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Q. Re: Account CO9: Please provide a detailed explanation of the \$249,244 retirement at age 7.5 years for Account CO9 - Circuit Breakers as set forth on page IV-37 of Exhibit 1, including but not limited to a detailed description of what retired along with corresponding dollars, the events that resulted in the need for retirement at that age, documents supporting the transaction, etc. Further, fully justify why such event should be considered representative of future expectations for the remaining plant.

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Refer to the table below for a detailed listing of the specific items that were retired at age 7.5 years. Detailed reasons for retirements are not maintained in Hydro's asset records, however they are generally for replacement of plant as a result of the normal course of activity. As such, these transactions should be included in the retirement rate analysis as they represent retirement activity that can be expected to reoccur in the future.

Replacements at Age 7.5 Years for Account C09- Circuit Breakers											
										Related	
New	Old	Install Original Cost Capital Job								)	
Account	Account	Trans Type	Trns Year	Year	Amount	Age	In-Service	Asset #	Asset Description	Cost	Description
C09	99000	Retirement	1998	1990	(124,622)	7.5	1990		RETIRE CIRCUIT BREAKER 11025	10145	Circuit Breaker Replacement - Peters Barren TS
C09	99000	Retirement	1998	1990	(124,622)	7.5	1990		RETIRE CIRCUIT BREAKER 11026	10145	Circuit Breaker Replacement - Peters Barren TS
					(249,244)						