

1 Q. Revised [Reserve] - Please provide a detailed continuity schedule identifying all
2 changes to original cost and reserve levels as reported by Gannett Fleming in its
3 2005 depreciation study for the accounts listed below compared to the values set
4 forth for the same investment in Gannett Fleming's 2009 depreciation study. The
5 response should also identify the applicable depreciation rate applied to the
6 specific gross plant balances by month during the period subsequent to the
7 depreciation test year values presented in the 2005 Gannett Fleming study. The
8 information should be provided on electronic medium in Excel readable format.
9 Further, provide a specific narrative along with all support, justification and
10 documentation corresponding to the change in the reserve level values reflected in
11 the 2005 Gannett Fleming depreciation study compared to the values being
12 reported in the 2009 depreciation study:

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- 14 a. Account C13 - Conductors,
- 15 b. Account C18 - Cranes,
- 16 c. Account G02 - Gates,
- 17 d. Account I03 -Insulators,
- 18 e. Account I04 - Intake Structures,
- 19 f. Account R12 - Right-of-Ways,
- 20 g. Account R13 - Roads,
- 21 h. Account R15 - Runners,
- 22 i. Account T09 - Turbines, and
- 23 j. Account W01 - Water Regulating Structures.

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26 A. Please see the following table listing the attachments for each of the continuity
27 schedules as requested. The change in the reserve levels from 2005 to 2009 would

1 mainly result from the added depreciation expense incurred over that period. Asset
 2 additions or disposals would also affect the reserve levels from 2005 to 2009. Since
 3 the 2005 Depreciation Study was not implemented, the depreciation rate remains
 4 the same for each month.

Table 1 – List of Attachments

Account	Attachment
C13 - Conductors	CA-NLH-235 Attachment 1
C18 - Cranes	CA-NLH-235 Attachment 2
G02 - Gates	CA-NLH-235 Attachment 3
I03 - Insulators	CA-NLH-235 Attachment 4
I04 - Intake Structures	CA-NLH-235 Attachment 5
R12 - Right-of-Ways	CA-NLH-235 Attachment 6
R13 - Roads	CA-NLH-235 Attachment 7
R15 - Runners	CA-NLH-235 Attachment 8
T09 - Turbines	CA-NLH-235 Attachment 9
W01 - Water Regulating Structures	CA-NLH-235 Attachment 10

Detailed Continuity Schedule for Account C13 - Conductors

Year	Asset Added	Asset Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					53,625,329	(9,887,497)	Plant Balance
2005	276314		Conductor 636 MCM, ACSR 26/7	480	0		Fully Contributed
2005	276321		266.8 AASC, 19 Str, Partridge	420	0		Fully Contributed
2005	276323		549 AASC, 19 Str,	480	1,130,063		Asset Transfer
2005	276329		549 AASC, 19 Str,	480	990,891		Asset Transfer
2005	276333		266.8 ACSR, 26/7 Str, Partridge	480	153,740		Asset Transfer
2005	276335		266.8 ACSR, 26/7 Str, Partridge	360	1,301,766		Asset Transfer
2005	276365		636 ACSR, 26/7 Str, Grosbeak	480	432,208		Asset Transfer
2005	276366		795 ACSR, 26/7 Str, Drake	480	33,955		Asset Transfer
2005	276367		1192.5 ACSR, 26/7 Str, Grackle	144	55,817		Asset Transfer
2005	276375		795 ACSR, 26/7 Str, Drake	600	1,435,292		Asset Transfer
2005	276377		795 ACSR, 26/7 Str, Drake	600	360,085		Asset Transfer
2005	276381		266.8 ACSR, 26/7 Str, Partridge	600	22,266		Asset Transfer
2005	276383		795 ACSR, 26/7 Str, Drake	600	1,017,118		Asset Transfer
2005	276384		804 ACSR, 23/19 Str,	600	2,534,559		Asset Transfer
2005	276387		795 ACSR, 26/7 Str, Drake	276	29,095		Asset Transfer
2005	276391		804 ACSR, 26/19 Str,	600	438,045		Asset Transfer
2005	276393		636 ACSR, 30/19 Str, Egret	576	1,470,069		Asset Transfer
2005	276394		795 ACSR, 26/7 Str, Drake	576	841,896		Asset Transfer
2005	276396		804 Steel ACSR, 19 STR,	600	1,612,098		Asset Transfer
2005	276404		Conductor 266.8 MCM / ACSR	432	0		Fully Contributed
2005	276405		Conductor 636 MCM / ACSR	144	1,092,366		Asset Transfer
2005	276410		266.8 ACSR, 26/7 Str, Partridge	336	15,713		Asset Transfer
2005	276412		266.8 ACSR, 6/7 Str, Owl	336	100,147		Asset Transfer
2005	276428		636 ACSR, 26/7 Str, Grosbeak	600	4,966		Asset Transfer
2005	276443		559.5 AAAC, 19 Str, Darien	480	4,485,107		Asset Transfer
2005	276460		4/0 Bare ACSR, 6/1 Str, Penguin	480	109,415		Asset Transfer
2005	276461		153.6 ACSR, 6/13 Str,	480	90,025		Asset Transfer
2005	276465		266.8 ACSR, 26/7 Str, Partridge	480	93,264		Asset Transfer
2005	276467		562.5 ACSR, 36/19 Str	312	1,300,646		Asset Transfer
2005	276480		795 ACSR, 26/7 Str, Drake	600	20,447		Asset Transfer
2005	276488		1376.6 AAAC, 61 Str, Drake	480	12,295		Asset Transfer
2005	276492		CONDUCTOR, 19 Str, Darien	132	0		Fully Contributed
2005	276611		795 ACSR, 26/7 Str, Drake	156	30,883		Asset Transfer
2005	276750		266.8 ACSR, 26/7 Str, Owl	336	37,142		Asset Transfer
2005	276751		266.8 ACSR, 26/7 Str, Partridge	336	198,768		Asset Transfer
2005	276754		636 ACSR, 30/19 Str, Egret	336	74,913		Asset Transfer
2005	99013666		Miscellaneous - Dampers	480	2,308	(217)	Transferred to Account C13 - Conductors
2005	99019264		Install Slack Span On TL Berry	480	4,000	(148)	Transferred to Account C13 - Conductors
2005	99032546		Dampers, Conductor Vibration	240	153,296	(25,894)	Transferred to Account C13 - Conductors
2005	99032547		Dampers, Conductor Vibration	240	153,296	(25,894)	Transferred to Account C13 - Conductors
2005	99032552		Conductor, Vibration Dampers	216	59,463	(11,372)	Transferred to Account C13 - Conductors
2005	99032571		Installation of Dampers	228	57,588	(9,426)	Transferred to Account C13 - Conductors
2005	99032572		Installation of Dampers	228	57,588	(9,426)	Transferred to Account C13 - Conductors
2005	99035645		Tension Monitoring	576	21,689	(3,765)	Transferred to Account C13 - Conductors
2005	99037201		Conductor Stringing	600	112,722	(746)	Transferred to Account C13 - Conductors
2005	99039411		Conductor	180	390,936	(44,699)	Transferred to Account C13 - Conductors
2005	99043260		Conductor; 266.8 MCM, ACSR	480	55,620	(36,993)	Asset Split
2005		99011088	795 MCM ACSR 26/7 Conductor		(33,955)		Asset Transfer
2005		99011091	636 MCM ACSR 26/7 Conductor		(432,208)		Asset Transfer
2005		99011394	Conductor 795 MCM ACSR 26/7		(1,435,292)		Asset Transfer
2005		99011523	Conductor 266.8 MCM ACSR 26/7		(22,266)		Asset Transfer
2005		99011557	Conductor 4/0 BARE ACSR 6/1		(109,415)		Asset Transfer
2005		99011559	Conductor .8" O.D. ACSR 6/13		(90,025)		Asset Transfer
2005		99012434	Conductor 266.8 ACSR 6/7		(37,142)		Asset Transfer
2005		99012435	Conductor 266.8 ACSR 26/7		(15,713)		Asset Transfer
2005		99012443	Conductor 266.8 ACSR 26/7		(100,147)		Asset Transfer
2005		99012444	Conductor 266.8 ACSR 6/7		(198,768)		Asset Transfer
2005		99012599	Conductor 636 ACSR 30/19		(74,913)		Asset Transfer
2005		99012644	Conductor 562.5 ACSR 36/19 HI		(1,300,646)		Asset Transfer
2005		99012855	Conductor		(4,966)		Asset Transfer
2005		99012866	Purchase Conductor Re: Sleet S		(29,095)		Asset Transfer
2005		99012908	Conductor 795 MCM ACSR 26/7		(20,447)		Asset Transfer
2005		99013521	Conductor		(12,295)		Asset Transfer
2005		99021484	Three Phase 636 ACSR 26/7 STRA		(30,883)		Asset Transfer
2005		99023717	#1192 ACSR Conductor		(55,817)		Asset Transfer
2005		99028676	Conductors		(1,130,063)		Asset Transfer
2005		99032565	Conductor ACSR 636 W/Dampers		(1,092,366)		Asset Transfer
2005		99039002	Conductor 636/ACSR		(841,896)		Asset Transfer
2005		99039010	Conductor		(1,470,069)		Asset Transfer
2005		99011682	Conductor 266.8 MCM		0		Fully Contributed
2005		99011693	Conductor; Deadend, Aluminum,		0		Fully Contributed
2005		99012696	Conductor 266.8 ASC		0		Fully Contributed
2005		99015881	Supply/Install AASC 610.6 19 S		0		Fully Contributed
2005		99013867	559.5 MCM AASC Conductor		(4,266,542)		Asset Transfer
2005		99015760	SUPPLY/INSTALL Conductor		(218,565)		Asset Transfer
2005		99016061	Conductor; 266.8 MCM, ACSR 26/		(55,620)	47,082	Asset Split

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 Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2005		99026951	Service Conductor 4TRI		(702)	234	Transferred to Account C14 - Conductor-Distribution
2005		99034747	Fault Locator		(210,759)	31,589	Transferred to Account C15 - Control Meter/Relaying
						(10,069)	Adjusting Entry
2005						(1,968,172)	Depreciation Expense
2005					62,928,322	(11,955,412)	
2006	304364		266.8 ACSR Aluminum Cond.	480	0		Fully Contributed
2006						(1,159,631)	Depreciation Expense
2006					62,928,322	(13,115,043)	
2007						(1,191,493)	Depreciation Expense
2007					62,928,322	(14,306,536)	
2008						(1,281,334)	Depreciation Expense
2008					62,928,322	(15,587,871)	
2009		99016061	Conductor; 266.8 MCM, ACSR 26/		(70,789)	70,327	Asset Disposal
2009						(1,385,351)	Depreciation Expense
2009					62,857,534	(16,902,895)	

Detailed Continuity Schedule for C18 - Cranes

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					6,325,982	(405,779)	Account Balance
2005	59750		Crane - Overhead-Powerhouse #1	900	92,000		Asset Transfer
2005	60497		Crane Overhead - Ph #2 - BDE	900	658,978		Asset Transfer
2005	61138		Crane - Overhead - Powerhouse	900	597,577		Asset Transfer
2005	61829		Usl P/H Overhead Crane	900	1,501,411		Asset Transfer
2005	62470		Crane - Overhead - Powerhouse	900	993,957		Asset Transfer
2005	63089		Overhead Crane – P/H - Prv.	900	304,606		Asset Transfer
2005	271815		Hrd Powerhouse Crane	360	207,888		Asset Transfer
2005	271817		Hrd Pumphouse Crane Stage 1	360	26,119		Asset Transfer
2005	99027279		Chain Hoist C/W C.M.3 Tonne Tr	240	3,782	(1,891)	Transferred to Account C18 - Cranes
2005	99031461		Jib Crane With Trolley	252	3,440	(1,324)	Transferred to Account C18 - Cranes
2005	99031462		Electric Hoist 110 vac	252	2,767	(1,065)	Transferred to Account C18 - Cranes
2005		99000254	Powerhouse Crane		(207,888)		Asset Transfer
2005		99000256	Pumphouse Crane 15 Tons 55' Im		(26,119)		Asset Transfer
2005		99003798	Powerhouse Crane For Paradise		(304,606)		Asset Transfer
2005		99003904	Crane By Secord Mfg. C/W Aux.		(993,957)		Asset Transfer
2005		99004103	Powerhouse Crane - Powerhouse		(1,501,411)		Asset Transfer
2005		99004321	Powerhouse Crane; 210 Tonne B		(597,577)		Asset Transfer
2005		99005652	Powerhouse Crane; 270 Tonne By W		(92,000)		Asset Transfer
2005		99005653	Powerhouse Crane - Stage 3 - B		(658,978)		Asset Transfer
2005						(12,207)	Depreciation Expense
2005					6,335,971	(422,266)	
2006						(12,589)	Depreciation Expense
2006					6,335,971	(434,854)	
2007	309207		Overhead Crane	240	93,901	(5,086)	Cost Assigned to asset
2007	324695		Lift Crane Building	240	8,415	(2,244)	Asset Split
2007		99039654	Lift Crane Building		(8,415)		Asset Split
2007						(10,771)	Depreciation Expense
2007					6,429,872	(452,956)	
2008	325177		Overhead Crane and Hoist	240	7,595	(63)	Asset Addition
2008	325178		Overhead Crane and Hoist	240	7,595	(63)	Asset Addition
2008		99039654	Lift Crane Building		(75,734)	24,053	Asset Disposal
2008						(18,259)	Depreciation Expense
2008					6,369,328	(447,289)	
2009						(15,500)	Depreciation Expense
2009					6,369,328	(462,789)	

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Detailed Continuity Schedule for G02 - Gates

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					15,234,296	(995,071)	
2005	58336		Gate - Spillway #1-Victoria	600	281,500		Asset Transfer
2005	58339		Gate - Spillway #2-Victoria	600	281,500		Asset Transfer
2005	58372		Gate - Control #1-Victoria	900	48,000		Asset Transfer
2005	58375		Gate - Control #2-Victoria	900	48,000		Asset Transfer
2005	58377		Gate - Control #3-Victoria	900	48,000		Asset Transfer
2005	58380		Gate - Control #4-Victoria	900	48,000		Asset Transfer
2005	58441		Gate - Spillway #1-Burnt	600	233,350		Asset Transfer
2005	58444		Gate - Spillway #2-Burnt	600	233,350		Asset Transfer
2005	58517		Gate - Control #1-Ebbe	900	62,347		Asset Transfer
2005	58520		Gate - Control #2-Ebbe	900	62,347		Asset Transfer
2005	58522		Gate - Control #3-Ebbe	900	108,103		Asset Transfer
2005	58575		Gate - Spillway #1-Salmon River	900	172,933		Asset Transfer
2005	58581		Gate - Spillway #2-Salmon River	900	172,933		Asset Transfer
2005	58584		Gate - Spillway #3-Salmon River	900	172,933		Asset Transfer
2005	60161		Gate - Maintenance #1-Powerhouse	600	17,144		Asset Transfer
2005	60165		Gate - Maintenance #3-Powerhouse	600	331,463		Asset Transfer
2005	60170		Gate - Maintenance #2-Powerhouse	600	17,144		Asset Transfer
2005	60746		Crane - Monorail Hoist - Intake	600	44,746		Asset Transfer
2005	60812		Gate - Draft Tube - Powerhouse	600	62,031		Asset Transfer
2005	60867		Intake Gate No. 2 - BDE	600	56,087		Asset Transfer
2005	60954		Gate - Spillway No. 1-Spillway	600	334,454		Asset Transfer
2005	60959		Gate - Spillway No. 2-Spillway	600	334,454		Asset Transfer
2005	61000		Gate - Control No. 1 - Cont. S	600	207,986		Asset Transfer
2005	61004		Gate - Control No. 2 - Cont. S	600	207,986		Asset Transfer
2005	61052		Gate - Intake - HLK	600	137,622		Asset Transfer
2005	61134		Crane - Draft Tube - Powerhouse	600	71,593		Asset Transfer
2005	61542		N.S. Gate #1 Hoist	600	619,377		Asset Transfer
2005	61547		N.S. Gate #2	600	619,377		Asset Transfer
2005	61550		N.S. Gate #3	600	619,377		Asset Transfer
2005	61605		Intake Gate	600	296,278		Asset Transfer
2005	61609		In Maintenance - Gate	600	296,278		Asset Transfer
2005	61865		USL P/H Draft Tube Gate	600	302,445		Asset Transfer
2005	62069		Gate - Intake - Cat	600	813,084		Asset Transfer
2005	62073		Gate - Maintenance - Intake -	600	307,049		Asset Transfer
2005	62706		W.S. Spillway Gate No. 1	1140	664,748		Asset Transfer
2005	62727		Intake Gate No. 1 – BDE	600	56,087		Asset Transfer
2005	62754		Intake Gate No. 3 – BDE	600	68,669		Asset Transfer
2005	62777		Intake No. 4 Maintenance Gate	1200	167,054		Asset Transfer
2005	62872		W.S. Spillway Gate No. 2	1140	664,748		Asset Transfer
2005	62976		Intake Gate – Prv	600	326,595		Asset Transfer
2005	109997		HLK - Mini Trash racks – Control	600	18,457		Asset Transfer
2005	110030		Md-Fcs - Fisheries Compensation	600	213,208		Asset Transfer
2005	99003846		Capital Spare - Gate Levers F	600	13,378	(400)	Transferred to Account G02 - Gates
2005	99003847		Capital Spare - Wicket Gates F	600	11,922	(356)	Transferred to Account G02 - Gates
2005	99003848		Capital Spare - Lower Wicket G	600	840	(25)	Transferred to Account G02 - Gates
2005	99003849		Capital Spare - Upper Wicket G	600	1,232	(37)	Transferred to Account G02 - Gates
2005	99004204		USL Capital Spares-Intake Gate	600	4,130	(120)	Transferred to Account G02 - Gates
2005	99006146		Capital Spares - Salmon Spillway	900	16,000	(620)	Transferred to Account G02 - Gates
2005	99006148		Capital Spares - Burnt Dam Spillway	600	3,000	(868)	Transferred to Account G02 - Gates
2005	99043292		Install Large Gate Operator	696	33,039	(16)	Asset Split
2005	99043293		Install Large Gate Operator	696	30,773	(15)	Asset Split
2005	99043294		Improvement To Water Control	360	24,271	(372)	Asset Split
2005	99043295		Improvement To Water Contr	360	24,271	(372)	Asset Split
2005	99043296		Improvement To Gate Heatin	360	2,947	(45)	Asset Split
2005	99043297		Improvement To Gate Heatin	360	2,947	(45)	Asset Split
2005	99043298		Improvement To Gate Hoist	360	3,108	(48)	Asset Split
2005	99043299		Improvement To Gate Hoist	360	3,108	(48)	Asset Split
2005	99043300		Cost For Materials To Raise	936	4,052	(0)	Asset Split
2005	99043301		Cost For Materials To Raise	936	4,052	(0)	Asset Split
2005	99043302		Add'l Cost For Gate Heatin	936	6,989	(1)	Asset Split
2005	99043303		Add'l Cost For Gate Heatin	936	6,989	(1)	Asset Split
2005	99043304		Add'l Cost For Design & Co	936	2,046	(0)	Asset Split

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Depreciation Methodology and Asset Service Lives

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2005	99043305		Add'l Cost For Design & Co	936	2,046	(0)	Asset Split
2005	99043306		Add'l Height To Gates For	936	69,119	(6)	Asset Split
2005	99043307		Add'l Height To Gates For	936	69,119	(6)	Asset Split
2005	99043308		Upgrade Gate Hoist For Lon	936	47,205	(4)	Asset Split
2005	99043309		Upgrade Gate Hoist For Lon	936	47,205	(4)	Asset Split
2005	99043337		Emergency Gates - Stage 1	600	28,803	(292)	Asset Split
2005	99043344		N.S. Gate #2 Hoist	600	370,553	(486)	Asset Split
2005	99043345		N.S. Gate #3	600	370,553	(486)	Asset Split
2005	99043352		W.S. Gate Hoist	600	170,415	(224)	Asset Split
2005	99043353		W.S. Wire Rope Hoists	1140	150,028	(3)	Asset Split
2005	99043363		Gates-Gate Hoist-(Hdgte Ho	600	300,162	(656)	Asset Split
2005	99043364		Gates-Gate Hoist-(Emergenc	600	17,102	(37)	Asset Split
2005		99003790	One Water Control Gate At Para		(326,595)		Asset Transfer
2005		99003898	Hydraulic Gate - Cat Arm		(813,084)		Asset Transfer
2005		99003899	Bulkhead Gate - Cat Arm		(307,049)		Asset Transfer
2005		99004077	Supply & Install Water Control		(1,858,131)		Asset Transfer
2005		99004079	Supply & Install Water Control		(592,556)		Asset Transfer
2005		99004080	Supply & Install Spillway Gate		(1,329,496)		Asset Transfer
2005		99004081	Supply & Install Draft Tube Ga		(302,445)		Asset Transfer
2005		99004304	Gates - Water Control Gates -		(668,908)		Asset Transfer
2005		99004305	Gates - Water Cont Gates- H La		(18,457)		Asset Transfer
2005		99004306	Gates - Water Cont Gates - H L		(415,973)		Asset Transfer
2005		99004307	Gates - Water Cont Gates - H L		(137,622)		Asset Transfer
2005		99004309	Gates - Draft Tube Gates - Hin		(62,031)		Asset Transfer
2005		99004310	Gates -Gate Heating Sys-(22.5k		(8,836)	502	Asset Disposal
2005		99004313	Gates- Gate Hoist -(5-Ton Cran		(44,746)		Asset Transfer
2005		99004315	Gates-Gate Hoist-(Draft Tube H		(71,593)		Asset Transfer
2005		99006014	Water Control Gates - Intake 1		(112,174)		Asset Transfer
2005		99006019	Draft Tube Gates - Bay D'espoi		(34,289)		Asset Transfer
2005		99006031	Water Control Gates - Salmon S		(518,800)		Asset Transfer
2005		99006036	Water Control Gates - Ebbegun		(187,040)		Asset Transfer and Asset Split
2005		99006038	Water Control Gates - Intake #		(68,669)		Asset Transfer
2005		99006043	Water Control Gates - Burnt Da		(466,700)		Asset Transfer
2005		99006045	Water Control Gates - Victoria		(563,000)		Asset Transfer
2005		99006046	Water Control Gates - Victoria		(192,000)		Asset Transfer
2005		99006047	Water Control Gates - Intake #		(167,054)		Asset Transfer
2005		99006048	Draft Tube Gates - Bay D'espoi		(331,463)		Asset Transfer
2005		99041496	Reinforced Concrete Headwall		(213,208)		Asset Transfer
2005		99004083	N.S. Gate #1 Hoist		(741,107)	972	Asset Split
2005		99004084	W.S. #1 Gate Hoist		(170,415)	224	Asset Split
2005		99004086	W.S. Gate #1 Wire Rope Hoists		(150,028)	3	Asset Split
2005		99004312	Gates-Gate Hoist-(Hdgte Hoists		(300,162)	656	Asset Split
2005		99005636	Improvement To Water Control G		(48,542)	743	Asset Split
2005		99005637	Install Large Gate Operators -		(33,039)	16	Asset Split
2005		99005638	Install Large Gate Operators A		(30,773)	15	Asset Split
2005		99005639	Cost For Materials To Raise Co		(8,104)	1	Asset Split
2005		99005640	Improvement To Gate Heating Sy		(5,895)	90	Asset Split
2005		99005641	Add'l Cost For Gate Heating Sy		(13,977)	1	Asset Split
2005		99005642	Add'l Cost For Design & Constr		(4,092)	0	Asset Split
2005		99005643	Improvement To Gate Hoist At E		(6,216)	95	Asset Split
2005		99005645	Add'l Height To Gates For Floo		(138,238)	12	Asset Split
2005		99005646	Upgrade Gate Hoist For Long Po		(94,410)	8	Asset Split
2005		99006018	Emergency Gates - Stage 1 - Ba		(28,803)	292	Asset Split
2005		99025880	Gates-Gate Hoist-(Emergency Ho		(17,102)	37	Asset Split
2005						(117,441)	Depreciation Expense
2005					15,321,719	(1,114,436)	
2006						(112,675)	Depreciation Expense
2006					15,321,719	(1,227,111)	
2007						(124,094)	Depreciation Expense
2007					15,321,719	(1,351,205)	
2008	334478		Gates-Gate Hoist-(Hdgte Ho	600	180,509	(15,687)	Asset Split
2008		99004314	Gates-Gate Hoist-(Hdgte Hoist		(180,509)		Asset Split
2008						(121,140)	Depreciation Expense
2008					15,321,719	(1,488,032)	
2009		99004314	Gates-Gate Hoist-(Hdgte Hoist		(9,500)	826	
2009						(256,072)	Depreciation Expense
2009					15,312,219	(1,743,278)	

Depreciation Methodology and Asset Service Lives

Detailed Continuity Schedule for I03 - Insulators

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					30,231,276	(5,305,799)	Account Balance
2005	159201		L1 Wabush Dist Sys 420 46 kV	360	49,297		Asset Transfer
2005	266764		Station Insulators, SOK TS	0	5,585		Asset Transfer
2005	267262		Station Insulators ,USL TS	480	1,276		Asset Transfer
2005	276328		Suspension TYPE, SEDIVER	480	292,423		Asset Transfer
2005	276330		Suspension Type, Sediver	480	301,828		Asset Transfer
2005	276332		Suspension Type, Sediver and NGK	480	69,330		Asset Transfer
2005	276334		Suspension Type, Sediver	360	282,253		Asset Transfer
2005	276378		Suspension Type, Sediver	600	119,695		Asset Transfer
2005	276380		Suspension Type -COB	600	14,446		Asset Transfer
2005	276392		Suspension Type, Sediver	600	147,576		Asset Transfer
2005	276397		Suspension Type, Sediver	600	433,856		Asset Transfer
2005	276415		Suspension Type-NGK	180	184,499		Asset Transfer
2005	276431		Insulators - Pin Type	480	22,640		Asset Transfer
2005	276433		Insulators - Suspension Type	480	20,459		Asset Transfer
2005	276450		Suspension Type-NGK and Sediver	480	27,212		Asset Transfer
2005	276459		Suspension Type- COB, NGK	276	0		Asset Transfer
2005	276481		Suspension Type-NGK,COB	600	10,849		Asset Transfer
2005	299505		Coated New Post Type Insulators	264	142,659	(853)	Asset Addition
2005	299506		Coated New Post Type Insulators	264	165,739	(991)	Asset Addition
2005	299508		Suspension Type Insulators	180	123,136	(742)	Asset Addition
2005	299509		Suspension Type Insulators	480	40,110	(26)	Asset Addition
2005	291100		Insulators- 2004 -JC14032	228	29,771		Additional Costs
2005	99043269		Suspension Type Insulators	336	9,217	(9,217)	Asset Split
2005		276459	Suspension Type- COB, NGK		0	987	Asset Disposal
2005		99007289	Post Type Insulator		(1,276)		Asset Transfer
2005		99011442	Suspension Type Insulators		(14,446)		Asset Transfer
2005		99011695	Post Type Insulators		(8,745)	5,746	Asset Disposal
2005		99012907	Suspension Type Insulators		(10,849)		Asset Transfer
2005		99013451	Suspension Type Insulators (15)		(20,743)	3,801	Asset Disposal
2005		99013452	Suspension Type Insulators (25)		(8,038)	1,473	Asset Disposal
2005		99013499	Pin Type Insulators		(22,640)		Asset Transfer
2005		99013500	Suspension Type Insulators		(20,459)		Asset Transfer
2005		99015803	Supply/Install Suspension Type		(27,212)		Asset Transfer
2005		99020602	25kV Station Post Insulators		(664)	300	Asset Disposal
2005		99020620	25kV Station Post Insulators		(5,990)	2,712	Asset Disposal
2005		99020621	Install Suspension Type Insulators		(2,388)	1,081	Asset Disposal
2005		99021561	Suspension Insulators		(282,253)		Asset Transfer
2005		99021828	Post Line Insulators 46kV		(49,297)		Asset Transfer
2005		99023752	15000 lbs Suspension Type Insulators		(4,288)		Asset Transfer
2005		99029886	Insulators		(292,423)		Asset Transfer
2005		99029916	Insulators		(301,828)		Asset Transfer
2005		99031945	25kV Station Post Insulators		(253)	113	Asset Disposal
2005		99037207	Insulators		(119,695)		Asset Transfer
2005		99038998	Suspension Insulators		(184,499)		Asset Transfer
2005		99039387	Insulators		(147,576)		Asset Transfer
2005		99039399	Insulators		(433,856)		Asset Transfer
2005		99039432	Insulators		(69,330)		Asset Transfer
2005		99012442	Suspension Type Insulators		(9,217)	9,217	Asset Split
2005		99013468	Pole Grounding Wire		(7,324)	427	Asset Transfer/Transferred to Accont G07
2005		99013663	Overhead Ground Wire; 7/16 Hot		(8,228)	775	Transferred to Accont G07
2005						(1,134,034)	Depreciation Expense
2005					30,671,615	(6,425,030)	
2006	298887		Station Insulators, DPDTS	480	0	0	Fully Contributed
2006	303218		Insulators 2006 ,SSD TS	480	101,933	(33)	Asset Addition
2006	303219		Insulators 2006, BBK TS	480	109,493	(36)	Asset Addition
2006	303220		Insulators 2006, BDE TS1	480	27,276	(9)	Asset Addition
2006	303221		Insulators C1 2006, LHR TS	480	17,492	(6)	Asset Addition
2006	304362		Suspension Insulators	480	0	0	Asset Addition
2006	304363		Post Type Insulators	480	0	0	Asset Addition
2006	304368		Insulators - Suspension Type	480	388,368	(638)	Asset Addition
2006						(1,211,243)	Depreciation Expense
2006					31,316,176	(7,636,995)	

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".

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Depreciation Methodology and Asset Service Lives

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2007	307830		Suspension Type Insulators	480	165,120	(354)	Asset Addition
2007	308217		Insulator Replacement TL231	237	904,694	(15,850)	Asset Addition
2007	309018		INSULATORS, 2007, JAM TAP	480	22,902	(8)	Asset Addition
2007	309019		INSULATORS, 2007, BDE TS1	480	55,824	(120)	Asset Addition
2007	309034		INSULATORS 2007, SSD TS	480	122,821	(263)	Asset Addition
2007	309035		INSULATORS BBK TS, 2007	480	76,278	(164)	Asset Addition
2007	309036		INSULATORS, 2007, HLY TS	480	19,686	(42)	Asset Addition
2007	309299		TL234 Insulator Replacement	408	915,181	(514)	Asset Addition
2007	309764		TL251 Insulator Replacement	168	341,783	(1,176)	Asset Addition
2007	309765		TL252 Insulator Replacement	168	512,675	(1,765)	Asset Addition
2007	324222		Switching - H. V. (Suspension)	480	336	(336)	Asset Split
2007	324223		Switching - H.V. (Suspension)	480	1,094	(1,094)	Asset Split
2007	324224		Pin Type Insulator(S), 12.	480	40	(21)	Asset Split
2007	324225		Switching - H. V. (Post Type)	168	119,813	(119,813)	Asset Split
2007	324226		Switching - H. V. (Suspension)	168	55,768	(55,768)	Asset Split
2007		99006610	Switching - H. V. (Post Type)		(47,248)	47,248	Asset Disposal
2007		99006739	Switching - H.V. (Suspension)		(3,178)	3,178	Asset Disposal
2007		99006824	Switching - H. V. (Suspension)		(46,967)	46,967	Asset Disposal
2007		99006826	Switching - H. V. (Suspension)		(9,021)	9,021	Asset Disposal
2007		99019261	Switching - H.V. (138 kV Pin T)		(361)	361	Asset Disposal
2007		99019265	Switching - H.V. (Suspension)		(4,308)	4,308	Asset Disposal
2007		99007658	Suspension Insulator		(1,026)	1,026	Asset Disposal
2007		99007659	Station Post Insulators, 138 kV		(23,159)	23,159	Asset Disposal
2007		99012769	Suspension Type Insulators (25)		(843)	125	Asset Disposal
2007		99012804	Suspension Type Insulators (Ty)		(196,584)	29,090	Asset Disposal
2007		99012805	Suspension Type Insulators (Ty)		(10,186)	1,507	Asset Disposal
2007		99012806	Suspension Type Insulators (Ty)		(2,037)	301	Asset Disposal
2007		99012808	Suspension Type Insulators (Ty)		(5,093)	754	Asset Disposal
2007		99012810	Suspension Type Insulators (Ty)		(1,019)	151	Asset Disposal
2007		99012812	Suspension Type Insulators (Ty)		(3,056)	452	Asset Disposal
2007		99012813	Suspension Type Insulators (Ty)		(10,186)	1,507	Asset Disposal
2007		99012815	Suspension Type Insulators (Ty)		(2,037)	301	Asset Disposal
2007		99012816	Suspension Type Insulators (Ty)		(7,130)	1,055	Asset Disposal
2007		99012818	Suspension Type Insulators (Ty)		(2,037)	301	Asset Disposal
2007		99012819	Suspension Type Insulators (Ty)		(2,037)	301	Asset Disposal
2007		99012820	Suspension Type Insulators (Ty)		(2,037)	301	Asset Disposal
2007		99012821	Suspension Type Insulators (Ty)		(2,037)	301	Asset Disposal
2007		99012822	Suspension Type Insulators (Ty)		(2,194)	325	Asset Disposal
2007		99012823	Suspension Type Insulators (Ty)		(30,714)	4,545	Asset Disposal
2007		99012824	Suspension Type Insulators (Ty)		(8,775)	1,299	Asset Disposal
2007		99012825	Suspension Type Insulators (Ty)		(8,775)	1,299	Asset Disposal
2007		99012826	Suspension Type Insulators (Ty)		(8,775)	1,299	Asset Disposal
2007		99012827	Suspension Type Insulators (Ty)		(9,089)	1,345	Asset Disposal
2007		99001969	Switching - H. V. (Suspension)		(336)	336	Asset Split
2007		99006612	Switching - H. V. (Post Type)		(119,813)	119,813	Asset Split
2007		99006614	Switching - H. V. (Suspension)		(55,768)	55,768	Asset Split
2007		99009439	Pin Type Insulator(S), 12.5 kV		(40)	21	Asset Split
2007		99019488	Switching - H.V. (Suspension)		(1,094)	1,094	Asset Split
2007						(1,069,715)	Depreciation Expense
2007					34,003,231	(8,545,139)	
2008	322991		Insulators, BDE 69kv TS, 2008	480	42,054	(15)	Asset Addition
2008	322992		Insulators, Stb Ts, 2008	480	33,042	(12)	Asset Addition
2008	322993		Insulators, Buc Ts, 2008	480	36,046	(13)	Asset Addition
2008	322994		Insulators, Hrd 69kv TS, 2008	480	20,576	(7)	Asset Addition
2008	322995		Insulators, BDE TS1, 2008	480	144,186	(51)	Asset Addition
2008	323029		Insulators, Buc TS, 2008	480	48,155	(17)	Asset Addition
2008	323978		Wall Bushing T1 A PH, CBF TS	480	22,757	(8)	Asset Addition
2008	323979		Wall Bushing T1 B PH, CBF TS	480	22,757	(8)	Asset Addition
2008	323980		Wall Bushing T1 C PH, CBF TS	480	22,757	(8)	Asset Addition
2008	323981		Wall Bushing T2 A PH, CBF TS	480	22,757	(8)	Asset Addition
2008	323982		Wall Bushing T2 B PH, CBF TS	480	22,757	(8)	Asset Addition
2008	323983		Wall Bushing T2 C PH, CBF TS	480	22,757	(8)	Asset Addition
2008	324017		TL253, 2008 Insul. Replacement	480	306,606	(108)	Asset Addition
2008	324035		Wall Bushing 229 TB APH, CBF TS	480	6,923	(2)	Asset Addition
2008	324036		Wall Bushing 229 TB BPH, CBF TS	480	6,923	(2)	Asset Addition
2008	324037		Wall Bushing 229 TB CPH, CBF TS	480	6,923	(2)	Asset Addition
2008	324038		Wall Bushing 129 TA APH, CBF TS	480	6,923	(2)	Asset Addition
2008	324039		Wall Bushing 129 TA BPH, CBF TS	480	6,923	(2)	Asset Addition
2008	324040		Wall Bushing 129 TA CPH, CBF TS	480	6,923	(2)	Asset Addition
2008		99009439	Pin Type Insulator(S), 12.5 kV		(8)	6	Asset Split and Asset Disposal
2008		99013678	Suspension Type Insulators; Ty		(4,127)	766	Asset Disposal
2008		99013679	Suspension Type Insulators; Ty		(971)	180	Asset Disposal
2008		99013680	Suspension Insulators; Type E		(2,427)	451	Asset Disposal
2008		99013681	Suspension Insulators; Type F		(8,255)	1,532	Asset Disposal
2008		99013682	Suspension Insulators; Type H		(1,165)	216	Asset Disposal
2008		99013683	Suspension Insulators; Type J		(4,370)	811	Asset Disposal

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Depreciation Methodology and Asset Service Lives

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2008		99013684	Suspension Insulators; Type L		(728)	135	Asset Disposal
2008		99013685	Suspension Insulators; Type M		(971)	180	Asset Disposal
2008		99013885	Suspension Insulators; Type C		(6,396)	1,187	Asset Disposal
2008		99013886	Suspension Insulators; Type D		(1,474)	274	Asset Disposal
2008		99013887	Suspension Insulators; Type E		(2,030)	377	Asset Disposal
2008		99013888	Suspension Insulators; Type F		(3,790)	704	Asset Disposal
2008		99013889	Suspension Insulators; Type H		(16,594)	3,080	Asset Disposal
2008		99013890	Suspension Insulators; Type J		(3,553)	660	Asset Disposal
2008		99001969	Switching - H. V. (Suspension)		(168)	168	Asset Disposal
2008		99006612	Switching - H. V. (Post Type)		(1,517)	1,517	Asset Disposal
2008		99006614	Switching - H. V. (Suspension)		(56)	56	Asset Disposal
2008		99019485	Switching - H.V. (Pin Type In)		(3,645)	3,645	Asset Disposal
2008		99019488	Switching - H.V. (Suspension)		(6)	6	Asset Disposal
2008						(1,033,648)	Depreciation Expense
2008					34,749,727	(9,563,120)	
2009	331873		Suspension Insulator Upgrade	480	11,225	(16)	Asset Addition
2009	333346		TL232 Insulator Replacement 09	480	1,587,699	(559)	Asset Addition
2009	333390		Bushing H1, Spt3 USL TS	480	25,000	(9)	Asset Addition
2009	333403		Insulators BBK TS, 2009	480	201,387	(71)	Asset Addition
2009	333423		Insulators BDE TS1, 2009	480	14,187	(5)	Asset Addition
2009	333424		Insulators BDE TS2, 2009	480	10,844	(4)	Asset Addition
2009	333425		Insulators BBK TS, 2009	480	200,437	(71)	Asset Addition
2009	334422		Insulators TL-221	480	72,813	(26)	Asset Addition
2009		266764	Station Insulators, SOK TS		(5,585)		Asset Transfer
2009		299505	Coated New Post Type Insulators		(142,659)	12,664	Asset Disposal
2009		99007321	Suspension Insulators, 10", BA		(1,273)	142	Asset Disposal
2009		99012738	Suspension Insulators 15000 lbs		(263,724)	57,173	Asset Disposal
2009		99012740	Suspension Insulators; 15000 lbs		(6,407)	1,774	Asset Disposal
2009		99012741	Suspension Insulators; 25000 lbs		(22,500)	6,229	Asset Disposal
2009		99006740	Switching - H.V. (Suspension)		(24,513)	24,513	Asset Disposal
2009		99006822	Switching - H. V. (Suspension)		(26,537)	26,537	Asset Disposal
2009		99007358	Insulator, Pin Type, 69 kV		(912)	912	Asset Disposal
2009		99007661	Station Post Insulator, 138 kV		(3,013)	3,013	Asset Disposal
2009						(1,060,802)	Depreciation Expense
2009					36,376,196	(10,491,724)	

Detailed Continuity Schedule for I04 - Intake Structures

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					19,917,595	(61,877)	
2005	60851		Intake Structure No. 1 - BDE	1200	596,000		Asset Transfer
2005	60854		Intake Structure No. 2 - BDE	1200	596,000		Asset Transfer
2005	61065		Structure - Concrete - Intake	1200	1,454,249		Asset Transfer
2005	62087		System-Water Level Meas. Equip	300	24,513		Asset Transfer
2005	62452		Intake Structure No. 4 - BDE	1200	1,617,392		Asset Transfer
2005	62741		Intake Structure No. 3 - BDE	1200	2,167,000		Asset Transfer
2005	110048		SD-IN - Upper Salmon Intake	1200	5,039,575		Asset Transfer
2005	110074		CD-1N - Cat Arm Intake	1200	2,771,105		Asset Transfer
2005	271268		Structure - Concrete - Intake - PRV	1200	606,165		Asset Transfer
2005		99003770	Intake Structure - PRV		(606,165)		Asset Transfer
2005		99003882	Intake Structure		(2,771,105)		Asset Transfer
2005		99003984	Intake Structure - West Salmon		(5,039,575)		Asset Transfer
2005		99004275	Intake Structure - Hinds Lake Dev		(1,454,249)		Asset Transfer
2005		99005586	Intake Structure #1 - BDE - Sta		(596,000)		Asset Transfer
2005		99005587	Intake Structure #2 - BDE - Sta		(596,000)		Asset Transfer
2005		99005588	Intake Structure #3 - BDE - Sta		(2,167,000)		Asset Transfer
2005		99005589	Intake Structure #4 - BDE - Sta		(1,617,392)		Asset Transfer
2005		99021566	Sutron Dcp Water Level Measure		(24,513)		Asset Transfer
2005		99041927	Intake Structures - GCL		(850,000)	617	Asset Split
2005						(7,036)	Depreciation Expense
2005					19,067,595	(68,296)	
2006	306446		Intake Building	900	125,000	(133)	Asset Split
2006		99041927	Intake Structures - GCL		(348,150)	392	Asset Split
2006						(7,318)	Depreciation Expense
2006					18,844,445	(75,355)	
2007						(7,750)	Depreciation Expense
2007					18,844,445	(83,104)	
2008						(8,292)	Depreciation Expense
2008					18,844,445	(91,396)	
2009						(8,903)	Depreciation Expense
2009					18,844,445	(100,300)	

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".

Detailed Continuity Schedule for R12 - Right-of-Ways

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					17,351,649	(3,808,315)	Account Balance
2005	2931		Right Of Way	480	95,168		Asset Transfer
2005	3073		Right Of Way	600	43,143		Asset Transfer
2005	3199		Right Of Way	600	13,753		Asset Transfer
2005	3687		Right Of Way	600	38,310		Asset Transfer
2005	4650		Right Of Way	480	20,497		Asset Transfer
2005	4861		Right Of Way	576	82,321		Asset Transfer
2005	5098		Right Of Way	600	375,166		Asset Transfer
2005	5291		Right Of Way	600	249,759		Asset Transfer
2005	5807		Right Of Way	600	233,248		Asset Transfer
2005	29569		Right Of Way	600	168,405		Asset Transfer
2005	59552		Right Of Way, TL239 DLK to BHL	480	257,128		Asset Transfer
2005	63203		Right Of Way, TL259 BHL to PBN	480	306,687		Asset Transfer
2005	63975		Right Of Way, TL229 WDL to GLB	420	0		Fully contributed
2005	66133		Right Of Way, TL227 BHL to DHR	480	33,568		Asset Transfer
2005	67590		Right Of Way, TL221 PBN to HB	480	26,375		Asset Transfer
2005	69102		Right-Of-Way, TL244 PPT to BCV	480	98,450		Asset Transfer
2005	75979		Right Of Way	480	22,195		Asset Transfer
2005	75984		Right Of Way	600	198,434		Asset Transfer
2005	76000		Right Of Way	600	132,492		Asset Transfer
2005	76004		Right Of Way	600	496,348		Asset Transfer
2005	76009		Right Of Way	600	78,244		Asset Transfer
2005	76015		Right Of Way	600	9,764		Asset Transfer
2005	76020		Right Of Way	600	153,902		Asset Transfer
2005	76030		Right Of Way	600	1,538,323		Asset Transfer
2005	76076		1-GD Pole 67 Line 7 to CO	480	122,189		Asset Transfer
2005	106146		Right Of Way, TL257 RWC to STA	360	275,562		Asset Transfer
2005	266483		Right Of Way	480	169,344		Asset Transfer
2005	266530		Right Of Way	600	220,799		Asset Transfer
2005	269392		Right Of Way	600	566,756		Asset Transfer
2005	269402		Right Of Way	600	130,181		Asset Transfer
2005	269412		Right Of Way	480	45,619		Asset Transfer
2005	269417		Right Of Way	480	39,691		Asset Transfer
2005	269419		Right Of Way	336	20,387		Asset Transfer
2005	269428		Right Of Way	480	778		Asset Transfer
2005	269434		Right Of Way	480	336,553		Asset Transfer
2005	269443		Right Of Way	480	111,059		Asset Transfer
2005	269458		Right Of Way	480	3,028		Asset Transfer
2005	269462		Right Of Way	348	19,295		Asset Transfer
2005	269464		Right Of Way	480	95,839		Asset Transfer
2005	269474		Right Of Way	600	1,173,178		Asset Transfer
2005	292975		Right Of Way	132	0		Fully contributed
2005	299458		Right Of Way	240	1,067	(4)	Asset Addition
2005	299520		Right Of Way	360	19,031	(53)	Asset Addition
2005	299521		Right Of Way	360	4,309	(12)	Asset Addition
2005	299522		Right Of Way	360	10,772	(30)	Asset Addition
2005	299523		Right Of Way	360	17,953	(50)	Asset Addition
2005	299524		Right Of Way	360	8,276	(23)	Asset Addition
2005	299525		Right Of Way	360	8,276	(23)	Asset Addition
2005	299526		Right Of Way	360	8,276	(23)	Asset Addition
2005	299527		Right Of Way	360	8,276	(23)	Asset Addition
2005	299528		Right Of Way	360	8,276	(23)	Asset Addition
2005	299632		Right Of Way	360	0	0	Asset Addition
2005	299671		Right Of Way	360	13,722	(38)	Asset Addition
2005	99024130		Right Of Way .025 HECTARES	360	105	(39)	Transferred to Account R12 - Right-of-Ways
2005	99024141		Right Of Way .1 H	360	408	(149)	Transferred to Account R12 - Right-of-Ways
2005	99043272		Right Of Way	336	7,443		Asset Transfer
2005		99011080	Right Of Way		(169,344)		Asset Transfer
2005		99011200	Right Of Way TL 202, 230KV		(375,166)		Asset Transfer
2005		99011285	Right Of Way		(95,168)		Asset Transfer
2005		99011351	Right Of Way		(220,799)		Asset Transfer
2005		99011359	Right Of Way		(168,405)		Asset Transfer
2005		99011396	Right Of Way		(249,759)		Asset Transfer
2005		99011437	Right Of Way		(13,753)		Asset Transfer
2005		99011448	Right Of Way		(78,244)		Asset Transfer
2005		99011458	Right Of Way		(130,181)		Asset Transfer
2005		99011486	Right Of Way		(132,492)		Asset Transfer
2005		99011515	Right Of Way		(233,248)		Asset Transfer
2005		99011537	Right Of Way		(198,434)		Asset Transfer
2005		99011548	Right Of Way		(22,195)		Asset Transfer
2005		99011610	Right Of Way		(82,321)		Asset Transfer
2005		99011634	Right Of Way		(43,143)		Asset Transfer

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Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2005		99011683	Right Of Way		(45,619)		Asset Transfer
2005		99012429	Right Of Way		(20,387)		Asset Transfer
2005		99012648	Right Of Way		(153,902)		Asset Transfer
2005		99012702	Right Of Way		(566,756)		Asset Transfer
2005		99012716	Preliminary Engineering & Surv		(778)		Asset Transfer
2005		99012752	Right Of Way		(496,348)		Asset Transfer
2005		99012777	Right Of Way		(336,553)		Asset Transfer
2005		99012868	Right Of Way		(20,497)		Asset Transfer
2005		99012890	Right Of Way		(38,310)		Asset Transfer
2005		99012903	Right Of Way		(9,764)		Asset Transfer
2005		99012913	Right Of Way		(257,128)		Asset Transfer
2005		99013450	Right Of Way		(122,189)		Asset Transfer
2005		99013456	Right Of Way		(98,450)		Asset Transfer
2005		99013486	Right Of Way		(111,059)		Asset Transfer
2005		99013502	Right Of Way		(1,538,323)		Asset Transfer
2005		99015724	Land Rights And Survey (Right-		(19,295)		Asset Transfer
2005		99015773	Right Of Way		(95,839)		Asset Transfer
2005		99015924	Right Of Way		(306,687)		Asset Transfer
2005		99016066	Right Of Way		(59,943)		Asset Transfer
2005		99016109	Right Of Way		(39,691)		Asset Transfer
2005		99021562	Right Of Way		(275,562)		Asset Transfer
2005		99037336	Right Of Way		(3,028)		Asset Transfer
2005		99041775	Right Of Way		(1,173,178)		Asset Transfer
2005		99012438	Right Of Way		(7,443)		Asset Transfer
2005		99041506	8 ft. Aluminum Platform		(23,421)	846	Transfer to Account S15 - Structural Supports
2005						(384,982)	Depreciation Expense
2005					17,436,977	(4,192,941)	
2006	76046		Right Of Way	480	122,189	(25,407)	Asset Addition
2006	302638		Right Of Way	360	175,523	(975)	Asset Addition
2006	304354		Right Of Way	480	0	0	Asset Addition
2006	304452		Right Of Way	360	46,994	(131)	Asset Addition
2006	304506		Right Of Way	360	0	0	Asset Addition
2006	304521		Right Of Way	360	0	0	Asset Addition
2006		76076	1-GD Pole 67 Line 7 to CO		(122,189)		Asset Transfer
2006						(383,059)	Depreciation Expense
2006					17,659,494	(4,602,512)	
2007	309455		Right Of Way	360	26,234	(73)	Asset Addition
2007	309511		Legal Surveys of Distribution	360	31,099	(86)	Asset Addition
2007	309512		Legal Surveys of Distribution	360	9,090	(25)	Asset Addition
2007	309513		Legal Surveys of Distribution	360	7,665	(21)	Asset Addition
2007	309548		Right Of Way	360	13,560	(38)	Asset Addition
2007	309602		Right Of Way	360	9,114	(25)	Asset Addition
2007						(429,175)	Depreciation Expense
2007					17,756,256	(5,031,955)	
2008	319777		Right Of Way	360	10,327	(115)	Asset Addition
2008	324594		Right Of Way	360	72,527	(201)	Asset Addition
2008	325168		Legal Surveys of Distribution	360	10,857	(30)	Asset Addition
2008	325169		Legal Surveys of Distribution	360	10,857	(30)	Asset Addition
2008	325170		Legal Surveys of Distribution	360	16,286	(45)	Asset Addition
2008	325171		Legal Surveys of Distribution	360	16,286	(45)	Asset Addition
2008						(462,481)	Depreciation Expense
2008					17,893,397	(5,494,904)	
2009	333497		Legal Surveys of Distribution	360	15,820	(44)	Asset Addition
2009	333498		Legal Surveys of Distribution	360	3,273	(9)	Asset Addition
2009	333499		Legal Surveys of Distribution	360	22,911	(64)	Asset Addition
2009	333500		Legal Surveys of Distribution	360	12,546	(35)	Asset Addition
2009	333629		Right Of Way	360	25,008	(69)	Asset Addition
2009	334316		Right Of Way	360	10,067	(28)	Asset Addition
2009	334323		Right Of Way	360	26,480	(74)	Asset Addition
2009	334331		Right Of Way	360	11,041	(31)	Asset Addition
2009	334376		Right Of Way	360	0	0	Asset Addition
2009						(494,325)	Depreciation Expense
2009					18,020,542	(5,989,582)	

Detailed Continuity Schedule for R13 - Roads

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					77,623,642	(2,384,865)	
2005	6384		Access Roads, SSD TS	480	5,186		Asset Transfer
2005	27833		Access Roads, STB TS	480	5,299		Asset Transfer
2005	28709		Access Roads, IRV TS	480	300		Asset Transfer
2005	28759		Access Roads, BWT TS	480	12,681		Asset Transfer
2005	61930		Roads	240	11,211		Asset Transfer
2005	62652		Road-Powerhouse>CD6 - CAT	600	30,423,675		Asset Transfer
2005	62657		Road - Main Highway > Powerhouse	600	30,423,675		Asset Transfer
2005	63178		Powerhouse Access Road - PRV.	600	1,033,716		Asset Transfer
2005	63184		Intake Access Road – PRV.	600	258,429		Asset Transfer
2005	93178		Building/Grounds/Property Road	600	0		Asset Transfer/Fully contributed
2005	266778		Access Roads, SOK TS	480	1,281		Asset Transfer
2005	267038		Access Roads, HDN TS	480	12,101		Asset Transfer
2005	267206		Access Roads, EHW TS	240	13,337		Asset Transfer
2005	272257		Hrd Roads & Site Lighting	360	490,478		Asset Transfer
2005	274591		Roads BHL TS	480	2,911		Asset Transfer
2005	274719		Roads DHR T.S	480	5,061		Asset Transfer
2005	274880		Roads	480	15,766		Asset Transfer
2005	274885		Roads	480	3,405		Asset Transfer
2005	275003		Access Roads, HVY TS	480	5,182		Asset Transfer
2005	275820		Roads	240	39,865		Asset Transfer
2005	279958		Repeater Site - Civil	120	92,623		Asset Transfer
2005	299360		Cat-Road Upgrade Near Ph	600	1,358,343	(405)	Asset Addition
2005	99043248		Upgrade Access Road	480	1,672		Asset Transfer
2005	99041922		Site Roads / Bridges	600	200,000		Additional cost
2005		99000011	Roads At Holyrood Plant		(490,478)		Asset Transfer
2005		99001966	Access Roads To Min-Hydro		0		Asset Transfer/Fully contributed
2005		99003749	Access Roads Paradise River		(1,292,145)		Asset Transfer
2005		99003783	Roads		(60,847,350)		Asset Transfer
2005		99006743	Access Road - 230' X 22'(Crush		(15,766)		Asset Transfer
2005		99006887	Roads , 173' X 22'		(1,281)		Asset Transfer
2005		99007989	Design & Construct Road To Termin		(12,681)		Asset Transfer
2005		99008221	Access Road (228' X 12') – Gr		(300)		Asset Transfer
2005		99008377	Road - Gravel, 245' X 20'		(5,061)		Asset Transfer
2005		99010967	Construction Of Road To Termin		(3,405)		Asset Transfer
2005		99011469	Roads		(5,299)		Asset Transfer
2005		99013739	Access Road		(5,182)		Asset Transfer
2005		99018850	Roads - Access Road At Sunnyside		(5,186)		Asset Transfer
2005		99019271	Gravel Access Road At Berry Hi		(2,911)		Asset Transfer
2005		99024734	Access Roads		(12,101)		Asset Transfer
2005		99028115	Upgrade Access Road		(1,672)		Asset Transfer
2005		99031480	Access Road Upgrade: Grading,		(13,337)		Asset Transfer
2005		99034473	Widen Access Road To Fuel Tank		(11,211)		Asset Transfer
2005		99038886	Site Development, Access		(92,623)		Asset Transfer
2005		99039648	Access Road		(39,865)		Asset Transfer
2005						(257,436)	Depreciation Expense
2005					79,181,985	(2,642,706)	

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Depreciation Methodology and Asset Service Lives

Year	Assets Added	Assets Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2006	99041922		Site Roads / Bridges	600	2,336		Additional Cost
2006						(286,567)	Depreciation Expense
2006					79,184,321	(2,929,273)	
2007	308189		USL Access Road-Upgrade	600	649,691	(324)	Asset Addition
2007	310067		Burnt Access Rd. Improvements	300	288,529	(341)	Asset Addition
2007						(309,848)	Depreciation Expense
2007					80,122,541	(3,239,786)	
2008	324566		Off-Loading Ramps, Buchans	240	148,771	(620)	Asset Addition
2008	324567		Off-Loading Ramps, Burgeo Hwy	240	156,541	(652)	Asset Addition
2008	324572		Venam's Trail Upgrade	600	99,552	(332)	Asset Addition
2008						(343,807)	Depreciation Expense
2008					80,527,405	(3,585,196)	
2009	333420		Offloading Ramps, Burin Pen. Hwy	240	324,318	(1,351)	Asset Addition
2009		99000013	Upgrade At Tanker Dock		(1,859)	1,537	Holyrood - Non-Synch
2009		99027844	Access Road To Green Acres Mon		(3,078)	3,078	Holyrood - Non-Synch
2009						(397,115)	Depreciation Expense
2009					80,846,787	(3,979,048)	

Depreciation Methodology and Asset Service Lives

Detailed Continuity Schedule for R15 - Runners

Year	Asset Added	Asset Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments ¹
2004					13,072,522	(1,923,918)	
2005	58429		Runner - Turbine #1 BDE	240	1,513,610		Asset Transfer
2005	59072		Runner - Turbine #2 - BDE	312	2,271,057		Asset Transfer
2005	59273		Runner - Turbine #4 - BDE	264	1,448,949		Asset Transfer
2005	59278		Runner - Turbine #3 - BDE	264	1,446,026		Asset Transfer
2005	59675		Runner - Turbine #5 - BDE	288	1,458,565		Asset Transfer
2005	60092		Runner - Turbine #7 - BDE	600	130,312		Asset Transfer
2005	60889		Runner - Turbine - Turbine - PRV	600	583,446		Asset Transfer
2005	62270		Runner - Turbine #1 - CAT	600	881,636		Asset Transfer
2005	62443		Runner - Turbine #2 - CAT	600	881,636		Asset Transfer
2005		99003781	Install Runner for Turbine AT		(583,446)		Asset Transfer
2005		99003895	Runner - Cat Arm		(1,763,272)		Asset Transfer
2005		99005944	Runner - BDE - Stage		(5,809)	2,944	Asset Retirement
2005		99005978	Runner - BDE - Stage		(130,312)		Asset Transfer
2005		99020550	Modify Runner at Generator # 2		(2,271,057)		Asset Transfer
2005		99023586	Replace Runner on Unit #3		(1,446,026)		Asset Transfer
2005		99023587	Replace Runner on Unit #4 & 3		(1,448,949)		Asset Transfer
2005		99027685	Replace Runner on Unit #5		(1,458,565)		Asset Transfer
2005		99027686	Replace Runner on Unit #6, SE		(1,392,381)		Asset Transfer
2005		99029846	Replace Runner on Unit #1		(1,513,610)		Asset Transfer
2005		99029848	Digital Meter		(3,317)	708	Transferred to M08 - Meters -Other
2005						(74,563)	Depreciation Expense
2005					11,671,014	(1,994,829)	
2006		99029847	Headset		(1,113)	300	Asset Retirement
2006						(308,703)	Depreciation Expense
2006					11,669,902	(2,303,232)	
2007						(339,488)	Depreciation Expense
2007					11,669,902	(2,642,720)	
2008						(373,700)	Depreciation Expense
2008					11,669,902	(3,016,420)	
2009						(411,251)	Depreciation Expense
2009					11,669,902	(3,427,671)	

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Detailed Continuity Schedule for T09 - Turbines

Year	Asset Added	Asset Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comment ¹
2004					65,871,406	(24,971,870)	Account Balance
2005	6691		#1 Turbine and Generator	132	3,135,566		Asset Transfer
2005	6804		#1 Turb. Lube Oil Purification	84	29,291		Asset Transfer
2005	7636		#2 Turbine and Generator	132	3,135,566		Asset Transfer
2005	7715		#2 Turb Lube Oil Purification	84	29,291		Asset Transfer
2005	58773		Turbine No. 1-Bde	600	280,641		Asset Transfer
2005	58879		Draft Tube-Turbine #1-BDE	600	8,066		Asset Transfer
2005	58891		Autogreaser-Turbine #1-BDE	600	2,275		Asset Transfer
2005	58949		Turbine No. 2-BDE	600	280,641		Asset Transfer
2005	59077		Draft Tube-Turbine #2-BDE	600	8,066		Asset Transfer
2005	59086		Autogreaser-Turbine #2-BDE	600	2,275		Asset Transfer
2005	59151		Turbine No. 3-BDE	600	280,641		Asset Transfer
2005	59282		Draft Tube-Turbine #3-BDE	600	8,066		Asset Transfer
2005	59291		Autogreaser-Turbine #3-BDE	600	2,275		Asset Transfer
2005	59365		Turbine No. 4-BDE	600	280,641		Asset Transfer
2005	59488		Draft Tube-Turbine #4-BDE	600	8,066		Asset Transfer
2005	59496		Autogreaser-Turbine #4-BDE	600	2,275		Asset Transfer
2005	59556		Turbine No. 5-BDE	600	833,337		Asset Transfer
2005	59679		Draft Tube-Turbine #5-BDE	900	12,500		Asset Transfer
2005	59688		Autogreaser-Turbine #5-BDE	600	5,339		Asset Transfer
2005	59790		Turbine No. 6-BDE	600	833,337		Asset Transfer
2005	59909		Draft Tube-Turbine #6-BDE	900	12,500		Asset Transfer
2005	59918		Autogreaser-Turbine #6-BDE	600	5,339		Asset Transfer
2005	60096		Draft Tube-Turbine #7-BDE	600	220,107		Asset Transfer
2005	60104		Autogreaser-Turbine #7-BDE	300	20,579		Asset Transfer
2005	60732		Governor System - Prv Unit	600	270,376		Asset Transfer
2005	61677		USL Turbine	600	7,091,357		Asset Transfer
2005	62135		Turbine No. 1 - CAT	600	5,463,508		Asset Transfer
2005	62318		Turbine No. 2 - CAT	600	5,463,508		Asset Transfer
2005	62985		Turbine - Prv Unit	600	1,301,815		Asset Transfer
2005	63097		Drafttube/Maintenance Gates	600	72,469		Asset Transfer
2005	93064		Turbine	600	0		Fully Contributed
2005	271309		#1 Turbine	360	2,277,692		Asset Transfer
2005	271317		#2 Turbine	360	2,277,692		Asset Transfer
2005	300232		Spiral Case	900	119,687	(83)	Asset Split
2005	300233		Draft Tube	900	98,935	(68)	Asset Split
2005	300234		Turbine (Instrumentation)	900	262,605	(181)	Asset Split
2005	99003850		Capital Spare - G.V. Ringfeed	600	258	(8)	Transferred to Account T09 - Turbines
2005	99003851		Capital Spare - Bearing Pads F	600	14,726	(440)	Transferred to Account T09 - Turbines
2005	99004205		USL Capital Spares-Draft Tube	600	746	(22)	Transferred to Account T09 - Turbines
2005	99004206		USL Capital Spares - Turbine	600	46,030	(1,337)	Transferred to Account T09 - Turbines
2005	99004300		Turbine and Governors - Daft Tu	600	62,550	(3,415)	Transferred to Account T09 - Turbines
2005	99004456		Misc - Capital Spares -(Turbine)	600	59,000	(3,221)	Transferred to Account T09 - Turbines
2005	99005423		4 Automatic Greasing System -	600	9,098	(4,518)	Transferred to Account T09 - Turbines
2005	99005424		2 Automatic Greasing System	600	10,678	(3,088)	Transferred to Account T09 - Turbines
2005	99005425		Automatic Greasing System - ST	300	20,579	(20,579)	Transferred to Account T09 - Turbines
2005	99005622		Draft Tube Liners - Units 5 and	900	25,000	(969)	Transferred to Account T09 - Turbines
2005	99005623		Proper Aeration Of Draft Tube	360	21,533	(5,532)	Transferred to Account T09 - Turbines
2005	99005624		Equipment To Provide Aeration	372	17,570	(3,404)	Transferred to Account T09 - Turbines
2005	99005625		Equipment To Provide Aeration	360	18,395	(2,990)	Transferred to Account T09 - Turbines
2005	99005938		Draft Tube Liners For Units 1-	600	50,000	(16,024)	Transferred to Account T09 - Turbines
2005	99005955		Draft Tube Liner - Unit 7 – BA	600	220,107	(20,908)	Transferred to Account T09 - Turbines
2005	99006086		Drafttube Gates Ph #2-BDE	480	95,459	(24,841)	Transferred to Account T09 - Turbines
2005	99006150		Capital Spares - Turbine Unit	480	34,500	(8,978)	Transferred to Account T09 - Turbines
2005	99043356		Provide and Install Index TE	432	4,360	(543)	Transferred to Account T09 - Turbines
2005	99043365		Turbines and Governors - TUR	600	657,967	(71,837)	Transferred to Account T09 - Turbines
2005	99041940		Turbine Assembly	600	50,000		Additional Cost
2005	99000263		Install Turbine Unit 1 - Mfg C		(2,277,692)		Asset Transfer
2005	99000264		Install Turbine Unit 2 - Mfg C		(2,277,692)		Asset Transfer
2005	99003774		Draft Tube Liner For Turbine A		(72,469)		Asset Transfer
2005	99003777		Governor System At Paradise Ri		(270,376)		Asset Transfer
2005	99003778		Install Turbine At Paradise Ri		(1,301,815)		Asset Transfer
2005	99003893		Turbine By Dominion Bridge		(10,927,015)		Asset Transfer
2005	99004008		Turbines At Powerhouse- Upper		(7,091,357)		Asset Transfer
2005	99005423		4 Automatic Greasing System -		(9,098)		Asset Transfer
2005	99005424		2 Automatic Greasing System		(10,678)		Asset Transfer
2005	99005425		Automatic Greasing System - St		(20,579)		Asset Transfer
2005	99005622		DRAFT TUBE LINERS - UNITS 5 And		(25,000)		Asset Transfer
2005	99005623		Proper Aeration Of Draft Tube		(21,533)	5,751	Asset Disposal
2005	99005624		Equipment To Provide Aeration		(17,570)	3,546	Asset Disposal

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Year	Asset Added	Asset Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comment ¹
2005		99005625	Equipment To Provide Aeration		(18,395)	3,128	Asset Disposal
2005		99005626	Repairs To Turbine On Unit #2		(144,622)	29,501	Asset Disposal
2005		99005627	Stationary Seals For Unit #3 T		(103,281)	14,140	Asset Disposal
2005		99005628	Replace Upper And Lower Statio		(88,609)	1,428	Asset Disposal
2005		99005629	Unit #2 Instability Test -Phas		(41,567)	9,242	Asset Disposal
2005		99005631	Radial Aeration On Unit #5 Tur		(16,705)	3,513	Asset Disposal
2005		99005632	410 Stain. Steel Wearing Ring		(159,960)	30,732	Asset Disposal
2005		99005633	Stainless Wearing Rings In Hea		(154,741)	49,532	Asset Disposal
2005		99005634	Replace And Install Head Cover		(179,876)	50,573	Asset Disposal
2005		99005635	Provide Draft Tube Aeration -		(17,390)	66	Asset Disposal
2005		99005938	Draft Tube Liners For Units 1-		(50,000)		Asset Transfer
2005		99005941	Turbine - Bay d'Espoir - Units		(1,122,566)		Asset Transfer
2005		99005949	Turbines - Bay d'Espoir - Stag		(1,666,673)		Asset Transfer
2005		99005955	Draft Tube Liner - Unit 7 - Ba		(220,107)		Asset Transfer
2005		99021424	Alfa- Laval Turbine Oil Purifi		(58,581)		Asset Transfer
2005		99031918	Add'l Costs Turbine, See Pl A		(6,271,132)		Asset Transfer
2005		99032151	Turbine(Powerhouse Station Rin		(13,813)	1,157	Asset Disposal
2005		99003894	Provide and Install Index Testing\		(4,360)	543	Asset Split
2005		99004302	Turbines and Governors - Turbine		(657,967)	71,837	Asset Split and Asset Transfer
2005						(332,588)	Depreciation Expense
2005					66,113,064	(25,222,754)	
2006	306447		Runner	600	1,665,949	(11,843)	Asset Split
2006	306448		Headcover Assembly	600	1,000,000	(7,109)	Asset Split
2006	306449		Guide Bearing Assembly	600	200,000	(1,422)	Asset Split
2006	306450		Shaft Shield System	600	75,000	(533)	Asset Split
2006	306451		Drafttube Gates	600	250,000	(1,777)	Asset Split
2006	306452		Drainage Pumps	600	100,000	(711)	Asset Split
2006	306453		Drafttube Monorail Hoist	600	200,000	(1,422)	Asset Split
2006		99041940	Turbine Assembly		(3,654,715)	26,239	Asset Split
2006						(348,618)	Depreciation Expense
2006					65,949,298	(25,569,950)	
2007	303295		Anti Fouling System U3	151	305,590	(14,166)	Asset Addition
2007	303300		Anti Fouling System-Unit 1	151	305,590	(14,166)	Asset Addition
2007	303301		Anti Fouling System Unit 2	151	305,590	(14,166)	Asset Addition
2007	308871		Upgrade to Unit #3 Turbine	156	1,705,004	(32,789)	Asset Addition
2007						(372,324)	Depreciation Expense
2007					68,571,072	(26,017,562)	
2008						(604,036)	
2008					68,571,072	(26,621,598)	
2009	333506		Turbine Bearing Oil Level Sys	600	33,585	(17)	Asset Addition
2009	333507		Turbine Bearing Oil Level Sys	600	33,585	(17)	Asset Addition
2009		6691	#1 Turbine and Generator		(3,135,566)	3,135,566	Holyrood Non-Sync Asset
2009		7636	#2 Turbine and Generator		(3,135,566)	3,135,566	Holyrood Non-Sync Asset
2009		271309	#1 Turbine		(2,277,692)	2,277,692	Holyrood Non-Sync Asset
2009		271317	#2 Turbine		(2,277,692)	2,277,692	Holyrood Non-Sync Asset
2009		308871	Upgrade to Unit #3 Turbine		(1,705,004)	163,943	Holyrood Non-Sync Asset
2009		99000265	Additional Costs For Turbines		(26,000)	26,000	Holyrood Non-Sync Asset
2009		99000266	Install Turbine Unit 3 - Mfg H		(6,398,098)	5,355,445	Holyrood Non-Sync Asset
2009		99000267	Upgrade Turbine For Turbine Su		(92,232)	92,232	Holyrood Non-Sync Asset
2009		99000268	Install Turbine Parts and Winder		(3,368,208)	3,368,208	Holyrood Non-Sync Asset
2009		99027839	Drill Tap Bearings For Turbine		(1,580)	1,079	Holyrood Non-Sync Asset
2009		99043190	Install Turbine Parts and Winder		(3,368,208)	3,368,208	Holyrood Non-Sync Asset
2009						(415,008)	Depreciation Expense
2009					42,852,399	(3,835,012)	

Detailed Continuity Schedule for W01 - Water Regulating Structures

Year	Asset Added	Asset Retired	Asset Description	Service Life in Months	Net Depreciable Cost (\$)	Accumulated Depreciation (\$)	Comments
2004					17,257,643	(2,190,406)	Account Balance
2005	58344		Structure - Concrete - Victoria Spillway	900	769,760		Asset Transfer
2005	58470		Equipment - Water Level - Burnt Spillway	600	11,701		Asset Transfer
2005	61018		Structure - Concrete - Control Structure	240	1,923,424		Asset Transfer
2005	110029		MD-1S - Ebbegunbaeg Control Structure	900	1,508,627		Asset Transfer
2005	300203		Hydraulic Gates 1 and 2	900	892,278	(648)	Asset Split
2005	300206		Monorail Hoist Systems	900	91,850	(67)	Asset Split
2005	300236		Bulkhead Gates	900	425,000	(308)	Asset Split
2005	300237		Maintenance gates	900	425,000	(308)	Asset Split
2005	99004199		RESERVOIR CLEARING FOR UPPER S	1200	880,418	(52)	Asset Split
2005	99034696		PIEZOMETERS	480	25,485	(540)	Asset Split
2005	99043290		Victoria Control Structure	900	11,047	(41)	Asset Split
2005	99043342		Reservoir Clearing for UPP	1200	880,418	(52)	Asset Split
2005	99043343		Piezometers	480	25,485	(540)	Asset Split
2005	99041936		Fish Compensation Structure	600	315,425		Additional Cost
2005		99005597	9' Satellite Dish and associated hardware		(2,275)	2,275	Asset Disposal
2005		99031004	9' Satellite Dish		(2,275)	2,275	Asset Disposal
2005		99004281	Water Regulating Structure - Hinds Lake		(1,923,424)		Asset Transfer
2005		99005598	Ultrasonic Water Level Equip.		(7,170)	135	Asset Disposal
2005		99005599	Ebbegunbaeg Control Structures		(1,508,627)		Asset Transfer
2005		99005600	Victoria Control Structure - B		(769,760)		Asset Transfer
2005		99029838	Water Regulating Structure		(11,701)		Asset Transfer
2005		99029842	Water level Sensor		(45,756)		Asset Transfer
2005		99030958	Install Ice Detection System - U		(9,932)		Asset Transfer
2005		99032150	Victoria Control Structure (Water)		(11,047)	42	Asset Split
2005						(40,430)	Depreciation Expense
2005					21,151,592	(2,228,666)	
2006	306441		Stoplogs	900	200,000	(212)	Asset Split
2006	99041936		Fish Compensation Structure	600	41,399		Additional Cost
2006						(49,405)	Depreciation Expense
2006					21,392,991	(2,278,283)	
2007						(49,326)	Depreciation Expense
2007					21,392,991	(2,327,609)	
2008						(52,912)	Depreciation Expense
2008					21,392,991	(2,380,521)	
2009						(56,738)	Depreciation Expense
2009					21,392,991	(2,437,259)	

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".