46	.7980	8,136
1980	2,440,014.00	2.85	69,540.40	.7838	1,912,483
TOTAL	3,059,237.00		84,686.14		2,463,019

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 325 HYDROGEN AND CO2 SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1971	8,581.00	2.36	202.51	.8614	7,392
1980	19,139.19	2.65	507.19	.7288	13,949
TOTAL	27,720.19		709.70		21,341

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.56

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 327 INFORMATION DELIVERY SYS - ECC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1994	89,925.15	4.83	4,343.38	.6521	58,640
2001	90,123.89	5.37	4,839.65	.3491	31,462
TOTAL	180,049.04		9,183.03		90,102

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.10

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 329 INSTRUMENTATION - BURNER MGMT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 22-R2.5					
NET SALVAGE PERCENT.. 0					
1987	470,718.02	3.86	18,169.72	.7913	372,479
1994	632,220.94	4.41	27,880.94	.5954	376,424
TOTAL	1,102,938.96		46,050.66		748,903

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 331 INSTRUMENTATION - COMPUTER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 22-R2.5					
NET SALVAGE PERCENT.. 0					
1988	172,549.37	3.94	6,798.45	.7683	132,570
1992	19,933.21	4.25	847.16	.6588	13,132
1994	250,401.18	4.41	11,042.69	.5954	149,089
1996	533,320.62	4.56	24,319.42	.5244	279,673
1999	356,341.34	4.80	17,104.38	.4080	145,387
2002	19,419.00	5.05	980.66	.2778	5,395
TOTAL	1,351,964.72		61,092.76		725,246

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.52

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 335 INSTRUMENTATION-INST/CTL PNL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 22-R2.5					
NET SALVAGE PERCENT.. 0					
1971	1,409,764.80	2.66	37,499.74	.9709	1,368,741
1980	2,212,389.57	3.27	72,345.14	.8993	1,989,602
1987	93,360.85	3.86	3,603.73	.7913	73,876
1988	15,825.60	3.94	623.53	.7683	12,159
1994	53,629.32	4.41	2,365.05	.5954	31,931
TOTAL	3,784,970.14		116,437.19		3,476,309

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 337 INSTRUMENTATION - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 22-R2.5					
NET SALVAGE PERCENT.. 0					
1971	149,725.00	2.66	3,982.69	.9709	145,368
1980	95,270.00	3.27	3,115.33	.8993	85,676
1987	44,689.47	3.86	1,725.01	.7913	35,363
1988	130,032.01	3.94	5,123.26	.7683	99,904
1989	51,069.40	4.02	2,052.99	.7437	37,980
1994	638,211.73	4.41	28,145.14	.5954	379,991
2005	47,283.46	5.37	2,539.12	.1343	6,350
TOTAL	1,156,281.07		46,683.54		790,632

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.04

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 339 INSTRUMNTATION-STM TEMP CTLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 22-R2.5					
NET SALVAGE PERCENT.. 0					
1989	1,157,307.27	4.02	46,523.75	.7437	860,689
1994	2,131,351.05	4.41	93,992.58	.5954	1,269,006
2004	1,639,203.46	5.24	85,894.26	.1834	300,630
2005	1,156,534.93	5.37	62,105.93	.1343	155,323
2006	497,358.78	5.53	27,503.94	.0830	41,281
TOTAL	6,581,755.49		316,020.46		2,626,929

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.80

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 341 INSTRUMENTATION-TURB. SUPRVSRY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 22-R2.5					
NET SALVAGE PERCENT.. 0					
1971	6,677.00	2.66	177.61	.9709	6,483
1983	75,998.25	3.52	2,675.14	.8624	65,541
1990	518,407.16	4.10	21,254.69	.7175	371,957
1994	380,640.53	4.41	16,786.25	.5954	226,633
TOTAL	981,722.94		40,893.69		670,614

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.17

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 343 INSULATORS - PIN TYPE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 28-R3					
NET SALVAGE PERCENT.. 0					
1967	3,645.00	2.38	86.75	.9639	3,513
1970	264.70	2.51	6.64	.9413	249
1973	912.35	2.66	24.27	.9177	837
1974	615.00	2.71	16.67	.9079	558
1975	48.00	2.77	1.33	.9003	43
1978	6,363.03	2.93	186.44	.8644	5,500
1979	85.00	2.98	2.53	.8493	72
1981	23,166.75	3.09	715.85	.8189	18,971
1982	1,702.43	3.14	53.46	.8007	1,363
1987	2,007.81	3.38	67.86	.6929	1,391
1988	5,608.03	3.42	191.79	.6669	3,740
1989	84,133.26	3.46	2,911.01	.6401	53,854
1990	17,765.00	3.51	623.55	.6143	10,913
1995	0.01	3.71		.4638	
TOTAL	146,316.37		4,888.15		101,004

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.34

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 345 INSULATORS - POST TYPE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 28-R3					
NET SALVAGE PERCENT.. 0					
1967	3,705.00	2.38	88.18	.9639	3,571
1968	13,866.17	2.42	335.56	.9559	13,255
1970	23,819.38	2.51	597.87	.9413	22,421
1974	2,637.19	2.71	71.47	.9079	2,394
1977	4,415.59	2.88	127.17	.8784	3,879
1978	6,578.69	2.93	192.76	.8644	5,687
1979	46,130.70	2.98	1,374.69	.8493	39,179
1980	7,138.00	3.04	217.00	.8360	5,967
1981	5,218.33	3.09	161.25	.8189	4,273
1982	99,355.67	3.14	3,119.77	.8007	79,554
1983	30,650.49	3.19	977.75	.7816	23,956
1986	7,562.44	3.33	251.83	.7160	5,415
1987	22,017.82	3.38	744.20	.6929	15,256
1988	3,152.69	3.42	107.82	.6669	2,103
1989	188,360.97	3.46	6,517.29	.6401	120,570
1990	133,477.46	3.51	4,685.06	.6143	81,995
1991	1,572,669.60	3.55	55,829.77	.5858	921,270
1992	690,383.71	3.59	24,784.78	.5565	384,199
1993	779,977.80	3.63	28,313.19	.5264	410,580
1994	236,044.71	3.67	8,662.84	.4955	116,960
1995	419,524.22	3.71	15,564.35	.4638	194,575
1996	61,796.26	3.75	2,317.36	.4313	26,653
2000	8,640.84	3.89	336.13	.2918	2,521
2002	87,335.20	3.95	3,449.74	.2173	18,978
2004	27,640.58	4.02	1,111.15	.1407	3,889
2005	308,398.22	4.06	12,520.97	.1015	31,302
2006	799,482.21	4.10	32,778.77	.0615	49,168
TOTAL	5,589,979.94		205,238.72		2,589,570

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.67

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 347 INSULS-SUSPENSION (50KV & UP)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 28-R3					
NET SALVAGE PERCENT.. 0					
1967	205,606.62	2.38	4,893.44	.9639	198,184
1968	118,579.28	2.42	2,869.62	.9559	113,350
1969	50,398.83	2.46	1,239.81	.9471	47,733
1970	92,277.79	2.51	2,316.17	.9413	86,861
1974	11,713.30	2.71	317.43	.9079	10,635
1975	427.00	2.77	11.83	.9003	384
1976	12,341.27	2.82	348.02	.8883	10,963
1977	45,867.74	2.88	1,320.99	.8784	40,290
1978	29,191.83	2.93	855.32	.8644	25,233
1979	6,681.25	2.98	199.10	.8493	5,674
1980	7,097.00	3.04	215.75	.8360	5,933
1981	367,656.36	3.09	11,360.58	.8189	301,074
1982	361,937.58	3.14	11,364.84	.8007	289,803
1983	625,532.04	3.19	19,954.47	.7816	488,916
1984	179,019.63	3.24	5,800.24	.7614	136,306
1985	949,877.64	3.28	31,155.99	.7380	701,010
1987	551,985.35	3.38	18,657.10	.6929	382,471
1988	566,822.43	3.42	19,385.33	.6669	378,014
1989	323,112.50	3.46	11,179.69	.6401	206,824
1990	3,104,485.12	3.51	108,967.43	.6143	1,907,085
1991	171,036.19	3.55	6,071.78	.5858	100,193
1992	103,578.26	3.59	3,718.46	.5565	57,641
1993	489,468.27	3.63	17,767.70	.5264	257,656
1994	884,903.63	3.67	32,475.96	.4955	438,470
1995	1,340,588.81	3.71	49,735.84	.4638	621,765
1996	1,749,155.20	3.75	65,593.32	.4313	754,411
1997	889,877.07	3.78	33,637.35	.3969	353,192
1998	678,498.58	3.82	25,918.65	.3629	246,227
1999	1,020,689.48	3.85	39,296.54	.3273	334,072
2000	3,883,387.87	3.89	151,063.79	.2918	1,133,173
2001	681,643.97	3.92	26,720.44	.2548	173,683
2002	1,899,730.30	3.95	75,039.35	.2173	412,811
2003	1,852,129.10	3.98	73,714.74	.1791	331,716
2004	2,748,329.69	4.02	110,482.85	.1407	386,690
2005	163,245.53	4.06	6,627.77	.1015	16,569

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 347 INSULS-SUSPENSION (50KV & UP)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 28-R3					
NET SALVAGE PERCENT.. 0					
2006	546,556.69	4.10	22,408.82	.0615	33,613
2007	3,114,062.12	4.19	130,479.20	.0210	65,395
TOTAL	29,827,491.32		1,123,165.71		11,054,020

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 349 INSULS-SUSPENSION (BELOW 50KV)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 28-R3					
NET SALVAGE PERCENT.. 0					
1967	756.00	2.38	17.99	.9639	729
1974	610.00	2.71	16.53	.9079	554
1975	47.00	2.77	1.30	.9003	42
1981	1,408.63	3.09	43.53	.8189	1,154
1989	10,034.70	3.46	347.20	.6401	6,423
1995	0.07	3.71		.4638	
1996	3,029.15	3.75	113.59	.4313	1,306
1999	41,950.02	3.85	1,615.08	.3273	13,730
2007	22,902.00	4.19	959.59	.0210	481
TOTAL	80,737.57		3,114.81		24,419

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.86

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 351 INTAKE STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1967	1,784,000.00	1.04	18,553.60	.4212	751,421
1970	2,167,000.00	1.05	22,753.50	.3938	853,365
1978	1,617,392.00	1.05	16,982.62	.3098	501,068
1980	1,454,249.47	1.05	15,269.62	.2888	419,987
1983	5,055,579.25	1.06	53,589.14	.2597	1,312,934
1985	2,771,105.30	1.06	29,373.72	.2385	660,909
1989	612,933.89	1.06	6,497.10	.1961	120,196
1994	29,753.92	1.06	315.39	.1431	4,258
1997	10,571.59	1.06	112.06	.1113	1,177
2002	24,045.32	1.06	254.88	.0583	1,402
2003	3,909,814.02	1.06	41,444.03	.0477	186,498
TOTAL	19,436,444.76		205,145.66		4,813,215

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 353 INVERTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1996	111,648.06	2.20	2,456.26	.2530	28,247
1997	88,247.64	2.21	1,950.27	.2321	20,482
1999	3,199.61	2.23	71.35	.1896	607
2000	30,879.05	2.24	691.69	.1680	5,188
2001	221,910.56	2.25	4,992.99	.1463	32,466
2005	2,340.00	2.30	53.82	.0575	135
2007	16,272.78	2.36	384.04	.0118	192
TOTAL	474,497.70		10,600.42		87,317

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.23

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 355 ISOLATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
2002	51,124.15	3.80	1,942.72	.2090	10,685
2003	33,038.96	3.86	1,275.30	.1737	5,739
TOTAL	84,163.11		3,218.02		16,424

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.82

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 357 LP FEED-CLOSED TYPE HEAT EXCH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	99,288.00	2.44	2,422.63	.8906	88,426
1980	243,954.00	2.85	6,952.69	.7838	191,211
1988	5,528.13	3.19	176.35	.6221	3,439
TOTAL	348,770.13		9,551.67		283,076

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.74

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 359 LP FEED-CONDENSATE EXT. PUMPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	102,892.00	2.44	2,510.56	.8906	91,636
1979	10,195.00	2.80	285.46	.7980	8,136
1980	562,214.00	2.85	16,023.10	.7838	440,663
1983	9,968.97	2.98	297.08	.7301	7,278
TOTAL	685,269.97		19,116.20		547,713

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.79

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 361 LP FEED-CONDSATE POLISHER PLT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1983	2,160,052.56	2.98	64,369.57	.7301	1,577,054
TOTAL	2,160,052.56		64,369.57		1,577,054

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.98

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 363 L.P. FEED - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
1971	345,500.31	2.44	8,430.21	.8906	307,703
1976	6,373.00	2.67	170.16	.8411	5,360
1983	39,875.88	2.98	1,188.30	.7301	29,113
1985	36,723.56	3.06	1,123.74	.6885	25,284
1986	142,517.51	3.10	4,418.04	.6665	94,988
1988	161,405.99	3.19	5,148.85	.6221	100,411
1989	14,049.07	3.23	453.78	.5976	8,396
1997	53,585.52	3.56	1,907.64	.3738	20,030
TOTAL	800,030.84		22,840.72		591,285

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.86

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 365 L.V. SWITCHING - BUSWORK

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1969	10,000.00	1.93	193.00	.7431	7,431
1980	193,290.91	2.04	3,943.13	.5610	108,436
1983	341,312.01	2.06	7,031.03	.5047	172,260
1985	824,269.00	2.07	17,062.37	.4658	383,945
1994	94,582.29	2.11	1,995.69	.2849	26,946
1995	9,930.48	2.11	209.53	.2638	2,620
TOTAL	1,473,384.69		30,434.75		701,638

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.07

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 367 LV SWITCHING-CIRC.BKRS/RECLSRs

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1969	12,000.00	1.93	231.60	.7431	8,917
1980	54,029.80	2.04	1,102.21	.5610	30,311
1983	425,056.05	2.06	8,756.15	.5047	214,526
1985	206,068.00	2.07	4,265.61	.4658	95,986
1995	19,761.48	2.11	416.97	.2638	5,213
TOTAL	716,915.33		14,772.54		354,953

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 369 LV SWITCHING-DISCONN. SWITCHES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1967	5,120.00	1.90	97.28	.7695	3,940
1980	21,641.35	2.04	441.48	.5610	12,141
1983	16,885.07	2.06	347.83	.5047	8,522
TOTAL	43,646.42		886.59		24,603

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.03

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 371 LV SWITCHING GRNDING XFMRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1989	13,381.22	2.09	279.67	.3867	5,175
TOTAL	13,381.22		279.67		5,175

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 373 LV SWITCHING - INST XFRMRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1967	6,303.00	1.90	119.76	.7695	4,850
1970	5,070.00	1.94	98.36	.7275	3,688
1978	42,949.00	2.02	867.57	.5959	25,593
1980	16,406.64	2.04	334.70	.5610	9,204
1996	4,159.14	2.11	87.76	.2427	1,009
TOTAL	74,887.78		1,508.15		44,344

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.01

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 375 LV SWITCHING-LIGHTNING ARREST.

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1980	9,457.33	2.04	192.93	.5610	5,306
TOTAL	9,457.33		192.93		5,306

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.04

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 383 LAND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1965	5,754.24	2.04	117.39	.8670	4,989
1967	174,343.48	2.09	3,643.78	.8465	147,582
1968	77,850.81	2.12	1,650.44	.8374	65,192
1970	316,332.81	2.17	6,864.42	.8138	257,432
1971	996,777.00	2.19	21,829.42	.7994	796,824
1972	286,219.42	2.22	6,354.07	.7881	225,570
1974	113,546.12	2.27	2,577.50	.7605	86,352
1975	50,423.56	2.29	1,154.70	.7443	37,530
1976	70,818.83	2.31	1,635.91	.7277	51,535
1977	540,361.59	2.34	12,644.46	.7137	385,656
1978	777,770.02	2.36	18,355.37	.6962	541,483
1979	37,126.06	2.38	883.60	.6783	25,183
1980	1,053,203.62	2.40	25,276.89	.6600	695,114
1981	271,954.44	2.42	6,581.30	.6413	174,404
1982	516,244.80	2.44	12,596.37	.6222	321,208
1983	260,605.82	2.47	6,436.96	.6052	157,719
1984	96,772.74	2.49	2,409.64	.5852	56,631
1985	252,388.80	2.51	6,334.96	.5648	142,549
1986	85,530.68	2.53	2,163.93	.5440	46,529
1987	569,158.86	2.55	14,513.55	.5228	297,556
1988	196,064.67	2.57	5,038.86	.5012	98,268
1989	2,050,625.25	2.58	52,906.13	.4773	978,763
1990	776,181.66	2.60	20,180.72	.4550	353,163
1991	440,749.89	2.62	11,547.65	.4323	190,536
1992	569,666.82	2.64	15,039.20	.4092	233,108
1993	108,997.20	2.66	2,899.33	.3857	42,040
1994	187,262.38	2.67	4,999.91	.3605	67,508
1995	344,790.90	2.69	9,274.88	.3363	115,953
1996	190,521.69	2.71	5,163.14	.3117	59,386
1997	24,438.72	2.72	664.73	.2856	6,980
1998	321,505.42	2.74	8,809.25	.2603	83,688
1999	173,988.35	2.76	4,802.08	.2346	40,818
2000	77,277.85	2.77	2,140.60	.2078	16,058
2002	172,683.92	2.80	4,835.15	.1540	26,593
2003	228,663.43	2.82	6,448.31	.1269	29,017

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 383 LAND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
2004	102,617.32	2.84	2,914.33	.0994	10,200
2005	87,428.65	2.86	2,500.46	.0715	6,251
2006	110,490.47	2.89	3,193.17	.0434	4,795
TOTAL	12,717,138.29		317,382.56		6,880,163

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 385 LIGHTING SYSTEM - SWITCHYARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1967	35,738.49	2.09	746.93	.8465	30,253
1968	14,236.18	2.12	301.81	.8374	11,921
1970	42,186.22	2.17	915.44	.8138	34,331
1974	4,343.25	2.27	98.59	.7605	3,303
1975	22,240.16	2.29	509.30	.7443	16,553
1976	1,522.95	2.31	35.18	.7277	1,108
1977	29,959.51	2.34	701.05	.7137	21,382
1978	30,108.94	2.36	710.57	.6962	20,962
1979	83,571.46	2.38	1,989.00	.6783	56,687
1980	13,007.00	2.40	312.17	.6600	8,585
1981	9,888.87	2.42	239.31	.6413	6,342
1982	33,845.59	2.44	825.83	.6222	21,059
1983	10,991.30	2.47	271.49	.6052	6,652
1985	3,562.54	2.51	89.42	.5648	2,012
1986	5,857.33	2.53	148.19	.5440	3,186
1987	39,322.35	2.55	1,002.72	.5228	20,558
1988	9,837.24	2.57	252.82	.5012	4,930
1989	13,247.67	2.58	341.79	.4773	6,323
1990	35,606.52	2.60	925.77	.4550	16,201
1991	17,218.66	2.62	451.13	.4323	7,444
1992	2,735.87	2.64	72.23	.4092	1,120
TOTAL	459,028.10		10,940.74		300,912

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.38

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 387 LIGHTING SYS 600/120 V OUTDOOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1967	9,500.00	2.22	210.90	.8991	8,541
1971	28,226.00	2.36	666.13	.8614	24,314
1976	20,944.11	2.52	527.79	.7938	16,625
1977	12,275.00	2.55	313.01	.7778	9,547
1978	38,086.00	2.59	986.43	.7641	29,102
1980	12,893.92	2.65	341.69	.7288	9,397
1989	4,776.21	2.90	138.51	.5365	2,562
1991	1,612.44	2.95	47.57	.4868	785
TOTAL	128,313.68		3,232.03		100,873

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.52

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 389 LIGHTNING ARRESTOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1967	59,623.10	1.90	1,132.84	.7695	45,880
1968	8,391.33	1.91	160.27	.7545	6,331
1970	89,876.63	1.94	1,743.61	.7275	65,385
1977	24,670.21	2.01	495.87	.6131	15,125
1978	19,225.18	2.02	388.35	.5959	11,456
1979	2,692.00	2.03	54.65	.5786	1,558
1980	290.19	2.04	5.92	.5610	163
1981	2,066.49	2.05	42.36	.5433	1,123
1982	25,686.00	2.06	529.13	.5253	13,493
1986	5,702.63	2.08	118.61	.4472	2,550
1987	293.76	2.08	6.11	.4264	125
1988	811.34	2.09	16.96	.4076	331
1989	339.63	2.09	7.10	.3867	131
1990	30,367.85	2.10	637.72	.3675	11,160
1991	10,148.75	2.10	213.12	.3465	3,517
1994	2,591.45	2.11	54.68	.2849	738
1995	0.04	2.11		.2638	
1996	2,464.63	2.11	52.00	.2427	598
2000	5,071,371.96	2.12	107,513.09	.1590	806,348
2004	19,748.98	2.12	418.68	.0742	1,465
2005	79,719.06	2.13	1,698.02	.0533	4,249
2006	90,109.92	2.13	1,919.34	.0320	2,884
2007	13,132.00	2.13	279.71	.0107	141
TOTAL	5,559,323.13		117,488.14		994,751

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.11

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 391 LINE COUPLING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1978	1,500.00	2.93	43.95	.8644	1,297
1980	8,277.97	3.05	252.48	.8388	6,944
1984	20,332.09	3.29	668.93	.7732	15,721
TOTAL	30,110.06		965.36		23,962

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.20

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 393 MAIN BREAKERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1965	13,000.00	2.30	299.00	.9775	12,708
1968	13,146.76	2.42	318.15	.9559	12,567
1970	1,200.00	2.51	30.12	.9413	1,130
1973	5,064.96	2.65	134.22	.9143	4,631
1980	14,200.00	3.05	433.10	.8388	11,911
1981	8,161.19	3.10	253.00	.8215	6,704
1983	14,000.00	3.23	452.20	.7914	11,080
1986	14,774.50	3.41	503.81	.7332	10,833
1988	14,412.62	3.54	510.21	.6903	9,949
1990	10,605.28	3.67	389.21	.6423	6,812
1991	18,712.55	3.73	697.98	.6155	11,518
1996	170,152.98	4.08	6,942.24	.4692	79,836
1997	4,516.36	4.15	187.43	.4358	1,968
1998	23,610.58	4.23	998.73	.4019	9,489
2003	92,548.49	4.70	4,349.78	.2115	19,574
2004	27,895.94	4.83	1,347.37	.1691	4,717
2006	136,490.09	5.22	7,124.78	.0783	10,687
TOTAL	582,492.30		24,971.33		226,114

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 395 MARINE TERMINAL - ELECT SYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1971	58,496.00	2.36	1,380.51	.8614	50,388
TOTAL	58,496.00		1,380.51		50,388

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.36

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 397 MARINE TERMINAL - OIL BOOM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1996	259,352.03	3.06	7,936.17	.3519	91,266
TOTAL	259,352.03		7,936.17		91,266

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 399 MARINE TERMINAL - PIPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1971	368,854.00	2.36	8,704.95	.8614	317,731
1980	12,849.36	2.65	340.51	.7288	9,365
1983	11,371.66	2.73	310.45	.6689	7,607
1996	87,579.72	3.06	2,679.94	.3519	30,819
TOTAL	480,654.74		12,035.85		365,522

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 401 MARINE TERMINAL - STRUCTURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1971	2,263,552.00	2.36	53,419.83	.8614	1,949,824
1984	286,814.46	2.76	7,916.08	.6486	186,028
TOTAL	2,550,366.46		61,335.91		2,135,852

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.40

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 403 MTLCLAD SWGR CUB/EQP 4kV/600V

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1971	431,573.00	2.64	11,393.53	.9636	415,864
1980	780,388.00	3.20	24,972.42	.8800	686,741
1987	56,409.27	3.65	2,058.94	.7483	42,211
1994	567,211.45	4.04	22,915.34	.5454	309,357
1995	14,288.77	4.09	584.41	.5113	7,306
TOTAL	1,849,870.49		61,924.64		1,461,479

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.35

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 405 METER TEST SWITCHES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1981	9,277.57	3.10	287.60	.8215	7,622
1982	1,993.00	3.17	63.18	.8084	1,611
1983	2,434.06	3.23	78.62	.7914	1,926
1984	897.55	3.29	29.53	.7732	694
1987	11,856.77	3.48	412.62	.7134	8,459
1988	3,304.10	3.54	116.97	.6903	2,281
1991	12,722.44	3.73	474.55	.6155	7,831
1993	1,215.96	3.87	47.06	.5612	682
1994	11,342.69	3.93	445.77	.5306	6,018
1997	5,690.51	4.15	236.16	.4358	2,480
TOTAL	60,734.65		2,192.06		39,604

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.61

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 407 METERING TANKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1978	9,415.41	2.36	222.20	.6962	6,555
1979	8,161.00	2.38	194.23	.6783	5,536
1980	7,362.00	2.40	176.69	.6600	4,859
1981	136,092.38	2.42	3,293.44	.6413	87,276
1982	5,533.00	2.44	135.01	.6222	3,443
1983	5,347.32	2.47	132.08	.6052	3,236
1984	11,116.01	2.49	276.79	.5852	6,505
1988	27,060.26	2.57	695.45	.5012	13,563
1989	11,884.85	2.58	306.63	.4773	5,673
1992	17,501.52	2.64	462.04	.4092	7,162
1993	36,142.64	2.66	961.39	.3857	13,940
1994	21,417.03	2.67	571.83	.3605	7,721
1996	14,331.25	2.71	388.38	.3117	4,467
1997	1,246.12	2.72	33.89	.2856	356
TOTAL	312,610.79		7,850.05		170,292

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 409 METERS - DEMAND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R4					
NET SALVAGE PERCENT.. 0					
1978	1,428.52	3.18	45.43	.9381	1,340
1980	5,303.00	3.33	176.59	.9158	4,856
1981	141,625.49	3.41	4,829.43	.9037	127,987
1983	11,142.31	3.55	395.55	.8698	9,692
1984	43,414.95	3.62	1,571.62	.8507	36,933
1987	68,384.75	3.79	2,591.78	.7770	53,135
1988	80,662.47	3.84	3,097.44	.7488	60,400
1989	40,431.10	3.89	1,572.77	.7197	29,098
1991	104,545.79	3.98	4,160.92	.6567	68,655
1992	24,616.42	4.02	989.58	.6231	15,338
1993	3,358.12	4.06	136.34	.5887	1,977
1994	86,274.28	4.09	3,528.62	.5522	47,641
1995	10,165.31	4.12	418.81	.5150	5,235
1996	22,195.18	4.14	918.88	.4761	10,567
1997	95,238.91	4.16	3,961.94	.4368	41,600
1998	14,295.08	4.18	597.53	.3971	5,677
1999	50,118.87	4.20	2,104.99	.3570	17,892
2000	66,268.04	4.21	2,789.88	.3158	20,927
2001	125,360.00	4.22	5,290.19	.2743	34,386
2003	216,022.12	4.24	9,159.34	.1908	41,217
2004	198,470.07	4.24	8,415.13	.1484	29,453
2005	4,585.00	4.25	194.86	.1063	487
2007	40,183.40	4.26	1,711.81	.0213	856
TOTAL	1,454,089.18		58,659.43		665,349

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.03

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 411 METERS - DOMESTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R4					
NET SALVAGE PERCENT.. 0					
1984	56,153.95	3.62	2,032.77	.8507	47,770
1987	77,570.90	3.79	2,939.94	.7770	60,273
1988	121,610.16	3.84	4,669.83	.7488	91,062
1989	108,307.42	3.89	4,213.16	.7197	77,949
1990	22,825.78	3.94	899.34	.6895	15,738
1991	275,102.92	3.98	10,949.10	.6567	180,660
1992	109,718.85	4.02	4,410.70	.6231	68,366
1994	434.10	4.09	17.75	.5522	240
1995	8,883.22	4.12	365.99	.5150	4,575
1996	29,723.20	4.14	1,230.54	.4761	14,151
1997	20,905.11	4.16	869.65	.4368	9,131
1999	85,260.48	4.20	3,580.94	.3570	30,438
2000	46,375.66	4.21	1,952.42	.3158	14,645
2001	24,080.00	4.22	1,016.18	.2743	6,605
2003	42,567.76	4.24	1,804.87	.1908	8,122
2004	34,691.90	4.24	1,470.94	.1484	5,148
2005	95,693.86	4.25	4,066.99	.1063	10,172
2006	59,047.43	4.25	2,509.52	.0638	3,767
2007	48,138.59	4.26	2,050.70	.0213	1,025
TOTAL	1,267,091.29		51,051.33		649,837

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.03

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 413 METERS - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R4					
NET SALVAGE PERCENT.. 0					
1995	28,157.76	4.12	1,160.10	.5150	14,501
1996	49,773.04	4.14	2,060.60	.4761	23,697
1997	59,391.75	4.16	2,470.70	.4368	25,942
2000	1,765.00	4.21	74.31	.3158	557
2003	52,695.82	4.24	2,234.30	.1908	10,054
2004	6,453.36	4.24	273.62	.1484	958
2005	27,658.30	4.25	1,175.48	.1063	2,940
2006	21,750.00	4.25	924.38	.0638	1,388
TOTAL	247,645.03		10,373.49		80,037

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.19

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 415 MICROWAVE DISH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R4					
NET SALVAGE PERCENT.. 0					
1990	1,874.08	4.64	86.96	.8120	1,522
1992	65,079.31	4.81	3,130.31	.7456	48,523
TOTAL	66,953.39		3,217.27		50,045

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.80

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 417 MISC UNITS OF PROP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R2.5					
NET SALVAGE PERCENT.. 0					
1967	205,076.13	2.16	4,429.64	.8748	179,401
1968	44,177.61	2.19	967.49	.8651	38,218
1970	976,999.14	2.26	22,080.18	.8475	828,007
1974	139,723.79	2.39	3,339.40	.8007	111,877
1975	38,228.01	2.43	928.94	.7898	30,192
1977	43,794.87	2.49	1,090.49	.7595	33,262
1978	373,772.56	2.52	9,419.07	.7434	277,863
1980	151,486.78	2.59	3,923.51	.7123	107,904
1981	150,072.39	2.62	3,931.90	.6943	104,195
1982	569,602.45	2.65	15,094.46	.6758	384,937
1983	2,213,510.57	2.68	59,322.08	.6566	1,453,391
1984	1,689.80	2.71	45.79	.6369	1,076
1985	1,069,380.64	2.74	29,301.03	.6165	659,273
1986	53,926.34	2.77	1,493.76	.5956	32,119
1987	22,307.13	2.80	624.60	.5740	12,804
1988	111,388.29	2.83	3,152.29	.5519	61,475
1989	1,109,151.73	2.86	31,721.74	.5291	586,852
1990	1,037,688.17	2.89	29,989.19	.5058	524,863
1991	85,596.28	2.92	2,499.41	.4818	41,240
1992	194,682.87	2.95	5,743.14	.4573	89,028
1993	297,494.99	2.98	8,865.35	.4321	128,548
1994	78,698.97	3.02	2,376.71	.4077	32,086
1995	2,102.06	3.05	64.11	.3813	802
1996	339,887.32	3.08	10,468.53	.3542	120,388
1997	84,625.55	3.11	2,631.85	.3266	27,639
1998	390,052.08	3.15	12,286.64	.2993	116,743
1999	1,082,576.77	3.18	34,425.94	.2703	292,621
2000	997,290.41	3.22	32,112.75	.2415	240,846
2001	32,516.78	3.26	1,060.05	.2119	6,890
2002	643,509.62	3.30	21,235.82	.1815	116,797
2003	153,080.99	3.34	5,112.91	.1503	23,008
2004	124,802.83	3.40	4,243.30	.1190	14,852
2005	161,643.16	3.47	5,609.02	.0868	14,031
2006	172,350.74	3.56	6,135.69	.0534	9,204
2007	1,978,651.26	3.78	74,793.02	.0189	37,397
TOTAL	15,131,539.08		450,519.80		6,739,829

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.98

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 419 MOBILE - A.T.V.'S

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC. - AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	6,467.75				1.0000	6,468
1999	6,450.00				1.0000	6,450
2000	15,000.00				1.0000	15,000
2001	37,445.00	7.00	14.29	5,350.89	.9286	34,771
2002	13,899.90	7.00	14.29	1,986.30	.7857	10,921
2003	47,000.00	7.00	14.29	6,716.30	.6429	30,216
2004	75,100.00	7.00	14.29	10,731.79	.5000	37,550
2005	84,925.03	7.00	14.29	12,135.79	.3571	30,327
2006	98,700.00	7.00	14.29	14,104.23	.2143	21,151
2007	123,215.00	7.00	14.29	17,607.42	.0714	8,798
TOTAL	508,202.68			68,632.72		201,652

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 13.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 421 MOBILE - AIR COMPRESSORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1986	15,409.87	3.41	525.48	.7332	11,299
1988	29,160.66	3.54	1,032.29	.6903	20,130
1989	25,669.08	3.60	924.09	.6660	17,096
1990	28,022.50	3.67	1,028.43	.6423	17,999
1991	14,006.75	3.73	522.45	.6155	8,621
1993	13,484.38	3.87	521.85	.5612	7,567
1995	18,500.12	4.01	741.85	.5013	9,274
1997	12,900.00	4.15	535.35	.4358	5,622
1999	31,217.74	4.31	1,345.48	.3664	11,438
2006	12,599.00	5.22	657.67	.0783	987
TOTAL	200,970.10		7,834.94		110,033

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.90

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 423 MOBILE - ARGO'S

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	13,991.03				1.0000	13,991
2005	16,220.00	7.00	14.29	2,317.84	.3571	5,792
TOTAL	30,211.03			2,317.84		19,783

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.67

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 425 MOBILE - ATTACHMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC. - AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	87,567.04				1.0000	87,567
1988	10,052.40				1.0000	10,052
1990	31,000.00				1.0000	31,000
1994	39,071.05				1.0000	39,071
1995	60,720.64				1.0000	60,721
1996	16,288.82				1.0000	16,289
1998	29,840.00				1.0000	29,840
2000	80,795.00				1.0000	80,795
2001	12,000.00	7.00	14.29	1,714.80	.9286	11,143
2002	57,862.15	7.00	14.29	8,268.50	.7857	45,462
2004	37,266.00	7.00	14.29	5,325.31	.5000	18,633
2005	39,900.00	7.00	14.29	5,701.71	.3571	14,248
TOTAL	502,363.10			21,010.32		444,821

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 429 MOBILE - FLEXTRAC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	209,303.36				1.0000	209,303
1989	107,632.00				1.0000	107,632
2005	304,558.24	7.00	14.29	43,521.37	.3571	108,758
2006	268,232.00	7.00	14.29	38,330.35	.2143	57,482
2007	303,027.87	7.00	14.29	43,302.68	.0714	21,636
TOTAL	1,192,753.47			125,154.40		504,811

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.49

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 431 MOBILE - FORKLIFTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 17-L3					
NET SALVAGE PERCENT.. 0					
1988	69,676.30	4.23	2,947.31	.8249	57,476
1989	26,582.37	4.40	1,169.62	.8140	21,638
1990	43,680.00	4.58	2,000.54	.8015	35,010
1993	36,994.59	5.20	1,923.72	.7540	27,894
1994	90,237.96	5.42	4,890.90	.7317	66,027
1998	40,096.72	6.14	2,461.94	.5833	23,388
1999	22,739.00	6.26	1,423.46	.5321	12,099
2000	33,500.00	6.37	2,133.95	.4778	16,006
TOTAL	363,506.94		18,951.44		259,538

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 435 MOBILE - LOADERS/GRADERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 17-L3					
NET SALVAGE PERCENT.. 0					
1988	134,706.88	4.23	5,698.10	.8249	111,120
1992	223,358.88	4.99	11,145.61	.7735	172,768
1993	14,217.84	5.20	739.33	.7540	10,720
1994	170,275.56	5.42	9,228.94	.7317	124,591
1999	59,100.00	6.26	3,699.66	.5321	31,447
2004	119,139.00	6.63	7,898.92	.2321	27,652
2006	251,801.50	6.66	16,769.98	.0999	25,155
2007	91,010.56	6.66	6,061.30	.0333	3,031
TOTAL	1,063,610.22		61,241.84		506,484

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.76

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 437 MOBILE - MUSKEGS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC. - AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	113,305.90				1.0000	113,306
1990	222,062.70				1.0000	222,063
1991	102,106.41				1.0000	102,106
1993	117,916.98				1.0000	117,917
1994	82,655.30				1.0000	82,655
1995	689,871.53				1.0000	689,872
1996	380,270.80				1.0000	380,271
1997	362,418.11				1.0000	362,418
1998	667,212.10				1.0000	667,212
1999	186,282.60				1.0000	186,283
2000	184,500.00				1.0000	184,500
2001	239,000.00	7.00	14.29	34,153.10	.9286	221,935
2002	179,687.00	7.00	14.29	25,677.27	.7857	141,180
TOTAL	3,527,289.43			59,830.37		3,471,718

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.70

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 439 MOBILE - SNOWMOBILES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	5,922.22				1.0000	5,922
1999	10,790.00				1.0000	10,790
2000	11,669.00				1.0000	11,669
2001	18,354.18	7.00	14.29	2,622.81	.9286	17,044
2002	95,443.68	7.00	14.29	13,638.90	.7857	74,990
2003	41,805.00	7.00	14.29	5,973.93	.6429	26,876
2004	101,155.94	7.00	14.29	14,455.18	.5000	50,578
2005	66,605.00	7.00	14.29	9,517.85	.3571	23,785
2006	91,375.00	7.00	14.29	13,057.49	.2143	19,582
2007	248,277.08	7.00	14.29	35,478.79	.0714	17,727
TOTAL	691,397.10			94,744.95		258,963

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 13.70

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 441 MOBILE - TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC. - AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	6,407.42				1.0000	6,407
1980	0.01				1.0000	
1981	27,983.05				1.0000	27,983
1982	25,405.62				1.0000	25,406
1983	9,679.91				1.0000	9,680
1984	31,852.87				1.0000	31,853
1985	26,478.87				1.0000	26,479
1989	124,041.15				1.0000	124,041
1992	42,242.41				1.0000	42,242
1993	54,687.91				1.0000	54,688
1994	27,171.87				1.0000	27,172
1995	68,674.44				1.0000	68,674
1996	184,449.10				1.0000	184,449
1997	61,269.70				1.0000	61,270
1998	91,461.81				1.0000	91,462
1999	55,839.11				1.0000	55,839
2000	128,637.46				1.0000	128,637
2001	68,520.00	7.00	14.29	9,791.51	.9286	63,628
2002	13,347.00	7.00	14.29	1,907.29	.7857	10,487
2003	69,648.63	7.00	14.29	9,952.79	.6429	44,777
2004	61,089.50	7.00	14.29	8,729.69	.5000	30,545
2005	39,808.50	7.00	14.29	5,688.63	.3571	14,216
2006	105,637.19	7.00	14.29	15,095.55	.2143	22,638
2007	2,212.81	7.00	14.29	316.21	.0714	158
TOTAL	1,326,546.34			51,481.67		1,152,731

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.88

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 443 MULTIPLEX EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R4					
NET SALVAGE PERCENT.. 0					
1982	52,098.27	3.77	1,964.10	.9614	50,087
1990	445,452.73	4.64	20,669.01	.8120	361,708
1992	185,704.69	4.81	8,932.40	.7456	138,461
1995	10,431.05	5.02	523.64	.6275	6,545
1997	4,892.82	5.13	251.00	.5387	2,636
1998	110,582.49	5.17	5,717.11	.4912	54,318
1999	621,189.05	5.20	32,301.83	.4420	274,566
2000	157,387.35	5.23	8,231.36	.3923	61,743
2001	1,573,090.80	5.25	82,587.27	.3413	536,896
2002	302,758.40	5.27	15,955.37	.2899	87,770
2003	1,013,977.19	5.28	53,538.00	.2376	240,921
2004	4,819.61	5.30	255.44	.1855	894
2005	62,819.85	5.30	3,329.45	.1325	8,324
TOTAL	4,545,204.30		234,255.98		1,824,869

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.15

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 444 OFFICE EQUIPMENT-MECHANICAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1974	1,644.07				1.0000	1,644
1977	3,729.60				1.0000	3,730
1978	3,363.95				1.0000	3,364
1981	1,533.06				1.0000	1,533
1982	1,132.11				1.0000	1,132
1984	3,502.30				1.0000	3,502
1985	26,629.80				1.0000	26,630
1986	5,652.00				1.0000	5,652
1987	3,888.25				1.0000	3,888
1988	3,903.35	20.00	5.00	195.17	.9750	3,806
1989	35,665.09	20.00	5.00	1,783.25	.9250	32,990
1990	88,339.34	20.00	5.00	4,416.97	.8750	77,297
1991	24,819.34	20.00	5.00	1,240.97	.8250	20,476
1992	17,256.83	20.00	5.00	862.84	.7750	13,374
1993	15,658.44	20.00	5.00	782.92	.7250	11,352
1994	21,804.48	20.00	5.00	1,090.22	.6750	14,718
1995	5,741.44	20.00	5.00	287.07	.6250	3,588
1996	19,680.34	20.00	5.00	984.02	.5750	11,316
1997	89,776.15	20.00	5.00	4,488.81	.5250	47,132
1998	6,707.00	20.00	5.00	335.35	.4750	3,186
1999	68,686.63	20.00	5.00	3,434.33	.4250	29,192
2000	117,189.73	20.00	5.00	5,859.49	.3750	43,946
2001	49,363.25	20.00	5.00	2,468.16	.3250	16,043
2002	155,199.13	20.00	5.00	7,759.96	.2750	42,680
2003	184,991.08	20.00	5.00	9,249.55	.2250	41,623
2004	82,872.40	20.00	5.00	4,143.62	.1750	14,503
2005	25,058.92	20.00	5.00	1,252.95	.1250	3,132
2006	104,208.33	20.00	5.00	5,210.42	.0750	7,816
2007	32,197.63	20.00	5.00	1,609.88	.0250	805
TOTAL	1,200,194.04			57,455.95		490,050

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.79

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 445 OFFICE FURNITURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	3,356.40				1.0000	3,356
1976	4,728.00				1.0000	4,728
1978	1,703.33				1.0000	1,703
1985	9,412.70				1.0000	9,413
1986	6,477.62				1.0000	6,478
1987	369,436.69				1.0000	369,437
1988	62,439.07	20.00	5.00	3,121.95	.9750	60,878
1989	2,345,872.82	20.00	5.00	117,293.64	.9250	2,169,932
1990	38,043.12	20.00	5.00	1,902.16	.8750	33,288
1991	17,075.94	20.00	5.00	853.80	.8250	14,088
1992	103,049.28	20.00	5.00	5,152.46	.7750	79,863
1993	111,100.73	20.00	5.00	5,555.04	.7250	80,548
1994	76,417.51	20.00	5.00	3,820.88	.6750	51,582
1995	97,827.45	20.00	5.00	4,891.37	.6250	61,142
1996	49,095.86	20.00	5.00	2,454.79	.5750	28,230
1997	19,908.25	20.00	5.00	995.41	.5250	10,452
1998	138,172.45	20.00	5.00	6,908.62	.4750	65,632
1999	103,036.96	20.00	5.00	5,151.85	.4250	43,791
2000	217,164.95	20.00	5.00	10,858.25	.3750	81,437
2001	24,922.02	20.00	5.00	1,246.10	.3250	8,100
2002	55,649.36	20.00	5.00	2,782.47	.2750	15,304
2003	16,175.45	20.00	5.00	808.77	.2250	3,639
2004	7,439.05	20.00	5.00	371.95	.1750	1,302
2005	56,825.75	20.00	5.00	2,841.29	.1250	7,103
2006	148,282.85	20.00	5.00	7,414.14	.0750	11,121
2007	84,651.29	20.00	5.00	4,232.56	.0250	2,116
TOTAL	4,168,264.90			188,657.50		3,224,663

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.53

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 447 P.C.B. STORAGE CONTAINER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1991	42,479.84	3.73	1,584.50	.6155	26,146
TOTAL	42,479.84		1,584.50		26,146

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.73

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 449 PABX-PRIV. AUTO BRANCH EXCH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R4					
NET SALVAGE PERCENT.. 0					
1998	37,491.90	5.17	1,938.33	.4912	18,416
2000	258,657.30	5.23	13,527.78	.3923	101,471
2003	84,331.38	5.28	4,452.70	.2376	20,037
2007	800,527.97	5.32	42,588.09	.0266	21,294
TOTAL	1,181,008.55		62,506.90		161,218

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 451 PENSTOCK

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 65-R4					
NET SALVAGE PERCENT.. 0					
1967	6,972,000.00	1.54	107,368.80	.6237	4,348,436
1970	4,171,000.00	1.56	65,067.60	.5850	2,440,035
1978	9,426,173.00	1.59	149,876.15	.4691	4,421,818
1980	11,030,667.78	1.60	176,490.68	.4400	4,853,494
1982	351,355.39	1.61	5,656.82	.4106	144,267
1983	12,972,402.67	1.61	208,855.68	.3945	5,117,613
1985	4,690,571.00	1.61	75,518.19	.3623	1,699,394
1989	414,557.06	1.62	6,715.82	.2997	124,243
2003	6,732,225.16	1.63	109,735.27	.0734	494,145
2006	2,147,468.60	1.64	35,218.49	.0246	52,828
TOTAL	58,908,420.66		940,503.50		23,696,273

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 453 POLE CRIB FOUNDATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1970	130.57	2.06	2.69	.7725	101
1981	208,688.54	2.21	4,612.02	.5857	122,229
1982	51,773.30	2.22	1,149.37	.5661	29,309
1983	14,035.34	2.23	312.99	.5464	7,669
1984	120,173.98	2.23	2,679.88	.5241	62,983
1985	10,659.42	2.24	238.77	.5040	5,372
1986	98,140.23	2.25	2,208.16	.4838	47,480
1987	127,286.06	2.26	2,876.66	.4633	58,972
1988	115,299.64	2.26	2,605.77	.4407	50,813
1989	262,442.00	2.27	5,957.43	.4200	110,226
1990	137,435.77	2.27	3,119.79	.3973	54,603
1991	55,797.78	2.28	1,272.19	.3762	20,991
1992	36,385.36	2.28	829.59	.3534	12,859
1993	98,262.48	2.29	2,250.21	.3321	32,633
1994	155,448.72	2.29	3,559.78	.3092	48,065
1995	65,683.94	2.29	1,504.16	.2863	18,805
1996	1,488.00	2.29	34.08	.2634	392
1997	85,467.09	2.30	1,965.74	.2415	20,640
1998	294,340.51	2.30	6,769.83	.2185	64,313
1999	31,532.21	2.30	725.24	.1955	6,165
2000	337,103.83	2.30	7,753.39	.1725	58,150
2001	380,621.19	2.30	8,754.29	.1495	56,903
2002	202,609.69	2.31	4,680.28	.1271	25,752
2003	960,094.72	2.31	22,178.19	.1040	99,850
2004	54,111.51	2.31	1,249.98	.0809	4,378
2005	11,952.59	2.31	276.10	.0578	691
2006	58,767.94	2.31	1,357.54	.0347	2,039
TOTAL	3,975,732.41		90,924.12		1,022,383

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 455 POLE HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1968	1,845.17	2.03	37.46	.8019	1,480
1970	37,566.03	2.06	773.86	.7725	29,020
1971	3,057.06	2.08	63.59	.7592	2,321
1974	1,160.17	2.12	24.60	.7102	824
1978	11,761.12	2.17	255.22	.6402	7,529
1979	1,413.56	2.18	30.82	.6213	878
1980	1,184.70	2.20	26.06	.6050	717
1981	6,451,060.14	2.21	142,568.43	.5857	3,778,386
1982	1,846,819.27	2.22	40,999.39	.5661	1,045,484
1983	944,306.77	2.23	21,058.04	.5464	515,969
1984	1,191,570.71	2.23	26,572.03	.5241	624,502
1985	853,958.69	2.24	19,128.67	.5040	430,395
1986	1,194,495.63	2.25	26,876.15	.4838	577,897
1987	2,182,380.92	2.26	49,321.81	.4633	1,011,097
1988	1,123,777.54	2.26	25,397.37	.4407	495,249
1989	1,802,820.41	2.27	40,924.02	.4200	757,185
1990	1,944,241.18	2.27	44,134.27	.3973	772,447
1991	1,767,411.27	2.28	40,296.98	.3762	664,900
1992	1,149,794.50	2.28	26,215.31	.3534	406,337
1993	1,363,094.39	2.29	31,214.86	.3321	452,684
1994	1,811,157.18	2.29	41,475.50	.3092	560,010
1995	1,855,224.77	2.29	42,484.65	.2863	531,151
1996	2,656,116.28	2.29	60,825.06	.2634	699,621
1997	5,048,749.02	2.30	116,121.23	.2415	1,219,273
1998	234,727.66	2.30	5,398.74	.2185	51,288
1999	1,383,686.54	2.30	31,824.79	.1955	270,511
2000	4,065,064.47	2.30	93,496.48	.1725	701,224
2001	2,509,256.47	2.30	57,712.90	.1495	375,134
2002	437,043.25	2.31	10,095.70	.1271	55,548
2003	6,414,520.75	2.31	148,175.43	.1040	667,110
2004	3,566,073.80	2.31	82,376.30	.0809	288,495
2005	3,454,183.93	2.31	79,791.65	.0578	199,652
2006	4,557,489.64	2.31	105,278.01	.0347	158,145
2007	3,965,983.10	2.31	91,614.21	.0116	46,005
TOTAL	65,832,996.09		1,502,589.59		17,398,468

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 457 POLE LINES WOOD (TELECONTROL)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1980	53,777.39	2.20	1,183.10	.6050	32,535
1989	6,489.82	2.27	147.32	.4200	2,726
1990	4,742.71	2.27	107.66	.3973	1,884
1992	429.54	2.28	9.79	.3534	152
1999	4,257.33	2.30	97.92	.1955	832
TOTAL	69,696.79		1,545.79		38,129

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.22

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 459 POLE STRUCTURES WOOD TYPE 1

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1967	138,165.00	2.01	2,777.12	.8141	112,480
1968	354,401.89	2.03	7,194.36	.8019	284,195
1970	1,553,347.38	2.06	31,998.96	.7725	1,199,961
1976	6,083.81	2.15	130.80	.6773	4,121
1977	8,716.00	2.16	188.27	.6588	5,742
1978	14,549.00	2.17	315.71	.6402	9,314
1980	16,562.40	2.20	364.37	.6050	10,020
1981	364,336.54	2.21	8,051.84	.5857	213,392
1982	2,367,014.57	2.22	52,547.72	.5661	1,339,967
1983	249,126.34	2.23	5,555.52	.5464	136,123
1985	1,732,418.19	2.24	38,806.17	.5040	873,139
1986	105,339.98	2.25	2,370.15	.4838	50,963
1988	117,911.58	2.26	2,664.80	.4407	51,964
1991	5,309.69	2.28	121.06	.3762	1,998
2001	42,239.72	2.30	971.51	.1495	6,315
2004	236,719.77	2.31	5,468.23	.0809	19,151
2005	9,665.32	2.31	223.27	.0578	559
TOTAL	7,321,907.18		159,749.86		4,319,404

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 461 POLE STRUCTURE WOOD TYPE 2

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1967	214,484.75	2.01	4,311.14	.8141	174,612
1970	384,426.49	2.06	7,919.19	.7725	296,969
1974	2,967,553.07	2.12	62,912.13	.7102	2,107,556
1977	276,585.70	2.16	5,974.25	.6588	182,215
1978	64,229.26	2.17	1,393.77	.6402	41,120
1981	45,634.69	2.21	1,008.53	.5857	26,728
1990	9,095.69	2.27	206.47	.3973	3,614
1991	7,347.96	2.28	167.53	.3762	2,764
2002	4,346.29	2.31	100.40	.1271	552
TOTAL	3,973,703.90		83,993.41		2,836,130

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.11

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 463 POLE STRUCTURE WOOD TYPE 3

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1968	107,482.97	2.03	2,181.90	.8019	86,191
1970	2,953.43	2.06	60.84	.7725	2,282
1977	8,353.00	2.16	180.42	.6588	5,503
1978	12,837.00	2.17	278.56	.6402	8,218
1980	9,979.49	2.20	219.55	.6050	6,038
1981	133,304.94	2.21	2,946.04	.5857	78,077
1991	15,927.26	2.28	363.14	.3762	5,992
2004	18,529.12	2.31	428.02	.0809	1,499
TOTAL	309,367.21		6,658.47		193,800

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.15

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 465 POLE STRUCTURES WOOD TYPE 4

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1970	6,738.62	2.06	138.82	.7725	5,206
TOTAL	6,738.62		138.82		5,206

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 469 POLE STRUCTURES WOOD TYPE 6

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1977	11,801.33	2.16	254.91	.6588	7,775
TOTAL	11,801.33		254.91		7,775

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.16

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 471 POLE STRUCTURES WOOD TYPE A

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	4,646,603.02	2.21	102,689.93	.5857	2,721,515
1982	1,773,998.91	2.22	39,382.78	.5661	1,004,261
1983	3,487,420.05	2.23	77,769.47	.5464	1,905,526
1987	2,910,594.67	2.26	65,779.44	.4633	1,348,479
1988	1,562,685.78	2.26	35,316.70	.4407	688,676
1990	3,100,544.02	2.27	70,382.35	.3973	1,231,846
1993	1,309.35	2.29	29.98	.3321	435
1994	96,004.71	2.29	2,198.51	.3092	29,685
1995	992,011.47	2.29	22,717.06	.2863	284,013
1996	1,770,723.05	2.29	40,549.56	.2634	466,408
1999	41,581.89	2.30	956.38	.1955	8,129
2000	2,430,209.50	2.30	55,894.82	.1725	419,211
2001	1,138,336.00	2.30	26,181.73	.1495	170,181
2003	3,876,059.36	2.31	89,536.97	.1040	403,110
2004	34,439.32	2.31	795.55	.0809	2,786
TOTAL	27,862,521.10		630,181.23		10,684,261

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 473 POLE STRUCTURES WOOD TYPE AA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1980	67,675.59	2.20	1,488.86	.6050	40,944
1981	90,771.12	2.21	2,006.04	.5857	53,165
1982	149,297.53	2.22	3,314.41	.5661	84,517
1983	164,591.40	2.23	3,670.39	.5464	89,933
1987	79,992.37	2.26	1,807.83	.4633	37,060
1988	176,977.16	2.26	3,999.68	.4407	77,994
1990	120,195.44	2.27	2,728.44	.3973	47,754
1995	31,926.56	2.29	731.12	.2863	9,141
1996	129,167.13	2.29	2,957.93	.2634	34,023
2000	720,202.72	2.30	16,564.66	.1725	124,235
2001	714,979.08	2.30	16,444.52	.1495	106,889
2003	304,025.72	2.31	7,022.99	.1040	31,619
TOTAL	2,749,801.82		62,736.87		737,274

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 475 POLE STRUCTURES WOOD TYPE AAW

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1987	9,202.38	2.26	207.97	.4633	4,263
1990	142,199.48	2.27	3,227.93	.3973	56,496
1995	31,919.73	2.29	730.96	.2863	9,139
1996	13,697.46	2.29	313.67	.2634	3,608
TOTAL	197,019.05		4,480.53		73,506

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 477 POLE STRUCTURES WOOD TYPE AG

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	30,257.04	2.21	668.68	.5857	17,722
1982	35,951.19	2.22	798.12	.5661	20,352
1983	38,402.01	2.23	856.36	.5464	20,983
1987	34,552.52	2.26	780.89	.4633	16,008
1988	72,782.22	2.26	1,644.88	.4407	32,075
1990	89,962.01	2.27	2,042.14	.3973	35,742
1995	21,298.82	2.29	487.74	.2863	6,098
1996	49,601.91	2.29	1,135.88	.2634	13,065
TOTAL	372,807.72		8,414.69		162,045

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 479 POLE STRUCTURES WOOD TYPW AGW

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1990	35,022.64	2.27	795.01	.3973	13,914
TOTAL	35,022.64		795.01		13,914

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 481 POLE STRUCTURES WOOD TYPE AW

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1982	143,784.96	2.22	3,192.03	.5661	81,397
1983	375,951.15	2.23	8,383.71	.5464	205,420
1987	365,487.30	2.26	8,260.01	.4633	169,330
1988	162,627.24	2.26	3,675.38	.4407	71,670
1990	4,903,743.59	2.27	111,314.98	.3973	1,948,257
1995	353,606.81	2.29	8,097.60	.2863	101,238
1996	209,939.47	2.29	4,807.61	.2634	55,298
1998	894,537.45	2.30	20,574.36	.2185	195,456
2002	268,220.01	2.31	6,195.88	.1271	34,091
TOTAL	7,677,897.98		174,501.56		2,862,157

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 483 POLE STRUCTURES WOOD TYPE AWW

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1982	8,986.56	2.22	199.50	.5661	5,087
1983	6,854.67	2.23	152.86	.5464	3,745
1987	9,903.74	2.26	223.82	.4633	4,588
1990	208,010.35	2.27	4,721.83	.3973	82,643
1996	7,000.12	2.29	160.30	.2634	1,844
1998	541,454.45	2.30	12,453.45	.2185	118,308
TOTAL	782,209.89		17,911.76		216,215

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 485 POLE STRUCTURES WOOD TYPE AX

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	231,970.64	2.21	5,126.55	.5857	135,865
1982	31,313.00	2.22	695.15	.5661	17,726
1983	88,094.82	2.23	1,964.51	.5464	48,135
1987	28,615.39	2.26	646.71	.4633	13,258
1988	16,404.57	2.26	370.74	.4407	7,229
1990	47,172.81	2.27	1,070.82	.3973	18,742
1994	32,001.57	2.29	732.84	.3092	9,895
1995	583.33	2.29	13.36	.2863	167
1996	35,997.05	2.29	824.33	.2634	9,482
TOTAL	512,153.18		11,445.01		260,499

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.23

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 487 POLE STRUCTURES WOOD TYPE B

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	90,214.52	2.21	1,993.74	.5857	52,839
1982	38,181.68	2.22	847.63	.5661	21,615
1983	38,027.59	2.23	848.02	.5464	20,778
1987	32,483.96	2.26	734.14	.4633	15,050
1988	39,256.08	2.26	887.19	.4407	17,300
1990	204,475.44	2.27	4,641.59	.3973	81,238
1995	21,882.56	2.29	501.11	.2863	6,265
1996	137,689.75	2.29	3,153.10	.2634	36,267
1998	53,235.58	2.30	1,224.42	.2185	11,632
1999	17,047.30	2.30	392.09	.1955	3,333
2000	113,787.29	2.30	2,617.11	.1725	19,628
2001	164,923.86	2.30	3,793.25	.1495	24,656
2002	20,194.22	2.31	466.49	.1271	2,567
TOTAL	971,399.83		22,099.88		313,168

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 489 POLE STRUCTURES WOOD TYPE BB

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1983	10,282.00	2.23	229.29	.5464	5,618
1987	12,355.05	2.26	279.22	.4633	5,724
1990	22,703.81	2.27	515.38	.3973	9,020
1996	5,811.12	2.29	133.07	.2634	1,531
1999	18,944.25	2.30	435.72	.1955	3,704
2000	191,476.41	2.30	4,403.96	.1725	33,030
2001	50,486.94	2.30	1,161.20	.1495	7,548
TOTAL	312,059.58		7,157.84		66,175

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 491 POLE STRUCTURES WOOD TYPE C

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1980	32,455.36	2.20	714.02	.6050	19,635
1981	163,547.60	2.21	3,614.40	.5857	95,790
1982	151,394.41	2.22	3,360.96	.5661	85,704
1983	126,480.56	2.23	2,820.52	.5464	69,109
1987	132,047.10	2.26	2,984.26	.4633	61,177
1988	62,616.23	2.26	1,415.13	.4407	27,595
1990	255,339.20	2.27	5,796.20	.3973	101,446
1995	34,836.44	2.29	797.75	.2863	9,974
1996	60,389.51	2.29	1,382.92	.2634	15,907
1998	97,897.98	2.30	2,251.65	.2185	21,391
2001	78,526.69	2.30	1,806.11	.1495	11,740
TOTAL	1,195,531.08		26,943.92		519,468

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.25

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 493 POLE STRUCUTRES WOOD TYPE D

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	37,104.52	2.21	820.01	.5857	21,732
1982	142,774.97	2.22	3,169.60	.5661	80,825
1983	142,952.00	2.23	3,187.83	.5464	78,109
1987	203,919.98	2.26	4,608.59	.4633	94,476
1990	352,664.82	2.27	8,005.49	.3973	140,114
1995	86,315.45	2.29	1,976.62	.2863	24,712
1996	30,699.01	2.29	703.01	.2634	8,086
2000	2,620,116.95	2.30	60,262.69	.1725	451,970
2001	1,304,057.39	2.30	29,993.32	.1495	194,957
2002	6,359.13	2.31	146.90	.1271	808
2006	294,459.67	2.31	6,802.02	.0347	10,218
TOTAL	5,221,423.89		119,676.08		1,106,007

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 495 POLE STRUCTURES WOOD TYPE E

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1980	16,861.19	2.20	370.95	.6050	10,201
1981	23,807.00	2.21	526.13	.5857	13,944
1982	236,639.28	2.22	5,253.39	.5661	133,961
1983	179,991.22	2.23	4,013.80	.5464	98,347
1987	342,591.69	2.26	7,742.57	.4633	158,723
1988	24,606.83	2.26	556.11	.4407	10,844
1990	377,999.26	2.27	8,580.58	.3973	150,179
1993	65,448.59	2.29	1,498.77	.3321	21,735
1995	108,781.32	2.29	2,491.09	.2863	31,144
1996	128,068.99	2.29	2,932.78	.2634	33,733
2002	151,586.77	2.31	3,501.65	.1271	19,267
TOTAL	1,656,382.14		37,467.82		682,078

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 497 POLE STRUCUTRES WOOD TYPE EE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1980	30,426.84	2.20	669.39	.6050	18,408
1981	15,128.52	2.21	334.34	.5857	8,861
1982	60,591.77	2.22	1,345.14	.5661	34,301
1983	37,039.02	2.23	825.97	.5464	20,238
1987	45,578.05	2.26	1,030.06	.4633	21,116
1988	100,038.75	2.26	2,260.88	.4407	44,087
1990	263,201.42	2.27	5,974.67	.3973	104,570
1993	96,254.67	2.29	2,204.23	.3321	31,966
1995	10,649.59	2.29	243.88	.2863	3,049
1996	21,891.96	2.29	501.33	.2634	5,766
TOTAL	680,800.59		15,389.89		292,362

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 499 POLE STRUCUTRES WOOD TYPE EEX

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1982	13,479.84	2.22	299.25	.5661	7,631
1990	42,141.98	2.27	956.62	.3973	16,743
TOTAL	55,621.82		1,255.87		24,374

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 501 POLE STRUCUTRES WOOD TYPE H

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	150,728.60	2.21	3,331.10	.5857	88,282
1982	601,304.86	2.22	13,348.97	.5661	340,399
1983	42,837.79	2.23	955.28	.5464	23,407
1987	251,288.67	2.26	5,679.12	.4633	116,422
1988	203,181.47	2.26	4,591.90	.4407	89,542
1990	250,318.37	2.27	5,682.23	.3973	99,451
1993	1,125.47	2.29	25.77	.3321	374
1995	583.33	2.29	13.36	.2863	167
1996	1,454.52	2.29	33.31	.2634	383
2000	16,278.71	2.30	374.41	.1725	2,808
2002	27,509.55	2.31	635.47	.1271	3,496
2004	201,704.53	2.31	4,659.37	.0809	16,318
TOTAL	1,748,315.87		39,330.29		781,049

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.25

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 503 POLE STRUCTURES WOOD TYPE OTH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1967	1,108,727.71	2.01	22,285.43	.8141	902,615
1968	372,678.17	2.03	7,565.37	.8019	298,851
1969	420,665.37	2.05	8,623.64	.7893	332,031
1970	686,442.41	2.06	14,140.71	.7725	530,277
1971	20,688.28	2.08	430.32	.7592	15,707
1974	89,702.40	2.12	1,901.69	.7102	63,707
1975	4,543.00	2.13	96.77	.6923	3,145
1976	114,703.40	2.15	2,466.12	.6773	77,689
1977	593.00	2.16	12.81	.6588	391
1978	5,568,585.67	2.17	120,838.31	.6402	3,565,009
1979	3,913.00	2.18	85.30	.6213	2,431
1980	641,405.58	2.20	14,110.92	.6050	388,050
1981	370,738.69	2.21	8,193.33	.5857	217,142
1982	1,174,293.59	2.22	26,069.32	.5661	664,768
1983	1,216,996.39	2.23	27,139.02	.5464	664,967
1984	443,026.83	2.23	9,879.50	.5241	232,190
1985	308,984.35	2.24	6,921.25	.5040	155,728
1986	61,558.85	2.25	1,385.07	.4838	29,782
1987	446,429.62	2.26	10,089.31	.4633	206,831
1988	34,573.15	2.26	781.35	.4407	15,236
1989	546,860.23	2.27	12,413.73	.4200	229,681
1990	13,415,059.78	2.27	304,521.86	.3973	5,329,803
1991	193,824.42	2.28	4,419.20	.3762	72,917
1992	24,268.51	2.28	553.32	.3534	8,576
1993	59,440.40	2.29	1,361.19	.3321	19,740
1994	275,727.27	2.29	6,314.15	.3092	85,255
1995	1,483,459.12	2.29	33,971.21	.2863	424,714
1996	3,369,983.30	2.29	77,172.62	.2634	887,654
1997	284,490.40	2.30	6,543.28	.2415	68,704
1998	282,866.58	2.30	6,505.93	.2185	61,806
2001	763,077.42	2.30	17,550.78	.1495	114,080
2002	503,131.83	2.31	11,622.35	.1271	63,948
2003	22,346.56	2.31	516.21	.1040	2,324
2005	2,596,242.85	2.31	59,973.21	.0578	150,063
2006	2,362,461.37	2.31	54,572.86	.0347	81,977

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 503 POLE STRUCTURES WOOD TYPE OTH

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
2007	337,398.00	2.31	7,793.89	.0116	3,914
TOTAL	39,609,887.50		888,821.33		15,971,703

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.24

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 505 POLE STRUCTURES WOOD TYPE T

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 46-R4					
NET SALVAGE PERCENT.. 0					
1981	20,171.36	2.21	445.79	.5857	11,814
1987	62,300.79	2.26	1,408.00	.4633	28,864
1990	43,046.01	2.27	977.14	.3973	17,102
TOTAL	125,518.16		2,830.93		57,780

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 509 POLES - CONCRETE 30'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1981	4,972.95	3.27	162.62	.8666	4,310
2005	1,126.64	4.53	51.04	.1133	128
TOTAL	6,099.59		213.66		4,438

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 511 POLES-CONCRETE 35'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1981	18,235.08	3.27	596.29	.8666	15,803
1994	9,692.00	4.04	391.56	.5454	5,286
1996	4,441.48	4.14	183.88	.4761	2,115
1997	1,639.61	4.19	68.70	.4400	721
2005	5,297.39	4.53	239.97	.1133	600
TOTAL	39,305.56		1,480.40		24,525

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 513 POLES-CONCRETE 40'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1982	72,462.60	3.34	2,420.25	.8517	61,716
1984	58,940.77	3.47	2,045.24	.8155	48,066
1986	69,138.28	3.59	2,482.06	.7719	53,368
1987	10,316.62	3.65	376.56	.7483	7,720
1990	23,134.24	3.83	886.04	.6703	15,507
1994	24,784.00	4.04	1,001.27	.5454	13,517
2000	571.34	4.32	24.68	.3240	185
2005	9,351.47	4.53	423.62	.1133	1,060
TOTAL	268,699.32		9,659.72		201,139

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 515 POLES - WOOD 30'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1970	169.02	2.32	3.92	.8700	147
1971	338.03	2.36	7.98	.8614	291
1978	856.00	2.59	22.17	.7641	654
1981	680,263.16	2.68	18,231.05	.7102	483,123
1982	23,901.56	2.70	645.34	.6885	16,456
1983	9,803.49	2.73	267.64	.6689	6,558
1984	77,700.21	2.76	2,144.53	.6486	50,396
1985	21,763.08	2.79	607.19	.6278	13,663
1986	83,529.99	2.82	2,355.55	.6063	50,644
1987	40,345.10	2.84	1,145.80	.5822	23,489
1988	119,029.70	2.87	3,416.15	.5597	66,621
1989	58,526.73	2.90	1,697.28	.5365	31,400
1990	111,338.81	2.92	3,251.09	.5110	56,894
1991	53,940.78	2.95	1,591.25	.4868	26,258
1992	146,663.29	2.97	4,355.90	.4604	67,524
1993	49,361.34	2.99	1,475.90	.4336	21,403
1994	34,290.84	3.02	1,035.58	.4077	13,980
1995	58,505.00	3.04	1,778.55	.3800	22,232
1996	52,129.73	3.06	1,595.17	.3519	18,344
1997	109,765.78	3.09	3,391.76	.3245	35,619
1999	124,794.20	3.13	3,906.06	.2661	33,208
2000	99,461.37	3.15	3,133.03	.2363	23,503
2001	55,065.01	3.17	1,745.56	.2061	11,349
2003	104,202.51	3.21	3,344.90	.1445	15,057
2004	56,886.04	3.23	1,837.42	.1131	6,434
2005	58,628.53	3.26	1,911.29	.0815	4,778
2006	40,295.87	3.29	1,325.73	.0494	1,991
2007	24,483.26	3.36	822.64	.0168	411
TOTAL	2,296,038.43		67,046.43		1,102,427

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.92

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 517 POLES-WOOD 35'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1970	14,058.92	2.32	326.17	.8700	12,231
1971	735.71	2.36	17.36	.8614	634
1978	2,064.56	2.59	53.47	.7641	1,578
1980	367.85	2.65	9.75	.7288	268
1981	1,930,152.72	2.68	51,728.09	.7102	1,370,794
1982	242,835.00	2.70	6,556.55	.6885	167,192
1983	161,244.44	2.73	4,401.97	.6689	107,856
1984	294,082.63	2.76	8,116.68	.6486	190,742
1985	169,524.68	2.79	4,729.74	.6278	106,428
1986	654,898.85	2.82	18,468.15	.6063	397,065
1987	547,200.04	2.84	15,540.48	.5822	318,580
1988	362,306.90	2.87	10,398.21	.5597	202,783
1989	783,380.59	2.90	22,718.04	.5365	420,284
1990	360,373.95	2.92	10,522.92	.5110	184,151
1991	451,968.71	2.95	13,333.08	.4868	220,018
1992	867,152.24	2.97	25,754.42	.4604	399,237
1993	311,360.16	2.99	9,309.67	.4336	135,006
1994	393,664.42	3.02	11,888.67	.4077	160,497
1995	324,767.30	3.04	9,872.93	.3800	123,412
1996	590,682.95	3.06	18,074.90	.3519	207,861
1997	752,523.53	3.09	23,252.98	.3245	244,194
1998	14,407.44	3.11	448.07	.2955	4,257
1999	446,879.34	3.13	13,987.32	.2661	118,915
2000	808,738.21	3.15	25,475.25	.2363	191,105
2001	388,971.66	3.17	12,330.40	.2061	80,167
2002	146,421.13	3.19	4,670.83	.1755	25,697
2003	5,725,619.28	3.21	183,792.38	.1445	827,352
2004	534,478.47	3.23	17,263.65	.1131	60,450
2005	478,725.28	3.26	15,606.44	.0815	39,016
2006	846,489.82	3.29	27,849.52	.0494	41,817
2007	1,051,968.57	3.36	35,346.14	.0168	17,673
TOTAL	19,658,045.35		601,844.23		6,377,260

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 519 POLES-WOOD 40'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1968	1,429.92	2.25	32.17	.8888	1,271
1970	18,706.96	2.32	434.00	.8700	16,275
1971	1,193.04	2.36	28.16	.8614	1,028
1979	287.20	2.62	7.52	.7467	214
1980	596.53	2.65	15.81	.7288	435
1981	2,069,413.19	2.68	55,460.27	.7102	1,469,697
1982	308,055.87	2.70	8,317.51	.6885	212,096
1983	279,504.77	2.73	7,630.48	.6689	186,961
1984	297,854.32	2.76	8,220.78	.6486	193,188
1985	155,639.12	2.79	4,342.33	.6278	97,710
1986	339,706.88	2.82	9,579.73	.6063	205,964
1987	574,818.38	2.84	16,324.84	.5822	334,659
1988	429,474.20	2.87	12,325.91	.5597	240,377
1989	710,178.93	2.90	20,595.19	.5365	381,011
1990	1,010,732.36	2.92	29,513.38	.5110	516,484
1991	266,204.93	2.95	7,853.05	.4868	129,589
1992	336,035.88	2.97	9,980.27	.4604	154,711
1993	475,570.60	2.99	14,219.56	.4336	206,207
1994	358,127.80	3.02	10,815.46	.4077	146,009
1995	362,527.10	3.04	11,020.82	.3800	137,760
1996	708,382.69	3.06	21,676.51	.3519	249,280
1997	635,962.57	3.09	19,651.24	.3245	206,370
1998	654.02	3.11	20.34	.2955	193
1999	478,552.51	3.13	14,978.69	.2661	127,343
2000	665,114.97	3.15	20,951.12	.2363	157,167
2001	463,010.50	3.17	14,677.43	.2061	95,426
2002	153,637.05	3.19	4,901.02	.1755	26,963
2003	935,654.65	3.21	30,034.51	.1445	135,202
2004	635,738.42	3.23	20,534.35	.1131	71,902
2005	1,047,984.98	3.26	34,164.31	.0815	85,411
2006	3,731,683.73	3.29	122,772.39	.0494	184,345
2007	667,668.51	3.36	22,433.66	.0168	11,217
TOTAL	18,120,102.58		553,512.81		5,982,465

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.05

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 521 POLES-WOOD 45'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1970	8,290.25	2.32	192.33	.8700	7,213
1981	222,250.06	2.68	5,956.30	.7102	157,842
1982	67,785.10	2.70	1,830.20	.6885	46,670
1983	75,286.65	2.73	2,055.33	.6689	50,359
1984	66,796.41	2.76	1,843.58	.6486	43,324
1985	1,471.33	2.79	41.05	.6278	924
1986	101,646.36	2.82	2,866.43	.6063	61,628
1987	110,812.14	2.84	3,147.06	.5822	64,515
1988	91,756.64	2.87	2,633.42	.5597	51,356
1989	340,376.76	2.90	9,870.93	.5365	182,612
1990	76,865.58	2.92	2,244.47	.5110	39,278
1991	140,918.36	2.95	4,157.09	.4868	68,599
1992	97,828.87	2.97	2,905.52	.4604	45,040
1993	225,884.39	2.99	6,753.94	.4336	97,943
1994	242,041.96	3.02	7,309.67	.4077	98,681
1995	183,286.56	3.04	5,571.91	.3800	69,649
1996	268,499.73	3.06	8,216.09	.3519	94,485
1997	461,516.84	3.09	14,260.87	.3245	149,762
1999	180,429.30	3.13	5,647.44	.2661	48,012
2000	411,390.13	3.15	12,958.79	.2363	97,211
2001	341,312.66	3.17	10,819.61	.2061	70,345
2002	57,613.95	3.19	1,837.89	.1755	10,111
2003	582,476.50	3.21	18,697.50	.1445	84,168
2004	202,674.14	3.23	6,546.37	.1131	22,922
2005	355,249.79	3.26	11,581.14	.0815	28,953
2006	1,177,719.71	3.29	38,746.98	.0494	58,179
2007	329,796.82	3.36	11,081.17	.0168	5,541
TOTAL	6,421,976.99		199,773.08		1,755,322

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.11

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 523 POLES-WOOD 50'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1970	785.76	2.32	18.23	.8700	684
1981	37,029.94	2.68	992.40	.7102	26,299
1982	6,575.11	2.70	177.53	.6885	4,527
1983	17,035.16	2.73	465.06	.6689	11,395
1984	4,655.54	2.76	128.49	.6486	3,020
1985	668.67	2.79	18.66	.6278	420
1986	906.86	2.82	25.57	.6063	550
1987	20,656.26	2.84	586.64	.5822	12,026
1988	20,431.62	2.87	586.39	.5597	11,436
1989	32,732.19	2.90	949.23	.5365	17,561
1990	11,558.11	2.92	337.50	.5110	5,906
1991	13,066.81	2.95	385.47	.4868	6,361
1992	8,911.75	2.97	264.68	.4604	4,103
1993	14,740.68	2.99	440.75	.4336	6,392
1994	11,808.64	3.02	356.62	.4077	4,814
1995	26,649.85	3.04	810.16	.3800	10,127
1996	28,601.08	3.06	875.19	.3519	10,065
1997	16,067.14	3.09	496.47	.3245	5,214
1999	9,277.98	3.13	290.40	.2661	2,469
2000	34,102.87	3.15	1,074.24	.2363	8,059
2001	26,350.93	3.17	835.32	.2061	5,431
2002	6,187.18	3.19	197.37	.1755	1,086
2003	94,667.39	3.21	3,038.82	.1445	13,679
2004	7,274.86	3.23	234.98	.1131	823
2005	23,018.55	3.26	750.40	.0815	1,876
2006	184,336.14	3.29	6,064.66	.0494	9,106
2007	9,858.62	3.36	331.25	.0168	166
TOTAL	667,955.69		20,732.48		183,595

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.10

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 525 POLES-WOOD 55'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1981	13,717.05	2.68	367.62	.7102	9,742
1982	15,266.03	2.70	412.18	.6885	10,511
1983	1,671.26	2.73	45.63	.6689	1,118
1984	1,430.16	2.76	39.47	.6486	928
1985	3,398.26	2.79	94.81	.6278	2,133
1987	459.96	2.84	13.06	.5822	268
1988	7,170.80	2.87	205.80	.5597	4,013
1989	2,826.56	2.90	81.97	.5365	1,516
1992	3,732.96	2.97	110.87	.4604	1,719
1993	5,151.61	2.99	154.03	.4336	2,234
1994	2,384.41	3.02	72.01	.4077	972
1995	63,898.70	3.04	1,942.52	.3800	24,282
1996	18,044.21	3.06	552.15	.3519	6,350
1997	10,347.14	3.09	319.73	.3245	3,358
1998	199,296.10	3.11	6,198.11	.2955	58,892
2000	15,312.77	3.15	482.35	.2363	3,618
2001	2,056.48	3.17	65.19	.2061	424
2002	56,205.04	3.19	1,792.94	.1755	9,864
2003	11,435.22	3.21	367.07	.1445	1,652
2005	5,156.70	3.26	168.11	.0815	420
2006	69,729.09	3.29	2,294.09	.0494	3,445
2007	2,232.12	3.36	75.00	.0168	37
TOTAL	510,922.63		15,854.71		147,496

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.10

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 527 POLES-WOOD 60'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1970	25,485.00	2.32	591.25	.8700	22,172
1981	24,927.91	2.68	668.07	.7102	17,704
1982	1,165.50	2.70	31.47	.6885	802
1989	16,776.61	2.90	486.52	.5365	9,001
1990	3,972.49	2.92	116.00	.5110	2,030
1994	12,870.34	3.02	388.68	.4077	5,247
1996	20,347.23	3.06	622.63	.3519	7,160
1998	641,520.93	3.11	19,951.30	.2955	189,569
1999	3,790.62	3.13	118.65	.2661	1,009
2003	10,961.78	3.21	351.87	.1445	1,584
2006	75,109.37	3.29	2,471.10	.0494	3,710
2007	2,842.44	3.36	95.51	.0168	48
TOTAL	839,770.22		25,893.05		260,036

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 529 POLES-WOOD 65'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1970	5,177.00	2.32	120.11	.8700	4,504
1981	3,193.24	2.68	85.58	.7102	2,268
1982	2,269.82	2.70	61.29	.6885	1,563
1990	12,299.67	2.92	359.15	.5110	6,285
1998	207,083.44	3.11	6,440.29	.2955	61,193
2002	23,417.64	3.19	747.02	.1755	4,110
2003	17,942.69	3.21	575.96	.1445	2,593
2006	41,084.66	3.29	1,351.69	.0494	2,030
TOTAL	312,468.16		9,741.09		84,546

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.12

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 531 BOLES-WOOD 70'

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1981	7,495.19	2.68	200.87	.7102	5,323
1990	20,525.08	2.92	599.33	.5110	10,488
1994	21,515.27	3.02	649.76	.4077	8,772
1996	31,051.72	3.06	950.18	.3519	10,927
1998	338,612.40	3.11	10,530.85	.2955	100,060
2003	42,079.74	3.21	1,350.76	.1445	6,081
TOTAL	461,279.40		14,281.75		141,651

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.10

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 533 POWER LINE CARRIER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R4					
NET SALVAGE PERCENT.. 0					
1978	50,794.89	3.39	1,721.95	1.0000	50,795
1982	11,535.39	3.77	434.88	.9614	11,090
1988	98,530.83	4.45	4,384.62	.8678	85,505
1989	117,734.99	4.55	5,356.94	.8418	99,109
1990	440,381.38	4.64	20,433.70	.8120	357,590
1992	4,880.60	4.81	234.76	.7456	3,639
1995	756,250.52	5.02	37,963.78	.6275	474,547
1996	458,225.51	5.08	23,277.86	.5842	267,695
1997	20,091.89	5.13	1,030.71	.5387	10,824
1999	532,472.13	5.20	27,688.55	.4420	235,353
2000	934,120.83	5.23	48,854.52	.3923	366,456
2001	234,421.10	5.25	12,307.11	.3413	80,008
2002	594,654.98	5.27	31,338.32	.2899	172,390
2003	443,943.26	5.28	23,440.20	.2376	105,481
2004	287,074.34	5.30	15,214.94	.1855	53,252
TOTAL	4,985,112.64		253,682.84		2,373,734

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 535 POWER SYSTEM - BATTERY BANK

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1978	22,054.80	2.99	659.44	.8821	19,455
1989	46,132.86	3.69	1,702.30	.6827	31,495
1990	27,708.03	3.75	1,039.05	.6563	18,185
2001	35,778.95	4.42	1,581.43	.2873	10,279
2003	444,756.07	4.57	20,325.35	.2057	91,486
TOTAL	576,430.71		25,307.57		170,900

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.39

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 537 POWER SYSTEM - BATTERY CHARGER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1973	1,366.00	2.68	36.61	.9246	1,263
1987	18,329.50	3.57	654.36	.7319	13,415
1989	37,803.20	3.69	1,394.94	.6827	25,808
1990	36,834.20	3.75	1,381.28	.6563	24,174
1992	9,226.15	3.87	357.05	.5999	5,535
1996	52,981.68	4.11	2,177.55	.4727	25,044
TOTAL	156,540.73		6,001.79		95,239

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.83

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 539 PWR SYS-GENERATOR (FUEL ELEC)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
2001	51,192.72	4.42	2,262.72	.2873	14,708
TOTAL	51,192.72		2,262.72		14,708

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 543 POWER SYSTEM - INVERTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R4					
NET SALVAGE PERCENT.. 0					
1998	5,345.63	5.17	276.37	.4912	2,626
2004	8,858.46	5.30	469.50	.1855	1,643
2007	1,087.65	5.32	57.86	.0266	29
TOTAL	15,291.74		803.73		4,298

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.26

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 545 PWR SYS-SUPPLY SERV & EQP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R4					
NET SALVAGE PERCENT.. 0					
1980	3,571.51	3.57	127.50	.9818	3,507
1985	1,774.02	4.11	72.91	.9248	1,641
1988	2,959.02	4.45	131.68	.8678	2,568
1990	5,642.33	4.64	261.80	.8120	4,582
1992	2,349.84	4.81	113.03	.7456	1,752
1993	4,598.48	4.88	224.41	.7076	3,254
1997	29,300.16	5.13	1,503.10	.5387	15,784
1999	59,541.68	5.20	3,096.17	.4420	26,317
2000	7,428.22	5.23	388.50	.3923	2,914
2003	374,436.07	5.28	19,770.22	.2376	88,966
2004	29,433.83	5.30	1,559.99	.1855	5,460
2007	96,294.52	5.32	5,122.87	.0266	2,561
TOTAL	617,329.68		32,372.18		159,306

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.24

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 547 POWERHOUSE - AUX STEAM SYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R3					
NET SALVAGE PERCENT.. 0					
1980	542,922.00	1.42	7,709.49	.3905	212,011
2000	107,638.74	1.51	1,625.34	.1133	12,195
TOTAL	650,560.74		9,334.83		224,206

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.43

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 549 POWERHOUSE SUBSTRUCTURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R3					
NET SALVAGE PERCENT.. 0					
1967	3,536,129.24	1.35	47,737.74	.5468	1,933,555
1970	2,413,680.00	1.36	32,826.05	.5100	1,230,977
1971	2,842,588.00	1.37	38,943.46	.5001	1,421,578
1978	6,297,632.00	1.41	88,796.61	.4160	2,619,815
1980	8,673,904.36	1.42	123,169.44	.3905	3,387,160
1983	13,041,168.17	1.43	186,488.70	.3504	4,569,625
1985	11,969,616.47	1.44	172,362.48	.3240	3,878,156
1989	1,390,170.37	1.46	20,296.49	.2701	375,485
1991	6,811.21	1.47	100.12	.2426	1,652
1997	7,274.98	1.49	108.40	.1565	1,139
2003	10,679,133.66	1.53	163,390.74	.0689	735,792
2005	47,325.40	1.54	728.81	.0385	1,822
2007	61,125.35	1.58	965.78	.0079	483
TOTAL	60,966,559.21		875,914.82		20,157,239

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.44

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 551 POWERHOUSE SUPERSTRUCTURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 75-R3					
NET SALVAGE PERCENT.. 0					
1967	1,034,196.00	1.35	13,961.65	.5468	565,498
1970	399,818.00	1.36	5,437.52	.5100	203,907
1971	3,591,077.62	1.37	49,197.76	.5001	1,795,898
1976	5,000.00	1.40	70.00	.4410	2,205
1978	1,083,475.00	1.41	15,277.00	.4160	450,726
1980	8,366,485.53	1.42	118,804.09	.3905	3,267,113
1981	246,828.22	1.42	3,504.96	.3763	92,881
1982	15,507.22	1.43	221.75	.3647	5,655
1983	4,082,202.64	1.43	58,375.50	.3504	1,430,404
1984	16,138.32	1.44	232.39	.3384	5,461
1985	6,005,216.38	1.44	86,475.12	.3240	1,945,690
1986	10,005.17	1.44	144.07	.3096	3,098
1987	248,860.89	1.45	3,608.48	.2973	73,986
1988	102,080.38	1.45	1,480.17	.2828	28,868
1989	1,084,975.31	1.46	15,840.64	.2701	293,052
1990	38,861.82	1.46	567.38	.2555	9,929
1991	4,107.35	1.47	60.38	.2426	996
1993	2,707,655.42	1.48	40,073.30	.2146	581,063
1994	44,880.61	1.48	664.23	.1998	8,967
1995	148,263.24	1.49	2,209.12	.1863	27,621
1996	9,924.87	1.49	147.88	.1714	1,701
1998	9,563.03	1.50	143.45	.1425	1,363
2003	10,170,477.42	1.53	155,608.30	.0689	700,746
2006	83,289.00	1.56	1,299.31	.0234	1,949
TOTAL	39,508,889.44		573,404.45		11,498,777

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.45

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 552 PRINTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	7,662.76				1.0000	7,663
1999	90,633.16				1.0000	90,633
2000	66,498.46				1.0000	66,498
2001	56,524.65				1.0000	56,525
2002	26,848.00				1.0000	26,848
2004	62,426.22	5.00	20.00	12,485.24	.7000	43,698
2005	121,796.36	5.00	20.00	24,359.27	.5000	60,898
2006	269,560.08	5.00	20.00	53,912.02	.3000	80,868
2007	140,358.43	5.00	20.00	28,071.69	.1000	14,036
TOTAL	842,308.12			118,828.22		447,667

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 14.11

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 553 PROTECTIVE CTL & RELAY PNLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1971	57,082.00	2.51	1,432.76	.9162	52,299
1980	274,001.64	2.92	8,000.85	.8030	220,023
1983	284,441.83	3.05	8,675.48	.7473	212,563
1984	65,632.30	3.09	2,028.04	.7262	47,662
1988	11,036.18	3.25	358.68	.6338	6,995
1990	64,493.58	3.32	2,141.19	.5810	37,471
1995	81,935.56	3.49	2,859.55	.4363	35,748
1996	422,516.97	3.52	14,872.60	.4048	171,035
2001	115,608.17	3.67	4,242.82	.2386	27,584
2003	1,926,663.99	3.73	71,864.57	.1679	323,487
2004	267,884.42	3.76	10,072.45	.1316	35,254
2005	253,286.60	3.79	9,599.56	.0948	24,012
2006	84,139.78	3.83	3,222.55	.0575	4,838
2007	182,899.32	3.91	7,151.36	.0196	3,585
TOTAL	4,091,622.34		146,522.46		1,202,556

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.58

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 555 RADIO TOWERS (WOOD OR STEEL)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1980	1,006,502.28	2.65	26,672.31	.7288	733,539
1982	163,594.07	2.70	4,417.04	.6885	112,635
1984	413,695.56	2.76	11,418.00	.6486	268,323
1990	191,542.68	2.92	5,593.05	.5110	97,878
1993	20,347.95	2.99	608.40	.4336	8,823
2000	5,688,291.68	3.15	179,181.19	.2363	1,344,143
2001	2,320,579.13	3.17	73,562.36	.2061	478,271
2003	3,673,961.56	3.21	117,934.17	.1445	530,887
2005	231,191.05	3.26	7,536.83	.0815	18,842
2007	159,621.33	3.36	5,363.28	.0168	2,682
TOTAL	13,869,327.29		432,286.63		3,596,023

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.12

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 557 RADIOS-FIXED MICROWAVE EQP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1998	13,588.00	6.53	887.30	.6204	8,430
2001	2,927,352.03	6.95	203,450.97	.4518	1,322,578
2003	2,332,113.67	7.20	167,912.18	.3240	755,605
2007	184,426.72	7.74	14,274.63	.0387	7,137
TOTAL	5,457,480.42		386,525.08		2,093,750

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 559 RADIOS - FIXED UHF EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
2001	40,640.00	6.95	2,824.48	.4518	18,361
2002	241,898.06	7.08	17,126.38	.3894	94,195
2003	24,922.67	7.20	1,794.43	.3240	8,075
TOTAL	307,460.73		21,745.29		120,631

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.07

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 561 RADIOS - FIXED VHF EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1982	13,766.40	3.97	546.53	1.0000	13,766
1984	29,289.57	4.20	1,230.16	.9870	28,909
1990	126,351.58	5.16	6,519.74	.9030	114,095
1992	161,678.78	5.53	8,940.84	.8572	138,591
1999	4,031.71	6.68	269.32	.5678	2,289
2003	163,065.67	7.20	11,740.73	.3240	52,833
2004	101,380.70	7.32	7,421.07	.2562	25,974
TOTAL	599,564.41		36,668.39		376,457

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.12

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 563 RADIOS-FIXED VHF REPEATOR EQP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1978	83,241.51			1.0000	83,242
1982	32,289.81	3.97	1,281.91	1.0000	32,290
1984	12,211.56	4.20	512.89	.9870	12,053
1985	12,971.46	4.34	562.96	.9765	12,667
1988	69,177.04	4.80	3,320.50	.9360	64,750
1990	1,846,294.31	5.16	95,268.79	.9030	1,667,204
1993	27,452.60	5.71	1,567.54	.8280	22,731
1998	52,103.62	6.53	3,402.37	.6204	32,325
1999	16,126.84	6.68	1,077.27	.5678	9,157
TOTAL	2,151,868.75		106,994.23		1,936,419

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.97

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 565 RADIOS - MOBILE VHF BASE STN

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1990	2,900.44	5.16	149.66	.9030	2,619
1999	2,815.49	6.68	188.07	.5678	1,599
2003	139,382.90	7.20	10,035.57	.3240	45,160
2006	4,263.68	7.55	321.91	.1133	483
2007	817,781.24	7.74	63,296.27	.0387	31,648
TOTAL	967,143.75		73,991.48		81,509

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.65

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 567 RADIOS - MOBILE HF RADIOS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
2007	201,311.65	7.74	15,581.52	.0387	7,791
TOTAL	201,311.65		15,581.52		7,791

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.74

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 569 RADIOS - MOBILE VHF (MOBILE)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 15-R3					
NET SALVAGE PERCENT.. 0					
1986	4,989.09	4.48	223.51	.9632	4,805
1990	27,545.54	5.16	1,421.35	.9030	24,874
1994	733.46	5.89	43.20	.7952	583
1995	1,170.43	6.06	70.93	.7575	887
1997	2,815.49	6.38	179.63	.6699	1,886
1999	27,446.61	6.68	1,833.43	.5678	15,584
2000	16,552.48	6.82	1,128.88	.5115	8,467
2003	2,815.49	7.20	202.72	.3240	912
2004	26,783.20	7.32	1,960.53	.2562	6,862
2007	5,314,534.44	7.74	411,344.97	.0387	205,672
TOTAL	5,425,386.23		418,409.15		270,532

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 7.71

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 573 REACTORS AND RESISTORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-S4					
NET SALVAGE PERCENT.. 0					
1977	30,440.00	2.48	754.91	.7564	23,025
1978	8,000.00	2.50	200.00	.7375	5,900
1984	20,083.02	2.57	516.13	.6040	12,130
1993	11,332.11	2.58	292.37	.3741	4,239
1995	706,182.60	2.58	18,219.51	.3225	227,744
1996	31,021.13	2.58	800.35	.2967	9,204
2000	201,957.01	2.58	5,210.49	.1935	39,079
2006	15,887.39	2.58	409.89	.0387	615
TOTAL	1,024,903.26		26,403.65		321,936

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.58

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 575 RECLOSERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1967	6,652.00	2.18	145.01	.8829	5,873
1968	14,923.52	2.21	329.81	.8730	13,028
1970	89,223.39	2.26	2,016.45	.8475	75,617
1971	15,885.01	2.29	363.77	.8359	13,278
1975	8,774.61	2.37	207.96	.7703	6,759
1976	13,304.00	2.39	317.97	.7529	10,017
1978	90,771.89	2.43	2,205.76	.7169	65,074
1979	14,000.00	2.45	343.00	.6983	9,776
1980	18,841.39	2.47	465.38	.6793	12,799
1981	228,216.57	2.49	5,682.59	.6599	150,600
1982	210,254.94	2.50	5,256.37	.6375	134,038
1983	58,900.14	2.52	1,484.28	.6174	36,365
1984	236,980.03	2.53	5,995.59	.5946	140,908
1985	98,763.11	2.54	2,508.58	.5715	56,443
1986	10,486.97	2.56	268.47	.5504	5,772
1987	114,701.30	2.57	2,947.82	.5269	60,436
1988	206,279.53	2.58	5,322.01	.5031	103,779
1989	261,759.26	2.59	6,779.56	.4792	125,435
1990	135,613.36	2.60	3,525.95	.4550	61,704
1991	37,659.24	2.61	982.91	.4307	16,220
1992	45,172.45	2.61	1,179.00	.4046	18,277
1993	42,735.36	2.62	1,119.67	.3799	16,235
1994	312,642.33	2.62	8,191.23	.3537	110,582
1995	97,337.10	2.63	2,559.97	.3288	32,004
1996	43,426.82	2.63	1,142.13	.3025	13,137
1997	186,856.72	2.64	4,933.02	.2772	51,797
1998	130,043.20	2.64	3,433.14	.2508	32,615
1999	83,963.24	2.64	2,216.63	.2244	18,841
2000	71,064.95	2.65	1,883.22	.1988	14,128
2001	129,295.94	2.65	3,426.34	.1723	22,278
2002	34,018.87	2.65	901.50	.1458	4,960
2003	306,602.42	2.65	8,124.96	.1193	36,578
2004	7,409.35	2.65	196.35	.0928	688
2005	184,703.55	2.66	4,913.11	.0665	12,283
2006	49,400.53	2.66	1,314.05	.0399	1,971
TOTAL	3,596,663.09		92,683.56		1,490,295

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.58

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 577 RECLOSER BY-PASS SWITCHES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1978	7,108.89	2.43	172.75	.7169	5,096
1981	3,264.69	2.49	81.29	.6599	2,154
1982	24,697.27	2.50	617.43	.6375	15,745
1983	12,970.50	2.52	326.86	.6174	8,008
1984	31,050.12	2.53	785.57	.5946	18,462
1985	18,248.59	2.54	463.51	.5715	10,429
1987	6,840.51	2.57	175.80	.5269	3,604
1988	21,362.45	2.58	551.15	.5031	10,747
1989	98,040.73	2.59	2,539.25	.4792	46,981
1990	36,452.07	2.60	947.75	.4550	16,586
1991	15,811.17	2.61	412.67	.4307	6,810
1992	40,303.77	2.61	1,051.93	.4046	16,307
1995	0.02	2.63		.3288	
1996	3,385.88	2.63	89.05	.3025	1,024
1999	11,194.64	2.64	295.54	.2244	2,512
2002	2,029.18	2.65	53.77	.1458	296
2003	10,477.44	2.65	277.65	.1193	1,250
TOTAL	343,237.92		8,841.97		166,011

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.58

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 581 REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 35-R3					
NET SALVAGE PERCENT.. 0					
1977	18,965.00	2.55	483.61	.7778	14,751
1988	8,508.18	2.87	244.18	.5597	4,762
1993	43,348.81	2.99	1,296.13	.4336	18,796
1994	158,799.18	3.02	4,795.74	.4077	64,742
1996	23,041.68	3.06	705.08	.3519	8,108
1997	96,406.43	3.09	2,978.96	.3245	31,284
1999	17,044.48	3.13	533.49	.2661	4,536
2000	36,317.87	3.15	1,144.01	.2363	8,582
2001	37,793.66	3.17	1,198.06	.2061	7,789
2002	69,561.34	3.19	2,219.01	.1755	12,208
2003	44,093.18	3.21	1,415.39	.1445	6,371
2004	122,332.16	3.23	3,951.33	.1131	13,836
2006	114,274.70	3.29	3,759.64	.0494	5,645
TOTAL	790,486.67		24,724.63		201,410

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 583 RESERVOIR POWER - DIESEL UNIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1970	24,000.00	2.46	590.40	.9225	22,140
1983	146,536.34	3.05	4,469.36	.7473	109,507
1984	62,316.25	3.09	1,925.57	.7262	45,254
1988	120,445.56	3.25	3,914.48	.6338	76,338
TOTAL	353,298.15		10,899.81		253,239

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 585 RESERVOIR PWR - EMERG HYDRO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1970	30,849.00	2.46	758.89	.9225	28,458
1988	162,323.87	3.25	5,275.53	.6338	102,881
TOTAL	193,172.87		6,034.42		131,339

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.12

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 587 REVENUE MTRING - MTEING TANKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1978	7,596.00	2.83	214.97	.8349	6,342
1980	7,613.72	2.92	222.32	.8030	6,114
1981	2,157.00	2.96	63.85	.7844	1,692
1987	4,270.16	3.21	137.07	.6581	2,810
1988	15,528.58	3.25	504.68	.6338	9,842
1989	13,432.61	3.28	440.59	.6068	8,151
TOTAL	50,598.07		1,583.48		34,951

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 589 REVENUE MTRING-SPEEDOMAX REC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1976	3,683.00	2.74	100.91	.8631	3,179
1977	3,683.00	2.79	102.76	.8510	3,134
1978	14,014.00	2.83	396.60	.8349	11,700
1982	2,521.70	3.01	75.90	.7676	1,936
1983	13,392.99	3.05	408.49	.7473	10,009
1984	14,334.99	3.09	442.95	.7262	10,410
1985	6,615.81	3.13	207.07	.7043	4,660
1986	32,254.57	3.17	1,022.47	.6816	21,985
1987	5,978.76	3.21	191.92	.6581	3,935
1988	8,461.09	3.25	274.99	.6338	5,363
1989	4,520.91	3.28	148.29	.6068	2,743
1991	11,192.73	3.36	376.08	.5544	6,205
1992	20,124.48	3.39	682.22	.5255	10,575
1994	4,698.95	3.46	162.58	.4671	2,195
1995	2,480.72	3.49	86.58	.4363	1,082
TOTAL	147,957.70		4,679.81		99,111

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.16

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 591 REV.MTRING-STATREL DUPL RELAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1983	9,860.48	3.05	300.74	.7473	7,369
1984	5,886.99	3.09	181.91	.7262	4,275
1987	1,567.12	3.21	50.30	.6581	1,031
1994	235.80	3.46	8.16	.4671	110
1995	5,054.02	3.49	176.39	.4363	2,205
TOTAL	22,604.41		717.50		14,990

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 593 REVENUE MTRING-TERM. METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
1967	12,751.00	2.33	297.10	.9437	12,033
1968	6,820.00	2.37	161.63	.9362	6,385
1970	8,301.90	2.46	204.23	.9225	7,659
1974	13,100.00	2.64	345.84	.8844	11,586
1976	6,300.00	2.74	172.62	.8631	5,438
1977	2,898.30	2.79	80.86	.8510	2,466
1978	19,078.18	2.83	539.91	.8349	15,928
1979	7,907.86	2.88	227.75	.8208	6,491
1980	24,785.43	2.92	723.73	.8030	19,903
1981	25,688.89	2.96	760.39	.7844	20,150
1983	9,870.62	3.05	301.05	.7473	7,376
1984	9,590.30	3.09	296.34	.7262	6,964
1985	7,888.46	3.13	246.91	.7043	5,556
1986	11,022.31	3.17	349.41	.6816	7,513
1987	32,760.02	3.21	1,051.60	.6581	21,559
1988	7,858.98	3.25	255.42	.6338	4,981
1989	5,891.29	3.28	193.23	.6068	3,575
1990	15,631.27	3.32	518.96	.5810	9,082
1991	5,323.79	3.36	178.88	.5544	2,952
1992	14,207.00	3.39	481.62	.5255	7,466
1994	550.21	3.46	19.04	.4671	257
TOTAL	248,225.81		7,406.52		185,320

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.98

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 595 REV MTRING-TRNSIENT FALT REC#8

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R3					
NET SALVAGE PERCENT.. 0					
2000	64,116.14	3.64	2,333.83	.2730	17,504
2001	121,485.76	3.67	4,458.53	.2386	28,987
2002	86,636.39	3.70	3,205.55	.2035	17,631
TOTAL	272,238.29		9,997.91		64,122

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.67

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 597 RIGHT - OF - WAYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R4					
NET SALVAGE PERCENT.. 0					
1967	1,713,673.55	2.04	34,958.94	.8262	1,415,837
1968	524,074.75	2.06	10,795.94	.8137	426,440
1969	85,289.66	2.08	1,774.02	.8008	68,300
1970	429,719.89	2.09	8,981.15	.7838	336,814
1974	574,591.95	2.16	12,411.19	.7236	415,775
1976	9,763.50	2.19	213.82	.6899	6,736
1977	592,420.00	2.20	13,033.24	.6710	397,514
1978	2,890,160.13	2.21	63,872.54	.6520	1,884,384
1980	122,188.63	2.24	2,737.03	.6160	75,268
1981	1,351,888.87	2.25	30,417.50	.5963	806,131
1982	793,264.95	2.26	17,927.79	.5763	457,159
1983	1,786,100.11	2.27	40,544.47	.5562	993,429
1984	66,937.79	2.28	1,526.18	.5358	35,865
1985	1,714,103.64	2.29	39,252.97	.5153	883,278
1986	39,975.47	2.30	919.44	.4945	19,768
1987	563,160.38	2.30	12,952.69	.4715	265,530
1988	175,696.96	2.31	4,058.60	.4505	79,151
1989	274,212.43	2.32	6,361.73	.4292	117,692
1990	1,054,110.00	2.32	24,455.35	.4060	427,969
1991	165,485.39	2.33	3,855.81	.3845	63,629
1992	23,974.15	2.33	558.60	.3612	8,659
1993	88,237.17	2.34	2,064.75	.3393	29,939
1994	43,335.56	2.34	1,014.05	.3159	13,690
1995	324,798.29	2.34	7,600.28	.2925	95,003
1996	531,645.83	2.35	12,493.68	.2703	143,704
1997	182,916.05	2.35	4,298.53	.2468	45,144
1998	439,056.50	2.35	10,317.83	.2233	98,041
1999	222,077.34	2.35	5,218.82	.1998	44,371
2000	47,975.57	2.35	1,127.43	.1763	8,458
2001	26,356.28	2.36	622.01	.1534	4,043
2002	72,475.11	2.36	1,710.41	.1298	9,407
2003	1,405,962.60	2.36	33,180.72	.1062	149,313
2004	79,298.85	2.36	1,871.45	.0826	6,550
2005	128,687.90	2.36	3,037.03	.0590	7,593
2006	1,128,537.74	2.36	26,633.49	.0354	39,950

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 597 RIGHT - OF - WAYS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R4					
NET SALVAGE PERCENT.. 0					
2007	99,457.18	2.37	2,357.14	.0119	1,184
TOTAL	19,771,610.17		445,156.62		9,881,718

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.25

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 599 ROADS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R4					
NET SALVAGE PERCENT.. 0					
1967	39,411.91	1.90	748.83	.7695	30,327
1968	17,194.01	1.91	328.41	.7545	12,973
1970	20,233.12	1.94	392.52	.7275	14,720
1971	517,478.00	1.95	10,090.82	.7118	368,341
1977	12,058.50	2.01	242.38	.6131	7,393
1978	12,329.58	2.02	249.06	.5959	7,347
1979	5,061.00	2.03	102.74	.5786	2,928
1980	3,167,359.82	2.04	64,614.14	.5610	1,776,889
1981	15,766.30	2.05	323.21	.5433	8,566
1982	116,152.48	2.06	2,392.74	.5253	61,015
1983	9,598,932.99	2.06	197,738.02	.5047	4,844,581
1985	61,164,135.71	2.07	1,266,097.61	.4658	28,490,254
1986	13,242.22	2.08	275.44	.4472	5,922
1988	14,510.94	2.09	303.28	.4076	5,915
1989	1,655,498.08	2.09	34,599.91	.3867	640,181
1990	52,244.27	2.10	1,097.13	.3675	19,200
1991	54,563.98	2.10	1,145.84	.3465	18,906
1993	5,411.45	2.11	114.18	.3060	1,656
1994	25,140.01	2.11	530.45	.2849	7,162
1995	10,006.93	2.11	211.15	.2638	2,640
1996	3,959.23	2.11	83.54	.2427	961
1997	15,649.07	2.12	331.76	.2226	3,483
1999	11,211.47	2.12	237.68	.1802	2,020
2000	155,870.51	2.12	3,304.45	.1590	24,783
2001	432,343.06	2.12	9,165.67	.1378	59,577
2002	39,864.73	2.12	845.13	.1166	4,648
2003	772,064.09	2.12	16,367.76	.0954	73,655
2005	1,358,343.31	2.13	28,932.71	.0533	72,400
2007	938,219.83	2.13	19,984.08	.0107	10,039
TOTAL	80,244,256.60		1,660,850.64		36,578,482

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.07

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 600 ROUTERS & LANS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC. - AMOUNT (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	1,661.70				1.0000	1,662
1990	9,019.08				1.0000	9,019
1995	20,672.77				1.0000	20,673
1998	174,087.82				1.0000	174,088
1999	59,350.86				1.0000	59,351
2000	191,569.99				1.0000	191,570
2001	794,285.74				1.0000	794,286
2003	1,001,434.37	5.00	20.00	200,286.87	.9000	901,291
2004	898,342.25	5.00	20.00	179,668.45	.7000	628,840
2005	1,201,931.06	5.00	20.00	240,386.21	.5000	600,966
2006	817,527.05	5.00	20.00	163,505.41	.3000	245,258
2007	369,338.07	5.00	20.00	73,867.61	.1000	36,934
TOTAL	5,539,220.76			857,714.55		3,663,938

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 15.48

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 601 RUNNER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1978	130,312.00	2.43	3,166.58	.7169	93,421
1980	50,343.45	2.47	1,243.48	.6793	34,198
1985	2,644,906.00	2.54	67,180.61	.5715	1,511,564
1989	583,445.57	2.59	15,111.24	.4792	279,587
1993	2,271,056.79	2.62	59,501.69	.3799	862,774
1994	2,911,133.43	2.62	76,271.70	.3537	1,029,668
1995	2,850,946.15	2.63	74,979.88	.3288	937,391
1996	1,576,768.65	2.63	41,469.02	.3025	476,973
1998	46,687.84	2.64	1,232.56	.2508	11,709
TOTAL	13,065,599.88		340,156.76		5,237,285

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 603 SCADA - COMPUTERS (HARDWARE)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1984	27,140.44	3.85	1,044.91	.9048	24,557
1986	188.44	4.06	7.65	.8729	164
1992	99,842.46	4.65	4,642.67	.7208	71,966
TOTAL	127,171.34		5,695.23		96,687

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.48

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 611 SCADA - PRINTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1980	6,898.01	3.45	237.98	.9488	6,545
1986	3,765.69	4.06	152.89	.8729	3,287
1989	4,587.47	4.36	200.01	.8066	3,700
TOTAL	15,251.17		590.88		13,532

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.88

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 617 SCADA - REMOTE TERM UNIT (RTU)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1982	11,066.88	3.64	402.83	.9282	10,272
1986	118,607.80	4.06	4,815.48	.8729	103,533
1989	27,913.07	4.36	1,217.01	.8066	22,515
1990	333,082.26	4.46	14,855.47	.7805	259,971
1992	56,690.15	4.65	2,636.09	.7208	40,862
1993	50,860.23	4.74	2,410.77	.6873	34,956
1994	393,281.20	4.83	18,995.48	.6521	256,459
1995	88,374.76	4.91	4,339.20	.6138	54,244
2000	180,642.42	5.30	9,574.05	.3975	71,805
2001	330,081.74	5.37	17,725.39	.3491	115,232
2002	417,799.35	5.43	22,686.50	.2987	124,797
2003	572,666.45	5.50	31,496.65	.2475	141,735
2004	343,355.76	5.56	19,090.58	.1946	66,817
2005	203,547.66	5.63	11,459.73	.1408	28,660
2006	224,887.94	5.70	12,818.61	.0855	19,228
2007	276,766.06	5.83	16,135.46	.0292	8,082
TOTAL	3,629,623.73		190,659.30		1,359,168

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.25

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 621 SECTIONALIZERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R3					
NET SALVAGE PERCENT.. 0					
1984	44,723.21	3.47	1,551.90	.8155	36,472
1986	8,183.28	3.59	293.78	.7719	6,317
1989	1,726.87	3.77	65.10	.6975	1,204
1991	46,552.06	3.88	1,806.22	.6402	29,803
1994	1,755.84	4.04	70.94	.5454	958
1997	24,574.22	4.19	1,029.66	.4400	10,813
1999	2,387.11	4.28	102.17	.3638	868
2000	4,105.58	4.32	177.36	.3240	1,330
2003	16,066.63	4.44	713.36	.1998	3,210
TOTAL	150,074.80		5,810.49		90,975

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.87

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 622 SERVERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	20,682.44				1.0000	20,682
2000	11,891.97				1.0000	11,892
2001	621,506.38				1.0000	621,506
2002	388,909.59				1.0000	388,910
2003	441,004.43	5.00	20.00	88,200.89	.9000	396,904
2004	667,249.22	5.00	20.00	133,449.84	.7000	467,074
2005	206,439.37	5.00	20.00	41,287.87	.5000	103,220
2006	1,894,008.26	5.00	20.00	378,801.65	.3000	568,202
2007	130,966.58	5.00	20.00	26,193.32	.1000	13,097
TOTAL	4,382,658.24			667,933.57		2,591,487

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 15.24

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 623 SEWAGE DISPOSAL SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1967	10,112.35	1.99	201.24	.8060	8,151
1968	4,314.73	2.01	86.73	.7940	3,426
1970	14,085.17	2.06	290.15	.7725	10,881
1971	88,394.00	2.08	1,838.60	.7592	67,109
1974	1,043.89	2.15	22.44	.7203	752
1977	5,886.39	2.23	131.27	.6802	4,004
1978	38,735.40	2.25	871.55	.6638	25,713
1980	148,335.40	2.30	3,411.71	.6325	93,822
1982	3,000.00	2.36	70.80	.6018	1,805
1983	87,272.41	2.38	2,077.08	.5831	50,889
1985	97,985.00	2.43	2,381.04	.5468	53,578
1987	2,667.48	2.49	66.42	.5105	1,362
1988	2,697.73	2.52	67.98	.4914	1,326
1989	308,017.92	2.55	7,854.46	.4718	145,323
1990	89,422.16	2.57	2,298.15	.4498	40,222
1992	15,841.00	2.63	416.62	.4077	6,458
1995	140,725.56	2.73	3,841.81	.3413	48,030
1996	13,483.21	2.76	372.14	.3174	4,280
1997	4,233.64	2.80	118.54	.2940	1,245
1998	55,598.68	2.84	1,579.00	.2698	15,001
1999	976,185.68	2.88	28,114.15	.2448	238,970
2001	5,000.00	2.97	148.50	.1931	966
2002	355,826.77	3.02	10,745.97	.1661	59,103
2003	97,910.98	3.08	3,015.66	.1386	13,570
2006	35,314.99	3.39	1,197.18	.0509	1,798
2007	58,129.37	3.71	2,156.60	.0186	1,081
TOTAL	2,660,219.91		73,375.79		898,865

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.76

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 625 COMPUTER SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	-ACCRUED FACTOR (6)	DEPREC.- AMOUNT (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	458,684.38				1.0000	458,684
1993	80,973.98				1.0000	80,974
1994	914,979.43				1.0000	914,979
1996	198,839.44				1.0000	198,839
1998	142,377.66				1.0000	142,378
1999	10,024,516.38				1.0000	10,024,516
2000	904,576.13				1.0000	904,576
2001	325,560.34	7.00	14.29	46,522.57	.9286	302,315
2002	547,912.61	7.00	14.29	78,296.71	.7857	430,495
2003	231,000.11	7.00	14.29	33,009.92	.6429	148,510
2004	1,276,424.72	7.00	14.29	182,401.09	.5000	638,212
2005	787,282.30	7.00	14.29	112,502.64	.3571	281,139
2006	7,806,738.54	7.00	14.29	1,115,582.94	.2143	1,672,984
2007	43,770.52	7.00	14.29	6,254.81	.0714	3,125
TOTAL	23,743,636.54			1,574,570.68		16,201,726

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.63

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 627 SPILLWAY STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1967	2,261,132.00	1.04	23,515.77	.4212	952,389
1970	2,136,380.00	1.05	22,431.99	.3938	841,306
1980	3,482,644.79	1.05	36,567.77	.2888	1,005,788
1983	7,045,902.33	1.06	74,686.56	.2597	1,829,821
1984	1,889.23	1.06	20.03	.2491	471
1985	6,509,166.00	1.06	68,997.16	.2385	1,552,436
1988	4,815,829.30	1.06	51,047.79	.2067	995,432
1991	35,581.53	1.06	377.16	.1749	6,223
1992	6,707.73	1.06	71.10	.1643	1,102
1994	37,231.12	1.06	394.65	.1431	5,328
2003	1,737,806.17	1.06	18,420.75	.0477	82,893
TOTAL	28,070,270.20		296,530.73		7,273,189

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 629 STACK BREECHING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1971	860,786.00	2.29	19,712.00	.8359	719,531
1980	1,698,208.00	2.47	41,945.74	.6793	1,153,593
1989	867,574.37	2.59	22,470.18	.4792	415,742
1990	732,574.05	2.60	19,046.93	.4550	333,321
2005	1,829,144.61	2.66	48,655.25	.0665	121,638
TOTAL	5,988,287.03		151,830.10		2,743,825

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.54

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 633 STACK LINERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
2003	1,950,831.68	2.65	51,697.04	.1193	232,734
2005	187,677.04	2.66	4,992.21	.0665	12,481
TOTAL	2,138,508.72		56,689.25		245,215

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.65

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 635 STACKS (EXHAUST)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1976	8,601.34	2.39	205.57	.7529	6,476
1977	69,609.69	2.41	1,677.59	.7351	51,170
1986	27,918.81	2.56	714.72	.5504	15,367
1987	195,009.66	2.57	5,011.75	.5269	102,751
1988	6,132.90	2.58	158.23	.5031	3,085
1990	661,362.47	2.60	17,195.42	.4550	300,920
1992	848,455.13	2.61	22,144.68	.4046	343,285
1995	36,955.81	2.63	971.94	.3288	12,151
1996	121,024.55	2.63	3,182.95	.3025	36,610
2005	52,308.82	2.66	1,391.41	.0665	3,479
2007	108,179.45	2.66	2,877.57	.0133	1,439
TOTAL	2,135,558.63		55,531.83		876,733

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.60

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 637 STATIC EXCITATION - EXCITER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1976	32,918.00	2.77	911.83	.8726	28,724
1977	36,724.00	2.81	1,031.94	.8571	31,476
1980	1,486,460.82	2.92	43,404.66	.8030	1,193,628
1983	442,172.57	3.01	13,309.39	.7375	326,102
1985	228,868.65	3.07	7,026.27	.6908	158,102
1988	2,134.84	3.15	67.25	.6143	1,311
1989	216,765.38	3.17	6,871.46	.5865	127,133
1992	80,801.49	3.23	2,609.89	.5007	40,457
1995	688,732.45	3.26	22,452.68	.4075	280,658
1997	594,923.28	3.28	19,513.48	.3444	204,892
1999	790,169.82	3.30	26,075.60	.2805	221,643
2000	654,676.11	3.30	21,604.31	.2475	162,032
2001	16,588.65	3.31	549.08	.2152	3,570
2002	589,435.62	3.31	19,510.32	.1821	107,336
2003	590,425.47	3.31	19,543.08	.1490	87,973
2004	633,207.06	3.32	21,022.47	.1162	73,579
TOTAL	7,085,004.21		225,503.71		3,048,616

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.18

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 639 STATIC EXCITATION - FIELD BKRS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1967	1,861.00	2.36	43.92	.9558	1,779
1971	47,114.00	2.54	1,196.70	.9271	43,679
1976	8,000.00	2.77	221.60	.8726	6,981
1977	8,000.00	2.81	224.80	.8571	6,857
1980	84,562.38	2.92	2,469.22	.8030	67,904
1983	25,045.38	3.01	753.87	.7375	18,471
1992	6,733.46	3.23	217.49	.5007	3,371
2004	15,508.29	3.32	514.88	.1162	1,802
TOTAL	196,824.51		5,642.48		150,844

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.87

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 641 STATIC EXCITATION - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1967	37,221.00	2.36	878.42	.9558	35,576
1971	92,234.00	2.54	2,342.74	.9271	85,510
1976	5,000.00	2.77	138.50	.8726	4,363
1977	5,418.68	2.81	152.26	.8571	4,644
1980	162,279.83	2.92	4,738.57	.8030	130,311
1983	46,600.29	3.01	1,402.67	.7375	34,368
1992	47,134.20	3.23	1,522.43	.5007	23,600
1998	640,563.59	3.29	21,074.54	.3126	200,240
TOTAL	1,036,451.59		32,250.13		518,612

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.11

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 643 STATIC EXCITATION - XFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 32-R4					
NET SALVAGE PERCENT.. 0					
1967	37,221.00	2.36	878.42	.9558	35,576
1970	38,935.00	2.50	973.38	.9375	36,502
1971	92,234.00	2.54	2,342.74	.9271	85,510
1977	59,008.00	2.81	1,658.12	.8571	50,576
1978	22,136.11	2.85	630.88	.8408	18,612
1980	265,233.03	2.92	7,744.80	.8030	212,982
1982	747.91	2.98	22.29	.7599	568
1983	44,217.26	3.01	1,330.94	.7375	32,610
1985	325,129.00	3.07	9,981.46	.6908	224,599
TOTAL	884,861.31		25,563.03		697,535

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.89

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 645 STN SERV-CTL OR RELAY BOARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1967	15,159.00	2.18	330.47	.8829	13,384
1980	129,219.30	2.47	3,191.72	.6793	87,779
1983	130,902.33	2.52	3,298.74	.6174	80,819
1985	298,138.00	2.54	7,572.71	.5715	170,386
TOTAL	573,418.63		14,393.64		352,368

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 647 STATION SERVICE - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1980	51,453.10	2.47	1,270.89	.6793	34,952
1985	34,323.00	2.54	871.80	.5715	19,616
1987	1,237.37	2.57	31.80	.5269	652
1988	25,323.86	2.58	653.36	.5031	12,740
1993	8,363.02	2.62	219.11	.3799	3,177
TOTAL	120,700.35		3,046.96		71,137

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.52

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 649 STATION SERVICE - PANEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1978	61,768.00	2.43	1,500.96	.7169	44,281
1980	27,531.30	2.47	680.02	.6793	18,702
1983	440,488.85	2.52	11,100.32	.6174	271,958
1985	50,835.00	2.54	1,291.21	.5715	29,052
1988	290,125.01	2.58	7,485.23	.5031	145,962
1989	79,495.22	2.59	2,058.93	.4792	38,094
1991	34,268.94	2.61	894.42	.4307	14,760
1993	2,443.94	2.62	64.03	.3799	928
1994	39,341.28	2.62	1,030.74	.3537	13,915
1995	0.01	2.63		.3288	
1996	46,464.80	2.63	1,222.02	.3025	14,056
TOTAL	1,072,762.35		27,327.88		591,708

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.55

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 651 STATION SERVICE - TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R4					
NET SALVAGE PERCENT.. 0					
1971	151,872.00	2.29	3,477.87	.8359	126,950
1974	450.00	2.35	10.58	.7873	354
1975	1,500.00	2.37	35.55	.7703	1,155
1977	36,906.00	2.41	889.43	.7351	27,130
1978	10,487.26	2.43	254.84	.7169	7,518
1979	1,334.85	2.45	32.70	.6983	932
1980	189,528.02	2.47	4,681.34	.6793	128,746
1981	342.44	2.49	8.53	.6599	226
1982	2,401.61	2.50	60.04	.6375	1,531
1983	208,162.79	2.52	5,245.70	.6174	128,520
1985	117,553.00	2.54	2,985.85	.5715	67,182
1986	2,856.46	2.56	73.13	.5504	1,572
1987	1,431.19	2.57	36.78	.5269	754
1988	3,139.08	2.58	80.99	.5031	1,579
1989	17,465.23	2.59	452.35	.4792	8,369
1990	20,126.00	2.60	523.28	.4550	9,157
1992	2,027.39	2.61	52.91	.4046	820
1994	5,548.81	2.62	145.38	.3537	1,963
1995	21,027.99	2.63	553.04	.3288	6,914
1996	3,118.92	2.63	82.03	.3025	943
2001	4,432.00	2.65	117.45	.1723	764
TOTAL	801,711.04		19,799.77		523,079

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.47

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 653 STOP LOGS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 65-R4					
NET SALVAGE PERCENT.. 0					
1967	8,000.00	1.54	123.20	.6237	4,990
1970	20,000.00	1.56	312.00	.5850	11,700
1978	95,459.00	1.59	1,517.80	.4691	44,780
1980	348,484.34	1.60	5,575.75	.4400	153,333
1983	246,819.06	1.61	3,973.79	.3945	97,370
1988	810,671.37	1.62	13,132.88	.3159	256,091
1999	22,847.30	1.63	372.41	.1386	3,167
2002	150,985.30	1.63	2,461.06	.0897	13,543
2003	135,012.07	1.63	2,200.70	.0734	9,910
TOTAL	1,838,278.44		29,669.59		594,884

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.61

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 655 STORAGE PALLETS AND RACKINGS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1973	7,245.46	2.65	192.00	.9143	6,625
1984	10,706.05	3.29	352.23	.7732	8,278
1998	3,696.62	4.23	156.37	.4019	1,486
2006	9,881.78	5.22	515.83	.0783	774
TOTAL	31,529.91		1,216.43		17,163

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.86

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 657 STORM AND YARD DRAINAGE SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R4					
NET SALVAGE PERCENT.. 0					
1971	97,554.00	2.11	2,058.39	.7702	75,136
1980	203,907.00	2.24	4,567.52	.6160	125,607
1985	170,820.91	2.29	3,911.80	.5153	88,024
1989	3,287.74	2.32	76.28	.4292	1,411
1991	27,382.54	2.33	638.01	.3845	10,529
1993	2,307.21	2.34	53.99	.3393	783
1995	31,748.63	2.34	742.92	.2925	9,286
TOTAL	537,008.03		12,048.91		310,776

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.24

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 659 STORM DRAINAGE SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R4					
NET SALVAGE PERCENT.. 0					
1980	56,567.54	2.24	1,267.11	.6160	34,846
1983	237,980.07	2.27	5,402.15	.5562	132,365
1985	203,409.00	2.29	4,658.07	.5153	104,817
1987	5,660.27	2.30	130.19	.4715	2,669
1988	963.97	2.31	22.27	.4505	434
1990	44,807.44	2.32	1,039.53	.4060	18,192
1991	3,037.41	2.33	70.77	.3845	1,168
1992	39,856.38	2.33	928.65	.3612	14,396
2003	3,047.17	2.36	71.91	.1062	324
TOTAL	595,329.25		13,590.65		309,211

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 661 STREET LIGHTS - 150 HPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2					
NET SALVAGE PERCENT.. 0					
1983	1,549.50	3.58	55.47	.8771	1,359
1984	273.35	3.67	10.03	.8625	236
1986	730.00	3.85	28.11	.8278	604
1987	1,355.99	3.95	53.56	.8098	1,098
1988	413.16	4.04	16.69	.7878	325
1989	781.35	4.14	32.35	.7659	598
1990	360.28	4.24	15.28	.7420	267
1992	9,785.58	4.43	433.50	.6867	6,720
1993	2,134.00	4.53	96.67	.6569	1,402
1994	1,798.01	4.63	83.25	.6251	1,124
1995	1,401.00	4.74	66.41	.5925	830
1996	1,181.00	4.84	57.16	.5566	657
1997	6,458.53	4.95	319.70	.5198	3,357
1998	757.52	5.06	38.33	.4807	364
1999	4,844.11	5.18	250.92	.4403	2,133
2000	16,301.01	5.30	863.95	.3975	6,480
2001	10,063.79	5.43	546.46	.3530	3,553
2003	26,753.30	5.72	1,530.29	.2574	6,886
2004	17,099.97	5.89	1,007.19	.2062	3,526
2005	19,946.32	6.11	1,218.72	.1528	3,048
2006	29,418.85	6.41	1,885.75	.0962	2,830
2007	34,534.23	7.08	2,445.02	.0354	1,223
TOTAL	187,940.85		11,054.81		48,620

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.88

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 663 STREET LIGHTS - 250 MERC VAP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2					
NET SALVAGE PERCENT.. 0					
1981	56,631.48	3.41	1,931.13	.9037	51,178
1982	8,569.15	3.49	299.06	.8900	7,627
1983	4,987.01	3.58	178.53	.8771	4,374
1984	2,575.32	3.67	94.51	.8625	2,221
1986	543.93	3.85	20.94	.8278	450
1987	9,307.96	3.95	367.66	.8098	7,538
1988	875.94	4.04	35.39	.7878	690
1989	910.56	4.14	37.70	.7659	697
1990	1,785.13	4.24	75.69	.7420	1,325
1991	127.07	4.33	5.50	.7145	91
1992	3,254.37	4.43	144.17	.6867	2,235
1993	1,423.00	4.53	64.46	.6569	935
1994	3,531.00	4.63	163.49	.6251	2,207
1995	0.01	4.74		.5925	
1996	621.87	4.84	30.10	.5566	346
1997	2,269.80	4.95	112.36	.5198	1,180
1999	757.90	5.18	39.26	.4403	334
2000	312.83	5.30	16.58	.3975	124
2003	923.45	5.72	52.82	.2574	238
TOTAL	99,407.78		3,669.35		83,790

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.69

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 665 STREET LIGHTS - 400 HPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2					
NET SALVAGE PERCENT.. 0					
1989	2,388.10	4.14	98.87	.7659	1,829
1991	2,876.60	4.33	124.56	.7145	2,055
1993	2,482.61	4.53	112.46	.6569	1,631
1995	0.07	4.74		.5925	
1997	1,041.61	4.95	51.56	.5198	541
1999	805.14	5.18	41.71	.4403	355
2000	222.56	5.30	11.80	.3975	88
2001	238.76	5.43	12.96	.3530	84
2003	4,486.25	5.72	256.61	.2574	1,155
2004	1,264.17	5.89	74.46	.2062	261
2005	2,906.79	6.11	177.60	.1528	444
2007	1,716.59	7.08	121.53	.0354	61
TOTAL	20,429.25		1,084.12		8,504

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.31

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 667 STREET LIGHTS - 100 HPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R2					
NET SALVAGE PERCENT.. 0					
1981	5,182.71	3.41	176.73	.9037	4,684
1983	2,037.55	3.58	72.94	.8771	1,787
1984	15,863.29	3.67	582.18	.8625	13,682
1986	15,176.22	3.85	584.28	.8278	12,563
1987	14,903.73	3.95	588.70	.8098	12,069
1988	36,776.58	4.04	1,485.77	.7878	28,973
1989	38,347.50	4.14	1,587.59	.7659	29,370
1990	66,238.47	4.24	2,808.51	.7420	49,149
1991	13,429.02	4.33	581.48	.7145	9,595
1992	30,407.79	4.43	1,347.07	.6867	20,881
1993	52,672.47	4.53	2,386.06	.6569	34,601
1994	45,226.04	4.63	2,093.97	.6251	28,271
1995	31,709.10	4.74	1,503.01	.5925	18,788
1996	47,797.00	4.84	2,313.37	.5566	26,604
1997	177,622.30	4.95	8,792.30	.5198	92,328
1998	3,928.36	5.06	198.78	.4807	1,888
1999	76,593.50	5.18	3,967.54	.4403	33,724
2000	195,070.11	5.30	10,338.72	.3975	77,540
2001	134,904.60	5.43	7,325.32	.3530	47,621
2003	315,969.40	5.72	18,073.45	.2574	81,331
2004	188,673.72	5.89	11,112.88	.2062	38,905
2005	175,875.76	6.11	10,746.01	.1528	26,874
2006	191,646.51	6.41	12,284.54	.0962	18,436
2007	149,998.16	7.08	10,619.87	.0354	5,310
TOTAL	2,026,049.89		111,571.07		714,974

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 669 STRUCTL SUPPS (WOOD & STEEL)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R4					
NET SALVAGE PERCENT.. 0					
1967	259,172.83	2.04	5,287.13	.8262	214,129
1968	167,765.06	2.06	3,455.96	.8137	136,510
1970	625,023.62	2.09	13,062.99	.7838	489,894
1971	3,879.00	2.11	81.85	.7702	2,988
1974	40,813.35	2.16	881.57	.7236	29,533
1975	89,370.64	2.17	1,939.34	.7053	63,033
1976	86,734.84	2.19	1,899.49	.6899	59,838
1977	153,542.15	2.20	3,377.93	.6710	103,027
1978	840,408.57	2.21	18,573.03	.6520	547,946
1979	365,784.41	2.23	8,156.99	.6356	232,493
1980	253,554.46	2.24	5,679.62	.6160	156,190
1981	263,756.15	2.25	5,934.51	.5963	157,278
1982	674,886.46	2.26	15,252.43	.5763	388,937
1983	315,782.64	2.27	7,168.27	.5562	175,638
1984	14,166.81	2.28	323.00	.5358	7,591
1985	11,743.67	2.29	268.93	.5153	6,052
1986	75,722.14	2.30	1,741.61	.4945	37,445
1987	308,834.94	2.30	7,103.20	.4715	145,616
1988	71,971.90	2.31	1,662.55	.4505	32,423
1989	392,408.53	2.32	9,103.88	.4292	168,422
1990	890,848.22	2.32	20,667.68	.4060	361,684
1991	370,290.44	2.33	8,627.77	.3845	142,377
1992	616,707.83	2.33	14,369.29	.3612	222,755
1993	54,374.77	2.34	1,272.37	.3393	18,449
1994	132,111.07	2.34	3,091.40	.3159	41,734
1995	610,704.02	2.34	14,290.47	.2925	178,631
1996	278,697.88	2.35	6,549.40	.2703	75,332
1997	55,631.15	2.35	1,307.33	.2468	13,730
1998	183,472.47	2.35	4,311.60	.2233	40,969
1999	13,729.33	2.35	322.64	.1998	2,743
2000	324,145.59	2.35	7,617.42	.1763	57,147
2001	51,839.87	2.36	1,223.42	.1534	7,952
2002	6,311.29	2.36	148.95	.1298	819
2003	262,754.30	2.36	6,201.00	.1062	27,905
2004	36,093.66	2.36	851.81	.0826	2,981

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 669 STRUCTL SUPPS (WOOD & STEEL)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R4					
NET SALVAGE PERCENT.. 0					
2005	2,620.20	2.36	61.84	.0590	155
2006	34,225.17	2.36	807.71	.0354	1,212
2007	432,097.80	2.37	10,240.72	.0119	5,142
TOTAL	9,371,977.23		212,917.10		4,356,700

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 671 SUMP PUMPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1980	54,056.59	2.19	1,183.84	.6023	32,558
1985	1,426.00	2.27	32.37	.5108	728
1989	21,760.44	2.33	507.02	.4311	9,381
1999	50,381.53	2.46	1,239.39	.2091	10,535
2002	35,394.24	2.50	884.86	.1375	4,867
2006	2,817.91	2.57	72.42	.0386	109
TOTAL	165,836.71		3,919.90		58,178

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.36

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 673 SURGE TANK

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1967	2,334,768.00	1.96	45,761.45	.7938	1,853,339
1970	1,062,884.00	2.02	21,470.26	.7575	805,135
1996	31,117.23	2.43	756.15	.2795	8,697
2000	245,421.11	2.48	6,086.44	.1860	45,648
2005	5,472.93	2.55	139.56	.0638	349
TOTAL	3,679,663.27		74,213.86		2,713,168

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.02

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 675 SURGE TANK HEATING SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
2001	271,796.47	2.49	6,767.73	.1619	44,004
2002	299,651.03	2.50	7,491.28	.1375	41,202
TOTAL	571,447.50		14,259.01		85,206

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 677 SWITCHES(LOAD BREAK & ISO SW)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 29-R3					
NET SALVAGE PERCENT.. 0					
1996	88,953.56	3.63	3,229.01	.4175	37,138
2000	67,986.85	3.76	2,556.31	.2820	19,172
2001	13,750.90	3.79	521.16	.2464	3,388
2004	8,687.61	3.88	337.08	.1358	1,180
2005	17,108.39	3.92	670.65	.0980	1,677
2007	33,587.26	4.04	1,356.93	.0202	678
TOTAL	230,074.57		8,671.14		63,233

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 679 SWITCHGEAR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 29-R3					
NET SALVAGE PERCENT.. 0					
1965	95,998.62	2.27	2,179.17	.9648	92,619
1968	724.00	2.40	17.38	.9480	686
1970	2,905.00	2.49	72.33	.9338	2,713
1973	80,010.49	2.63	2,104.28	.9074	72,602
1980	256,525.40	2.98	7,644.46	.8195	210,223
1981	77,299.82	3.03	2,342.18	.8030	62,072
1982	123,205.18	3.07	3,782.40	.7829	96,457
1984	109,739.48	3.16	3,467.77	.7426	81,493
1985	2,462,174.55	3.21	79,035.80	.7223	1,778,429
1986	47,209.93	3.25	1,534.32	.6988	32,990
1987	203,407.05	3.29	6,692.09	.6745	137,198
1988	30,921.33	3.33	1,029.68	.6494	20,080
1989	133,070.74	3.37	4,484.48	.6235	82,970
1992	312,919.88	3.49	10,920.90	.5410	169,290
1994	470,143.96	3.56	16,737.12	.4806	225,951
1995	34,005.98	3.60	1,224.22	.4500	15,303
1996	57,394.54	3.63	2,083.42	.4175	23,962
1997	1,237,021.85	3.67	45,398.70	.3854	476,748
1998	224,915.13	3.70	8,321.86	.3515	79,058
1999	30,772.14	3.73	1,147.80	.3171	9,758
2000	471,315.66	3.76	17,721.47	.2820	132,911
2001	954,499.97	3.79	36,175.55	.2464	235,189
2002	1,069,826.02	3.82	40,867.35	.2101	224,770
2003	649,322.11	3.85	24,998.90	.1733	112,528
2005	253,591.03	3.92	9,940.77	.0980	24,852
2006	143,720.54	3.96	5,691.33	.0594	8,537
2007	353,563.41	4.04	14,283.96	.0202	7,142
TOTAL	9,886,203.81		349,899.69		4,416,531

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.54

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 681 SWITCHGEAR(SF6)

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 29-R3					
NET SALVAGE PERCENT.. 0					
1995	0.04	3.60		.4500	
TOTAL	0.04				
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 0.00					

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 683 TAILRACE CHANNEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1967	1,128,000.00	1.04	11,731.20	.4212	475,114
1970	1,473,000.00	1.05	15,466.50	.3938	580,067
1978	1,644,386.00	1.05	17,266.05	.3098	509,431
1980	993,540.63	1.05	10,432.18	.2888	286,935
1982	26,668.83	1.06	282.69	.2703	7,209
1983	13,093,883.53	1.06	138,795.17	.2597	3,400,482
1985	1,174,151.00	1.06	12,446.00	.2385	280,035
1989	178,821.17	1.06	1,895.50	.1961	35,067
2003	10,319,238.23	1.06	109,383.93	.0477	492,228
TOTAL	30,031,689.39		317,699.22		6,066,568

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 685 TELECONTROL MISC EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1982	59,039.47	3.64	2,149.04	.9282	54,800
1984	830.86	3.85	31.99	.9048	752
1985	17,669.00	3.95	697.93	.8888	15,704
1986	54,863.50	4.06	2,227.46	.8729	47,890
1987	45,429.95	4.16	1,889.89	.8528	38,743
1990	100,076.81	4.46	4,463.43	.7805	78,110
1991	17,109.17	4.56	780.18	.7524	12,873
1992	141,812.68	4.65	6,594.29	.7208	102,219
1993	3,731.68	4.74	176.88	.6873	2,565
1995	4,413.05	4.91	216.68	.6138	2,709
1996	604,363.55	4.99	30,157.74	.5739	346,844
1997	151,385.83	5.07	7,675.26	.5324	80,598
1998	229,030.00	5.15	11,795.05	.4893	112,064
1999	2,676,737.95	5.22	139,725.72	.4437	1,187,669
2000	60,975.49	5.30	3,231.70	.3975	24,238
2001	446,538.72	5.37	23,979.13	.3491	155,887
2002	34,416.62	5.43	1,868.82	.2987	10,280
2003	1,027,047.71	5.50	56,487.62	.2475	254,194
2004	118,967.27	5.56	6,614.58	.1946	23,151
2005	55,529.02	5.63	3,126.28	.1408	7,818
2006	148,866.98	5.70	8,485.42	.0855	12,728
2007	2,139.48	5.83	124.73	.0292	62
TOTAL	6,000,974.79		312,499.82		2,571,898

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 687 TELE-PROTECTION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1976	3,746.00	3.13	117.25	.9860	3,694
1987	61,586.62	4.16	2,562.00	.8528	52,521
1989	49,150.85	4.36	2,142.98	.8066	39,645
1990	165,001.31	4.46	7,359.06	.7805	128,784
1995	16,853.49	4.91	827.51	.6138	10,345
1999	636.11	5.22	33.20	.4437	282
2001	340,856.91	5.37	18,304.02	.3491	118,993
2003	686,989.81	5.50	37,784.44	.2475	170,030
2005	14,435.20	5.63	812.70	.1408	2,032
TOTAL	1,339,256.30		69,943.16		526,326

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.22

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 689 TELEPHONE APPARATUS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1971	6,880.88			1.0000	6,881
1976	3,448.87	3.13	107.95	.9860	3,401
1978	179.93	3.28	5.90	.9676	174
1982	29,165.69	3.64	1,061.63	.9282	27,072
1984	17,498.03	3.85	673.67	.9048	15,832
1987	12,963.43	4.16	539.28	.8528	11,055
1988	12,066.83	4.26	514.05	.8307	10,024
1989	5,780.47	4.36	252.03	.8066	4,663
1990	166,574.59	4.46	7,429.23	.7805	130,011
1992	89,229.18	4.65	4,149.16	.7208	64,316
1993	43,152.89	4.74	2,045.45	.6873	29,659
1994	9,313.47	4.83	449.84	.6521	6,073
1995	765,874.87	4.91	37,604.46	.6138	470,094
1997	210,301.71	5.07	10,662.30	.5324	111,965
1998	49,888.77	5.15	2,569.27	.4893	24,411
2000	14,130.49	5.30	748.92	.3975	5,617
2001	20,632.43	5.37	1,107.96	.3491	7,203
2003	1,173.69	5.50	64.55	.2475	290
2004	73,787.76	5.56	4,102.60	.1946	14,359
2005	2,656.16	5.63	149.54	.1408	374
2007	20,377.62	5.83	1,188.02	.0292	595
TOTAL	1,555,077.76		75,425.81		944,069

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.85

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 691 TEST EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1970	17,487.12	2.51	438.93	.9413	16,461
1971	37,988.36	2.56	972.50	.9344	35,496
1974	5,773.89	2.71	156.47	.9079	5,242
1975	6,192.69	2.76	170.92	.8970	5,555
1976	1,590.00	2.81	44.68	.8852	1,407
1977	8,403.22	2.87	241.17	.8754	7,356
1978	41,224.31	2.93	1,207.87	.8644	35,634
1980	12,169.15	3.05	371.16	.8388	10,207
1981	27,625.04	3.10	856.38	.8215	22,694
1982	33,779.15	3.17	1,070.80	.8084	27,307
1983	30,318.62	3.23	979.29	.7914	23,994
1984	35,496.11	3.29	1,167.82	.7732	27,446
1985	78,173.01	3.35	2,618.80	.7538	58,927
1986	99,001.76	3.41	3,375.96	.7332	72,588
1987	241,685.78	3.48	8,410.67	.7134	172,419
1988	112,845.86	3.54	3,994.74	.6903	77,897
1989	274,965.60	3.60	9,898.76	.6660	183,127
1990	121,087.25	3.67	4,443.90	.6423	77,774
1991	24,340.79	3.73	907.91	.6155	14,982
1992	119,832.51	3.80	4,553.64	.5890	70,581
1993	120,154.01	3.87	4,649.96	.5612	67,430
1994	36,448.59	3.93	1,432.43	.5306	19,340
1995	65,719.15	4.01	2,635.34	.5013	32,945
1996	72,488.20	4.08	2,957.52	.4692	34,011
1997	74,538.11	4.15	3,093.33	.4358	32,484
1998	113,959.77	4.23	4,820.50	.4019	45,800
1999	1,800.00	4.31	77.58	.3664	660
2000	14,050.00	4.40	618.20	.3300	4,637
2001	15,216.84	4.49	683.24	.2919	4,442
2004	4,723.93	4.83	228.17	.1691	799
2005	56,272.76	4.99	2,808.01	.1248	7,023
2006	30,192.88	5.22	1,576.07	.0783	2,364
2007	56,177.40	5.75	3,230.20	.0288	1,618
TOTAL	1,991,721.86		74,692.92		1,200,647

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.75

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 693 TEST EQUIPMENT - TELECONTROL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1971	709.15	2.56	18.15	.9344	663
1977	1,410.86	2.87	40.49	.8754	1,235
1979	11,487.39	2.99	343.47	.8522	9,790
1980	36,881.37	3.05	1,124.88	.8388	30,936
1981	17,856.21	3.10	553.54	.8215	14,669
1982	18,559.45	3.17	588.33	.8084	15,003
1983	14,201.77	3.23	458.72	.7914	11,239
1984	12,972.10	3.29	426.78	.7732	10,030
1986	4,655.12	3.41	158.74	.7332	3,413
1987	5,451.02	3.48	189.70	.7134	3,889
1988	3,627.00	3.54	128.40	.6903	2,504
1989	19,667.31	3.60	708.02	.6660	13,098
1990	111,820.09	3.67	4,103.80	.6423	71,822
1991	29,694.84	3.73	1,107.62	.6155	18,277
1993	4,849.82	3.87	187.69	.5612	2,722
1994	12,161.78	3.93	477.96	.5306	6,453
1995	54,289.44	4.01	2,177.01	.5013	27,215
1996	100,046.79	4.08	4,081.91	.4692	46,942
1997	15,979.00	4.15	663.13	.4358	6,964
1998	83,877.00	4.23	3,548.00	.4019	33,710
1999	64,847.04	4.31	2,794.91	.3664	23,760
2000	107,049.65	4.40	4,710.18	.3300	35,326
2001	129,850.59	4.49	5,830.29	.2919	37,903
2003	16,309.95	4.70	766.57	.2115	3,450
2004	64,428.00	4.83	3,111.87	.1691	10,895
2005	47,900.11	4.99	2,390.22	.1248	5,978
2006	47,014.34	5.22	2,454.15	.0783	3,681
2007	111,097.79	5.75	6,388.12	.0288	3,200
TOTAL	1,148,694.98		49,532.65		454,767

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.31

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 695 TOOL'S & EQUIPMENT - GENERAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1970	2,299.93	2.51	57.73	.9413	2,165
1975	70,835.78	2.76	1,955.07	.8970	63,540
1977	33,537.20	2.87	962.52	.8754	29,358
1978	35,888.76	2.93	1,051.54	.8644	31,022
1979	10,515.42	2.99	314.41	.8522	8,961
1980	107,072.48	3.05	3,265.71	.8388	89,812
1981	112,802.38	3.10	3,496.87	.8215	92,667
1982	47,807.77	3.17	1,515.51	.8084	38,648
1983	81,634.95	3.23	2,636.81	.7914	64,606
1984	52,677.02	3.29	1,733.07	.7732	40,730
1985	135,239.69	3.35	4,530.53	.7538	101,944
1986	193,900.09	3.41	6,611.99	.7332	142,168
1987	160,038.12	3.48	5,569.33	.7134	114,171
1988	186,058.32	3.54	6,586.46	.6903	128,436
1989	330,786.58	3.60	11,908.32	.6660	220,304
1990	249,952.97	3.67	9,173.27	.6423	160,545
1991	362,938.49	3.73	13,537.61	.6155	223,389
1992	340,280.79	3.80	12,930.67	.5890	200,425
1993	195,977.21	3.87	7,584.32	.5612	109,982
1994	224,678.24	3.93	8,829.85	.5306	119,214
1995	364,221.80	4.01	14,605.29	.5013	182,584
1996	313,185.21	4.08	12,777.96	.4692	146,947
1997	622,678.41	4.15	25,841.15	.4358	271,363
1998	250,237.79	4.23	10,585.06	.4019	100,571
1999	703,887.35	4.31	30,337.54	.3664	257,904
2000	409,250.81	4.40	18,007.04	.3300	135,053
2001	295,912.87	4.49	13,286.49	.2919	86,377
2002	338,771.75	4.59	15,549.62	.2525	85,540
2003	445,248.02	4.70	20,926.66	.2115	94,170
2004	322,091.25	4.83	15,557.01	.1691	54,466
2005	681,588.60	4.99	34,011.27	.1248	85,062
2006	1,250,841.84	5.22	65,293.94	.0783	97,941
2007	585,465.55	5.75	33,664.27	.0288	16,861
TOTAL	9,518,303.44		414,694.89		3,596,926

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.36

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 697 TOWERS - GUYED ANCHORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. 0					
1967	2,272,284.18	1.61	36,583.78	.6521	1,481,757
1968	843,020.81	1.62	13,656.94	.6399	539,449
1970	3,140.50	1.64	51.50	.6150	1,931
1977	1,323,088.00	1.70	22,492.50	.5185	686,021
1989	68,214.12	1.80	1,227.85	.3330	22,715
1990	573,616.82	1.80	10,325.10	.3150	180,689
1999	222,733.88	1.87	4,165.12	.1590	35,415
2002	173,544.17	1.89	3,279.98	.1040	18,049
TOTAL	5,479,642.48		91,782.77		2,966,026

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.67

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 699 TOWERS - METAL GUYED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. 0					
1967	4,623,953.49	1.61	74,445.65	.6521	3,015,280
1968	2,220,727.08	1.62	35,975.78	.6399	1,421,043
1970	19,268.08	1.64	316.00	.6150	11,850
1974	89,000.00	1.67	1,486.30	.5595	49,796
1977	1,915,239.94	1.70	32,559.08	.5185	993,052
1980	144,322.60	1.73	2,496.78	.4758	68,669
1981	133,177.73	1.73	2,303.97	.4585	61,062
1982	27,740.73	1.74	482.69	.4437	12,309
1983	5,111,708.00	1.75	89,454.89	.4288	2,191,900
1985	14,909,454.99	1.77	263,897.35	.3983	5,938,436
1989	624,456.50	1.80	11,240.22	.3330	207,944
1990	1,853,274.21	1.80	33,358.94	.3150	583,781
1991	435,250.89	1.81	7,878.04	.2987	130,009
1999	588,511.90	1.87	11,005.17	.1590	93,573
2000	1,022,080.97	1.88	19,215.12	.1410	144,113
2001	3,524,311.86	1.88	66,257.06	.1222	430,671
2002	8,974,132.23	1.89	169,611.10	.1040	933,310
2003	5,004,852.03	1.90	95,092.19	.0855	427,915
2004	543,570.73	1.91	10,382.20	.0669	36,365
2007	1,703,981.35	1.97	33,568.43	.0099	16,869
TOTAL	53,469,015.31		961,026.96		16,767,947

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.80

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 701 TOWERS - METAL RIDGED

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. 0					
1967	878,375.71	1.61	14,141.85	.6521	572,789
1968	624,296.19	1.62	10,113.60	.6399	399,487
1970	61,473.26	1.64	1,008.16	.6150	37,806
1974	239,024.10	1.67	3,991.70	.5595	133,734
1976	67,922.93	1.69	1,147.90	.5324	36,162
1977	907,130.00	1.70	15,421.21	.5185	470,347
1983	116,438.18	1.75	2,037.67	.4288	49,929
1988	244,198.56	1.79	4,371.15	.3491	85,250
1990	1,485,613.35	1.80	26,741.04	.3150	467,968
1991	183,641.28	1.81	3,323.91	.2987	54,854
1993	131,812.19	1.83	2,412.16	.2654	34,983
2002	426,870.15	1.89	8,067.85	.1040	44,394
2004	1,509,566.38	1.91	28,832.72	.0669	100,990
TOTAL	6,876,362.28		121,610.92		2,488,693

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.77

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 703 TRANSFORMERS-CURRENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
1967	277,417.76	1.91	5,298.68	.7736	214,610
1968	22,496.22	1.93	434.18	.7624	17,151
1970	277,363.17	1.96	5,436.32	.7350	203,862
1974	96,671.15	2.03	1,962.42	.6801	65,746
1975	81,403.40	2.04	1,660.63	.6630	53,970
1976	6,297.84	2.06	129.74	.6489	4,087
1977	128,545.51	2.07	2,660.89	.6314	81,164
1978	200,814.12	2.09	4,197.02	.6166	123,822
1979	183,495.39	2.10	3,853.40	.5985	109,822
1980	146,520.24	2.12	3,106.23	.5830	85,421
1981	262,682.43	2.13	5,595.14	.5645	148,284
1982	291,809.67	2.15	6,273.91	.5483	159,999
1983	267,780.87	2.16	5,784.07	.5292	141,710
1984	34,264.70	2.18	746.97	.5123	17,554
1986	62,590.89	2.20	1,377.00	.4730	29,605
1987	57,847.85	2.22	1,284.22	.4551	26,327
1988	113,682.08	2.23	2,535.11	.4349	49,440
1989	198,521.59	2.24	4,446.88	.4144	82,267
1990	148,730.73	2.26	3,361.31	.3955	58,823
1991	417,606.44	2.27	9,479.67	.3746	156,435
1992	554,932.51	2.28	12,652.46	.3534	196,113
1993	276,021.91	2.29	6,320.90	.3321	91,667
1994	56,023.58	2.30	1,288.54	.3105	17,395
1995	315,241.56	2.32	7,313.60	.2900	91,420
1996	42,897.30	2.33	999.51	.2680	11,496
1997	29,937.77	2.34	700.54	.2457	7,356
1998	34,443.38	2.35	809.42	.2233	7,691
1999	43,102.98	2.36	1,017.23	.2006	8,646
2000	272,475.76	2.37	6,457.68	.1778	48,446
2001	29,107.36	2.39	695.67	.1554	4,523
2002	16,791.72	2.40	403.00	.1320	2,217
2003	62,561.80	2.41	1,507.74	.1085	6,788
2004	43,874.87	2.43	1,066.16	.0851	3,734
2007	59,281.52	2.51	1,487.97	.0126	747
TOTAL	5,113,236.07		112,344.21		2,328,338

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.20

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 705 TRANSFORMERS-GROUNDING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
1967	81,167.43	1.91	1,550.30	.7736	62,791
1970	27,715.49	1.96	543.22	.7350	20,371
1977	43,496.00	2.07	900.37	.6314	27,463
1978	128,236.63	2.09	2,680.15	.6166	79,071
1986	2,000.00	2.20	44.00	.4730	946
1989	30,560.00	2.24	684.54	.4144	12,664
1990	22,837.16	2.26	516.12	.3955	9,032
1991	51,642.88	2.27	1,172.29	.3746	19,345
TOTAL	387,655.59		8,090.99		231,683

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 707 TRANSFORMERS-OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
1968	52,998.12	1.93	1,022.86	.7624	40,406
1970	13,577.43	1.96	266.12	.7350	9,979
1971	7,616.53	1.98	150.81	.7227	5,504
1981	121,186.03	2.13	2,581.26	.5645	68,410
1983	181,716.29	2.16	3,925.07	.5292	96,164
1985	25,694.28	2.19	562.70	.4928	12,662
1987	4,212.72	2.22	93.52	.4551	1,917
1990	30,947.33	2.26	699.41	.3955	12,240
1995	59,085.52	2.32	1,370.78	.2900	17,135
1996	1,022.42	2.33	23.82	.2680	274
1998	51,394.59	2.35	1,207.77	.2233	11,476
2001	2,862.40	2.39	68.41	.1554	445
2003	78,595.40	2.41	1,894.15	.1085	8,528
2005	3,881.03	2.44	94.70	.0610	237
2007	2,641.59	2.51	66.30	.0126	33
TOTAL	637,431.68		14,027.68		285,410

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.20

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 709 TRANSFORMERS-PAD TYPE-1000KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1970	21,595.06	2.17	468.61	.8138	17,574
1981	16,874.92	2.42	408.37	.6413	10,822
1982	37,992.64	2.44	927.02	.6222	23,639
1987	4,507.47	2.55	114.94	.5228	2,357
TOTAL	80,970.09		1,918.94		54,392

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.37

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 711 TRANSFORMERS-PAD TYPE-1250KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1970	6,265.73	2.17	135.97	.8138	5,099
TOTAL	6,265.73		135.97		5,099

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.17

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 713 TRANSFORMERS-PAD TYPE-1500KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1979	21,000.00	2.38	499.80	.6783	14,244
1981	4,897.83	2.42	118.53	.6413	3,141
1996	106,762.84	2.71	2,893.27	.3117	33,278
2007	50,168.74	2.95	1,479.98	.0148	742
TOTAL	182,829.41		4,991.58		51,405

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.73

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 717 TRANSFORMERS-PAD TYPE-2000KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1970	23,072.05	2.17	500.66	.8138	18,776
1982	25,103.00	2.44	612.51	.6222	15,619
TOTAL	48,175.05		1,113.17		34,395

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.31

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 719 TRANSFORMERS-PAD TYPE-200KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1981	8,576.16	2.42	207.54	.6413	5,500
TOTAL	8,576.16		207.54		5,500

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.43

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 721 TRANSFORMERS-PAD TYPE-2500KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1968	15,160.74	2.12	321.41	.8374	12,696
1981	24,802.09	2.42	600.21	.6413	15,906
1983	60,540.05	2.47	1,495.34	.6052	36,639
TOTAL	100,502.88		2,416.96		65,241

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.40

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 723 TRANSFORMERS-PAD TYPE-250KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1989	22,138.85	2.58	571.18	.4773	10,567
2003	46,397.75	2.82	1,308.42	.1269	5,888
2006	7,924.03	2.89	229.00	.0434	344
TOTAL	76,460.63		2,108.60		16,799

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.76

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 725 TRANSFORMERS-PAD TYPE-333KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1970	6,910.97	2.17	149.97	.8138	5,624
1982	25,372.14	2.44	619.08	.6222	15,787
1983	12,633.93	2.47	312.06	.6052	7,646
1987	53,001.46	2.55	1,351.54	.5228	27,709
1992	93,133.80	2.64	2,458.73	.4092	38,110
1993	33,003.74	2.66	877.90	.3857	12,730
1994	139,248.04	2.67	3,717.92	.3605	50,199
1996	5,312.00	2.71	143.96	.3117	1,656
1997	81,151.57	2.72	2,207.32	.2856	23,177
1999	742.00	2.76	20.48	.2346	174
2000	49,240.81	2.77	1,363.97	.2078	10,232
2001	234,897.76	2.79	6,553.65	.1814	42,610
2003	10,635.86	2.82	299.93	.1269	1,350
2004	49,823.72	2.84	1,414.99	.0994	4,952
2005	30,245.61	2.86	865.02	.0715	2,163
2006	91,439.61	2.89	2,642.60	.0434	3,968
TOTAL	916,793.02		24,999.12		248,087

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.73

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 727 TRANSFORMERS-PAD TYPE-500KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1970	6,155.80	2.17	133.58	.8138	5,010
1981	14,747.28	2.42	356.88	.6413	9,457
1982	38,825.59	2.44	947.34	.6222	24,157
1984	14,234.01	2.49	354.43	.5852	8,330
1985	27,018.49	2.51	678.16	.5648	15,260
1989	41,830.18	2.58	1,079.22	.4773	19,966
1991	82,079.46	2.62	2,150.48	.4323	35,483
1994	30,070.85	2.67	802.89	.3605	10,841
1995	10,265.00	2.69	276.13	.3363	3,452
1996	44,345.47	2.71	1,201.76	.3117	13,822
2000	38,417.95	2.77	1,064.18	.2078	7,983
2001	94,756.12	2.79	2,643.70	.1814	17,189
2003	67,060.35	2.82	1,891.10	.1269	8,510
2004	20,401.60	2.84	579.41	.0994	2,028
2005	36,050.02	2.86	1,031.03	.0715	2,578
2007	98,472.00	2.95	2,904.92	.0148	1,457
TOTAL	664,730.17		18,095.21		185,523

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.72

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 729 TRANSFORMERS-PAD TYPE-650KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1970	12,789.24	2.17	277.53	.8138	10,408
TOTAL	12,789.24		277.53		10,408

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.17

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 731 TRANSFORMERS-PAD TYPE-750KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R3					
NET SALVAGE PERCENT.. 0					
1967	85,000.00	2.09	1,776.50	.8465	71,953
1970	36,438.19	2.17	790.71	.8138	29,653
1978	108,835.00	2.36	2,568.51	.6962	75,771
1981	20,053.83	2.42	485.30	.6413	12,861
2001	26,488.73	2.79	739.04	.1814	4,805
TOTAL	276,815.75		6,360.06		195,043

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.30

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 733 TRANSFORMERS-POLE TYPE-100KV

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	5,873.81	2.52	148.02	.9450	5,551
1981	51,829.67	3.19	1,653.37	.8454	43,817
1982	33,033.96	3.25	1,073.60	.8288	27,379
1983	18,801.48	3.32	624.21	.8134	15,293
1984	5,162.47	3.38	174.49	.7943	4,101
1986	24,468.02	3.51	858.83	.7547	18,466
1987	210,988.99	3.57	7,532.31	.7319	154,423
1988	32,022.37	3.63	1,162.41	.7079	22,669
1989	38,464.34	3.69	1,419.33	.6827	26,260
1990	29,127.60	3.75	1,092.29	.6563	19,116
1992	47,028.78	3.87	1,820.01	.5999	28,213
1993	31,593.50	3.93	1,241.62	.5699	18,005
1994	17,549.00	3.99	700.21	.5387	9,454
1995	99,745.39	4.05	4,039.69	.5063	50,501
1996	521,216.04	4.11	21,421.98	.4727	246,379
1997	88,947.90	4.17	3,709.13	.4379	38,950
1998	12,817.22	4.23	542.17	.4019	5,151
1999	33,528.33	4.29	1,438.37	.3647	12,228
2000	154,905.05	4.36	6,753.86	.3270	50,654
2001	45,607.51	4.42	2,015.85	.2873	13,103
2003	56,752.72	4.57	2,593.60	.2057	11,674
2004	60,218.33	4.66	2,806.17	.1631	9,822
2005	40,341.64	4.76	1,920.26	.1190	4,801
2006	89,174.33	4.90	4,369.54	.0735	6,554
2007	108,288.00	5.22	5,652.63	.0261	2,826
TOTAL	1,857,486.45		76,763.95		845,390

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.13

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 735 TRANSFORMERS-POLE TYPE-10KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	1,575.73	2.52	39.71	.9450	1,489
1981	42,829.62	3.19	1,366.26	.8454	36,208
1982	5,607.16	3.25	182.23	.8288	4,647
1983	1,276.00	3.32	42.36	.8134	1,038
1984	11,865.88	3.38	401.07	.7943	9,425
1985	4,490.14	3.44	154.46	.7740	3,475
1986	3,948.48	3.51	138.59	.7547	2,980
1987	11,895.25	3.57	424.66	.7319	8,706
1988	6,177.99	3.63	224.26	.7079	4,373
1989	4,778.24	3.69	176.32	.6827	3,262
1990	3,585.18	3.75	134.44	.6563	2,353
1991	23,416.12	3.81	892.15	.6287	14,722
1992	1,794.43	3.87	69.44	.5999	1,076
1993	5,830.42	3.93	229.14	.5699	3,323
1994	15,132.34	3.99	603.78	.5387	8,152
1995	20,378.25	4.05	825.32	.5063	10,318
1996	22,852.90	4.11	939.25	.4727	10,803
1997	50,111.70	4.17	2,089.66	.4379	21,944
1999	13,651.35	4.29	585.64	.3647	4,979
2000	45,964.11	4.36	2,004.04	.3270	15,030
2001	33,281.01	4.42	1,471.02	.2873	9,562
2002	1,362.83	4.49	61.19	.2470	337
2003	147,464.00	4.57	6,739.10	.2057	30,333
2004	46,058.31	4.66	2,146.32	.1631	7,512
2005	103,852.74	4.76	4,943.39	.1190	12,358
2006	46,777.60	4.90	2,292.10	.0735	3,438
2007	170,090.66	5.22	8,878.73	.0261	4,439
TOTAL	846,048.44		38,054.63		236,282

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.50

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 739 TRANSFORMERS-POLE TYPE-150KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	3,147.86	2.52	79.33	.9450	2,975
1981	4,721.79	3.19	150.63	.8454	3,992
TOTAL	7,869.65		229.96		6,967

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.92

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 741 TRANSFORMERS-POLE TYPE-15KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1981	59,357.43	3.19	1,893.50	.8454	50,181
1982	7,869.25	3.25	255.75	.8288	6,522
1983	3,262.07	3.32	108.30	.8134	2,653
1984	5,112.66	3.38	172.81	.7943	4,061
1985	868.00	3.44	29.86	.7740	672
1986	1,470.86	3.51	51.63	.7547	1,110
1987	7,763.33	3.57	277.15	.7319	5,682
1988	9,073.11	3.63	329.35	.7079	6,423
1989	574.92	3.69	21.21	.6827	392
1990	6,612.62	3.75	247.97	.6563	4,340
1991	4,456.32	3.81	169.79	.6287	2,802
1992	344.97	3.87	13.35	.5999	207
1993	5,991.61	3.93	235.47	.5699	3,415
1994	1,096.00	3.99	43.73	.5387	590
1996	1,011,484.92	4.11	41,572.03	.4727	478,129
1997	1,105.61	4.17	46.10	.4379	484
2000	4,185.71	4.36	182.50	.3270	1,369
2005	12,559.08	4.76	597.81	.1190	1,495
TOTAL	1,143,188.47		46,248.31		570,527

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.05

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 743 TRANSFORMERS-POLE TYPE-167KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	861.63	2.52	21.71	.9450	814
1978	10,884.00	2.99	325.43	.8821	9,601
1983	17,080.89	3.32	567.09	.8134	13,894
1984	20,244.71	3.38	684.27	.7943	16,080
1988	52,963.04	3.63	1,922.56	.7079	37,493
1990	60,071.10	3.75	2,252.67	.6563	39,425
1994	8,330.99	3.99	332.41	.5387	4,488
1995	4,169.50	4.05	168.86	.5063	2,111
1996	31,471.00	4.11	1,293.46	.4727	14,876
1997	75,093.62	4.17	3,131.40	.4379	32,883
1999	52,771.59	4.29	2,263.90	.3647	19,246
2000	155,616.86	4.36	6,784.90	.3270	50,887
2001	54,463.98	4.42	2,407.31	.2873	15,648
2003	61,291.78	4.57	2,801.03	.2057	12,608
2004	20,644.72	4.66	962.04	.1631	3,367
2005	53,108.47	4.76	2,527.96	.1190	6,320
2006	52,231.05	4.90	2,559.32	.0735	3,839
2007	37,146.84	5.22	1,939.07	.0261	970
TOTAL	768,445.77		32,945.39		284,550

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 745 TRANSFORMERS-POLE TYPE-25KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1969	69,000.00	2.47	1,704.30	.9510	65,619
1970	2,725.65	2.52	68.69	.9450	2,576
1980	398.64	3.12	12.44	.8580	342
1981	157,157.13	3.19	5,013.31	.8454	132,861
1982	63,190.83	3.25	2,053.70	.8288	52,373
1983	26,283.29	3.32	872.61	.8134	21,379
1984	78,967.83	3.38	2,669.11	.7943	62,724
1985	58,442.89	3.44	2,010.44	.7740	45,235
1986	45,989.25	3.51	1,614.22	.7547	34,708
1987	125,703.54	3.57	4,487.62	.7319	92,002
1988	28,778.36	3.63	1,044.65	.7079	20,372
1989	68,758.96	3.69	2,537.21	.6827	46,942
1990	46,706.64	3.75	1,751.50	.6563	30,654
1991	76,218.95	3.81	2,903.94	.6287	47,919
1992	55,395.78	3.87	2,143.82	.5999	33,232
1993	21,768.68	3.93	855.51	.5699	12,406
1994	65,353.92	3.99	2,607.62	.5387	35,206
1995	63,873.16	4.05	2,586.86	.5063	32,339
1996	128,912.69	4.11	5,298.31	.4727	60,937
1997	393,885.37	4.17	16,425.02	.4379	172,482
1999	161,766.70	4.29	6,939.79	.3647	58,996
2000	456,994.14	4.36	19,924.94	.3270	149,437
2001	172,722.03	4.42	7,634.31	.2873	49,623
2002	1,540.68	4.49	69.18	.2470	381
2003	628,439.58	4.57	28,719.69	.2057	129,270
2004	243,703.48	4.66	11,356.58	.1631	39,748
2005	325,640.86	4.76	15,500.50	.1190	38,751
2006	305,559.44	4.90	14,972.41	.0735	22,459
2007	444,004.94	5.22	23,177.06	.0261	11,589
TOTAL	4,317,883.41		186,955.34		1,502,562

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.33

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 747 TRANSFORMERS-POLE TYPE-37.5KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	1,331.60	2.52	33.56	.9450	1,258
1981	61,461.16	3.19	1,960.61	.8454	51,959
1982	12,561.68	3.25	408.25	.8288	10,411
1983	9,040.87	3.32	300.16	.8134	7,354
1984	10,052.41	3.38	339.77	.7943	7,985
1985	3,012.36	3.44	103.63	.7740	2,332
1986	14,502.99	3.51	509.05	.7547	10,945
1987	17,565.40	3.57	627.08	.7319	12,856
1988	4,607.38	3.63	167.25	.7079	3,262
1990	750.29	3.75	28.14	.6563	492
1991	1,500.78	3.81	57.18	.6287	944
1992	430.20	3.87	16.65	.5999	258
1993	727.00	3.93	28.57	.5699	414
1995	389.00	4.05	15.75	.5063	197
1996	2,350.56	4.11	96.61	.4727	1,111
1997	394.87	4.17	16.47	.4379	173
1999	2,302.38	4.29	98.77	.3647	840
2000	3,161.42	4.36	137.84	.3270	1,034
2005	10,693.40	4.76	509.01	.1190	1,273
TOTAL	156,835.75		5,454.35		115,098

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.48

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 749 TRANSFORMERS-POLE TYPE-50KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	7,243.33	2.52	182.53	.9450	6,845
1981	116,773.76	3.19	3,725.08	.8454	98,721
1982	29,137.66	3.25	946.97	.8288	24,149
1983	163,881.42	3.32	5,440.86	.8134	133,301
1984	35,649.28	3.38	1,204.95	.7943	28,316
1985	52,804.69	3.44	1,816.48	.7740	40,871
1986	81,967.51	3.51	2,877.06	.7547	61,861
1987	65,684.00	3.57	2,344.92	.7319	48,074
1988	48,452.95	3.63	1,758.84	.7079	34,300
1989	93,008.56	3.69	3,432.02	.6827	63,497
1990	99,636.21	3.75	3,736.36	.6563	65,391
1991	83,088.21	3.81	3,165.66	.6287	52,238
1992	79,185.21	3.87	3,064.47	.5999	47,503
1993	167,083.48	3.93	6,566.38	.5699	95,221
1994	118,109.80	3.99	4,712.58	.5387	63,626
1995	164,359.87	4.05	6,656.57	.5063	83,215
1996	148,268.05	4.11	6,093.82	.4727	70,086
1997	382,743.65	4.17	15,960.41	.4379	167,603
1999	222,377.11	4.29	9,539.98	.3647	81,101
2000	397,018.27	4.36	17,310.00	.3270	129,825
2001	213,285.91	4.42	9,427.24	.2873	61,277
2002	7,465.80	4.49	335.21	.2470	1,844
2003	624,960.17	4.57	28,560.68	.2057	128,554
2004	327,018.18	4.66	15,239.05	.1631	53,337
2005	314,009.19	4.76	14,946.84	.1190	37,367
2006	339,088.71	4.90	16,615.35	.0735	24,923
2007	502,544.21	5.22	26,232.81	.0261	13,116
TOTAL	4,884,845.19		211,893.12		1,716,162

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.34

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 751 TRANSFORMERS-POLE TYPE-5KV

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	1,331.64	2.52	33.56	.9450	1,258
1971	311.65	2.58	8.04	.9417	293
1979	323.10	3.05	9.85	.8693	281
1981	11,181.27	3.19	356.68	.8454	9,453
1982	209.71	3.25	6.82	.8288	174
1983	971.96	3.32	32.27	.8134	791
1986	938.71	3.51	32.95	.7547	708
1987	1,813.00	3.57	64.72	.7319	1,327
1991	3,550.00	3.81	135.26	.6287	2,232
TOTAL	20,631.04		680.15		16,517

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.30

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 753 TRANSFORMERS - POLE TYPE-75KVA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2.5					
NET SALVAGE PERCENT.. 0					
1970	6,435.60	2.52	162.18	.9450	6,082
1981	37,954.08	3.19	1,210.74	.8454	32,086
1982	15,787.39	3.25	513.09	.8288	13,085
1983	3,545.26	3.32	117.70	.8134	2,884
1984	37,715.01	3.38	1,274.77	.7943	29,957
1985	32,377.61	3.44	1,113.79	.7740	25,060
1986	18,118.82	3.51	635.97	.7547	13,674
1987	45,204.08	3.57	1,613.79	.7319	33,085
1988	32,137.82	3.63	1,166.60	.7079	22,750
1989	44,299.89	3.69	1,634.67	.6827	30,244
1990	71,586.95	3.75	2,684.51	.6563	46,983
1991	88,843.82	3.81	3,384.95	.6287	55,856
1992	27,036.83	3.87	1,046.33	.5999	16,219
1993	74,848.91	3.93	2,941.56	.5699	42,656
1994	58,068.18	3.99	2,316.92	.5387	31,281
1995	224,812.76	4.05	9,104.92	.5063	113,823
1996	114,862.58	4.11	4,720.85	.4727	54,296
1997	152,373.94	4.17	6,353.99	.4379	66,725
1999	105,222.10	4.29	4,514.03	.3647	38,374
2000	236,114.14	4.36	10,294.58	.3270	77,209
2001	96,208.56	4.42	4,252.42	.2873	27,641
2003	235,350.68	4.57	10,755.53	.2057	48,412
2004	146,238.79	4.66	6,814.73	.1631	23,852
2005	165,919.40	4.76	7,897.76	.1190	19,744
2006	159,759.96	4.90	7,828.24	.0735	11,742
2007	155,703.49	5.22	8,127.72	.0261	4,064
TOTAL	2,386,526.65		102,482.34		887,784

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 755 TRANSFORMERS - POTENTIAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
1967	60,170.91	1.91	1,149.26	.7736	46,548
1968	22,887.49	1.93	441.73	.7624	17,449
1970	43,546.43	1.96	853.51	.7350	32,007
1973	2,333.22	2.01	46.90	.6935	1,618
1974	31,151.78	2.03	632.38	.6801	21,186
1975	1,404.80	2.04	28.66	.6630	931
1976	6,229.93	2.06	128.34	.6489	4,043
1977	30,024.00	2.07	621.50	.6314	18,957
1978	147,617.21	2.09	3,085.20	.6166	91,021
1979	383.00	2.10	8.04	.5985	229
1980	75,830.56	2.12	1,607.61	.5830	44,209
1981	55,816.85	2.13	1,188.90	.5645	31,509
1982	147,590.04	2.15	3,173.19	.5483	80,924
1983	222,889.75	2.16	4,814.42	.5292	117,953
1984	42,866.22	2.18	934.48	.5123	21,960
1985	90,714.20	2.19	1,986.64	.4928	44,704
1986	69,559.78	2.20	1,530.32	.4730	32,902
1987	111,755.04	2.22	2,480.96	.4551	50,860
1988	28,582.76	2.23	637.40	.4349	12,431
1989	214,485.90	2.24	4,804.48	.4144	88,883
1990	257,241.51	2.26	5,813.66	.3955	101,739
1991	379,470.78	2.27	8,613.99	.3746	142,150
1992	301,152.82	2.28	6,866.28	.3534	106,427
1993	215,094.86	2.29	4,925.67	.3321	71,433
1994	38,269.85	2.30	880.21	.3105	11,883
1995	376,271.49	2.32	8,729.50	.2900	109,119
1996	139,364.40	2.33	3,247.19	.2680	37,350
1997	179,527.83	2.34	4,200.95	.2457	44,110
1998	92,383.02	2.35	2,171.00	.2233	20,629
1999	105,160.26	2.36	2,481.78	.2006	21,095
2000	57,341.48	2.37	1,358.99	.1778	10,195
2001	135,286.78	2.39	3,233.35	.1554	21,024
2002	86,850.90	2.40	2,084.42	.1320	11,464
2003	120,139.99	2.41	2,895.37	.1085	13,035
2004	82,823.97	2.43	2,012.62	.0851	7,048

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 755 TRANSFORMERS - POTENTIAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
2005	67,830.73	2.44	1,655.07	.0610	4,138
2006	110,837.63	2.46	2,726.61	.0369	4,090
2007	20,828.64	2.51	522.80	.0126	262
TOTAL	4,171,716.81		94,573.38		1,497,515

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.27

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 757 TRANSFORMERS - POWER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
1967	1,233,710.88	1.91	23,563.88	.7736	954,399
1968	373,307.40	1.93	7,204.83	.7624	284,610
1970	2,092,499.35	1.96	41,012.99	.7350	1,537,987
1971	502,748.68	1.98	9,954.42	.7227	363,336
1973	28,160.66	2.01	566.03	.6935	19,529
1974	1,115,063.23	2.03	22,635.78	.6801	758,355
1975	135,279.14	2.04	2,759.69	.6630	89,690
1976	340,825.57	2.06	7,021.01	.6489	221,162
1977	1,595,436.14	2.07	33,025.53	.6314	1,007,358
1978	6,445,893.10	2.09	134,719.17	.6166	3,974,538
1979	1,483,417.28	2.10	31,151.76	.5985	887,825
1980	1,716,323.38	2.12	36,386.06	.5830	1,000,617
1981	660,065.11	2.13	14,059.39	.5645	372,607
1982	226,552.51	2.15	4,870.88	.5483	124,219
1983	3,148,054.18	2.16	67,997.97	.5292	1,665,950
1985	3,248,503.43	2.19	71,142.23	.4928	1,600,862
1986	1,318,135.86	2.20	28,998.99	.4730	623,478
1987	1,616,700.79	2.22	35,890.76	.4551	735,761
1988	754,844.40	2.23	16,833.03	.4349	328,282
1989	7,670,918.88	2.24	171,828.58	.4144	3,178,829
1990	2,185,454.05	2.26	49,391.26	.3955	864,347
1991	1,261,586.85	2.27	28,638.02	.3746	472,590
1992	2,234,293.59	2.28	50,941.89	.3534	789,599
1993	557,669.21	2.29	12,770.62	.3321	185,202
1994	422,558.32	2.30	9,718.84	.3105	131,204
1995	3,418,527.43	2.32	79,309.84	.2900	991,373
1996	1,758,853.76	2.33	40,981.29	.2680	471,373
1997	181,736.29	2.34	4,252.63	.2457	44,653
1998	2,006,695.09	2.35	47,157.33	.2233	448,095
1999	25,635.84	2.36	605.01	.2006	5,143
2000	139,181.09	2.37	3,298.59	.1778	24,746
2001	20,643.95	2.39	493.39	.1554	3,208
2002	466,306.66	2.40	11,191.36	.1320	61,552
2003	1,834,494.06	2.41	44,211.31	.1085	199,043
2004	1,053,093.47	2.43	25,590.17	.0851	89,618

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 757 TRANSFORMERS - POWER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
2006	546,269.76	2.46	13,438.24	.0369	20,157
2007	1,103,484.01	2.51	27,697.45	.0126	13,904
TOTAL	54,922,923.40		1,211,310.22		24,545,201

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 759 TRANSFORMERS - UNIT SERVICE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 47-R3					
NET SALVAGE PERCENT.. 0					
2003	1,153,915.25	2.41	27,809.36	.1085	125,200
TOTAL	1,153,915.25		27,809.36		125,200

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.41

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 763 TRASH RACK

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1967	140,478.00	2.38	3,343.38	.9639	135,407
1978	137,480.00	2.93	4,028.16	.8644	118,838
1980	62,488.44	3.05	1,905.90	.8388	52,415
1983	311,126.52	3.23	10,049.39	.7914	246,226
1985	195,768.00	3.35	6,558.23	.7538	147,570
1998	22,751.29	4.23	962.38	.4019	9,144
TOTAL	870,092.25		26,847.44		709,600

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 767 TUNNELS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 100-R4					
NET SALVAGE PERCENT.. 0					
1985	27,781,270.00	1.06	294,481.46	.2385	6,625,833
1989	3,300,335.45	1.06	34,983.56	.1961	647,196
TOTAL	31,081,605.45		329,465.02		7,273,029

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.06

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 769 TURBINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 50-R3					
NET SALVAGE PERCENT.. 0					
1967	1,739,659.00	1.83	31,835.76	.7412	1,289,435
1970	1,666,673.00	1.88	31,333.45	.7050	1,175,004
1971	4,581,383.00	1.89	86,588.14	.6899	3,160,696
1978	4,112,711.89	1.99	81,842.97	.5871	2,414,573
1980	9,064,787.52	2.01	182,202.23	.5528	5,011,015
1982	101,873.10	2.04	2,078.21	.5202	52,994
1983	7,091,357.09	2.05	145,372.82	.5023	3,561,989
1985	10,927,015.21	2.08	227,281.92	.4680	5,113,843
1987	8,893.22	2.10	186.76	.4305	3,829
1988	6,837,366.29	2.11	144,268.43	.4115	2,813,576
1989	7,915,792.16	2.12	167,814.79	.3922	3,104,574
1993	58,581.38	2.16	1,265.36	.3132	18,348
1995	1,579.76	2.19	34.60	.2738	433
2003	11,929,596.94	2.27	270,801.85	.1022	1,219,205
2007	2,621,774.01	2.36	61,873.87	.0118	30,937
TOTAL	68,659,043.57		1,434,781.16		28,970,451

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 771 UNDERGROUND STORAGE TANKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R1					
NET SALVAGE PERCENT.. 0					
1977	16,590.50	2.11	350.06	.6436	10,678
1988	72,839.75	2.43	1,770.01	.4739	34,519
TOTAL	89,430.25		2,120.07		45,197

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.37

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 773 VACUUM CLEANING SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
1971	23,574.00	2.08	490.34	.7592	17,897
1980	48,877.00	2.30	1,124.17	.6325	30,915
TOTAL	72,451.00		1,614.51		48,812

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.23

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 775 VALVES - PENSTOCK

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 65-R3					
NET SALVAGE PERCENT.. 0					
1967	1,243,000.00	1.51	18,769.30	.6116	760,219
1970	433,600.00	1.54	6,677.44	.5775	250,404
1982	36,519.42	1.62	591.61	.4131	15,086
1985	2,593,993.00	1.64	42,541.49	.3690	957,183
1988	2,432.20	1.66	40.37	.3237	787
2001	194,935.91	1.74	3,391.88	.1131	22,047
2002	172,205.48	1.75	3,013.60	.0963	16,583
2003	236,497.01	1.76	4,162.35	.0792	18,731
2004	211,351.90	1.77	3,740.93	.0620	13,104
2005	212,317.84	1.78	3,779.26	.0445	9,448
2006	176,897.79	1.79	3,166.47	.0269	4,759
TOTAL	5,513,750.55		89,874.70		2,068,351

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.63

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 777 VALVES - RELIEF

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 65-R3					
NET SALVAGE PERCENT.. 0					
1978	104,000.00	1.59	1,653.60	.4691	48,786
2007	129,795.39	1.82	2,362.28	.0091	1,181
TOTAL	233,795.39		4,015.88		49,967

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.72

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 781 VEHICLES - 1/2 TON PICK-UPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 8-R2					
NET SALVAGE PERCENT.. 0					
1996	20,145.71	8.12	1,635.83	.9338	18,812
2000	185,031.50	10.30	19,058.24	.7725	142,937
2001	91,239.00	10.90	9,945.05	.7085	64,643
2002	298,714.62	11.53	34,441.80	.6342	189,445
2003	17,260.25	12.18	2,102.30	.5481	9,460
2004	28,841.00	12.88	3,714.72	.4508	13,002
2005	36,788.07	13.67	5,028.93	.3418	12,574
2006	166,352.96	14.66	24,387.34	.2199	36,581
2007	280,460.80	16.56	46,444.31	.0828	23,222
TOTAL	1,124,833.91		146,758.52		510,676

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 13.05

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 783 VEHICLES - 1/4 TON PICK-UPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 8-R2					
NET SALVAGE PERCENT.. 0					
2000	20,060.00	10.30	2,066.18	.7725	15,496
2001	39,771.35	10.90	4,335.08	.7085	28,178
2002	21,641.75	11.53	2,495.29	.6342	13,725
2003	121,083.00	12.18	14,747.91	.5481	66,366
2004	187,032.52	12.88	24,089.79	.4508	84,314
2005	222,855.26	13.67	30,464.31	.3418	76,172
2006	172,988.62	14.66	25,360.13	.2199	38,040
2007	61,019.56	16.56	10,104.84	.0828	5,052
TOTAL	846,452.06		113,663.53		327,343

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 13.43

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 785 VEHICLES - 3/4 TON PICK-UPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 8-R2					
NET SALVAGE PERCENT.. 0					
2000	112,601.71	10.30	11,597.98	.7725	86,985
2001	79,915.13	10.90	8,710.75	.7085	56,620
2002	67,382.54	11.53	7,769.21	.6342	42,734
2003	35,769.00	12.18	4,356.66	.5481	19,605
2004	62,388.00	12.88	8,035.57	.4508	28,125
2005	33,782.00	13.67	4,618.00	.3418	11,547
2006	266,308.57	14.66	39,040.84	.2199	58,561
2007	318,332.31	16.56	52,715.83	.0828	26,358
TOTAL	976,479.26		136,844.84		330,535

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 14.01

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 787 VEHICLES - BOOMS & CRANES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1981	44,189.10	3.55	1,568.71	.9408	41,573
1985	58,562.56	3.95	2,313.22	.8888	52,050
1986	61,964.00	4.06	2,515.74	.8729	54,088
1987	95,494.56	4.16	3,972.57	.8528	81,438
1988	17,025.12	4.26	725.27	.8307	14,143
1989	64,828.96	4.36	2,826.54	.8066	52,291
1990	130,181.66	4.46	5,806.10	.7805	101,607
1991	103,948.21	4.56	4,740.04	.7524	78,211
1993	44,073.78	4.74	2,089.10	.6873	30,292
1994	187,803.89	4.83	9,070.93	.6521	122,467
1995	395,854.52	4.91	19,436.46	.6138	242,976
1997	181,200.00	5.07	9,186.84	.5324	96,471
1998	23,000.00	5.15	1,184.50	.4893	11,254
1999	63,016.00	5.22	3,289.44	.4437	27,960
2000	319,822.06	5.30	16,950.57	.3975	127,129
2001	64,161.00	5.37	3,445.45	.3491	22,399
2002	196,515.00	5.43	10,670.76	.2987	58,699
2003	241,265.00	5.50	13,269.58	.2475	59,713
2004	804,300.00	5.56	44,719.08	.1946	156,517
2005	376,575.00	5.63	21,201.17	.1408	53,022
2006	324,337.00	5.70	18,487.21	.0855	27,731
2007	530,542.00	5.83	30,930.60	.0292	15,492
TOTAL	4,328,659.42		228,399.88		1,527,523

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 789 VEHICLES - BOOMS/STAKE BODIES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 20-R3					
NET SALVAGE PERCENT.. 0					
1990	38,752.90	4.46	1,728.38	.7805	30,247
1995	98,987.76	4.91	4,860.30	.6138	60,759
1996	78,818.74	4.99	3,933.06	.5739	45,234
1999	112,698.00	5.22	5,882.84	.4437	50,004
2000	321,295.40	5.30	17,028.66	.3975	127,715
2007	188,190.85	5.83	10,971.53	.0292	5,495
TOTAL	838,743.65		44,404.77		319,454

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.29

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 791 VEHICLES - CAB & CHASSIS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 10-R2					
NET SALVAGE PERCENT.. 0					
1994	122,948.92	6.75	8,299.05	.9113	112,043
1995	38,500.12	7.09	2,729.66	.8863	34,123
1997	30,000.00	7.81	2,343.00	.8201	24,603
1999	258,168.75	8.57	22,125.06	.7285	188,076
2000	349,831.47	8.97	31,379.88	.6728	235,367
2001	91,445.00	9.38	8,577.54	.6097	55,754
2002	831,997.07	9.80	81,535.71	.5390	448,446
2003	573,296.13	10.24	58,705.52	.4608	264,175
2004	806,857.00	10.73	86,575.76	.3756	303,055
2005	157,128.00	11.29	17,739.75	.2823	44,357
2006	285,766.45	12.02	34,349.13	.1803	51,524
2007	622,186.00	13.48	83,870.67	.0674	41,935
TOTAL	4,168,124.91		438,230.73		1,803,458

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.51

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 793 VEHICLES - CARS & STN WAGONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 6-R2					
NET SALVAGE PERCENT.. 0					
2000	27,637.64	11.86	3,277.82	.8895	24,584
2001	107,488.58	12.84	13,801.53	.8346	89,710
2002	114,641.34	13.87	15,900.75	.7629	87,460
2003	113,131.00	14.96	16,924.40	.6732	76,160
2004	113,093.24	16.10	18,208.01	.5635	63,728
2005	129,013.00	17.35	22,383.76	.4338	55,966
2006	178,853.94	18.86	33,731.85	.2829	50,598
2007	53,091.00	21.56	11,446.42	.1078	5,723
TOTAL	836,949.74		135,674.54		453,929

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 16.21

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 795 VEHICLES - DUMP TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 17-L3					
NET SALVAGE PERCENT.. 0					
2003	11,535.00	6.59	760.16	.2966	3,421
2006	8,600.00	6.66	572.76	.0999	859
TOTAL	20,135.00		1,332.92		4,280

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.62

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 797 VEHICLES - LINE BODIES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 10-R2					
NET SALVAGE PERCENT.. 0					
1990	13,572.16	5.69	772.26	.9958	13,515
1992	31,434.99	6.16	1,936.40	.9548	30,014
1993	9,258.61	6.44	596.25	.9338	8,646
1994	11,137.31	6.75	751.77	.9113	10,149
1995	30,000.00	7.09	2,127.00	.8863	26,589
1997	37,958.92	7.81	2,964.59	.8201	31,130
1999	32,895.00	8.57	2,819.10	.7285	23,964
2000	40,621.00	8.97	3,643.70	.6728	27,330
2001	33,000.00	9.38	3,095.40	.6097	20,120
2002	79,051.00	9.80	7,747.00	.5390	42,608
2003	94,642.89	10.24	9,691.43	.4608	43,611
2004	137,370.00	10.73	14,739.80	.3756	51,596
2005	63,994.00	11.29	7,224.92	.2823	18,066
2006	90,000.00	12.02	10,818.00	.1803	16,227
2007	271,465.00	13.48	36,593.48	.0674	18,297
TOTAL	976,400.88		105,521.10		381,862

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.81

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 799 VEHICLES - VANS & 4 X 4

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 10-R2					
NET SALVAGE PERCENT.. 0					
2000	163,995.67	8.97	14,710.41	.6728	110,336
2001	28,270.00	9.38	2,651.73	.6097	17,236
2002	136,263.02	9.80	13,353.78	.5390	73,446
2003	306,130.25	10.24	31,347.74	.4608	141,065
2004	151,376.19	10.73	16,242.67	.3756	56,857
2005	216,770.85	11.29	24,473.43	.2823	61,194
2006	222,744.15	12.02	26,773.85	.1803	40,161
2007	169,790.46	13.48	22,887.75	.0674	11,444
TOTAL	1,395,340.59		152,441.36		511,739

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 10.93

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 801 VOLT REGULATOR BYPASS SWS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 33-R3					
NET SALVAGE PERCENT.. 0					
1981	4,136.65	2.79	115.41	.7394	3,059
1982	15,437.80	2.82	435.35	.7191	11,101
1983	4,371.81	2.85	124.60	.6983	3,053
1984	13,411.86	2.89	387.60	.6792	9,109
1986	7,618.72	2.95	224.75	.6343	4,833
1987	14,111.62	2.98	420.53	.6109	8,621
1988	57,724.43	3.01	1,737.51	.5870	33,884
1989	2,844.72	3.04	86.48	.5624	1,600
1990	12,826.18	3.07	393.76	.5373	6,892
1991	5,615.13	3.10	174.07	.5115	2,872
1992	1,656.60	3.13	51.85	.4852	804
1993	4,519.75	3.15	142.37	.4568	2,065
1994	1,717.31	3.18	54.61	.4293	737
1995	6,953.24	3.21	223.20	.4013	2,790
1997	10,346.30	3.26	337.29	.3423	3,542
2003	7,602.62	3.40	258.49	.1530	1,163
2006	11,451.33	3.49	399.65	.0524	600
TOTAL	182,346.07		5,567.52		96,725

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.05

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 803 VOLTAGE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 33-R3					
NET SALVAGE PERCENT.. 0					
1970	15,454.23	2.38	367.81	.8925	13,793
1975	10,762.00	2.57	276.58	.8353	8,989
1977	18,288.00	2.65	484.63	.8083	14,782
1980	49,084.98	2.75	1,349.84	.7563	37,123
1981	311,606.54	2.79	8,693.82	.7394	230,402
1982	150,981.41	2.82	4,257.68	.7191	108,571
1983	36,438.00	2.85	1,038.48	.6983	25,445
1984	123,161.36	2.89	3,559.36	.6792	83,651
1985	97,787.86	2.92	2,855.41	.6570	64,247
1986	26,684.41	2.95	787.19	.6343	16,926
1987	225,029.49	2.98	6,705.88	.6109	137,471
1988	182,113.38	3.01	5,481.61	.5870	106,901
1989	192,325.35	3.04	5,846.69	.5624	108,164
1990	108,109.96	3.07	3,318.98	.5373	58,087
1991	92,364.53	3.10	2,863.30	.5115	47,244
1992	44,846.92	3.13	1,403.71	.4852	21,760
1993	106,744.46	3.15	3,362.45	.4568	48,761
1995	61,760.43	3.21	1,982.51	.4013	24,784
1996	143,789.77	3.23	4,644.41	.3715	53,418
1997	201,212.51	3.26	6,559.53	.3423	68,875
1998	200,082.61	3.28	6,562.71	.3116	62,346
2001	53,091.95	3.35	1,778.58	.2178	11,563
2002	105,033.02	3.38	3,550.12	.1859	19,526
2003	190,546.77	3.40	6,478.59	.1530	29,154
2005	36,569.64	3.45	1,261.65	.0863	3,156
2006	62,507.19	3.49	2,181.50	.0524	3,275
2007	71,728.09	3.56	2,553.52	.0178	1,277
TOTAL	2,918,104.86		90,206.54		1,409,691

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.09

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 805 WATER REGULATING STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1967	2,271,900.00	1.96	44,529.24	.7938	1,803,434
1970	769,760.00	2.02	15,549.15	.7575	583,093
1980	1,945,517.25	2.19	42,606.83	.6023	1,171,785
1985	5,067.02	2.27	115.02	.5108	2,588
1996	11,700.65	2.43	284.33	.2795	3,270
1997	9,931.68	2.44	242.33	.2562	2,544
2003	15,340,515.10	2.52	386,580.98	.1134	1,739,614
TOTAL	20,354,391.70		489,907.88		5,306,328

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.41

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 807 WATER SUPPLY SYSTEM

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1977	27,055.00	2.14	578.98	.6527	17,659
1978	6,153.85	2.16	132.92	.6372	3,921
1980	166,185.56	2.19	3,639.46	.6023	100,094
1983	69,661.30	2.24	1,560.41	.5488	38,230
1985	311,898.00	2.27	7,080.08	.5108	159,317
1988	652.50	2.32	15.14	.4524	295
1989	121,220.86	2.33	2,824.45	.4311	52,258
1990	18,979.49	2.35	446.02	.4113	7,806
1992	18,496.37	2.37	438.36	.3674	6,796
1993	31,890.91	2.39	762.19	.3466	11,053
1995	139,943.07	2.41	3,372.63	.3013	42,165
1996	39,359.32	2.43	956.43	.2795	11,001
2003	1,207,417.94	2.52	30,426.93	.1134	136,921
TOTAL	2,158,914.17		52,234.00		587,516

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.42

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 809 WATER SUPPLY SYSTEM - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1971	9,746.00	2.04	198.82	.7446	7,257
1981	4,906.69	2.21	108.44	.5857	2,874
1982	1,367,534.59	2.22	30,359.27	.5661	774,161
1985	4,551.64	2.27	103.32	.5108	2,325
1987	16,327.21	2.30	375.53	.4715	7,698
1999	18,116.97	2.46	445.68	.2091	3,788
2003	35,156.15	2.52	885.93	.1134	3,987
2005	38,828.51	2.55	990.13	.0638	2,477
TOTAL	1,495,167.76		33,467.12		804,567

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.24

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 811 WATER SUPPLY SYSTEM - PUMP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1967	2,038.00	1.96	39.94	.7938	1,618
1968	1,149.30	1.98	22.76	.7821	899
1970	101.31	2.02	2.05	.7575	77
1977	3,911.39	2.14	83.70	.6527	2,553
1978	1,304.00	2.16	28.17	.6372	831
1980	4,664.00	2.19	102.14	.6023	2,809
1981	2,038.00	2.21	45.04	.5857	1,194
1985	2,511.20	2.27	57.00	.5108	1,283
1987	12,229.07	2.30	281.27	.4715	5,766
1989	4,658.87	2.33	108.55	.4311	2,008
1992	17,868.92	2.37	423.49	.3674	6,565
TOTAL	52,474.06		1,194.11		25,603

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.28

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 813 WATER SUPPLY SYSTEM - WELL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1967	8,001.39	1.96	156.83	.7938	6,352
1968	7,241.14	1.98	143.37	.7821	5,663
1970	5,676.79	2.02	114.67	.7575	4,300
1977	1,286.00	2.14	27.52	.6527	839
1978	77,156.00	2.16	1,666.57	.6372	49,164
1980	10,803.03	2.19	236.59	.6023	6,507
1981	9,707.00	2.21	214.52	.5857	5,685
1985	7,778.34	2.27	176.57	.5108	3,973
1986	10,359.04	2.29	237.22	.4924	5,101
1987	11,466.47	2.30	263.73	.4715	5,406
1988	5,561.99	2.32	129.04	.4524	2,516
1989	101,606.54	2.33	2,367.43	.4311	43,803
1990	57,547.29	2.35	1,352.36	.4113	23,669
1991	21,156.16	2.36	499.29	.3894	8,238
1992	64,596.77	2.37	1,530.94	.3674	23,733
2006	25,217.49	2.57	648.09	.0386	973
2007	53,657.88	2.62	1,405.84	.0131	703
TOTAL	478,819.32		11,170.58		196,625

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.33

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 815 WATER TREATMENT-ACID TREAT PLT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1971	204,537.00	2.04	4,172.55	.7446	152,298
1979	5,098.00	2.18	111.14	.6213	3,167
1980	622,363.00	2.19	13,629.75	.6023	374,849
1983	18,823.46	2.24	421.65	.5488	10,330
1987	65,708.12	2.30	1,511.29	.4715	30,981
1988	57,541.66	2.32	1,334.97	.4524	26,032
1990	15,137.27	2.35	355.73	.4113	6,226
1995	9,354.00	2.41	225.43	.3013	2,818
1996	224,794.62	2.43	5,462.51	.2795	62,830
1997	2,409,124.70	2.44	58,782.64	.2562	617,218
1999	380,586.17	2.46	9,362.42	.2091	79,581
TOTAL	4,013,068.00		95,370.08		1,366,330

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.38

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 819 WATER TREATMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 45-R3					
NET SALVAGE PERCENT.. 0					
1991	2,722,210.34	2.36	64,244.16	.3894	1,060,029
1995	5,359.72	2.41	129.17	.3013	1,615
1999	1,663,202.51	2.46	40,914.78	.2091	347,776
2003	177,015.88	2.52	4,460.80	.1134	20,074
TOTAL	4,567,788.45		109,748.91		1,429,494

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.40

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 823 WOOD RECIEVING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC.- AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1996	49,965.87	4.08	2,038.61	.4692	23,444
TOTAL	49,965.87		2,038.61		23,444

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.08

NEWFOUNDLAND & LABRADOR HYDRO

ACCOUNT 827 YARD STORAGE RAMPS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
SURVIVING AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	--ANNUAL RATE (3)	ACCRUAL-- AMOUNT (4)	-ACCRUED FACTOR (5)	DEPREC. - AMOUNT (6)
SURVIVOR CURVE.. IOWA 25-R2					
NET SALVAGE PERCENT.. 0					
1975	23,739.53	2.76	655.21	.8970	21,294
1979	41,423.85	2.99	1,238.57	.8522	35,301
1982	17,210.71	3.17	545.58	.8084	13,913
1987	32,563.96	3.48	1,133.23	.7134	23,231
1989	105,848.63	3.60	3,810.55	.6660	70,495
1990	80,081.66	3.67	2,939.00	.6423	51,436
1991	18,109.67	3.73	675.49	.6155	11,147
1992	11,484.17	3.80	436.40	.5890	6,764
1993	49,461.82	3.87	1,914.17	.5612	27,758
2001	54,773.84	4.49	2,459.35	.2919	15,988
2005	37,371.68	4.99	1,864.85	.1248	4,664
2006	157,317.16	5.22	8,211.96	.0783	12,318
2007	62,524.29	5.75	3,595.15	.0288	1,801
TOTAL	691,910.97		29,479.51		296,110

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.26