

1 Q. Re: Reserve: Please provide the actual accumulated provision for depreciation by  
2 account or subaccount as of the end of the depreciation test period. If the amounts  
3 were allocated, then provide the entire analyses associated with the allocation  
4 along with a detailed narrative.

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7 A. Refer to CA-NLH-57 Attachment 1 for the accumulated depreciation by account to  
8 the end of the depreciation test period 2011. These amounts were not allocated.

Accumulated Depreciation by Unit of Property as of the end of the depreciation test period, 2011

UOP	UOP DESC	Total \$
A01	Aircraft Landing Strip	(264,100)
A04	Auxiliary Power Systems	(2,048,918)
B01	Battery & Power Systems	(4,509,258)
B02	Boiler System	(43,363,235)
B03	Booms - Timber	(239,078)
B04	Bridges	(3,288,589)
B05	Buildings - Other	(26,614,216)
B06	Buildings - Metal	(15,054,073)
B07	Bus Duct Generator	(451,689)
B08	Buswork & Hardware	(3,006,842)
C01	Cables - Telecontrol	(1,355,877)
C02	Cable - Submarine	(6,016,908)
C03	Cables - Under Ground	(1,254,453)
C04	Cables - Above Ground	(5,639,831)
C05	Canals	(2,054,653)
C06	Capacitors	(208,542)
C07	Chemical Feed Systems	(548,479)
C09	Circuit Breakers	(6,993,807)
C10	Compressed Air Systems	(2,552,574)
C11	Computers	(4,687,876)
C12	Condensers	(2,023,639)
C13	Conductor - Transmission	(19,602,641)
C14	Conductor - Distribution	(10,281,564)
C15	Control, Meter / Relaying	(9,458,671)
C16	Cooling Systems	(2,211,515)
C17	Counterpoise	(1,167,448)
C18	Cranes	(601,264)
D01	Dams & Dykes	(3,778,569)
D02	Diesel Systems & Engines	(12,733,700)
D03	Disconnect Switches	(4,344,918)
D04	Dykes and Liners	(1,513,530)
E01	Elevators	(89,800)
E02	EMS Equipment	(13,262,188)
E03	Environmental Equipment	(1,235,853)
F01	Fall Arrest Equipment	(323,276)
F02	Fencing	(3,060,413)
F03	Fire Fighting Equipment	(5,246,046)
F04	Footings & Foundations	(7,166,387)
F05	Freq Conversion	(70,148)
F06	Fuel Systems	(13,791,074)
G01	Gas Turbine Systems	(26,597,022)
G02	Gates	(2,100,268)
G03	Generators	(26,292,779)
G04	Generator - Windings	(6,642,766)
G05	Glycol Systems	(517,505)
G06	Govenors	(2,206,826)
G07	Ground Wire System	(2,475,800)
I02	Instrumentation	(9,060,793)
I03	Insulators	(12,811,210)
I04	Intake Structures	(364,178)
I05	Inverters	(349,035)

Accumulated Depreciation by Unit of Property as of the end of the depreciation test period, 2011

UOP	UOP DESC	Total \$
L02	Land Acquisitions	(622)
L03	Land Improvements	(7,593,338)
L04	Lighting Systems	(408,268)
L05	Lightning Arrestors	(2,118,177)
L06	Line Coupling Equipment	(12,726)
M01	Main Breakers	(198,395)
M02	Marine Terminal	(3,270,935)
M03	MetalClad Switchgear cub/Equ 4kv/600v	(1,519,428)
M04	Meter Test Switches	(34,332)
M05	Metering Tanks	(120,829)
M06	Meters - Digital	(1,076,695)
M07	Meters - Analogue	(400,054)
M08	Meters - Other	(89,357)
M10	Misc Units of Prop	(1,365,496)
M11	Mobile - A.T.V.'s & Snowmobiles	(706,808)
M12	Mobile - Air Compressor, Attachment & Boat	(342,723)
M13	Mobile - Argo's	(49,400)
M14	Mobile - Flex/Fork/Load/Grade/Musk/Trailer	(4,973,803)
M16	Multiplex Equipment	(2,433,230)
O01	Office Equipment	(899,809)
O02	Office Furniture	(3,971,640)
P01	P.C.B. Storage Conatiner	(40,853)
P02	PABX - Priv Auto Branch Exch	(522,382)
P03	Penstock	(10,552,769)
P04	Pole Cribs & Pole Hardware	(25,323,047)
P05	Pole Structures - Wood	(29,900,562)
P06	Poles - Concrete	(176,077)
P07	Poles - Wood	(18,990,301)
P08	Power Line Carrier	(4,125,771)
P09	Power Systems	(177,593)
P10	Powerhouse	(21,047,752)
P11	Printers	(722,811)
P12	Protective Control & Relay Panels	(1,296,372)
R01	Radio Towers (Wood or Steel)	(6,791,088)
R02	Radios - Fixed Microwave Equipment	(4,465,948)
R03	Radios - Fixed UHF Equipment	(35,803)
R04	Radios - Fixed VHF Equipment	(348,959)
R05	Radios - Mobile VHF Base Station	(1,580,240)
R06	Ramps - Yard Storage	(616,879)
R07	Reactors & Resistors	(107,019)
R08	Reclosers	(1,781,960)
R09	Regulators	(1,829,987)
R11	Revenue Metering	(250,168)
R12	Right - of - Ways	(6,908,224)
R13	Roads	(7,412,520)
R14	Routers & Lan	(5,701,894)
R15	Runner	(4,423,762)
S01	Scada Equipment	(2,304,270)
S02	Sectionalizers	(104,498)
S03	Servers	(5,224,166)
S04	Sewage Disposal System	(1,728,195)

Accumulated Depreciation by Unit of Property as of the end of the depreciation test period, 2011

UOP	UOP DESC	Total \$
S05	Software	(22,573,039)
S06	Spillway Structures	(632,054)
S07	Stacks	(7,323,026)
S08	Static Excitation System	(4,254,144)
S09	Static Excitation - Xformers	(774,087)
S10	Station Service	(1,029,139)
S11	Stop Logs	(364,151)
S12	Storage Pallets & Rackings	(21,648)
S13	Storm & Yard Drainage	(1,015,846)
S14	Street Lights	(828,044)
S15	Structural Supports (Wood or Steel)	(4,265,943)
S16	STUDIES	(2,445,055)
S17	Sump Systems	(99,347)
S18	Surge Systems	(1,941,172)
S19	Station Switching	(4,195,457)
S20	Switching Systems - L.V.	(167,181)
T01	Telecontrol System	(7,357,999)
T02	Test Equipment	(3,002,262)
T03	Tools & Equipment	(8,376,341)
T04	Towers	(16,580,723)
T05	Transformers - Other	(28,165,583)
T06	Transformers - Pad Mount	(936,536)
T07	Transformers - Pole Mounted	(5,903,141)
T08	Transmission & Terminals	(51,143)
T09	Turbines	(29,676,811)
T10	Tunnels	(887,452)
V01	Vacumm Cleaning System	(66,143)
V02	Valves - Penstock	(1,422,933)
V04	Vehicles - 3/4 ton and Under	(1,521,510)
V05	Vehicles - Booms/Bodies/Cranes/Cab & Chassis	(7,164,714)
V06	Vehicles - Cars, Wagons & Vans	(1,133,482)
V07	Vehicles - Dump Trucks	(42,580)
W01	Water Regulating Structures	(3,044,930)
W02	Water Supply System	(968,261)
W03	Water Systems - Feed	(4,977,421)
W04	Water Treatment	(6,614,143)
Grand Total		(707,435,202)