

1 Q. Re: Account L03: Please provide a detailed description of the various assets and
2 corresponding cost of each set forth in Account L03 – Land Improvements, including
3 all information and documentation the Company believes is significant or
4 meaningful to the determination of life characteristics. Further, provide all reasons
5 and justification, including all documents that support any position that an average
6 service life greater than 50 years is not appropriate.

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9 A. Please see CA-NLH-95 Attachment 1. This account was analyzed in total, rather
10 than on an asset by asset basis, and the asset specific data was therefore not a
11 consideration.

Below is a list of all assets in account I03 - Land that were included in the data list used for Gannett's depreciation study.

Asset		Asset Cost		Cost Net of		OLD Unit of			
Number	Description	Object	Start Depr	CIAC	OLD UOP	Description			
99003748	Land Improvements At Paradise	1007	3/9/1989	32,208	(1,720)	182	L03	Land Improvments	
99003779	Perform Legal Survey And Acquire Land	1007	6/1/1990	32,633	(30,943)	3,743	L03	Land Improvments	
99003780	Land Improvements	1007	8/2/1985	211,944	(5,685)	769	L03	Land Improvements	
99003782	Reservoir Clearing Of The Area	1007	11/22/1989	39,935	(2,835)	324	L03	Land Improvements	
99003817	Supply And Install Signs	1007	11/22/1989	1,795	(127)	15	L03	Land Improvements	
99003820	Site Improvements - Cat Arm	1007	8/1/1987	3,692	(249)	25	L03	Land Improvments	
99003830	Site Improvements - Cat Arm	1007	8/1/1987	235,590	(15,884)	1,615	L03	Land Improvements	
99003923	Land Improvements For The Hinds Lake Power	1007	12/12/1980	85,606	(8,342)	903	L03	Land Improvements	
99003925	Land Improvements -(Guard Rail)	1007	10/18/1985	6,425	(203)	26	L03	Land Improvements	
99003926	Land Improvements - (Drainage)	1007	10/31/1991	6,948	(3,034)	368	L03	Land Improvements	
99003940	Provide Seeding For The Upper Salmon	1007	12/16/1983	6,524	(223)	30	L03	Land Improvements	
99003943	Provide Revegetation To Main Camp	1007	9/30/1985	9,384	(405)	49	L03	Land Improvements	
99005301	Land Improvement- Bay d'Espoir	1007	1/1/1978	56,772	(56,772)	0	L03	Land Improvements	
99005302	To Modify And Upgrade Vehicle Parking Lot	1007	12/1/1988	16,218	(16,218)	0	L03	Land Improvments	
99005303	Supply & Install Mods. To Land	1007	6/7/1991	22,699	(22,699)	0	L03	Land Improvements	
99029826	Land Improvements Hinds Lake	1007	11/30/1996	37,327	(2,722)	342	L03	Land Improvements	
99041929	Site Grounding	1007	7/1/2003	228,663	(7,439)	1,395	L03	Land Improvements	
99001903	Legal Survey	1009	4/30/1992	15,989	(5,676)	320	L03	Land Improvements	
99034286	Legal Survey	1009	12/1/1999	17,653	(5,934)	588	L03	Land Improvements	
99043367	Legal Survey	1009	12/1/1999	17,653	(5,934)	588	L03	Land Improvements	
291150	Site Improvements-Sec. Project	1011	11/14/2004	102,617	(34,957)	6,766	L03	Land Improvements	
99000002	Land Improvemnets	1011	4/2/1971	992,777	(992,777)	0	L03	Land Improvments	
99000003	Land Improvements	1011	4/2/1971	4,000	(4,000)	0	L03	Land Improvements	
99000004	Land Improvements Stage III	1011	1/1/1980	490,716	(418,017)	7,270	L03	Land Improvements	
99000005	Land Improvements	1011	11/1/1982	57,692	(46,119)	1,157	L03	Land Improvements	
99000006	Parking Facilities On Western Side Of Building	1011	10/10/1986	25,670	(18,659)	701	L03	Land Improvments	
99000007	Protection At Intersection Of Highway And Access Road	1011	1/1/1988	10,617	(7,785)	354	L03	Land Improvements	
99000010	Sods And Topsoil	1011	12/15/1989	16,491	(16,491)	0	L03	Land Improvements	
99003525	Land Improvements For Waste Water	1011	9/20/1991	29,464	(28,430)	1,551	L03	Land Improvements	
99029569	Upgrade Site Services Holyrood	1011	10/13/1996	9,058	(9,058)	0	L03	Land Improvments	
99032483	Land Improvements	1011	6/19/1998	33,904	(33,904)	0	L03	Land Improvements	
277280	Land Improvements	1013	10/31/1976	9,529	(9,529)	0	L03	Land Improvements	
277288	Land Improvements	1013	1/1/1977	148,847	(148,847)	0	L03	Land Improvements	
99003588	Grading & Site Preparation	1013	8/11/1968	15,465	(15,465)	0	L03	Land Improvements	
99003589	Gravel & Asphalt For Road	1013	1/27/1987	21,742	(16,910)	483	L03	Land Improvements	
99004509	To Provide Land Improvements	1013	3/27/1992	193,743	(138,203)	7,750	L03	Land Improvements	
99004510	To Provide 2580m2 Of Asphalt	1013	3/27/1992	134,317	(95,813)	5,373	L03	Land Improvements	
275180	Land Improvements	1015	10/20/1984	2,397	(2,397)	0	L03	Land Improvments	
275201	Land Improvements	1015	1/31/1999	44,427	(24,435)	2,221	L03	Land Improvements	
275254	Land Improvements	1015	11/30/1990	5,219	(5,002)	261	L03	Land Improvements	
275589	Land Improvements	1015	4/20/1994	83,193	(65,515)	4,160	L03	Land Improvements	
275606	Land Improvements	1015	1/1/1984	0	0	0	L03	Land Improvements	
275617	Land Improvements	1015	1/15/1995	85,373	(64,030)	4,269	L03	Land Improvements	
275623	Land Improvements	1015	12/8/1987	23,409	(23,409)	0	L03	Land Improvements	
275630	Land Improvements	1015	1/1/1965	0	0	0	L03	Land Improvements	
275906	Land Improvements	1015	12/4/2000	27,237	(12,370)	1,362	L03	Land Improvments	
275993	Land Improvements	1015	12/2/1987	8,319	(8,319)	0	L03	Land Improvements	
276002	Land Improvements	1015	5/31/1985	17,600	(17,600)	0	L03	Land Improvements	
299446	Land Improvements	1015	9/30/2005	17,149	(3,716)	858	L03	Land Improvements	
304646	Land Improvements	1015	12/15/2006	110,490	(17,034)	5,525	L03	Land Improvements	
99017844	Register Land And Survey	1015	11/16/1983	1,092	(1,092)	0	L03	Land Improvements	
99017885	Land Improvements -- Survey	1015	9/1/1985	7,036	(7,036)	0	L03	Land Improvements	
99017886	Land Improvements	1015	11/29/1989	51,434	(51,434)	2,143	L03	Land Improvements	
99028740	Drainage Inprovements	1015	9/30/1996	101,416	(67,611)	5,071	L03	Land Improvments	
99035445	Land Improvements	1015	1/31/1999	11,145	(6,130)	557	L03	Land Improvements	
99035452	Land Survey	1015	1/31/1999	9,234	(5,079)	462	L03	Land Improvements	
99039649	Land Improvements	1015	9/21/2002	58,426	(21,423)	2,921	L03	Land Improvements	
99039650	Land Survey	1015	9/21/2002	27,178	(9,965)	1,359	L03	Land Improvements	
3102	Right-Of-Way	1017	11/3/2000	4,248	(78)	12	L03	Land Improvements	
99011258	Land Improvements	1017	5/22/1980	5,600	(1,758)	190	L03	Land Improvements	
99011271	Land Improvements TI 203, 230kV	1017	1/1/1967	24,352	(24,352)	0	L03	Land Improvements	
275215	Grounds & Landscaping, BWT Terminal Station	1021	12/19/1990	130,899	(9,768)	1,224	L03	Land Improvments	
298800	Yard Extension, CRV Terminal Station	1021	12/15/2005	25,964	(482)	132	L03	Land Improvements	
99001793	Land Improvements	1021	1/1/1970	33,252	(33,252)	2,660	L03	Land Improvements	
99002016	Land Improvements	1021	1/1/1976	28,687	(15,537)	1,524	L03	Land Improvements	
99002054	Land Improvements	1021	12/12/1991	7,522	(7,522)	0	L03	Land Improvements	
99005795	Land Improvements	1021	1/1/1967	40,638	(40,638)	0	L03	Land Improvements	
99006342	Land Improvements	1021	1/1/1977	270,557	(132,163)	13,015	L03	Land Improvements	
99006409	Land Improvements	1021	10/15/1992	79,024	(79,024)	0	L03	Land Improvements	
99006642	Land Improvement - Plum Point	1021	8/25/1983	100,626	(100,626)	0	L03	Land Improvments	
99006643	Land Improvement - Plum Point	1021	8/25/1983	3,286	(3,286)	0	L03	Land Improvements	
99006644	Land Improvement - Sup. & Distrib Crushed Stone	1021	12/30/1990	7,701	(7,701)	893	L03	Land Improvements	
99006742	Land Improvemnts - Parsons Pond	1021	6/23/1981	37,511	(8,406)	1,046	L03	Land Improvements	
99006768	Land Improvements	1021	6/7/1991	10,727	(10,727)	0	L03	Land Improvements	
99006838	Land Improvements - Springdale	1021	1/1/1977	2,767	(2,767)	273	L03	Land Improvements	
99006890	Land Improvement	1021	1/1/1968	8,080	(8,080)	0	L03	Land Improvements	
99006896	Land Improvement	1021	8/5/1983	59,531	(7,537)	1,076	L03	Land Improvements	
99006897	Land Improvement	1021	8/5/1983	1,802	(228)	33	L03	Land Improvments	
99006969	Land Improvements	1021	1/1/1981	0	0	0	L03	Land Improvements	
99007090	Land Improvements	1021	11/5/1980	175,209	(58,056)	6,279	L03	Land Improvements	

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of		OLD Unit of Prop	
				CIAC	OLD UOP	Description	
99007091	Additional Cost To Land Improvements	1021	12/24/1981	11,145	(2,337)	291	L03 Land Improvments
99007092	Land Improvements	1021	1/1/1978	7,949	(3,437)	347	L03 Land Improvments
99007093	Land Improvement	1021	12/22/1982	12,374	(1,738)	247	L03 Land Improvments
99007118	Land Improvements	1021	12/11/1982	157,103	(24,146)	3,298	L03 Land Improvments
99007215	Land Improvement	1021	11/16/1988	39,795	(6,114)	630	L03 Land Improvments
99007253	Land Improvements	1021	8/29/1989	55,261	(29,777)	3,248	L03 Land Improvments
99007310	Land Improvements	1021	1/1/1970	0	0	35	L03 Land Improvments
99007311	Land Improvements - Additional	1021	8/6/1983	0	0	1	L03 Land Improvments
99007362	Land Improvements	1021	11/15/1987	34,620	(5,722)	590	L03 Land Improvments
99007509	Land Improvements	1021	1/1/1968	34,909	(34,909)	0	L03 Land Improvments
99007622	Land Improvements - Yard Extension	1021	10/31/1991	26,076	(26,076)	0	L03 Land Improvments
99007706	Land Improvements	1021	11/14/1987	32,269	(5,333)	550	L03 Land Improvments
99007836	Land Improvement,	1021	1/1/1978	218,192	(94,342)	9,518	L03 Land Improvments
99007844	Land Improvements	1021	11/30/1989	330	(171)	19	L03 Land Improvments
99007916	Land Improvements	1021	6/7/1991	128,014	(30,928)	3,841	L03 Land Improvments
99008056	Land Improvements	1021	11/30/1978	2,534	(1,003)	102	L03 Land Improvments
99008093	Land Improvement (15 000 Sq/Ft)	1021	12/31/1981	31,734	(6,655)	829	L03 Land Improvments
99008177	Crushed Stone, Cubic Meter	1021	10/25/1992	12,343	(1,522)	158	L03 Land Improvments
99008218	Land Improvement	1021	5/15/1967	1,880	(1,880)	0	L03 Land Improvments
99008245	Land Improvement	1021	11/30/1980	28,630	(8,490)	918	L03 Land Improvments
99008261	Land Survey	1021	12/12/1991	7,522	(7,522)	0	L03 Land Improvments
99008262	Site Preparation For Transform	1021	9/24/1989	12,202	(12,202)	0	L03 Land Improvments
99008286	Land Improvements	1021	6/7/1991	40,628	(9,816)	1,219	L03 Land Improvments
99008292	Land Improvement (Land Clearing)	1021	1/1/1968	19,397	(19,397)	0	L03 Land Improvments
99008328	Land Improvement - Crushed Stone	1021	1/1/1981	1,300	(1,300)	133	L03 Land Improvments
99008348	Land Improvement Transferred	1021	4/30/1975	22,036	(12,893)	1,262	L03 Land Improvments
99008353	Land Improvements	1021	12/9/1986	5,830	(5,830)	0	L03 Land Improvments
99008376	Land Improvement	1021	11/1/1979	6,025	(2,143)	218	L03 Land Improvments
99008444	Land Improvement	1021	1/1/1970	1,311	(1,311)	105	L03 Land Improvments
99008541	Land Improvements	1021	7/6/1982	48,763	(9,091)	1,160	L03 Land Improvments
99008879	Land Improvements	1021	12/11/1992	1,100	(160)	16	L03 Land Improvments
99008904	Land Improvement	1021	11/8/1980	69,981	(20,753)	2,245	L03 Land Improvments
99008906	Land Improvement	1021	4/14/1982	11,228	(3,031)	369	L03 Land Improvments
99008968	Land Improvement	1021	4/14/1982	41,144	(11,107)	1,352	L03 Land Improvments
99008998	Land Improvements	1021	1/1/1977	54,509	(26,627)	2,622	L03 Land Improvments
99009006	Land Improvement	1021	12/22/1983	69,154	(8,565)	1,209	L03 Land Improvments
99009341	Land Improvements	1021	1/1/1977	44,544	(21,759)	2,143	L03 Land Improvments
99009830	Land Improvement	1021	10/10/1990	4,542	(2,833)	345	L03 Land Improvments
99010004	Land Cleared 10' Outside Fence	1021	1/1/1974	113,546	(81,204)	6,598	L03 Land Improvments
99010223	Land Improvement	1021	12/23/1983	9,834	(1,218)	172	L03 Land Improvments
99010229	Land Improvements	1021	10/19/1982	12,980	(2,037)	279	L03 Land Improvments
99010601	Land Improvements	1021	12/11/1987	32,002	(5,466)	554	L03 Land Improvments
99010649	Land Improvements	1021	1/1/1967	27,546	(27,546)	0	L03 Land Improvments
99010692	Land Improvements	1021	8/27/1991	6,530	(489)	60	L03 Land Improvments
99010867	Land Improvements -(Subsurface)	1021	8/27/1991	6,326	(474)	58	L03 Land Improvments
99010925	Land Improvements	1021	8/31/1989	11,988	(11,988)	0	L03 Land Improvments
99010966	Land Improvement	1021	12/20/1990	92,158	(6,826)	857	L03 Land Improvments
99011082	Additional Land Improvement	1021	1/24/1981	41,467	(9,820)	1,220	L03 Land Improvments
99011113	Land Improvement	1021	1/1/1978	27,524	(12,121)	1,199	L03 Land Improvments
99011128	Land Improvements	1021	3/30/1990	956	(424)	48	L03 Land Improvments
99011262	Locate And Monument Boundaries	1021	6/1/1990	1,349	(1,349)	0	L03 Land Improvments
99011468	Land Improvements	1021	1/1/1978	173,572	(76,439)	7,558	L03 Land Improvments
99011549	Land Improvements	1021	8/4/1979	8,505	(3,107)	316	L03 Land Improvments
99012510	Land Improvements	1021	1/1/1970	55,039	(55,039)	3,469	L03 Land Improvments
99012542	Land Improvements	1021	1/1/1978	17,042	(7,505)	742	L03 Land Improvments
99012583	Land Improvements	1021	1/1/1976	6,531	(3,537)	347	L03 Land Improvments
99012590	Land Improvements	1021	1/1/1977	990	(484)	48	L03 Land Improvments
99013721	Land Improvements	1021	10/6/1982	4,801	(661)	96	L03 Land Improvments
99013737	Land Improvements	1021	1/1/1978	62,514	(27,030)	2,727	L03 Land Improvments
99013738	Pavement For Terminal Station	1021	3/27/1992	10,276	(784)	95	L03 Land Improvments
99013815	Land Improvements To 54,000 Square Of Land	1021	1/1/1978	136,762	(59,134)	5,966	L03 Land Improvments
99013894	Land Improvements	1021	1/1/1981	0	0	0	L03 Land Improvments
99015027	Land Improvements	1021	10/10/1990	4,542	(4,542)	422	L03 Land Improvments
99015028	Land Improvements	1021	10/27/1989	5,370	(5,370)	0	L03 Land Improvments
99015884	Land Improvements	1021	1/1/1981	27,031	(27,031)	0	L03 Land Improvments
99015995	Land Improvements	1021	1/1/1967	29,319	(29,319)	0	L03 Land Improvments
99015996	Land Improvements	1021	1/1/1970	7,343	(7,343)	595	L03 Land Improvments
99018421	Land Improvements	1021	6/1/1990	12,144	(12,144)	0	L03 Land Improvments
99018566	Land Improvements	1021	12/20/1990	7,617	(578)	72	L03 Land Improvments
99018691	Land Improvements - Sods & Yard	1021	12/20/1990	8,549	(649)	81	L03 Land Improvments
99018716	Land Improvement - Clearing For Transformer Addition	1021	1/9/1990	58,821	(6,102)	705	L03 Land Improvments
99018762	Land Improvement - Locate Acid	1021	10/10/1990	4,542	(4,542)	422	L03 Land Improvments
99018801	Land Improvements - Add. Cost	1021	9/19/1980	16,697	(5,047)	545	L03 Land Improvments
99019191	Land Improvements At Berry Hill	1021	12/20/1990	81,668	(6,049)	760	L03 Land Improvments
99019270	Land Improvements At Berry Hill	1021	6/13/1982	95,537	(17,512)	2,267	L03 Land Improvments
99019310	Land Improvements	1021	1/1/1967	50,609	(50,609)	0	L03 Land Improvments
99019313	Land Improvements	1021	1/1/1970	51,867	(51,867)	4,203	L03 Land Improvments
99019314	Land Improvements	1021	1/1/1978	74,910	(32,390)	3,268	L03 Land Improvments
99019338	Land Improvements	1021	12/10/1992	7,013	(2,895)	279	L03 Land Improvments
99019551	Land Improvements	1021	1/1/1970	164,782	(164,782)	9,342	L03 Land Improvments
99021736	Land Improvements	1021	10/28/1993	31,837	(31,837)	2,743	L03 Land Improvments
99027403	Site Improvements	1021	9/10/1993	2,504	(2,504)	0	L03 Land Improvments

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				CIAC	OLD UOP			
99027984	Land Improvements For Bus Modifications	1021	9/15/1995	63,610	(63,610)	0	L03	Land Improvments
99028075	Yard Gravel For Land Improvements	1021	11/5/1995	9,174	(532)	67	L03	Land Improvments
99028131	Land Improvements At The Bear Cove Terminal	1021	11/5/1995	43,945	(2,551)	321	L03	Land Improvments
99031855	Land Improvements	1021	9/7/1996	7,428	(406)	52	L03	Land Improvments
99031857	Land Improvements	1021	9/7/1996	6,307	(345)	44	L03	Land Improvments
99031858	Land Improvements	1021	9/7/1996	5,899	(322)	41	L03	Land Improvments
99032163	Land Improvement	1021	1/1/1976	319	(173)	17	L03	Land Improvments
99032578	Land Improvements	1021	6/8/1998	0	0	0	L03	Land Improvments
99032616	23m X 4.5m Extension	1021	11/30/1998	12,745	(1,692)	226	L03	Land Improvments
99036234	Land Improvements	1021	11/26/2000	7,379	(6,508)	970	L03	Land Improvments
99002240	Fencing And Property Improvement	1023	10/31/1991	21,887	(13,315)	730	L03	Land Improvments
99002291	Land Improvements	1023	11/14/1988	13,647	(9,629)	455	L03	Land Improvments
99002335	Land Improvements	1023	2/24/1989	45,038	(31,402)	1,501	L03	Land Improvments
99002386	Land Improvements Crushed Stone	1023	11/16/1990	574	(366)	19	L03	Land Improvments
99002491	Land Improvements	1023	1/1/1982	0	0	0	L03	Land Improvments
99003064	Land Improvements	1023	11/15/1989	13,690	(9,203)	456	L03	Land Improvments
99003083	Land Improvements	1023	11/15/1989	38,926	(26,167)	1,298	L03	Land Improvments
99003185	Land Improvements	1023	11/15/1989	42,005	(28,237)	1,400	L03	Land Improvments
99020505	Upgrading The Sub-Station	1023	10/31/1993	0	0	0	L03	Land Improvments
99020506	Upgrading The Sub-Station	1023	10/31/1993	0	0	0	L03	Land Improvments
99020507	Upgrading The Sub-Station	1023	10/31/1993	0	0	0	L03	Land Improvments
99020508	Upgrading The Sub-Station	1023	10/31/1993	0	0	0	L03	Land Improvments
99020509	Upgrading The Sub-Station	1023	10/31/1993	0	0	0	L03	Land Improvments
99020585	Land Improvements	1023	3/27/1992	7,516	(4,468)	251	L03	Land Improvments
99021563	Clearing Plant Site	1023	1/1/1990	23,567	(15,711)	786	L03	Land Improvments
99023602	Land Improvements	1023	8/31/1994	0	0	0	L03	Land Improvments
99024708	Land Improvements	1023	10/14/1994	6,007	(3,054)	200	L03	Land Improvments
99027676	Land Improvements	1023	8/13/1995	24,490	(11,769)	816	L03	Land Improvments
99032632	Construct 20m X 6m Level Area	1023	10/15/1998	11,611	(4,354)	387	L03	Land Improvments
99032633	Construct 20m X 6m Level Area	1023	10/15/1998	7,279	(2,730)	243	L03	Land Improvments
99036202	Land Improvements	1023	11/30/2000	38,414	(11,737)	1,281	L03	Land Improvments
277810	Land Improvements	1025	12/30/1999	56,296	(18,922)	1,877	L03	Land Improvments
299370	Land Improvements	1028	12/2/2005	44,316	(9,022)	2,217	L03	Land Improvments
99008399	Land Improvements At Bay d'Espoir	1028	11/30/1980	7,476	(7,476)	0	L03	Land Improvments
99008401	Land Improvements Bay d'Espoir	1028	8/23/1990	3,840	(3,840)	0	L03	Land Improvments
99008443	Land Improvements At Blue Grass Hill	1028	11/30/1980	15,676	(15,676)	0	L03	Land Improvments
99008507	Land Improvements	1028	11/30/1980	15,508	(15,508)	0	L03	Land Improvments
99008640	Land Improvements At Deer Lake	1028	3/6/1982	54,695	(50,745)	1,823	L03	Land Improvments
99008643	Pave Parking Lot At Deer Lake	1028	9/19/1989	15,000	(10,167)	500	L03	Land Improvments
99009485	Land Improvements	1028	11/30/1980	15,676	(15,676)	0	L03	Land Improvments
99009486	Land Improvements	1028	8/10/1990	5,237	(5,084)	262	L03	Land Improvments
99009654	Land Improvements	1028	11/30/1980	58,710	(58,710)	0	L03	Land Improvments
99009745	Land Improvements; 60ftx60ft C	1028	8/23/1990	16,552	(16,552)	0	L03	Land Improvments
99009780	Land Improvements	1028	11/30/1980	67,718	(67,718)	0	L03	Land Improvments
99034072	Land Improvements -Telecontrol	1028	5/28/1999	17,580	(9,376)	879	L03	Land Improvments
324570	Upgrade Parking Lot-Wb Depot	1029	12/31/2008	64,541	(3,496)	3,227	L03	Land Improvments
330247	Upper Parking Lot Extension	1029	8/31/2009	0	0	0	L03	Land Improvments
331913	Bishop's Falls - Pave Parking Lot & Roadways	1029	6/9/2009	154,022	(4,492)	4,492	L03	Land Improvments
99001178	Signs For Labrador Areas Line	1029	11/17/1988	9,789	(9,789)	0	L03	Land Improvments
99001192	Leasehold Improvements	1029	12/1/1981	33,530	(33,530)	0	L03	Land Improvments
99001193	Supply & Spread Gravel On Park	1029	9/11/1987	4,788	(4,788)	0	L03	Land Improvments
99001194	Gravel And Pave Parking Lot	1029	10/25/1988	76,224	(76,224)	0	L03	Land Improvments
99001224	Signs 4 X 6 X 3 Thick	1029	6/26/1990	2,026	(1,984)	101	L03	Land Improvments
99001225	Pave Parking Lot	1029	10/1/1986	15,193	(15,193)	0	L03	Land Improvments
99001308	Signs For Line Depots	1029	11/17/1988	1,666	(1,666)	0	L03	Land Improvments
99001309	Land Improvements	1029	10/31/1991	7,220	(6,588)	361	L03	Land Improvments
99001327	Land And Property Improvements	1029	11/20/1991	7,949	(7,220)	397	L03	Land Improvments
99001328	Landscaping - Property Improvements	1029	10/20/1992	3,812	(3,288)	191	L03	Land Improvments
99001446	Signs At Line Depots	1029	11/17/1988	13,275	(13,275)	0	L03	Land Improvments
99001447	Signs 4' X 6' X 3" Thick	1029	6/26/1990	15,171	(14,855)	759	L03	Land Improvments
99001448	Signs 4' X 6'	1029	1/1/1992	50,813	(45,732)	2,541	L03	Land Improvments
99001449	Land Improvements	1029	10/31/1990	3,540	(3,407)	177	L03	Land Improvments
99001452	Improvments Around Line Depot	1029	3/26/1982	15,816	(15,816)	0	L03	Land Improvments
99001462	Land Improvements	1029	1/1/1984	26,119	(26,119)	0	L03	Land Improvments
99001466	Landscaping	1029	10/20/1992	1,456	(1,256)	73	L03	Land Improvments
99001479	Landscaping	1029	10/20/1992	3,812	(3,288)	191	L03	Land Improvments
99001487	Gravel For Sops Arm	1029	7/2/1983	5,120	(5,120)	0	L03	Land Improvments
99001498	Landscaping	1029	10/20/1992	4,652	(4,013)	233	L03	Land Improvments
99001562	Signs For Line Depots	1029	11/17/1988	6,494	(6,494)	0	L03	Land Improvments
99001563	Signs For Line Depots 4' X 6'	1029	6/26/1990	10,824	(10,599)	541	L03	Land Improvments
99001564	Land Improvements For All Area	1029	10/31/1990	5,764	(5,548)	288	L03	Land Improvments
99001565	Property Improvements	1029	11/15/1990	2,198	(2,106)	110	L03	Land Improvments
99001568	Land Improvements	1029	1/1/1977	0	0	0	L03	Land Improvments
99001579	Fencing And Landscaping	1029	12/2/1992	9,194	(7,853)	460	L03	Land Improvments
99001594	Land Improvements	1029	10/25/1986	11,460	(11,460)	0	L03	Land Improvments
99001595	Land Improvements	1029	10/25/1986	13,833	(13,833)	0	L03	Land Improvments
99001596	Building Septic Tank Water Service	1029	1/1/1981	15,965	(15,965)	0	L03	Land Improvments
99001599	Land Improvements	1029	11/24/1989	58,718	(58,718)	2,447	L03	Land Improvments
99001608	Land Improvements	1029	1/1/1989	4,097	(4,097)	0	L03	Land Improvments
99001609	Land Improvements	1029	1/1/1981	43,201	(43,201)	0	L03	Land Improvments
99001610	Paving	1029	12/17/1982	3,670	(3,670)	0	L03	Land Improvments
99001617	Land Improvements	1029	1/1/1981	11,772	(11,772)	0	L03	Land Improvments

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of		OLD Unit of Prop	Description	
				CIAC	OLD UOP			
99001618	Land Improvements	1029	11/2/1983	3,286	(3,286)	0	L03	Land Improvments
99001619	Spreading Crush Stone And Cutting	1029	1/1/1981	11,645	(11,645)	0	L03	Land Improvments
99001624	Fencing And Land Improvements	1029	4/8/1987	10,008	(10,008)	0	L03	Land Improvments
99001706	Signs For Diesel Plants	1029	11/17/1988	7,307	(7,307)	0	L03	Land Improvments
99001707	Signs For Diesel Plants 4' X 6	1029	6/26/1990	6,476	(6,341)	324	L03	Land Improvments
99001708	Land Improvements	1029	10/31/1990	2,671	(2,571)	134	L03	Land Improvments
99001715	Land Improvements	1029	11/11/1986	4,964	(4,964)	0	L03	Land Improvments
99001716	Paving Of Driveway	1029	9/28/1989	56,448	(56,448)	1,882	L03	Land Improvments
99001722	Land Improvements	1029	9/9/1984	63,191	(63,191)	0	L03	Land Improvments
99001733	Preliminary Surveys	1029	12/31/1992	22,707	(19,300)	1,135	L03	Land Improvments
99001748	Land Improvements	1029	10/31/1990	3,890	(3,745)	195	L03	Land Improvments
99001749	Signs 4' X 6' X 3" Thick	1029	6/26/1990	10,945	(10,717)	547	L03	Land Improvments
99001765	Land Improvements	1029	1/1/1989	1,020	(1,020)	0	L03	Land Improvments
99001766	Land And Property Improvements	1029	11/20/1991	3,405	(3,093)	170	L03	Land Improvments
99001770	Land Improvements	1029	1/1/1989	1,020	(1,020)	0	L03	Land Improvments
99001815	Landscape Grounds	1029	10/6/1989	26,869	(20,152)	995	L03	Land Improvments
99001900	Land Improvements - Safety & Training Building	1029	3/3/1975	11,255	(7,842)	225	L03	Land Improvments
99001904	Site Improvements To Bishops Falls	1029	7/2/1976	25,753	(17,254)	515	L03	Land Improvments
99001905	Improve Drainage System At Bishos Falls	1029	7/2/1977	4,154	(2,700)	83	L03	Land Improvments
99001908	Site Improvements At Bishops Falls	1029	8/31/1972	286,219	(214,187)	5,724	L03	Land Improvments
99001911	Site Improvements At Bishops Falls	1029	4/1/1979	22,596	(13,897)	452	L03	Land Improvments
99001915	Paving At Bishops Falls	1029	6/2/1987	85,129	(38,449)	1,703	L03	Land Improvments
99001919	Supply Signs For Bishops Falls	1029	8/1/1987	3,276	(3,276)	0	L03	Land Improvments
99001923	Yard Expansion At Bishops Falls	1029	10/1/1990	129,380	(129,380)	0	L03	Land Improvments
99001925	Land Improvements For New Service Building	1029	3/15/1989	67,276	(53,907)	2,588	L03	Land Improvments
99002020	Land Improvements For Storage	1029	12/12/1988	1,033	(1,033)	0	L03	Land Improvments
99002021	Supply & Spread Crusd Stone	1029	9/21/1990	6,938	(2,683)	139	L03	Land Improvments
99002053	Landscaping & Parking Lot Upgrade	1029	9/24/1990	43,561	(16,843)	871	L03	Land Improvments
99002055	Landscaping To Upgrade Property	1029	10/31/1991	50,244	(18,714)	1,025	L03	Land Improvments
99002056	Extension To Parking Lot	1029	9/18/1991	36,953	(14,114)	770	L03	Land Improvments
99002062	Captain Whalen Intersection	1029	12/10/1989	168,364	(34,155)	1,701	L03	Land Improvments
99002063	Relocate Telephone Lines	1029	12/10/1989	50,386	(10,221)	509	L03	Land Improvments
99002065	Excavate,Clear,Landscape & Paving	1029	12/10/1989	1,397,352	(561,270)	27,947	L03	Land Improvments
99002066	Plant Trees & Flowers At Hydro	1029	11/15/1990	29,689	(11,380)	594	L03	Land Improvments
99002067	Land Improvements At Hydro Place	1029	9/30/1991	2,526	(965)	53	L03	Land Improvments
99002068	Construct A Planter At Hydro Place	1029	9/30/1991	18,112	(6,918)	377	L03	Land Improvments
99002071	Remove Section Of Curb	1029	11/16/1992	1,500	(548)	32	L03	Land Improvments
99002072	Landscaping At Hydro Place	1029	10/16/1992	10,400	(3,817)	221	L03	Land Improvments
99002170	Land Improvements At Whitbourne	1029	7/3/1975	17,133	(11,821)	343	L03	Land Improvments
99018718	Landscape Area Adjacent To Access Road	1029	11/30/1993	74,656	(25,680)	1,588	L03	Land Improvments
99023439	Add Left Turning Lane Off Capt Whelan Drive	1029	7/8/1994	17,483	(6,022)	388	L03	Land Improvments
99026854	Spectro Modular Sign C/W 7'	1029	8/29/1995	2,805	(2,022)	140	L03	Land Improvments
99026858	Yard Extension At Fogo Line	1029	10/13/1995	26,908	(19,172)	1,345	L03	Land Improvments
99026860	Fence Pole Yard	1029	10/20/1995	14,013	(9,984)	701	L03	Land Improvments
99026868	Land Improvements	1029	2/16/1995	57,314	(42,747)	2,866	L03	Land Improvments
99026904	Land Improvements	1029	9/30/1995	5,946	(5,946)	0	L03	Land Improvments
99028530	Pavement For Yard At Stephenville	1029	7/31/1996	28,217	(28,217)	0	L03	Land Improvments
99030084	Land Improvements	1029	12/31/1997	6,890	(4,134)	345	L03	Land Improvments
99030100	Landscaping	1029	11/14/1997	17,549	(10,676)	877	L03	Land Improvments
99039851	Pave Parking Lot Bishop's Falls	1029	12/2/2002	87,080	(30,841)	4,354	L03	Land Improvments