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[Account R14 - Routers & LAN] - As it relates to investment in Account R14 - Routers
& LAN, the Company states in CA-NLH-119 that due to the small dollar values
associated with plant balances in this account, plant older than 5 years of age
should have been retired but a retirement work order has not been issued. At this
time, please confirm that all investment in Nordix LAN wiring installed in 2001 has
actually been physically retired. Further, specifically confirm that the investment in
IBM tape libraries have actually been physically retired including the 3584 tape
library placed in service on December 31, 2003. Finally, provide all documents that
support the Company's belief that such investments have actually been physically
removed from service and should have been retired.

Q.

A. The investment in Nordix LAN wiring installed in 2001 is still in service and has not been retired. The investment in IBM tape libraries is also in service, however two storage tape libraries and a tape backup unit installed in 2006 are to be replaced and retired in 2012.