

1 Q. Re: Account P12: Please provide a detailed description of the various assets and
2 corresponding cost of each set forth in Account P12 – Protective Control & Relay
3 Panels, including all information and documentation the Company believes is
4 significant or meaningful to the determination of life characteristics. Further,
5 provide all reasons and justification, including all documents that supports any
6 position that an average service life greater than 30 years (e.g., 35 years) is not
7 appropriate.

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10 A. Please see CA-NLH-110 Attachment 1. This account was analyzed in total, rather
11 than on an asset by asset basis, and the asset specific data was therefore not a
12 consideration.

Below is a list of all assets in account P12 - Protective Control & Relay Panels that were included in the data list used for Gannett's depreciation study. Get information and documentation regarding the determination of life

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of CIAC	Final UOP	Final UOP Desc
271381	Fault Recorder Panel-Ph - USL	1007	1/21/1983	284,442	P12	Protective Control & Relay Panels
306487	Unit Control Panel	1007	7/1/2003	120,000	P12	Protective Control & Relay Panels
306489	RTU 560 - Unit	1007	7/1/2003	100,000	P12	Protective Control & Relay Panels
306490	RTU 560 - Auxiliary	1007	7/1/2003	100,000	P12	Protective Control & Relay Panels
306491	RTU 560 - Substation	1007	7/1/2003	100,000	P12	Protective Control & Relay Panels
306492	Synchronizer	1007	7/1/2003	125,000	P12	Protective Control & Relay Panels
306493	Fault Recorder	1007	7/1/2003	150,000	P12	Protective Control & Relay Panels
333999	HLK Controller	1007	11/30/2009	62,430	P12	Protective Control & Relay Panels
99041950	Protection/Relay Monitoring	1007	7/1/2003	461,856	P12	Protective Control & Relay Panels
99041951	Unit Control/Monitoring System	1007	7/1/2003	355,887	P12	Protective Control & Relay Panels
6721	#1 Relay Room Protection & Control	1011	4/2/1971	28,541	P12	Protective Control & Relay Panels
8138	#2 Relay Room Protection & Control	1011	4/2/1971	28,541	P12	Protective Control & Relay Panels
324374	East Mot Protection Relay	1011	4/16/2008	10,669	P12	Protective Control & Relay Panels
324378	West Mot. Protection Relay	1011	4/16/2008	10,669	P12	Protective Control & Relay Panels
99000324	Install Protective Control And Relay Panels Stage III	1011	1/1/1980	274,002	P12	Protective Control & Relay Panels
99000325	Install Equipment To Provide Ems Points & P&C Requirements	1011	9/28/1990	64,494	P12	Protective Control & Relay Panels
308997	Vibration Protection, SVL GT	1013	12/17/2007	26,921	P12	Protective Control & Relay Panels
323977	Vibration Protection, HWD GT	1013	12/29/2008	45,839	P12	Protective Control & Relay Panels
333575	Vibration Sys Upgrades, HWD GT	1013	12/14/2009	81,021	P12	Protective Control & Relay Panels
293954	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293955	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293956	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293957	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293958	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293959	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293960	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
293961	Generation Protection Upgrade	1015	2/11/2005	29,085	P12	Protective Control & Relay Panels
99017754	Differential Protection Unit #285	1015	12/30/1988	11,036	P12	Protective Control & Relay Panels
99018011	Protection & Control	1015	11/10/1984	65,632	P12	Protective Control & Relay Panels
99041665	25 KV Control Panel	1015	12/31/2003	9,756	P12	Protective Control & Relay Panels
99041666	Associated Electrical Equip.	1015	12/31/2003	21,992	P12	Protective Control & Relay Panels
99041667	Micon Relay-Feeder Relay	1015	12/31/2003	8,208	P12	Protective Control & Relay Panels
99041668	S-Ch23p Surrette Special	1015	12/31/2003	3,736	P12	Protective Control & Relay Panels
267933	Breaker Failure, HWD TS\S	1021	4/30/2001	57,804	P12	Protective Control & Relay Panels
267967	Breaker Failure, OPD TS	1021	4/30/2001	57,804	P12	Protective Control & Relay Panels
290663	Protection & Control	1021	10/3/2004	92,868	P12	Protective Control & Relay Panels
290969	Protection 2004 Additions	1021	12/22/2004	30,951	P12	Protective Control & Relay Panels
290970	TI245 Protection Additions	1021	12/22/2004	23,318	P12	Protective Control & Relay Panels
290971	TI239 Protection Additions	1021	12/22/2004	23,318	P12	Protective Control & Relay Panels
290972	TI236 Protection Additions	1021	12/22/2004	23,322	P12	Protective Control & Relay Panels
290973	Breaker Failure	1021	12/22/2004	19,838	P12	Protective Control & Relay Panels
290974	109I Protection Addition	1021	12/22/2004	30,951	P12	Protective Control & Relay Panels
290975	TI225 Protection	1021	12/22/2004	23,318	P12	Protective Control & Relay Panels
299374	Protection & Control Equip	1021	9/7/1996	83,893	P12	Protective Control & Relay Panels
299500	Protection And Control Equip.	1021	10/28/2005	20,603	P12	Protective Control & Relay Panels
304537	Feeder Backup	1021	12/12/2006	84,140	P12	Protective Control & Relay Panels
308998	TI223 Prot. Upgrade, SPL TS	1021	12/17/2007	37,352	P12	Protective Control & Relay Panels
308999	TI223 Prot. Upgrade, IRV TS	1021	12/17/2007	37,352	P12	Protective Control & Relay Panels
309000	363I Protection, IRV TS	1021	12/17/2007	37,352	P12	Protective Control & Relay Panels
309001	TI224 Prot. Upgrade, HLY TS	1021	12/17/2007	37,352	P12	Protective Control & Relay Panels
309002	TI243 Prot. Upgrade, HLY TS	1021	12/17/2007	37,352	P12	Protective Control & Relay Panels
309003	TI245 Prot. Upgrade HLY TS	1021	12/17/2007	37,352	P12	Protective Control & Relay Panels
309004	Annunciator, CBC TS	1021	12/17/2007	46,240	P12	Protective Control & Relay Panels
309005	Control Upgrade, CBC TS	1021	12/17/2007	18,828	P12	Protective Control & Relay Panels
309048	Irig-B Dist. System, BDE TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309049	Irig-B Dist. System, BBK TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309050	Irig-B Dist. System, BUC TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309051	Irig-B Dist. System, CAT TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309052	Irig-B Dist. System, CBC TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309053	Irig-B Dist. System, DLK TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309054	Irig-B Dist. System, HWD TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309055	Irig-B Dist. System, HLK TVs	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309056	Irig-B Dist. System, HLY TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of CIAC	Final UOP	Final UOP Desc
309057	Irig-B Dist. System, HRD TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309058	Irig-B Dist. System, Irv TVs	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309059	Irig-B Dist. System, MDR TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309060	Irig-B Dist. System, OPD TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309061	Irig-B Dist. System, SPL TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309062	Irig-B Dist. System, STB TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309063	Irig-B Dist. System, SSD TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309064	Irig-B Dist. System, USL TVs	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309065	Irig-B Dist. System, WAVTS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309066	Irig-B Dist. System, BDE TS1	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309067	Irig-B Dist. System, DHR TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309068	Irig-B Dist. System, PBN TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309069	Irig-B Dist. System, PPT TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
309071	Irig-B Dist. System, STA TS	1021	12/18/2007	4,236	P12	Protective Control & Relay Panels
	Transducer Assembly Card & Remote					
99031665	Ground Trip, Relays And Switches	1021	9/7/1996	18,238	P12	Protective Control & Relay Panels
99031692	Station Control Panel	1021	9/7/1996	39,117	P12	Protective Control & Relay Panels
99031694	TI256,T1 And B1 Protection	1021	9/7/1996	39,117	P12	Protective Control & Relay Panels
99031695	TI257 And TI261 Protection	1021	9/7/1996	39,117	P12	Protective Control & Relay Panels
99031717	P & C Equipment	1021	9/7/1996	12,329	P12	Protective Control & Relay Panels
99031730	Additional Cost For Protection	1021	11/5/1995	11,248	P12	Protective Control & Relay Panels
99031736	Additional Cost For Protection	1021	11/5/1995	3,505	P12	Protective Control & Relay Panels
99031740	Additional Cost For Protection	1021	11/5/1995	54,155	P12	Protective Control & Relay Panels
99031762	Protection And Control Equipment	1021	9/7/1996	78,274	P12	Protective Control & Relay Panels
99031771	Purchase P & C Equipment	1021	9/7/1996	45,931	P12	Protective Control & Relay Panels
99034293	Protection & Control Equipment	1021	8/10/1999	636	P12	Protective Control & Relay Panels
99041965	Dc Panel	1021	12/17/2003	4,732	P12	Protective Control & Relay Panels
99041973	Protection And Control Equip	1021	7/1/2003	99,662	P12	Protective Control & Relay Panels
99043166	Control & Monitoring Equip	1021	7/1/2003	65,836	P12	Protective Control & Relay Panels
309070	Irig-B Dist. System, STA Diesel	1023	12/18/2007	4,236	P12	Protective Control & Relay Panels
99001944	Test Control Panel And Others	1023	10/1/1987	0	P12	Protective Control & Relay Panels
306488	Micro Scada System	1028	7/1/2003	200,000	P12	Protective Control & Relay Panels
Total				4,458,228		