

1 Q. Revised [Account D01 - Dams & Dikes] - Page III-4 of the Gannett Fleming 2009
2 depreciation study identifies a plant value of \$351 million for Account D01 - Dams &
3 Dikes and a corresponding \$1,781,039 of booked depreciation reserve. The
4 corresponding values set forth in the 2005 Gannett Fleming depreciation study
5 identify a gross plant of \$172 million and \$916,833 of reserve. In addition, the
6 Gannett Fleming 2005 Depreciation Study identifies (1) Canals with a gross plant
7 level of \$115 million and a corresponding \$261,350 of reserve, (2) Tunnels with a
8 gross plant of \$31 million and a corresponding \$1,139 of reserves, (3) Draft Tube
9 Liner gross investment of \$400,000 and a corresponding \$53,242 of reserve, and (4)
10 Tailrace Channel with a gross investment of \$29 million and a corresponding
11 \$35,481 of reserve, each of which appear to have been added in to the category of
12 Dams & Dikes in the 2009 study. At this time, please provide a continuity schedule
13 from the 2005 gross plant and reserve levels by account that are currently reflected
14 in Account 001 - Dams & Dikes such that monthly transactions are identified by type
15 of transaction (e.g. additions, retirements, cost of removal, gross salvage, transfers,
16 adjustments, etc.). The information should be provided on electronic medium in
17 Excel readable format.

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20 A. Please see CA-NLH-151 Attachment 1.

Detailed Continuity Schedule for D01 - Dams and Dikes

Year	Asset Added	Asset Removed	Asset Description	Transaction Date	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004						172,424,303	(916,833)	Total for Account 179 - Dams and Dikes now in Account D01 - Dams and Dikes
2004						114,930,215	(261,350)	Total for Account 091 - Canals now in Account D01 - Dams and Dikes
2004						31,081,605	(1,139)	Total for Account 767 - Tunnels now in Account D01 - Dams and Dikes
2004						397,419	(53,242)	Total for Account 191 - Draft Tube Liner now in Account D01 - Dams and Dikes
2004						28,885,906	(35,481)	Total for Account 683 - Tailrace Channel now in Account D01 - Dams and Dikes
2004						347,719,448	(1,268,045)	
2005							(134,591)	Depreciation Expense
2005	9043341		To Improve Erosion Control	12/31/2004	600	1,530	(28)	Asset Split
2005	99043288		Survey Work For The South	12/31/2004	1,200	1,475	0	Asset Split
2005	99043289		South Dam Long Pond Reserve	12/31/2004	936	72,113	(162)	Asset Split
2005	99043340		Supply And Install Chainage	12/31/2004	1,020	1,438	(1)	Asset Split
2005		99003995	Supply And Install Chainage Ma	12/31/2004		(1,438)	1	Asset Split
2005		99003996	To Improve Erosion Control Of	12/31/2004		(1,530)	30	Asset Split
2005		99005555	Survey Work For The South Dam	12/31/2004		(1,475)	0	Asset Split
2005		99005557	South Dam Long Pond Reservoir	12/31/2004		(72,113)	179	Asset Split
2005	45571		Dyke	3/1/2005	240	155,852		Asset Transfer
2005		99003458	Steel Dyke	3/1/2005		(155,852)		Asset Transfer
2005	7534		Quarry Brook Dam & Fishway Sys	4/1/2005	72	146,224		Asset Transfer
2005	58556		Dam-Ebbe	5/1/2005	1,200	441,000		Asset Transfer
2005	61026		Canal - Noname Brook Diversion	5/1/2005	1,200	777,901		Asset Transfer
2005	62037		Cat - Power Tunnel (Rockcut)	5/1/2005	1,200	22,443,376		Asset Transfer
2005	62895		W.S. Water Level Measuring EG	5/1/2005	300	3,549		Asset Transfer
2005	62948		PRV Power Tunnel	5/1/2005	1,200	3,300,335		Asset Transfer
2005	93176		Buildings/Grounds/Property Dam	5/1/2005	600	234,555		Asset Transfer
2005	109771		Red Cliff Dam (SV2) - Snook's	5/1/2005	600	139,596		Asset Transfer
2005	109772		Western Pond Dam - (SV3) - Sno	5/1/2005	600	151,710		Asset Transfer
2005	109773		Arm Chair Pond Dam - (SV4) - S	5/1/2005	600	93,238		Asset Transfer
2005	109802		Goat Pond Dam - (SV6) - Venam'	5/1/2005	360	129,943		Asset Transfer
2005	109803		Dump Pond Dyke - (SV7) - Venam	5/1/2005	360	50,409		Asset Transfer
2005	109804		Dump Pond Dyke - (SV7A) - Vbt	5/1/2005	360	50,409		Asset Transfer
2005	110006		Vd3 - Victoria Dam	5/1/2005	1,200	6,213,000		Asset Transfer
2005	110007		Vd4 - Victoria Spillway Dykes	5/1/2005	1,200	175,000		Asset Transfer
2005	110009		Vd-1 - Victoria Control Dyke N	5/1/2005	600	93,998		Asset Transfer
2005	110010		Vd-1-S - Victoria Control Structure	5/1/2005	1,200	116,000		Asset Transfer
2005	110011		Vd-2 - Victoria Control Dyke N	5/1/2005	600	93,998		Asset Transfer
2005	110012		Victoria Canal.	5/1/2005	1,200	1,735,000		Asset Transfer
2005	110014		Md-11 - Burnt Dam	5/1/2005	1,200	4,009,000		Asset Transfer
2005	110016		Burnt Canal	5/1/2005	1,200	7,618,000		Asset Transfer
2005	110017		Burnt Pond Fuse Plug	5/1/2005	600	1,013,352		Asset Transfer
2005	110024		Msd-8 - Granite Overflow Spill	5/1/2005	1,200	1,890,000		Asset Transfer
2005	110026		Md10 - Granite Dam	5/1/2005	1,200	6,381,000		Asset Transfer
2005	110027		Granite Canal	5/1/2005	1,200	8,258,000		Asset Transfer
2005	110031		Md-2 - Pudops Dam	5/1/2005	1,200	4,560,000		Asset Transfer
2005	110032		Md-12 - Ebbegunbaeg Overflow S	5/1/2005	624	1,968,500		Asset Transfer
2005	110036		Ld-1n - 4 - Bay d'Espoir Intake	5/1/2005	1,200	3,302,373		Asset Transfer
2005	110037		Ld-1 - Power Canal Embankment	5/1/2005	1,200	3,502,000		Asset Transfer
2005	110038		Ld-2 - North West Cutoff Dam	5/1/2005	1,200	4,526,000		Asset Transfer
2005	110039		Ld-3 - South East Cutoff Dam	5/1/2005	1,200	330,500		Asset Transfer

¹ Please note that previous to 2005, Hydro maintained two sets of plant records, one used by Operations and the other containing financial information. In 2005, there was a review of the fixed asset records resulting in the transfer of the financial information which resulted in Hydro having one set of records. These items are shown as "Asset Transfer". There was also a requirement for a further breakdown of assets which resulted in "Asset Split".

Year	Asset Added	Asset Removed	Asset Description	Transaction Date	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2005	110040		Ld-4 - South West Cutoff Dam	5/1/2005	1,200	330,500		Asset Transfer
2005	110041		Ld-5 - Salmon River Dam	5/1/2005	1,200	2,735,000		Asset Transfer
2005	110050		SD-PC RT. - Upper Salmon Power	5/1/2005	1,200	13,097,104		Asset Transfer
2005	110051		SD-PC LT. - Upper Salmon Power	5/1/2005	1,200	13,097,104		Asset Transfer
2005	110052		SD-1 - West Salmon Dam	5/1/2005	1,200	19,880,729		Asset Transfer
2005	110054		SD-2 - North Salmon Dam	5/1/2005	1,200	8,605,539		Asset Transfer
2005	110057		HD-PC - Hinds Lake Power Canal	5/1/2005	1,200	7,740,071		Asset Transfer
2005	110058		HD-PC HLK Power Canal Dyke	5/1/2005	1,200	7,740,071		Asset Transfer
2005	110060		HD-1 - Hinds Lake Main Dam	5/1/2005	1,200	10,619,582		Asset Transfer
2005	110062		HD-2 - NO-Name Brook Diversion	5/1/2005	1,200	723,976		Asset Transfer
2005	110063		HD-3 - Bluegrass Diversion Dyke	5/1/2005	1,200	646,971		Asset Transfer
2005	110065		HD-5 Bluegrass Diversion Dam	5/1/2005	1,200	2,958,987		Asset Transfer
2005	110066		HD-6 - Goose Pond Dam	5/1/2005	1,200	1,335,055		Asset Transfer
2005	110067		HD-7 - Goose Pond Dyke No. 1	5/1/2005	1,200	915,292		Asset Transfer
2005	110072		HD-9 - Eclipse Dam	5/1/2005	1,200	1,236,710		Asset Transfer
2005	110075		CD-1 - Cat Arm Dam 1	5/1/2005	1,200	1,965,750		Asset Transfer
2005	110076		CD-2 - Cat Arm Dam 2	5/1/2005	1,200	463,245		Asset Transfer
2005	110078		CD-4 - Cat Arm Dam 4	5/1/2005	1,200	14,504,952		Asset Transfer
2005	110079		CD-5 - Cat Arm Dam 5	5/1/2005	1,200	313,123		Asset Transfer
2005	110080		CD-6 - Cat Arm Dam West	5/1/2005	1,200	53,223,516		Asset Transfer
2005	110083		CD-8 - Cat Arm Dam 8	5/1/2005	1,200	2,672,300		Asset Transfer
2005	110084		CD-9 - Cat Arm Dam 9	5/1/2005	1,200	7,363,307		Asset Transfer
2005	110086		CD-11 - Cat Arm Dam C	5/1/2005	1,200	27,690		Asset Transfer
2005	110087		CD-12 - Cat Arm Dam B	5/1/2005	1,200	950,865		Asset Transfer
2005	110088		Forebay Canal - Cat Arm	5/1/2005	1,200	9,846,920		Asset Transfer
2005	110090		PD-1 - Paradise River Arch Dam	5/1/2005	1,200	6,557,552		Asset Transfer
2005		99001995	Dam	5/1/2005		(234,555)		Asset Transfer
2005		99003769	Arch Dam At Paradise River Dev	5/1/2005		(6,557,552)		Asset Transfer
2005		99003772	Power Tunnel At Paradise River	5/1/2005		(3,300,335)		Asset Transfer
2005		99003841	Dam 1	5/1/2005		(1,965,750)		Asset Transfer
2005		99003844	Dam 2	5/1/2005		(463,245)		Asset Transfer
2005		99003859	Cat Arm Dam	5/1/2005		(53,223,516)		Asset Transfer
2005		99003864	Dam 4 - Cat Arm	5/1/2005		(14,504,952)		Asset Transfer
2005		99003867	Dam 5 - Cat Arm	5/1/2005		(313,123)		Asset Transfer
2005		99003870	Dam A - Cat Arm	5/1/2005		(2,672,300)		Asset Transfer
2005		99003873	Dam B - Cat Arm	5/1/2005		(950,865)		Asset Transfer
2005		99003879	Dam D - Cat Arm	5/1/2005		(7,363,307)		Asset Transfer
2005		99003885	Forebay Canal	5/1/2005		(9,846,920)		Asset Transfer
2005		99003886	Power Tunnel	5/1/2005		(22,443,376)		Asset Transfer
2005		99003977	North Salmon Dam At Upper Salmon	5/1/2005		(8,605,539)		Asset Transfer
2005		99003980	West Salmon Dam - Upper Salmon	5/1/2005		(19,880,729)		Asset Transfer
2005		99003992	Power Canal - West Salmon Dam	5/1/2005		(26,194,209)		Asset Transfer
2005		99004262	Dam & Dykes - No Name Brook Da	5/1/2005		(723,976)		Asset Transfer
2005		99004263	Dam & Dykes - H Lake Dam - H L	5/1/2005		(10,619,582)		Asset Transfer
2005		99004270	Dam & Dykes - Eclipse Dam - H	5/1/2005		(1,236,710)		Asset Transfer
2005		99004271	Dam & Dykes - Blue Grass Dam -	5/1/2005		(2,958,987)		Asset Transfer
2005		99004273	Dam & Dykes - Goose Pond Dam -	5/1/2005		(1,335,055)		Asset Transfer
2005		99004284	Canals - Blue Grass Canal - H	5/1/2005		(646,971)		Asset Transfer
2005		99004285	Canals - Goose Pond Canal - H	5/1/2005		(915,292)		Asset Transfer
2005		99004294	Power Canal- Hinds Lake Power	5/1/2005		(15,480,141)		Asset Transfer
2005		99004297	Canals - No Name BRK Power Can	5/1/2005		(777,901)		Asset Transfer
2005		99005541	North Dam - Stage 1 - BDE	5/1/2005		(4,526,000)		Asset Transfer
2005		99005554	South Dam - BDE - Stage 1	5/1/2005		(661,000)		Asset Transfer
2005		99005558	Salmon Dam - Bay d'Espoir - St	5/1/2005		(2,735,000)		Asset Transfer
2005		99005563	Pudops Dam - Bay d'Espoir - St	5/1/2005		(4,560,000)		Asset Transfer
2005		99005566	Ebbegunbaeg Dam - Bay d'Espoir	5/1/2005		(441,000)		Asset Transfer

Year	Asset Added	Asset Removed	Asset Description	Transaction Date	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2005		99005569	450 M Long, 4m High Dyke South	5/1/2005		(1,968,500)		Asset Transfer
2005		99005570	Granite Dyke Structure #8 - Ba	5/1/2005		(1,890,000)		Asset Transfer
2005		99005571	Burnt Dam - Bay d'Espoir - Sta	5/1/2005		(4,009,000)		Asset Transfer
2005		99005575	Burnt Pond Eradible Fuse Plug	5/1/2005		(1,013,352)		Asset Transfer
2005		99005576	Granite Dam - Bay d'Espoir - S	5/1/2005		(6,381,000)		Asset Transfer
2005		99005580	Victoria Dyke - Bay d'Espoir -	5/1/2005		(116,000)		Asset Transfer
2005		99005583	2 Low Saddle Dykes Near Victor	5/1/2005		(187,996)		Asset Transfer
2005		99005584	Victoria Dam - Bay d'Espoir -	5/1/2005		(6,213,000)		Asset Transfer
2005		99005585	Victoria Cut-Off Dyke - Bay d'Espoir	5/1/2005		(175,000)		Asset Transfer
2005		99005606	Power Canal & Embankment - BDE	5/1/2005		(3,502,000)		Asset Transfer
2005		99005608	Power Canal - Stage 3 - Bay D'	5/1/2005		(3,302,373)		Asset Transfer
2005		99005612	Burnt Canal - Bay d'Espoir - S	5/1/2005		(7,618,000)		Asset Transfer
2005		99005613	Victoria Canal - Bay d'Espoir	5/1/2005		(1,735,000)		Asset Transfer
2005		99005614	Granite Lake Canal - Bay D'Espoir	5/1/2005		(8,258,000)		Asset Transfer
2005		99023613	Ultrasonic Water Level Measuri	5/1/2005		(3,549)		Asset Transfer
2005		99028719	Rebuild West Pond Dam	5/1/2005		(151,710)		Asset Transfer
2005		99031609	Reconstruction Of Red Cliff Da	5/1/2005		(139,596)		Asset Transfer
2005		99032463	Reconstruct Armchair Dam	5/1/2005		(93,238)		Asset Transfer
2005		99034700	Rebuild Dam On Dump Pond Road	5/1/2005		(100,818)		Asset Transfer
2005		99036216	Rebuild Goat Pond Dam	5/1/2005		(129,943)		Asset Transfer
2005		99003876	Dam C - Cat Arm	5/1/2005		(27,690)		Asset Transfer
2005	299177		W.S. Slope Stabilization	8/30/2005	1,200	275,026	(5)	Asset Addition
2005	299478		Dam-Roddickton Mini-Hydro	9/30/2005	600	134,298	(895)	Asset Addition
2005	299176		P.C. Lt Slope Stabilization	11/15/2005	1,200	2,475,245	(17)	Asset Addition
2005		45571	Dyke	12/31/2005	240	(155,852)		Asset Transfer
2005	99041926		Power Canal	12/31/2005		800,000		Additional Cost Added
2005	99041935		Tailrace	12/31/2005		700,000		Additional Cost Added
2005		99004300	Turbine & Governors - Draft Tu			(62,550)	3,415	Transferred to Account T09 - Turbines
2005		99005622	Draft Tube Liners - Units 5 &			(25,000)	969	Transferred to Account T09 - Turbines
2005		99005623	Proper Aeration Of Draft Tube			(21,533)	5,532	Transferred to Account T09 - Turbines
2005		99005624	Equipment To Provide Aeration			(17,570)	3,404	Transferred to Account T09 - Turbines
2005		99005625	Equipment To Provide Aeration			(18,395)	2,990	Transferred to Account T09 - Turbines
2005		99005938	Draft Tube Liners For Units 1-			(32,264)	16,024	Transferred to Account T09 - Turbines
2005		99005955	Draft Tube Liner - Unit 7 - Ba			(220,107)	20,908	Transferred to Account T09 - Turbines
2005		99034696	Piezometers			(50,969)	1,081	Transferred to Account W01 - Water Regulating Structures
2005		99041937	Piezometer			(254,952)	1,570	Transferred to Account S04 - Sewage Disposal System
							(20)	Adjusting Entry
2005						351,391,049	(1,347,659)	
2006							(99,499)	Depreciation Expense
2006		299176	P.C. Lt Slope Stabilization	11/28/2006		(10,643)		Cost Removed
2006		299177	W.S. Slope Stabilization	11/28/2006		(10,643)		Cost Removed
2006		99041926	Power Canal	12/31/2006		(654,304)	114	Asset Split/Portion of Cost Removed
2006	99041935		Tailrace	12/31/2006	1,200	32,115		Additional Cost Added
2006						350,747,574	(1,447,044)	
2007							(105,010)	Depreciation Expense
2007		99041935	Tailrace	12/31/2007		(250,000)	53	Asset Split
2007						350,497,574	(1,552,000)	
2008							(111,176)	Depreciation Expense
2008						350,497,574	(1,663,176)	
2009							(117,860)	Depreciation Expense
2009	333910		Powerhouse Slope/Embankment	12/1/2009	1,200	704,177	(3)	Asset Addition
2009						351,201,751	(1,781,039)	