

1 Q. [Account D01 - Dams & Dikes] - Please reconcile the statement on page 2 of 5
2 Attachment 1 to the response to CA-NLH-12 under the heading of Hydro Dams
3 where it is stated that historically, most repairs have not resulted in any significant
4 retirement activity with page IV-5 of the 2009 Gannett Fleming study which shows
5 no retirement activity during any age period corresponding with an experience
6 band of 1967-2009.

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9 A. The repairs would have been recorded as an operating expense and there would
10 have been no retirements of capital assets. Page IV-49, Revision 3 for Account D01
11 – Dams, Dykes, Canals & Tunnels also shows no retirements. The comment that
12 most repairs would not have resulted in any significant retirement activity was a
13 generalization, rather than an indication that retirement activity had occurred.