

1 Q. Re: Account P07: Please provide a detailed explanation of the retirement at ages
2 14.5, and 16.5 years for Account P07 – Poles - Wood as set forth on page IV-147 of
3 Exhibit 1, including but not limited to a detailed description of what retired along
4 with corresponding dollars, the events that resulted in the need for retirement at
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.

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10 A. Refer to CA-NLH-107 Attachment 1 for a detailed listing of the specific items that
11 were retired at ages 14.5 and 16.5 years. Detailed reasons for retirements are not
12 maintained in Hydro's asset records, however they are generally for replacement of
13 plant as a result of the normal course of activity, as evidenced by the number of
14 retirements in these years. As such, these retirement transactions should be
15 included in the retirement rate analysis as they represent retirement activity that
16 can be expected to reoccur in the future.

Retirements at Ages 14.5 and 16.5 Years for Account P07 - Poles -Wood

New Account	Old Account	Trans Type	Trns Year	Install Year	Original Cost Amount	Age	Asset Description	Description
P07	51500	Retirement	1996	1981	(13,238)	14.5	Adjust for Inventory Items Central	Distribution Upgrading - Central
P07	51500	Retirement	1996	1981	(271,141)	14.5	Retire Distribution Assets from Northwestern	Distribution Upgrading - Northwestern
P07	51500	Retirement	1996	1981	(11,975)	14.5	Retire Distribution Assets from Northern	Distribution Upgrading - Northern
P07	51500	Retirement	1996	1981	(52,802)	14.5	Retire Distribution Assets from Northern	Distribution Upgrading - Northern
P07	51500	Retirement	1996	1981	(1,308)	14.5	Retire 40' Poles from St. Anthony Substation	Distribution Upgrading - Northern
P07	51500	Retirement	1996	1981	(22,068)	14.5	Retire Poles Sold to Newtel from Western	
P07	51500	Retirement	1996	1981	(2,920)	14.5	Retire Labour Costs on Transfers	
P07	51500	Retirement	1999	1984	(809)	14.5	45 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(1,138)	14.5	40 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(1,556)	14.5	35 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(2,006)	14.5	45 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(2,845)	14.5	40 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(3,012)	14.5	35 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(1,576)	14.5	40 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(10,485)	14.5	40 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1984	(625)	14.5	40 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	2000	1985	(2,298)	14.5	30 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	2001	1986	(534)	14.5	30 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	2001	1986	(2,176)	14.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(1,264)	14.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(4,829)	14.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(534)	14.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(1,890)	14.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(2,176)	14.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(687)	14.5	45 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1986	(783)	14.5	40 FT. Wood Poles	Pole Replacement - South Brook& King's Point
P07	51500	Retirement	2001	1986	(783)	14.5	40 FT. Wood Poles	Pole Replacement - South Brook& King's Point
P07	51500	Retirement	2001	1986	(832)	14.5	50 FT. Wood Poles	Pole Replacement - South Brook& King's Point
P07	51500	Retirement	2001	1986	(1,718)	14.5	35 FT. Wood Poles	Pole Replacement - South Brook& King's Point
P07	51500	Retirement	2001	1986	(1,174)	14.5	35 FT. Wood Poles	Distribution Pole Replacement - Bottom Waters
P07	51500	Retirement	2001	1986	(1,374)	14.5	45 FT. Wood Poles	Distribution Pole Replacement - Bottom Waters
P07	51500	Retirement	2001	1986	(3,314)	14.5	35 FT. Wood Poles	Distribution Pole Replacement - Bottom Waters
P07	51500	Retirement	2001	1986	(1,381)	14.5	30 FT. Wood Poles	Distribution Pole Replacement - Bottom Waters
P07	51500	Retirement	2001	1986	(21,493)	14.5	40 FT. Wood Poles	Distribution Pole Replacement - Bottom Waters
P07	51500	Retirement	2002	1987	(2,185)	14.5	40 FT. Wood Poles	Grandy Brook Distribution-Replace Conductor/Poles - Burgeo
P07	51500	Retirement	2002	1987	(1,286)	14.5	45 FT. Wood Poles	Grandy Brook Distribution-Replace Conductor/Poles - Burgeo
P07	51500	Retirement	2003	1988	(8,467)	14.5	40 FT. Wood Poles	Replace Poles - Farewell Head Dist.System
P07	51500	Retirement	2003	1988	(704)	14.5	45 FT. Wood Poles	Replace Poles - Farewell Head Dist.System
P07	51500	Retirement	2005	1990	(489)	14.5	35 FT. Wood Poles	Distribution Upgrading - Central Interconnected
P07	51500	Retirement	2005	1990	(3,677)	14.5	45 FT. Wood Poles	Distribution Upgrading - Central Interconnected
P07	51500	Retirement	2005	1990	(775)	14.5	40 FT. Wood Poles	Distribution Upgrading - Labrador Interconnect, Labrador City & Wabush
P07	51500	Retirement	2005	1990	(934)	14.5	45 FT. Wood Poles	Distribution Upgrading - Labrador Interconnect, Labrador City & Wabush
P07	51500	Retirement	2005	1990	(1,307)	14.5	45 FT. Wood Poles	Distribution Upgrading - Labrador Interconnect, Labrador City & Wabush
P07	51500	Retirement	2005	1990	(2,816)	14.5	40 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	2006	1991	(332)	14.5	35 FT. Wood Poles	Upgrade Distribution System - Bear Cove Line 6
P07	51500	Retirement	2007	1992	(982)	14.5	40 FT. Wood Poles	Distribution Upgrading - Central Interconnected
P07	51500	Retirement	2008	1993	(421)	14.5	30 FT. Wood Poles	Distribution System Pole Replacement Bay D'Espoir

Retirements at Ages 14.5 and 16.5 Years for Account P07 - Poles -Wood

New Account	Old Account	Trans Type	Trns Year	Install Year	Original Cost Amount	Age	Asset Description	Description
P07	51500	Retirement	2008	1993	(659)	14.5	30 FT. Wood Poles	Distribution Upgrading - Central Diesel
P07	51500	Retirement	2008	1993	(4,414)	14.5	35 FT. Wood Poles	Reconfigure Feeders - Happy Valley Distribution System
P07	51500	Retirement	2008	1993	(835)	14.5	40 FT. Wood Poles	Distribution Upgrading - Labrador East Diesel
P07	51500	Retirement	2008	1993	(1,533)	14.5	35 FT. Wood Poles	Upgrade Distribution System - Mary's Harbour
P07	51500	Retirement	2008	1993	(612)	14.5	40 FT. Wood Poles	Upgrade Distribution System - St. Anthony Line 3
P07	51500	Retirement	2009	1994	(947)	14.5	50 FT. Wood Poles	Distribution Upgrading - Northern L'Anse au Loup
P07	51500	Retirement	2009	1994	(512)	14.5	35 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	2009	1994	(868)	14.5	35 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	2009	1994	(1,756)	14.5	40 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	2009	1994	(2,664)	14.5	45 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	1998	1981	(101,649)	16.5	Adjustment for Inventory Items	
P07	51500	Retirement	1998	1981	(149,052)	16.5	Record Proceeds on Poles Sold to Newtel	
P07	51500	Retirement	1998	1981	(13,535)	16.5	Adjustment to Inventory	
P07	51500	Retirement	1999	1982	(2,265)	16.5	45 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1982	(2,183)	16.5	35 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1982	(2,360)	16.5	30 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1982	(3,851)	16.5	50 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	1999	1982	(12,372)	16.5	35 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	2000	1983	(1,783)	16.5	35 FT. Wood Poles	Distribution Upgrading - Labrador
P07	51500	Retirement	2000	1983	(3,756)	16.5	30 FT. Wood Poles	Replace Poles - Fogo & Change Islands
P07	51500	Retirement	2001	1984	(966)	16.5	35 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	2001	1984	(1,738)	16.5	40 FT. Wood Poles	Distribution Upgrading - Central
P07	51500	Retirement	2001	1984	(1,796)	16.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(5,313)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(2,044)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(1,284)	16.5	45 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(1,218)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(569)	16.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(2,213)	16.5	45 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(812)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(512)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(2,125)	16.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(512)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(1,594)	16.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(540)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(512)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(531)	16.5	40 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2001	1984	(629)	16.5	45 FT. Wood Poles	Pole Replacement - South Brook& King's Point
P07	51500	Retirement	2002	1985	(895)	16.5	40 FT. Wood Poles	Grandy Brook Distribution-Replace Conductor/Poles - Burgeo
P07	51500	Retirement	2003	1986	(544)	16.5	35 FT. Wood Poles	Distribution System Upgrade - Little Bay
P07	51500	Retirement	2004	1987	(655)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2004	1987	(6,558)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2004	1987	(4,757)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2004	1987	(544)	16.5	30 FT. Wood Poles	Distribution Upgrading - Northern
P07	51500	Retirement	2004	1987	(423)	16.5	30 FT. Wood Poles	Distribution Upgrading - Labrador
P07	51500	Retirement	2004	1987	(9,021)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern L'Anse au Loup
P07	51500	Retirement	2005	1988	(7,872)	16.5	40 FT. Wood Poles	Distribution Upgrading - Labrador East Diesel
P07	51500	Retirement	2005	1988	(578)	16.5	40 FT. Wood Poles	Distribution Upgrading - Labrador East Diesel
P07	51500	Retirement	2006	1989	(899)	16.5	35 FT. Wood Poles	Distribution Upgrading - Central Interconnected

Retirements at Ages 14.5 and 16.5 Years for Account P07 - Poles -Wood

New Account	Old Account	Trans Type	Trns Year	Install Year	Original Cost Amount	Age	Asset Description	Description
P07	51500	Retirement	2006	1989	(1,391)	16.5	40 FT. Wood Poles	Distribution Upgrading - Central Interconnected
P07	51500	Retirement	2006	1989	(368)	16.5	30 FT. Wood Poles	Distribution Upgrading - Central Interconnected
P07	51500	Retirement	2007	1990	(2,242)	16.5	50 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	2007	1990	(1,140)	16.5	45 FT. Wood Poles	Distribution Upgrading - Northern Interconnected
P07	51500	Retirement	2007	1990	(641)	16.5	30 FT. Wood Poles	Upgrade Distribution System - St. Anthony Line 1 and Line 2
P07	51500	Retirement	2007	1990	(6,721)	16.5	40 FT. Wood Poles	Upgrade Distribution System - Rocky Harbour Line 1 and Line 2
P07	51500	Retirement	2008	1991	(1,082)	16.5	35 FT. Wood Poles	Distribution Upgrading - Central Interconnected
P07	51500	Retirement	2009	1992	(613)	16.5	40 FT. Wood Poles	Distribution Upgrading - Northern L'Anse au Loup
P07	51500	Retirement	2009	1992	(2,849)	16.5	35 FT. Wood Poles	Distribution Upgrading - Northern L'Anse au Loup