

1 Q. Re: Account P03: Please provide a detailed description of the various assets and
2 corresponding cost of each set forth in Account P03 – Penstock, including all
3 information and documentation the Company believes is significant or meaningful
4 to the determination of life characteristics. Further, provide all reasons and
5 justification, including all documents that supports any position that an average
6 service life greater than 70 years is not appropriate.

7

8

9 A. Please see CA-NLH-97 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 P03 - Penstock that were included in the data list used for Gannett's depreciation study.

Asset Number	Description	Asset Cost	Start Depr	Cost Net of CIAC	Final UOP	Final UOP DESC
60910	HLK - Penstock	1007	12/12/1980	11,030,668	P03	Penstock
61488	USL - Penstock	1007	1/21/1983	12,972,403	P03	Penstock
62835	Penstock No. 1 - BDE	1007	1/1/1967	2,315,000	P03	Penstock
62844	Penstock No. 2 - BDE	1007	1/1/1967	2,315,000	P03	Penstock
62854	Penstock No. 3 - BDE	1007	1/1/1970	4,171,000	P03	Penstock
62907	Penstock No. 4 - BDE	1007	1/1/1978	9,426,173	P03	Penstock
99003773	Penstock In Power Tunnel At Paradise River	1007	3/9/1989	414,557	P03	Penstock
99003890	Penstock (Steel)	1007	8/2/1985	4,690,571	P03	Penstock
99041928	Penstock	1007	7/1/2003	6,732,225	P03	Penstock
93180	Building/Grounds/Property Penstock	1009	1/1/1982	0	P03	Penstock
304240	Snook's Arm Steel Penstock	1009	12/20/2006	2,147,469	P03	Penstock
			Total	56,215,065		