

1 Q. Re: Account L03: Please provide a detailed explanation of the retirement at age 5.5  
2 years for Account L03 – Land Improvements as set forth on page IV-105 of Exhibit 1,  
3 including but not limited to a detailed description of what retired along with  
4 corresponding dollars, the events that resulted in the need for retirement at that  
5 age, documents supporting the transaction, etc. Further, fully justify why such  
6 event should be considered representative of future expectations for the remaining  
7 plant.

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10 A. There was only one retirement for Account L03 and it pertained to pavement of the  
11 Roddickton Wood Chip Plant area. The amount retired was \$434,171. The  
12 Roddickton Wood Chip Plant was shut down subsequent to the interconnection of  
13 the Great Northern Peninsula to the Island Interconnected System. This type of  
14 retirement is not unusual for isolated generation in remote regions and is a force of  
15 retirement that is, and should be, considered a normal business activity.