

- 1 Q. Re: Sinking Fund: Please identify which of the current listing of accounts use a
2 sinking fund method of depreciation. To the extent a current account listing reflects
3 a combination of sinking fund and other method, identify each method and the
4 corresponding dollars applicable to each method by account. Finally, identify the
5 impact by account due solely to the change from sinking fund to ASL depreciation.
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8 A. Refer to CA-NLH-61 Attachment 1.

Units of Property containing Sinking Fund Assets

UOP	UOP Description	Net Depreciable Cost ¹ (Non Sinking Fund) \$	Net Depreciable Cost (Sinking Fund Only) \$	Depreciation Expense Current Methodology (Sinking Fund Only) \$	Depreciation Expense Proposed Methodology (ASL) (Sinking Fund Only) \$	Depreciation Expense Difference \$
A01	Aircraft Landing Strip	7,976	386,829	21,811	29,559	7,748
A04	Auxiliary Power Systems	1,790,981	1,492,371	79,450	71,994	(7,456)
B01	Battery and Power Systems	5,833,444	2,456,282	56,051	244,476	188,425
B03	Booms - Timber	0	263,995	1,619	1,211	(408)
B04	Bridges	55,565	4,201,599	767,096	26,159	(740,937)
B05	Buildings - Other	44,216,162	4,596,560	135,859	77,356	(58,503)
B06	Buildings - Metal	14,417,245	5,526,527	42,836	64,420	21,585
B07	Bus Duct Generator	459,833	365,971	2,232	17,201	14,969
B08	Buswork and Hardware	417,479	5,122,135	106,190	133,180	26,991
C03	Cables - Under Ground	685,057	1,167,795	30,244	14,123	(16,120)
C04	Cables - Above Ground	3,374,506	5,962,055	141,575	120,152	(21,423)
C06	Capacitors	2,824	1,002,112	15,356	55,759	40,403
C09	Circuit Breakers	245,201	16,469,413	393,753	287,691	(106,062)
C10	Compressed Air Systems	1,889,946	2,772,282	82,696	53,654	(29,042)
C13	Conductor - Transmission	1,571,279	61,286,254	1,332,975	1,246,449	(86,526)
C14	Conductor - Distribution	17,126,055	4,275,416	87,078	85,089	(1,990)
C15	Control, Meter / Relaying	2,556,979	16,161,523	467,215	457,164	(10,052)
C16	Cooling Systems	1,923,234	1,871,486	50,324	25,021	(25,303)
C17	Counterpoise	0	3,558,954	86,505	84,399	(2,106)
C18	Cranes	537,031	5,832,297	5,358	120,649	115,291
D01	Canals	1,130,383	350,071,368	95,103	4,782,839	4,687,736
D02	Diesel Systems and Engines	20,822,130	524,123	3,320	26,312	22,992

¹ Net Depreciable Cost is total cost less contributions in aid of construction

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D03	Disconnect Switches	890,275	8,224,097	184,861	176,954	(7,906)
E02	EMS Equipment	13,399,240	47,647	0	0	0
F01	Fall Arrest Equipment	884,354	433,800	8,842	52,668	43,827
F02	Fencing	2,531,579	2,293,581	39,574	31,725	(7,849)
F03	Fire Fighting Equipment	6,160,826	3,061,702	156,906	24,889	(132,017)
F04	Footings and Foundations	2,122,321	14,022,146	321,649	335,706	14,056
F05	Freq conversion	47,702	821,510	624	20,914	20,290
F06	Fuel Systems	13,977,901	806,847	47,471	14,985	(32,486)
G02	Gates	0	15,312,219	256,163	262,625	6,462
G03	Generators	24,239,543	40,072,567	365,588	1,013,267	647,680
G04	Generator - Windings	0	6,766,231	351,223	21,769	(329,455)
G06	Governors	66,829	7,618,411	55,409	291,890	236,482
G07	Ground Wire System	741,442	6,561,451	131,255	131,887	633
I02	Instrumentation	3,971,050	47,283	240	2,055	1,814
I03	Insulators	406,522	35,969,674	1,048,012	1,377,646	329,634
I04	Intake Structures	0	18,844,445	8,903	254,445	245,542
L03	Land Improvements	7,490,313	5,148,463	137,005	102,004	(35,001)
L04	Lighting Systems	69,488	480,761	10,596	9,374	(1,221)
L05	Lightning Arrestors	0	5,619,880	261,192	78,538	(182,653)
M01	Main Breakers	471,337	80,171	561	2,048	1,488
M05	Metering Tanks	134,712	73,455	1,548	3,473	1,926
M08	Meters - Other	191,075	3,317	186	157	(30)
M10	Misc Units of Prop	585,184	1,450,672	12,811	95,356	82,545
P03	Penstock	2,147,469	54,067,597	715,131	1,074,448	359,317
P04	Pole Cribs and Pole Hardware	62,425,127	3,486,137	90,406	68,229	(22,177)

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P05	Pole Structures - Wood	4,156,617	100,348,650	2,199,568	2,352,847	153,280
P07	Poles - Wood	39,814,158	396,709	5,659	12,522	6,863
P08	Power Line Carrier	4,955,968	50,795	2,212	1,844	(368)
P09	Power Systems	215,747	374,436	5,156	30,388	25,232
P10	Powerhouse	13,339,408	79,841,828	78,635	1,526,253	1,447,618
P12	Protective Control and Relay Panels	923,740	3,534,488	55,135	164,259	109,124
R07	Reactors and Resistors	20,083	840,351	6,307	30,608	24,301
R08	Reclosers	3,105,281	360,546	4,333	12,046	7,713
R09	Regulators	3,487,003	290,177	4,395	8,683	4,288
R11	Revenue Metering	15,866	745,840	17,247	33,615	16,368
R12	Right - of - Ways	2,010,700	16,009,842	432,018	371,753	(60,265)
R13	Roads	2,028,051	78,818,736	337,080	2,905,517	2,568,437
R15	Runner	46,688	11,623,214	408,794	573,711	164,917
S04	Sewage Disposal System	2,157,737	587,604	18,290	6,292	(11,998)
S06	Spillway Structures	37,231	26,912,039	14,239	362,670	348,431
S07	Stacks	2,089,711	36,956	16,165	573	(15,591)
S08	Static Excitation System	3,316,256	4,979,083	173,978	167,479	(6,499)
S09	Static Excitation - Xformers	222,524	650,705	43,515	17,674	(25,841)
S10	Station Service	332,796	3,066,575	59,078	145,781	86,703
S11	Stop Logs	0	2,780,642	70,125	60,118	(10,007)
S13	Storm and Yard Drainage	502,952	691,389	26,202	4,798	(21,404)
S14	Street Lights	2,541,415	5,359	214	0	(214)
S15	Structural Supports (Wood or Steel)	1,128,404	7,480,946	175,747	184,072	8,325
S17	Sump Systems	75,620	163,019	3,835	3,219	(615)

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S18	Surge Systems	0	3,348,521	133,291	105,652	(27,639)
S19	Station Switching	7,465,486	3,201,684	41,547	83,600	42,053
S20	Switching Systems - L.V.	0	1,805,689	(10,541)	50,305	60,846
T01	Telecontrol System	9,729,330	1,190,454	44,065	27,987	(16,077)
T02	Test Equipment	1,945,106	183,359	39,000	7,479	(31,521)
T04	Towers	23,408	71,536,202	1,174,059	1,298,409	124,350
T05	Transformers - Other	2,261,526	64,320,608	170,714	1,125,482	954,768
T06	Transformers - Pad Mount	2,238,282	140,941	853	3,341	2,488
T07	Transformers - Pole Mounted	16,294,828	90,413	2,625	2,987	362
T09	Turbines	975,351	41,877,047	342,186	1,359,367	1,017,181
V02	Valves - Penstock	0	6,882,405	107,956	122,562	14,606
W01	Water Regulating Structures	0	21,392,991	56,738	539,026	482,288
W02	Water Supply System	467,054	2,366,386	53,627	99,832	46,204
Total		389,941,927	1,285,608,041	14,524,845	27,274,665	12,749,819