

1 Q. Re: Account T05: Please provide a detailed explanation of the retirement at age  
2 14.5 years for Account T05 – Transformers as set forth on page IV-227 of Exhibit 1,  
3 including but not limited to a detailed description of what retired along with  
4 corresponding dollars, the events that resulted in the need for retirement at those  
5 ages, documents supporting the transaction, etc. Further, fully justify why such  
6 event should be considered representative of future expectations for the remaining  
7 plant.

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10 A. Refer to CA-NLH-137 Attachment 1 for a detailed listing of the specific items that  
11 were retired at age 14.5 years. Detailed reasons for retirements are not maintained  
12 in Hydro's asset records, however they are generally for replacement of plant as a  
13 result of the normal course of activity, as evidenced by the large amount of  
14 investment retired due to the decommissioning of a substation. The  
15 decommissioning of substations is a normal activity for electric utilities such as  
16 Hydro and should be included in the retirement rate analysis as it represents  
17 retirement activity that can be expected to recur in the future.

Retirements at Age 14.5 Years for Account T05 - Transformers

New Account	Old Account	Trans Type	Trns Year	Install Year	Original Cost Amount	Age	Asset Description	Description
T05	70300	Retirement	1992	1977	(2,924)	14.5	Return Bushings to Inventory	
T05	70300	Retirement	1997	1982	(13,555)	14.5	Power Transformer- Berry Hill	Transformer Replacement - Rocky Harbour
T05	70300	Retirement	1997	1982	(13,555)	14.5	Potential Transformer - Berry Hill	Transformer Replacement - Rocky Harbour
T05	70300	Retirement	1997	1982	(13,555)	14.5	Potential Transformer - Berry Hill	Transformer Replacement - Rocky Harbour
T05	70300	Retirement	1997	1982	(52,908)	14.5	Power Transformer - Berry Hill	Transformer Replacement - Rocky Harbour
T05	70300	Retirement	1998	1983	(7,490)	14.5	Potential Transformer 230KV	
T05	70300	Retirement	2000	1985	(5,968)	14.5	Potential Transformer 230KV	Replace Instrument Transformers and Surge Arrestors
T05	70300	Retirement	2003	1988	(1,214)	14.5	Wave Trap Installation 138 KV	Hope Brook Terminal Station was decommissioned when the Hope Brook Mine closed.
T05	70300	Retirement	2003	1988	(10,585)	14.5	Capacitive Voltage Potential Transformer 138 KV	Hope Brook Terminal Station was decommissioned when the Hope Brook Mine closed.
T05	70300	Retirement	2003	1988	(10,585)	14.5	Capacitive Voltage Potential Transformer 138 KV	Hope Brook Terminal Station was decommissioned when the Hope Brook Mine closed.
T05	70300	Retirement	2003	1988	(10,585)	14.5	Capacitive Voltage Potential Transformer 138 KV	Hope Brook Terminal Station was decommissioned when the Hope Brook Mine closed.
T05	70300	Retirement	2003	1988	(519,052)	14.5	Power Transformer	Hope Brook Terminal Station was decommissioned when the Hope Brook Mine closed.
T05	70300	Retirement	2003	1988	(519,052)	14.5	Power Transformer	Hope Brook Terminal Station was decommissioned when the Hope Brook Mine closed.