Q. Re: Account IO3: Please provide a detailed explanation of the retirement at ages 1 2 17.5, 20.5, and 21.5 years for Account IO3 – Insulators as set forth on page IV-99 of Exhibit 1, including but not limited to a detailed description of what retired along 3 with corresponding dollars, the events that resulted in the need for retirement at 4 5 those ages, documents supporting the transaction, etc. Further, fully justify why 6 such events should be considered representative of future expectations for the 7 remaining plant. 8

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A. Refer to CA-NLH-91 Attachment 1 for a detailed listing of the specific items that were retired at ages 17.5, 20.5 and 21.5 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.

## Retirements at Ages 17.5, 20.5, and 21.5 Years for Account I03 - Insulators

New	Old			Install	Original Cost			
Account	Account	Trans Type	Trns Year	Year	Amount	Age	Asset Description	Description
103	34300	Retirement	1991	1973	(266,879)	17.5	Retire Insulators, Wood Pole Structures and Conductor	Replace Defective Insulators on Transmission Line TL221
103	34300	Retirement	1992	1974	(3,400)	17.5	Supporting Type Insulators	Replace Defective Insulators on Transmission Line TL227
103	34300	Retirement	2002	1984	(25,925)	17.5	Suspension Type Insulators	Upgrade Transmission Lines TL218 and TL236
103	34300	Retirement	2002	1984	(7,483)	17.5	Suspension Type Insulators	Upgrade 230KV on Transmission Line TL242
103	34300	Retirement	2003	1985	(1,515)	17.5	Pin Type Insulators	Pole Replacement on Transmission Line TL251, Howley to Hampden
103	34300	Retirement	1991	1970	(1,575)	20.5	Return Station Post Insulators to Inventory	
103	34300	Retirement	1994	1973	(8,452)	20.5	Retire Suspension Insulators Transmission Line TL228	Upgrade Insulators on Transmission Line TL228
103	34300	Retirement	2003	1982	(293,360)	20.5	Suspension Type Insulators	Insulator Replacement Program, Great Northern Peninsula Improvement on Transmission Line TL229
103	34300	Retirement	2003	1982	(1,001,061)	20.5	Post Type Insulators	Insulator Replacement Program, Great Northern Peninsula Improvement on Transmission Line TL226
103	34300	Retirement	1992	1970	(9,949)	21.5	Retire Suspension Insulators	Replace Defective Insulators on Transmission Line TL226
103	34300	Retirement	1995	1973	(9,408)	21.5	Retire Suspension Insulators Tranmission Line TL228	Upgrade Insulators on Transmission Line TL228
103	34300	Retirement	2000	1978	(155,396)	21.5	Suspension Type Insulators	Insulator Replacement Program 138KV Transmission Line TL240
103	34300	Retirement	2003	1981	(875)	21.5	Pin Type InsulatorsTransmission Line TL220	
103	34300	Retirement	2009	1987	(263,724)	21.5	Suspension Type Insulators	Replace Insulator on Transmission Line TL232, Buchans to Stoney Brook