Q. Re: Sale: For any sale of utility property since the Company's last fully litigated rate 1 2 case, please state whether the gain or loss associated with such sale is contained in 3 the accumulated provision for depreciation. If not, identify the amount by year and by plant account associated with the plant retired, and the account the gain or loss 4 5 was booked in. Further, provide all support and justification for such actions and 6 the underlying calculations of the gain or losses. 7 8 9 A. A gain or loss associated with any sale of utility property is not contained in the 10 accumulated provision for depreciation. Refer to CA-NLH-43 Attachment 1 for the 11 amount by year, by account, associated with the plant retired since the last fully 12 litigated rate case which was 2006. Hydro records a gain or loss on the disposal of 13 the asset, calculated as the difference between the net disposal proceeds and the 14 carrying amount of the asset at the time of the disposal. This treatment is 15 consistent with IAS 16 – Property, Plant and Equipment, Paragraph 71 which states: 16 17 "The gain or loss arising from the derecognition of an item of property, plant and equipment shall be determined as the 18 difference between the net disposal proceeds, if any, and the 19

carrying amount of the item."

20

Total (Gains)/Losses by Unit of Property and by Year as per Disposal Schedules from 2006 to 2009

IOP Description \$ \$ \$ A04 Auxillary Power Systems 65,785 62,088 43,014 76,857 B01 Battery & Power Systems 239,234			2006	2007	2008	2009
BOI Battery & Power Systems 65,785 62,088 43,014 76,857 BO2 Boller System 39,234 " " " BO3 Booms - Timber " 2,489 " 61,403 BO5 Buildings - Other 23,125 22,8259 49,699 BO8 Buswork & Hardware " " 28,259 49,699 C01 Cable - Submarine " " 2,681 2,406 C03 Cables - Subwarine " " 2,681 2,406 C04 Cables - Move Ground " 5,367 39,998 C05 Chlorination System 12,824 (150) 44,799 20,368 C07 Cromition System 12,824 (150) 44,799 20,368 C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 78,403 7,266 47,918 18,807 C12 Conductor - Transmission 1 4,95	UOP	Description	\$	\$	\$	\$
BO2 Boiler System 239,234 BO3 Booms- Timber B04 Bridges 2,489 B05 Buildings- Other 23,125 279 61,403 B06 Buildings- Metal 23,212 279 61,403 B08 Buswork & Hardware 2 28,259 49,699 C01 Cables - Felecontrol 2 45,607 49,699 C02 Cables - Submarine 3 2,681 2,406 C03 Cables - Under Ground 4 2,681 2,406 C04 Cables - Above Ground 45,367 39,998 C05 Capacitors 45,367 39,998 C06 Capacitors 45,367 47,918 18,807 C10 Computers 778,403 7,226 47,918 18,807 C11 Computers 778,403 7,226 47,918 18,807 C12 Comutetry Poise 4,954 4,951 4,952 C15 Control, Meter / Relaying	A04	Auxiliary Power Systems				33,254
B03 Booms - Timber B04 Bridges 2,489 B05 Bulldings - Other 23,125 279 61,403 B06 Bulldings - Metal 23,125 279 61,403 B08 Buswork & Hardware 2,681 28,259 49,699 C01 Cables - Submarine 2,681 2,681 2,406 C03 Cables - Subwarine 2,681 2,406 2,681 2,406 C06 Capacitors 45,367 39,998 39,998 39,998 39,998 39,998 39,998 45,367 39,998 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,799 39,998 41,000 44,791 38,800 41,000 44,791 <td>B01</td> <td>Battery & Power Systems</td> <td>65,785</td> <td>62,088</td> <td>43,014</td> <td>76,857</td>	B01	Battery & Power Systems	65,785	62,088	43,014	76,857
B04 Bridges 2,489 B05 Bulidings - Other 23,125 279 61,403 B06 Bulidings - Other 23,125 279 61,403 B08 Buswork & Hardware 28,259 49,699 C01 Cables - Inder Ground 26 2,681 49,699 C02 Cables - Junder Ground 2,681 2,681 2,601 C04 Cables - Above Ground 2 45,367 39,998 C06 Capacitors 2 47,918 18,807 C09 Circuit Breakers 12,824 (150) 44,799 20,368 C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C12 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 4,961 3,153 C15 Control, Meter / Relaying 30,41 46,141 44	B02	Boiler System	239,234			
806 Buildings - Other 23,125 279 61,403 806 Buildings - Metal 28,259 49,699 808 Buswork & Hardware 2,261 49,699 C01 Cables - Submarine	B03	Booms - Timber				
B06 Buildings - Metal 28,259 49,699 B08 Buswork & Hardware 49,699 49,699 C10 Cables - Cables - Cubmarine	B04	Bridges		2,489		
B08 Buswork & Hardware 49,699 C01 Cables - Felecontrol ************************************	B05	Buildings - Other	23,125	279		61,403
CO1 Cables - Submarine CO2 Cables - Submarine CO3 Cables - Above Ground CO4 Cables - Above Ground 2,681 2,406 CO6 Capacitors 8 2,681 2,406 CO8 Chlorination System 45,367 39,998 CO9 Circuit Breakers 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Transmission 462 462 47,918 18,807 C14 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 12,480 12,480 12,480 12,480 12,480 12,480 12,480 12,480 12,480 12,480 12,480 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526 12,526,527	B06	Buildings - Metal			28,259	
CO2 Cables - Submarine Cables - Cables - Under Ground 2,681 2,406 CO3 Cables - Above Ground 2,681 2,406 CO6 Capacitors	B08	Buswork & Hardware				49,699
C03 Cables - Under Ground 2,681 2,406 C04 Cables - Above Ground 2,681 2,406 C06 Capacitors 8 C08 Chlorination System 45,367 39,998 C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Transmission 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 4,061 3,153 C15 Cootling Systems 72,139 41,954 44,061 3,153 C17 Counterpoise 300 41,954 52,067 56,547 C18 Cranes 52,067 55,064 448,061 256,352 D01 Dams & Dykes 307,041 66,141 448,061 256,352 D03 Discenlext Switches 1,047 56,547 56,547 D04 Dykes and Liners 18,265 5,064 4,460<	C01	Cables - Telecontrol				
C04 Cables - Above Ground 2,681 2,406 C06 Capacitors Control Capacitors Condered Capacitors Condered Capacitors Condered Capacitors Condered Capacitors Condered Capacitors 38,908 Condered Capacitors 39,998 20,368 Condered Capacitors 39,998 20,368 41,959 20,368 Condered Capacitors 462 47,99 20,368 Condered Capacitors 462 47,930 20,368 Condered Capacitors 462 47,93 20,368 Condered Capacitors 462 47,930 20,368 Condered Capacitors 462 462 462 462 462 Condered Capacitors 462 462 462 462 462 Condered Capacitors 462 462 462 462 462 Condered Capacitors 462 462 4462 4462 4462 4462 4462 4462 4462 44,952 44,952 44,952 44,952 44,952 44,952 44,952 44,952 44,952 44,952 44,952 44,952 44,952	C02	Cable - Submarine				
COG Capacitors COB Chlorination System COP Circuit Breakers 45,367 39,998 C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Transmission 5,660 1,816 4,061 3,153 C14 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480	C03	Cables - Under Ground				
COB Chlorination System 45,367 39,998 CO9 Circuit Breakers 45,367 39,998 C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 41,954	C04	Cables - Above Ground			2,681	2,406
C09 Circuit Breakers 45,367 39,998 C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Transmission	C06	Capacitors				
C10 Compressed Air Systems 12,824 (150) 44,799 20,368 C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Transmission 462 C14 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480	C08	Chlorination System				
C11 Computers 778,403 7,226 47,918 18,807 C13 Conductor - Transmission 462 C14 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 12,52,67 12,65,52 12,65,52 12,65,52 12,65,52 12,65,52 12,65,47 12,65,47 12,65,47 12,65,47 12,65,47 12,65,47 12,65,47 12,65,47 12,	C09	Circuit Breakers		45,367		39,998
C13 Conductor - Transmission 462 C14 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 12,552 12	C10	Compressed Air Systems	12,824	(150)	44,799	
C14 Conductor - Distribution 5,660 1,816 4,061 3,153 C15 Control, Meter / Relaying 12,480 12,583 12,563 12,563 12,563 12,563 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,52 12,563,53 12,563,53 12,563,53 12,563,53 12,563,53	C11	Computers	778,403	7,226	47,918	
C15 Control, Meter / Relaying 12,480 C16 Cooling Systems 72,139 41,954 C17 Counterpoise 52,067 C18 Cranes 52,067 D01 Dams & Dykes 52,067 D02 Diesel Systems & Engines 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 448,061 256,352 D04 Dykes and Liners 18,265 4,460 46,001 E02 EMS Equipment 5,064 4,460 4,752 4,752 E03 Environmental Equipment 11,804 8,333 14,382 14,382 F03 Fire Fighting Equipment 3,788 22,152 14,382 14,382 F06 Fuel Systems 87,540 22,815 22,152 236,952 G01 Gas Turbine Systems 87,540 22,815 236,950 4,916 G02 Gates 236,312 2,902 236,950 4,916	C13					
C15 Control, Meter / Relaying 12,480 C16 Cooling Systems 72,139 41,954 C17 Counterpoise 52,067 C18 Cranes 52,067 D01 Dams & Dykes 52,067 D02 Diesel Systems & Engines 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 448,061 256,352 D04 Dykes and Liners 18,265 4,460 46,001 E02 EMS Equipment 5,064 4,460 4,752 4,752 E03 Environmental Equipment 11,804 8,333 14,382 14,382 F03 Fire Fighting Equipment 3,788 22,152 14,382 14,382 F04 Footings & Foundations 3,788 22,152 8,583 602 Gast Turbine Systems 8,583 602 6,564 4,915 4,916 4,916 4,916 4,916 4,916 4,916 4,916 4,916 4,916 4,916			5,660	1,816	4,061	
C16 Cooling Systems 72,139 41,954 C17 Counterpoise 52,067 C18 Cranes 52,067 D01 Dams & Dykes 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 448,061 256,352 D04 Dykes and Liners 18,265 5,064 4,460 E02 EMS Equipment 5,064 4,460 4,752 E03 Environmental Equipment 5,064 4,460 4,752 F02 Fencing 2 11,804 8,333 F04 Footings & Foundations 3,788 11,804 8,333 F04 Footings & Foundations 3,788 22,152 21,52 G01 Gas Turbine Systems 87,540 22,815 22,152 G02 Gates 236,312 22,152 236,950 G07 Ground Wire System 958 4,916 H01 Hardwired Suprvsry Equip 958 1,054,492	C15	Control, Meter / Relaying			•	
C17 Counterpoise 52,067 C18 Cranes 52,067 D01 Dams & Dykes 52,067 D02 Diesel Systems & Engines 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 448,061 256,547 D04 Dykes and Liners 18,265 5,064 4,460 4,460 E02 EMS Equipment 5,064 4,460 4,752 4,752 4,752 4,752 4,752 5,064 4,460 4,752 4,752 4,752 4,752 4,752 4,752 4,752 4,752 4,752 4,752 4,752 4,752 4,752 14,382 7,833 14,382			72,139	-		
C18 Cranes 52,067 D01 Dams & Dykes 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 56,547 D04 Dykes and Liners 18,265 8 E02 EMS Equipment 5,064 4,460 E03 Environmental Equipment 5,064 4,460 F02 Fencing 5,064 4,460 F03 Fire Fighting Equipment 11,804 8,333 F04 Footings & Foundations 3,788 11,804 8,333 F06 Fuel Systems 87,540 22,815 22,152 G01 Gas Turbine Systems 87,540 22,815 22,152 G02 Gates 236,312 22,815 236,950 G03 Generators 236,312 4,916 G04 Governors 236,312 4,916 G05 Governors 236,312 1,054,492 G01 Instrumentation 1,054,492 1,054,492	C17		·	•		
D01 Dams & Dykes D02 Diesel Systems & Engines 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 - 56,547 D04 Dykes and Liners 18,265 - - E02 EMS Equipment 5,064 4,460 - E03 Environmental Equipment - 4,752 - F02 Fencing - 11,804 8,333 - 4,752 - - - - - 4,752 -		•			52,067	
D02 Diesel Systems & Engines 307,041 66,141 448,061 256,352 D03 Disconnect Switches 1,047 - 56,547 D04 Dykes and Liners 18,265 - - E02 EMS Equipment 5,064 4,460 - E03 Environmental Equipment - - 4,752 F02 Fencing - 11,804 8,333 F03 Fire Fighting Equipment 3,788 - 11,804 8,333 F04 Footings & Foundations 3,788 22,815 22,152 - F06 Fuel Systems 87,540 22,815 22,152 - G01 Gas Turbine Systems - - 8,583 G02 Gates 236,312 - 236,950 G03 Ground Wire System 236,950 - 4,916 H01 Hardwired Suprysry Equip 958 - - 1,054,492 I02 Instrumentation 268,081	D01	Dams & Dykes				
D04 Dykes and Liners 18,265 4,460 E02 EMS Equipment 5,064 4,460 E03 Environmental Equipment	D02	·	307,041	66,141	448,061	256,352
E02 EMS Equipment 5,064 4,460 E03 Environmental Equipment 4,752 F02 Fencing 11,804 8,333 F03 Fire Fighting Equipment 3,788 11,804 8,333 F04 Footings & Foundations 3,788 22,815 22,152 F06 Fuel Systems 87,540 22,815 22,152 G01 Gas Turbine Systems 3 28,815 8,583 G02 Gates 236,312 2 236,950 G06 Governors 236,312 2 4,916 H01 Hardwired Suprvsry Equip 958 4,916 H01 Information Delivery Sys - Ecc 1,054,492 1 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 268,081 46,300 358,580 I05 Inverters 2,900 2,900 L03 Land Acquisitions 2,900 2,900 L03 Land Improvements <td< td=""><td>D03</td><td>Disconnect Switches</td><td>1,047</td><td></td><td></td><td>56,547</td></td<>	D03	Disconnect Switches	1,047			56,547
E02 EMS Equipment 5,064 4,460 E03 Environmental Equipment 4,752 F02 Fencing 11,804 8,333 F03 Fire Fighting Equipment 3,788 11,804 8,333 F04 Footings & Foundations 3,788 22,815 22,152 F06 Fuel Systems 87,540 22,815 22,152 G01 Gas Turbine Systems 3 8 8,583 G02 Gates 236,312 2 236,950 G06 Governors 236,312 2 4,916 H01 Hardwired Suprvsry Equip 958 4,916 H01 Information Delivery Sys - Ecc 1,054,492 1 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 2,900 4,916 L02 Land Acquisitions 268,081 46,300 358,580 I05 Inverters 2,900 4,916 4,916 4,916 L03	D04	Dykes and Liners				
E03 Environmental Equipment 4,752 F02 Fencing 4,752 F03 Fire Fighting Equipment 11,804 8,333 F04 Footings & Foundations 3,788 22,152 14,382 F06 Fuel Systems 87,540 22,815 22,152 22,152 G01 Gast Turbine Systems 8,583 8,583 8,583 G03 Generators 236,312 22,2152 236,950 G07 Ground Wire System 4,916 4,916 H01 Hardwired Suprvsry Equip 958 4,916 H01 Information Delivery Sys - Ecc 1,054,492 4,916 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 2,900 495 L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 1,665 13,300	E02	•	·	5,064	4,460	
F02 Fencing 4,752 F03 Fire Fighting Equipment 11,804 8,333 F04 Footings & Foundations 3,788 22,152 F06 Fuel Systems 87,540 22,815 22,152 G01 Gas Turbine Systems 236,750 8,583 G02 Gates 8,583 G03 Generators 236,912 236,950 G07 Ground Wire System 4,916 H01 Hardwired Suprvsry Equip 958 491 I01 Information Delivery Sys - Ecc 1,054,492 491 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 2,900 495 I02 Land Acquisitions 2,900 495 I03 Land Improvements 4,916 495 I04 Lighting Systems 1,665 13,300	E03					
F03 Fire Fighting Equipment 11,804 8,333 F04 Footings & Foundations 3,788 14,382 F06 Fuel Systems 87,540 22,815 22,152 G01 Gas Turbine Systems 8,583 G02 Gates 8,583 G03 Generators 236,312 236,950 G07 Ground Wire System 958 4,916 H01 Hardwired Suprvsry Equip 958 1,054,492 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 2,900 495 L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 495 L04 Lighting Systems 276 495 L05 Lightning Arrestors 1,665 13,300	F02	·				4,752
F04 Footings & Foundations 3,788 14,382 F06 Fuel Systems 87,540 22,815 22,152 G01 Gas Turbine Systems	F03	Fire Fighting Equipment			11,804	8,333
G01 Gas Turbine Systems 8,583 G02 Gates 8,583 G03 Generators 236,312 236,950 G07 Ground Wire System 4,916 H01 Hardwired Suprvsry Equip 958 958 I01 Information Delivery Sys - Ecc 1,054,492 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 2,900 495 L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300	F04		3,788			
G01 Gas Turbine Systems 8,583 G02 Gates 8,583 G03 Generators 236,312 236,950 G07 Ground Wire System 4,916 H01 Hardwired Suprvsry Equip 958 958 I01 Information Delivery Sys - Ecc 1,054,492 I02 Instrumentation 268,081 46,300 358,580 I05 Inverters 2,900 495 L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300	F06	Fuel Systems	87,540	22,815	22,152	
G02 Gates 8,583 G03 Generators 236,312 236,950 G07 Ground Wire System 4,916 H01 Hardwired Suprvsry Equip 958 I01 Information Delivery Sys - Ecc I02 Instrumentation 1,054,492 I03 Insulators 268,081 46,300 358,580 I05 Inverters L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300	G01	Gas Turbine Systems				
G06 Governors 236,312 236,950 G07 Ground Wire System 4,916 H01 Hardwired Suprvsry Equip 958 I01 Information Delivery Sys - Ecc I02 Instrumentation 1,054,492 I03 Insulators 268,081 46,300 358,580 I05 Inverters 2,900 100 L02 Land Acquisitions 2,900 100 100 L03 Land Improvements 495 100	G02	-				8,583
G06 Governors 236,312 236,950 G07 Ground Wire System 4,916 H01 Hardwired Suprvsry Equip 958 I01 Information Delivery Sys - Ecc I02 Instrumentation 1,054,492 I03 Insulators 268,081 46,300 358,580 I05 Inverters 2,900 100 L02 Land Acquisitions 2,900 100 100 L03 Land Improvements 495 100		Generators				
H01 Hardwired Suprvsry Equip 958 I01 Information Delivery Sys - Ecc I02 Instrumentation 1,054,492 I03 Insulators 268,081 46,300 358,580 I05 Inverters L02 Land Acquisitions 2,900 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300		Governors	236,312			236,950
I01 Information Delivery Sys - Ecc I02 Instrumentation 1,054,492 I03 Insulators 268,081 46,300 358,580 I05 Inverters 2,900 L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300	G07	Ground Wire System				4,916
I01 Information Delivery Sys - Ecc I02 Instrumentation 1,054,492 I03 Insulators 268,081 46,300 358,580 I05 Inverters 2,900 L02 Land Acquisitions 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300	H01		958			
102 Instrumentation 1,054,492 103 Insulators 268,081 46,300 358,580 105 Inverters 2,900 495 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300	101					
I03 Insulators 268,081 46,300 358,580 I05 Inverters L02 Land Acquisitions 2,900 L03 Land Improvements 495 L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300					1,054,492	
105InvertersL02Land Acquisitions2,900L03Land Improvements495L04Lighting Systems276L05Lightning Arrestors1,66513,300	103	Insulators		268,081		358,580
L02Land Acquisitions2,900L03Land Improvements495L04Lighting Systems276L05Lightning Arrestors1,66513,300		Inverters		•	•	,
L03Land Improvements495L04Lighting Systems276L05Lightning Arrestors1,66513,300		Land Acquisitions			2,900	
L04 Lighting Systems 276 L05 Lightning Arrestors 1,665 13,300		-			•	495
LO5 Lightning Arrestors 1,665 13,300		•				
				1,665		

Total (Gains)/Losses by Unit of Property and by Year as per Disposal Schedules from 2006 to 2009

	as per disposal scriedules from 2006 to 2009 2006 2007 2008 200						
UOP	Description	\$	\$	\$	\$		
M01	Main Breakers	· · · · · · · · · · · · · · · · · · ·	·	·	•		
M02	Marine Terminal						
M05	Metering Tanks			3,853			
M06	Meters - Digital			(3,621)			
M07	Meters - Analogue		(1,732)	(18,597)			
M08	Meters - Other		, , ,	, , ,			
M09	Microwave Dish						
M10	Misc Units of Prop	128,565	(274,487)	(77,540)	52,377		
M11	Mobile - A.T.V.'s & Snowmobiles	(37,969)	(51,499)	(2,341)	(76,150)		
M12	Mobile - Air Compressor, Attachment & Boat	(1,830)		(2,200)	40,254		
M13	Mobile - Argo's						
M14	Mobile - Flex/Fork/Load/Grade/Musk/Trailer	(93,000)	(23,163)	(43,085)	(185,863)		
M16	Multiplex Equipment				142,172		
001	Office Equipment	43,162	1,899	1,541	2,224		
002	Office Furniture				6,964		
P04	Pole Cribs & Pole Hardware	(34,882)	62,470	76,606	29,962		
P05	Pole Structures - Wood	127,919	239,858	216,198	364,283		
P06	Poles - Concrete		7,199				
P07	Poles - Wood	34,494	92,979	75,529	34,877		
P08	Power Line Carrier						
P09	Power Systems			386			
P10	Powerhouse						
P11	Printers	1,476	170	293	5,688		
P12	Protective Control & Relay Panels						
R01	Radio Towers (Wood or Steel)						
R02	Radios - Fixed Microwave Equipment				4,863		
R03	Radios - Fixed UHF Equipment				87,588		
R04	Radios - Fixed VHF Equipment		570				
R05	Radios - Mobile VHF Base Station		12,415	31,775	5,397		
R08	Reclosers						
R09	Regulators	9,869	12,377		122,565		
R10	Reservoir Power						
R11	Revenue Metering				57,621		
R12	Right - of - Ways						
R14	Routers & Lan	30,670		2,731			
R15	Runner	813					
S01	Scada Equipment						
S02	Sectionalizers						
S03	Servers	661		5,800	59,348		
S04	Sewage Disposal System						
S05	Software			53,911			
S07	Stacks		9,058				
S08	Static Excitation System						
S10	Station Service						
S11	Stop Logs						
S13	Storm & Yard Drainage						
S14	Street Lights	5,351	89,089	46,816	55,412		
S15	Structural Supports (Wood or Steel)						

CA-NLH-43 Attachment 1, Page 3 of 3 Depreciation Methodology

Total (Gains)/Losses by Unit of Property and by Year as per Disposal Schedules from 2006 to 2009

		2006	2007	2008	2009
UOP	Description	\$	\$	\$	\$
S16	Studies	1,014,591		30,831	
S17	Sump Systems				
S18	Surge Systems				
S19	Station Switching		39,471	11,759	5,856
T01	Telecontrol System		457	2,732	40,621
T02	Test Equipment			11,001	
T03	Tools & Equipment	2,119	5,053	613	3,912
T04	Towers				
T05	Transformers - Other		37,333		612
T06	Transformers - Pad Mount	30,955	62,818	13,356	55,377
T07	Transformers - Pole Mounted	552,971	52,238	99,342	(1,082)
T09	Turbines				
V02	Valves - Penstock	35,769		380,182	
V03	Vehicles - 1 ton				
V04	Vehicles - 3/4 ton and Under	(81,947)	(98,374)	(20,194)	(48,559)
V05	Vehicles - Booms/Bodies/Cranes/Cab & Chassis	(48,500)	(1,150)	(92,650)	(78,000)
V06	Vehicles - Cars, Wagons & Vans	(35,950)	(25,529)	(13,650)	(48,976)
W01	Water Regulating Structures				
W02	Water Supply System	1,772			
W03	Water Systems - Feed				
W04	Water Treatment				
Grand Total		3,539,197	786,834	2,604,346	2,009,216