Q. Re: Account S08: Please provide a detailed explanation of the retirement at ages
2 26.5 through 30.5 years for Account S08 – Static Excitation System as set forth on
3 page IV-194 of Exhibit 1, including but not limited to a detailed description of what
4 retired along with corresponding dollars, the events that resulted in the need for
5 retirement at those ages, documents supporting the transaction, etc. Further, fully
6 justify why such events should be considered representative of future expectations
7 for the remaining plant.

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A. Please refer to CA-NLH-129 Attachment 1 for a detailed listing of the specific items that were retired at ages 26.5 through 30.5 years. Detailed reasons for retirements are not maintained in Hydro's asset records, however they are generally for replacement of plant as a result of the normal course of activity. As such, these transactions should be included in the retirement rate analysis as they represent retirement activity that can be expected to reoccur in the future.

## Retirements at Ages 26.5 through 30.5 Years for Account S08 - Static Excitation System

New	Old			Install	Original Cost			
Account	Account	Trans Type	Trns Year	Year	Amount	Age	Asset Description	Description
S08	63700	Retirement	2004	1977	(29,505)	26.5	Excitation Field Breaker	Unit 7 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	2004	1977	(59,008)	26.5	Balance of Excitation System	Unit 7 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	2004	1977	(590,081)	26.5	Exciter - Bay d'Espoir	Unit 7 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	2005	1978	(45,157)	26.5	Breakers by Brown Boveri, 600V	Unit 1 Governor Controls Replacement - Cat Arm
S08	63700	Retirement	2005	1978	(81,282)	26.5	Balance of Excitation System	Unit 1 Governor Controls Replacement - Cat Arm
S08	63700	Retirement	2005	1978	(6,129)	26.5	Field Breakers - Exciters Units 1 to 6	Install 66kV Breaker Protection Upgrade - Bay d'Espoir
S08	63700	Retirement	1995	1967	(1,497)	27.5	Retire Field Breakers - Units 5 and 6	Units 5 and 6 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	1995	1967	(38,935)	27.5	Retire Balance of Excitation System - Unit 5, Bay d'Espoir	Units 5 and 6 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	1995	1967	(179,700)	27.5	Retire Static Exciter - Unit 5, Bay d'Espoir	Units 5 and 6 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	1995	1967	(179,700)	27.5	Retire Static Exciter - Unit 6, Bay d'Espoir	Units 5 and 6 Exciter Replacement - Bay d'Espoir
S08	63700	Retirement	1999	1971	(461,167)	27.5	Install Exciter Unit 2	Unit 2 Exciter Replacement - Holyrood
S08	63700	Retirement	2000	1971	(461,167)	28.5	Install Exciter Unit 1	Unit 1 Exciter Replacement - Holyrood
S08	63700	Retirement	1998	1967	(379,839)	30.5	Retire Powerhouse Relays	Generator Protection Relay