

executable electronic format. Hydro did not prepare a detailed analysis of the changes related to the 2005 and 2007 reports and is unable to provide the calculations as requested.

With reference to part (b) above for the 2006 GRA, the results of the 2005 Gannett Fleming depreciation study were relied upon in the calculation of the depreciation impact. The results of the study indicated that for the plant in service at December 31, 2004, the annual depreciation expense would be \$46.8 million plus an additional \$4.1 million per year which would be required to true-up the existing variance in accumulated depreciation over the remaining lives of the assets. This total of \$50.9 million was compared to the \$33.8 million in depreciation expense and \$2.8 million in loss on disposal of capital assets that was recognized in 2004, resulting in a difference of \$14.3 million. While the actual depreciation expense recognized in 2004 is available by class, Hydro is unable to provide the estimate of the impact by class due to the fact that the Gannett Fleming study did not calculate depreciation in this manner, rather, it was calculated on a unit of property basis.

With reference to the Hydro evidence as referred to in part (e) above, please refer to the Appendix C Page C1 of the Hydro evidence, which shows the result of the calculation of the depreciation impact by asset class.

1 Q. Please provide a detailed calculation of the net impact of the changes to
2 depreciation proposed as of
3 (a) the Gannett Fleming 2005 Study which estimates the impact at \$12 million
4 (page 11-7 of the 2005 Study),
5 (b) the 2006 GRA estimates of \$14.3 million per year (section 6.1 of the 2006 GRA),
6 (c) the Gannett Fleming study of plant in service December 31, 2007 (the "2009
7 Study") which estimates the impact at \$17 million (page 11-7 of the 2009
8 Study),
9 (d) the Gannett Fleming 2011 Study (Exhibit 1 to the present Hydro Application),
10 and
11 (e) the present Hydro application, which estimates the impact at negative \$1.0
12 million (per Figure 2, page 2, Hydro Evidence).

13 For each set of the estimates, please provide detailed table(s) detailing the
14 calculation of the net impact broken down by asset class and depreciation rate.

15
16 A. Please refer to IC-NLH-2 Attachments 1 to 3 for detailed tables showing the
17 calculation of depreciation previously submitted with the 2005, 2007 and 2011
18 studies as referred to in parts (a), (c) and (d) above. The calculations in these
19 studies have been prepared by account (unit of property) and are not available by
20 class. As such, a class to class comparison is not available. Furthermore, there have
21 been changes to reduce the number of accounts (units of property) over the period
22 from the 2004 and 2011 study as a result of a reclassification of assets to simplify
23 the account structure. This account reclassification makes account comparisons
24 difficult and meaningless.

25
26 The detailed calculations of the proposed depreciation expense have been
27 prepared in legacy systems of Gannett Fleming and are not available in an

NEWFOUNDLAND AND LABRADOR HYDRO

TABLE1. ESTIMTED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	(1)	Description	(2)	Estimated Survivor Curve	(3)	Surviving Original Cost as at December 31, 2004	(4)	Calculated Accumulated Depreciation	(5)	Amount	(6)	True-Up	(7)	Annual Accrual	Total	(8)=(6)+(7)	Rate	(9)=(8)/(4)
001		AIRCRAFT WARNING MARKER LIGHT		25-R3		386,828.68		177,143.00		16,112.00		5,197.77		177,143.00	21,309.77		5.51	
011		AUX COOLING SYST - TURBO GEN		30-R3		218,526.22		191,265.00		5,804.00		(2,787.10)		191,265.00	3,016.90		1.38	
013		AUXILIARY POWER - DIESEL UNIT		40-R3		994,921.24		538,322.00		25,079.00		5,633.48		538,322.00	30,712.48		3.09	
015		AUX POWER - EMERG HYDRO		40-R3		42,850.27		26,730.00		1,027.00		1,077.88		26,730.00	2,104.88		4.91	
017		BATTERY-DC DISTRIBUTION BRD.		23-S2.5		312,092.40		220,314.00		11,903.00		(2,140.04)		11,903.00	9,762.96		3.13	
019		BATTERY BANKS		23-S2.5		3,581,973.20		974,689.00		167,309.00		(10,207.19)		974,689.00	157,101.81		4.39	
021		BATTERY CHARGERS		23-S2.5		2,026,034.25		708,247.00		91,794.00		(1,693.63)		708,247.00	90,100.37		4.45	
023		BLED-STREAM SYSTEMS		30-S2.5		1,407,528.00		1,156,059.00		39,054.00		(18,110.40)		1,156,059.00	20,943.60		1.49	
025		BOILER STEAM GENERATORS		30-S2.5		26,899,504.15		19,594,392.00		813,873.00		(369,635.44)		19,594,392.00	444,237.56		1.65	
027		BOILER VENTS AND DRAINS		30-S2.5		1,101,287.12		369,276.00		37,617.00		(5,183.66)		369,276.00	32,433.34		2.95	
031		BOOMS - TIMBER		15-R4		446,000.14		438,742.00		16,269.00		44,811.65		438,742.00	61,080.65		13.70	
033		BRIDGES		50-S4		3,925,172.50		1,384,136.00		81,225.00		718.33		1,384,136.00	81,943.33		2.09	
035		BUILDINGS-ALTERNATOR MODULE		40-R2		1,856.25		835.00		48.00		(39.79)		835.00	8.21		0.44	
037		BUILDINGS-AUXILIARY BUILDING		40-R2		586,248.53		54,976.00		19,626.00		(453.83)		54,976.00	19,172.17		3.27	
039		BUILDINGS-CONCRETE		40-R2		25,530,049.75		10,114,844.00		679,226.00		115,360.44		10,114,844.00	794,586.44		3.11	
041		BUILDINGS-CONTROL MODULE		40-R2		110,561.95		26,673.00		3,190.00		817.30		26,673.00	4,007.30		3.62	
043		BUILDINGS-COMMUNICATIONS		40-R2		887,987.05		45,199.00		30,103.00		(1,056.73)		45,199.00	29,046.27		3.27	
045		BUILDINGS-FIBERGLASS		40-R2		32,269.47		18,788.00		769.00		(419.92)		18,788.00	349.08		1.08	
047		BUILDINGS-FUEL FORWARDING MOD		40-R2		35,711.60		22,588.00		821.00		(821.00)		22,588.00	-		-	
051		BUILDINGS-MAINTENANCE BUILDING		40-R2		333,884.32		147,591.00		8,628.00		(4,702.45)		147,591.00	3,925.55		1.18	
053		BUILDINGS-METAL		45-R3		19,742,511.89		8,106,655.00		459,766.00		(145,854.00)		8,106,655.00	313,912.00		1.59	
055		BUILDINGS-OFF LOADING MODULE		40-R2		67,850.19		21,155.00		2,040.00		(449.07)		21,155.00	1,590.93		2.34	
057		BUILDINGS-SHIELDED ROOMS		40-R2		15,382.43		5,250.00		420.00		(420.00)		5,250.00	-		-	
059		BUILDINGS-SWITCHGEAR MODULE		40-R2		10,559.09		4,982.00		269.00		(134.46)		4,982.00	134.54		1.27	
061		BUILDINGS-TRAILERS		40-R2		1,067,141.34		391,761.00		28,922.00		(11,827.89)		391,761.00	17,094.11		1.60	
063		BUILDINGS-WOODEN		40-R2		14,660,746.04		4,292,806.00		417,715.00		(119,802.13)		4,292,806.00	297,912.87		2.03	
065		BUS DUCT GENERATOR		45-S3		825,804.04		256,393.00		19,361.00		(3,931.52)		256,393.00	15,429.48		1.87	
067		BUSWORK AND HARDWARE		45-S3		5,261,112.31		2,263,395.00		121,837.00		12,127.45		2,263,395.00	133,964.45		2.55	
069		CABLE-COMMUNICATIONS-METALLIC		35-S2.5		77,355.45		41,478.00		2,288.00		(2,288.00)		41,478.00	-		-	
071		CABLE-COMMUNICATIONS-OPTIC		35-S2.5		1,723,921.17		161,956.00		54,253.00		(10,209.35)		1,723,921.17	44,043.65		2.55	
073		CABLE - SUBMARINE		40-R4		8,673,853.44		3,146,616.00		227,006.00		(41,049.60)		3,146,616.00	185,956.40		2.14	
077		CABLE TRNCH/DUCT/EMBED CONDUIT		50-R5		1,861,794.15		839,804.00		37,889.00		(3,705.18)		839,804.00	34,183.82		1.84	
079		CABLES - 4160 VOLT		40-R2.5		238,712.83		156,474.00		5,584.00		(1,757.21)		156,474.00	3,826.79		1.60	
081		CABLES - 600 VOLT		40-R2.5		1,028,487.79		591,518.00		25,156.00		(11,182.82)		591,518.00	36,338.82		3.53	
083		CABLES - CONTROL		35-S2.5		5,709,134.91		3,246,032.00		163,010.00		47,870.63		3,246,032.00	210,880.63		3.69	
085		CABLES - POWER 5KV & ABOVE		40-R2.5		313,124.94		108,088.00		8,487.00		2,686.70		108,088.00	11,173.70		3.57	
087		CABLES - POWER CABLE		40-R2.5		825,268.53		219,970.00		30,737.00		(1,149.79)		219,970.00	21,979.21		2.66	
089		CABLES - TRAYS AND CONDUIT		40-R2.5		1,232,939.91		653,047.00		30,737.00		(4,387.88)		653,047.00	26,349.12		2.14	
091		CANALS		100-R4		114,930,215.47		26,139,102.00		1,215,441.00		360,917.05		26,139,102.00	1,576,358.05		1.37	
093		CAPACITORS		35-S3		1,337,308.00		459,559.00		40,207.00		12,001.25		459,559.00	52,208.25		3.90	
095		CHEMICAL FEED SYSTEM		40-S5		573,005.19		212,135.00		14,504.00		(10,461.25)		212,135.00	4,042.75		0.71	
099		CIRCUIT BREAKERS		45-S2		15,124,959.81		6,661,686.00		353,313.00		103,355.78		6,661,686.00	456,668.78		3.02	
101		CIRCULATING WATER-INTAKE SC&DR		30-R3		836,023.50		705,311.00		23,090.00		(10,941.02)		705,311.00	12,148.98		1.45	
103		CIRCULATING WATER - OTHER		30-S2.5		2,007,816.50		1,531,647.00		58,016.00		(16,329.93)		1,531,647.00	41,686.07		2.08	

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RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	(1)	Description	(2)	Estimated Survivor Curve	(3)	Surviving Original Cost as at December 31, 2004	(4)	Calculated Accumulated Depreciation	(5)	Amount	(6)	True-Up	(7)	Annual Accrual	Total	(8)=(6)+(7)	Rate	(9)=(8)/(4)
105		CIRCULATING WATER - PUMPS		30-S2.5		1,592,150.84		511,144.00		56,071.00		(3,655.36)		52,415.64			3.29	
107		CIRCULATING WATER-SCR WASH PM		30-S2.5		24,556.00		19,092.00		695.00		(244.76)		450.24			1.83	
109		COMPRESSED AIR STARTING SYSTEM		30-S2.5		140,795.95		15,548.00		5,322.00		(216.24)		5,105.76			3.63	
111		COMPRESSED AIR SYS-AIR RECIEV		30-S2.5		357,475.17		222,694.00		11,470.00		(1,328.80)		12,798.80			3.58	
113		COMPRESSED AIR SYS-COMP & DRS		30-S2.5		1,692,552.36		719,801.00		59,517.00		(2,817.71)		56,699.29			3.35	
115		COMPRESSED AIR SYS-INTR AIR DR		30-S2.5		519,781.43		212,976.00		18,485.00		(1,563.97)		16,921.03			3.26	
117		COMPRESSED AIR SYS- OTHER		30-S2.5		1,344,206.32		701,720.00		44,623.00		(6,214.15)		50,837.15			3.78	
119		COMPUTERS		5-SQ		5,447,955.74		2,712,770.00		891,875.00		(17,611.11)		909,486.11			16.69	
123		CONDENSERS		10-R3		1,645,234.00		1,645,234.00		-				344,432.24			20.94	
125		CONDENSERS-AIR REMOVAL SYSTEM		10-R3		216,454.00		216,454.00		-				41,557.52			19.20	
127		CONDENSERS - OTHER		10-R3		358,313.63		343,069.00		4,841.00		(25,140.02)		29,981.02			8.37	
129		CONDUCTOR - 1192.5MCM/ACSR		50-R2.5		6,115,103.28		3,359,569.00		121,321.00		(95,426.17)		216,747.17			3.54	
131		CONDUCTOR - 266.8MCM / ACSR		50-R2.5		2,596,762.20		1,388,535.00		51,899.00		(6,961.96)		58,860.96			2.27	
133		CONDUCTOR - 397.5MCM / ACSR		50-R2.5		330,975.99		214,671.00		6,222.00		(1,528.32)		12,467.84			3.77	
135		CONDUCTOR - 4/0 BARE / ACSR		50-R2.5		205,522.68		136,629.00		3,822.00		(1,528.32)		2,293.68			1.12	
137		CONDUCTOR - 477ACSR		50-R2.5		5,034,795.62		1,576,789.00		110,434.00		(42,391.40)		152,825.40			3.04	
139		CONDUCTOR - 562.5MCM / ACSR		50-R2.5		7,326,754.39		3,277,727.00		151,788.00		(58,867.84)		210,655.84			2.88	
141		CONDUCTOR - 636MCM / ACSR		50-R2.5		27,130,091.74		11,459,452.00		569,299.00		(281,776.84)		851,075.84			3.14	
143		CONDUCTOR - 795MCM / ACSR		50-R2.5		4,885,323.34		2,242,959.00		101,719.00		(46,657.90)		148,376.90			3.04	
145		CONDUCTOR - PRIMARY		50-R2.5		20,798,625.64		3,940,731.00		484,853.00		(15,424.88)		469,428.12			2.26	
147		CONDUCTOR - SECONDARY		50-R2.5		3,071,104.14		818,969.00		68,820.00		(13,192.95)		55,627.05			1.81	
149		CONDUCTOR - SERVICE		50-R2.5		4,590,622.74		1,053,084.00		104,858.00		(17,095.37)		87,762.63			1.91	
151		CTL/MTR/RELAYING-OSC/GPH-AUTO		30-R4		176,272.28		85,058.00		5,936.00		(148.62)		5,787.38			3.28	
153		CTL/METER/RELAYING - OTHER		30-R4		11,187,403.12		4,905,726.00		378,980.00		(120,828.00)		499,808.00			4.47	
155		CTL/MTR/RELAYING-STN ALARM PNL		30-R4		319,615.01		150,627.00		10,787.00		(2,666.00)		13,453.00			4.21	
157		CTL/MTR/RELAYING-SYNCH. PANEL		30-R4		211,883.34		120,954.00		6,949.00		(1,435.00)		8,384.00			3.96	
159		CTL/MTR/RELAYING-TEMP/FREQ PNL		30-R4		119,477.39		82,258.00		3,831.00		(2,938.00)		6,769.00			5.67	
161		CTL/MTR/RELAYING-TIME ERR PNL		30-R4		45,015.02		31,652.00		1,409.00		(1,395.00)		2,804.00			6.23	
163		CTL/MTR/RELAYING-UNIT CTL PNL		30-R4		1,556,833.77		902,702.00		50,701.00		(15,547.00)		66,248.00			4.26	
165		CTL/MTR/RELAYING-UNIT PROT PNL		30-R4		2,092,146.54		1,080,000.00		70,709.00		(50,748.00)		121,457.00			5.81	
167		CTL/MTR/RELAYING-VOL/TMW PNL		30-R4		195,521.57		123,188.00		6,417.00		(1,565.00)		7,982.00			4.08	
169		COOLING SYSTEMS		30-R3		3,044,246.21		1,313,153.00		104,613.00		(14,500.72)		90,112.28			2.96	
171		COUNTERPOISE		35-S2.5		3,580,758.50		1,458,353.00		106,693.00		(50,328.49)		157,021.49			4.39	
173		CRANE - OVERHEAD		60-R2		247,009.51		58,694.00		4,867.00		(407.01)		5,274.01			2.14	
175		CRANE - POWER HOUSE		60-R2		5,962,107.93		1,808,903.00		113,908.00		(43,338.41)		157,246.41			2.64	
177		CRANE - PUMPHOUSE		60-R2		116,865.00		52,949.00		2,005.00		(1,325.76)		679.24			0.58	
179		DAMS AND DYKES		100-R4		172,424,302.69		42,062,741.00		1,824,327.00		(580,337.21)		2,404,664.21			1.39	
181		DIESEL COOLING SYSTEM		20-S1		365,526.50		101,574.00		21,442.00		(1,363.71)		22,805.71			6.24	
183		DIESEL ENGINES - EMERG DIESEL		20-S1		181,828.71		116,701.00		8,307.00		(3,824.61)		12,131.61			6.67	
185		DIESEL ENGINES - DIESEL GEN		20-S1		5,218,674.29		2,151,621.00		278,800.00		(2,709.95)		276,090.05			5.29	
187		DIESEL ENGINES		20-S1		13,531,250.68		6,149,133.00		703,946.00		(43,587.46)		660,358.54			4.88	
189		DISCONNECT SWITCHES		40-R3		8,599,785.69		3,967,424.00		220,549.00		(60,849.37)		281,398.37			3.27	
191		DRAFT TUBE LINER		100-R4		397,418.89		109,167.00		4,185.00		(815.23)		5,000.23			1.26	
193		DYKES AND LINERS		100-R4		1,900,856.20		268,828.00		20,149.00		(11,978.76)		8,170.24			0.43	

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RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	Description	Estimated Survivor Curve	Surviving Original Cost as at December 31, 2004	Calculated Accumulated Depreciation	Annual Accrual		Rate
					Amount	True-Up	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)/(7)
195	ELEVATORS	40-R2	89,800.00	64,683.00	1,931.00	(1,931.00)	-
197	EMS - COMPUTERS	15-L3	9,786,067.01	7,677,928.00	534,337.00	(434,236.78)	1.02
199	EMS - MIMIC BOARD	15-L3	647,702.11	506,536.00	35,339.00	(25,924.34)	1.45
201	EMS - OTHER	15-L3	610,488.64	465,576.00	34,007.00	(20,374.58)	2.23
203	EMS - OPERATING CONSOLE	15-L3	664,593.93	523,301.00	36,087.00	(29,601.96)	0.98
205	EMS - PDC-POWER DIST. CTL	15-L3	199,681.48	157,229.00	10,843.00	(8,894.12)	0.98
207	EMS - PRINTERS	15-L3	100,662.55	79,262.00	5,466.00	(4,483.56)	0.98
209	EMS - RECORDERS	10-R3	164,628.50	160,198.00	9,912.00	1,331.59	6.83
211	EMS - REMOTE TERMINAL UNIT	10-R3	832,637.33	516,440.00	75,926.00	9,024.01	10.20
215	EMS - UPS	5-SQ	294,490.30	294,490.00	-	11,452.10	3.89
217	ENVIRONMENTAL EQUIPMENT	25-R1.5	1,473,120.53	253,836.00	76,639.00	(5,611.86)	4.82
219	FEEDWATER-FRESH H2O INLET SYS	30-R3	629,877.00	545,381.00	16,978.00	(9,785.15)	1.14
221	FEEDWATER - RESERVE SYSTEM	30-R3	535,911.76	421,371.00	15,721.00	(3,855.10)	2.21
223	FENCING	40-S1.5	4,140,441.03	1,505,679.00	112,812.00	(23,571.19)	2.16
225	FIRE FIGHTING-BLDG FIRE PROT	35-S2.5	827,191.13	182,781.00	25,777.00	(1,505.33)	2.93
227	FIRE FIGHTING-DELUGE SYS XFMRs	35-S2.5	942,251.39	551,945.00	27,399.00	(8,024.07)	2.06
229	FIRE FIGHTING - OTHER	35-S2.5	1,593,178.33	418,587.00	47,757.00	(3,413.13)	2.78
231	FIRE FIGHTING-PWRHSE PROT SYS	35-S2.5	2,423,648.31	1,498,741.00	69,113.00	(6,022.02)	2.60
233	FIRE FIGHTING-WET/DRY SPRINKLER	35-S2.5	779,030.20	293,041.00	23,917.00	1,556.61	3.27
235	FOOTINGS (CONC)-STL STRUCTURES	40-R2	983,473.56	224,770.00	29,982.00	2,419.44	3.29
237	FOUNDATIONS (CONC) FOR BLDGS	40-R2	2,321,616.48	998,206.00	60,639.00	1,727.30	2.69
239	FOUNDATIONS (CONC) FOR EQUIP	40-R2	13,033,829.93	5,774,290.00	340,799.00	120,943.12	3.54
245	FREQUENCY CONVERSION - EXCITER	30-R4	12,043.92	8,754.00	389.00	920.31	10.87
249	FUEL OIL ADDITIVES SYSTEM	30-R1	181,118.57	88,232.00	5,875.00	(3,707.92)	1.20
251	FUEL OIL STORAGE SYST-OTHER	30-R1	1,551,533.44	1,038,491.00	42,399.00	(17,596.01)	1.60
253	FUEL OIL STORAGE TANKS	30-R1	6,448,729.97	3,061,936.00	217,506.00	(45,763.89)	2.66
255	FUEL OIL SYSTEMS	30-R1	2,241,410.45	1,066,547.00	75,813.00	(11,642.44)	2.86
257	FUEL PIPE & TRANS FACILITIES	30-R1	3,329,041.21	1,286,664.00	119,835.00	(33,724.91)	2.59
259	FUEL STORAGE TKS - UNDERGROUND	30-R1	2,150,543.79	1,096,855.00	67,877.00	(37,165.39)	1.43
261	FUEL SYSTEM - LIGHT OIL SYSTEM	30-R1	258,960.68	158,686.00	7,512.00	(2,114.52)	2.08
263	GAS TURB-AIR FLOWTRATION SYS	40-S3	792,006.21	322,632.00	20,931.00	(7,024.13)	1.76
265	GAS TURB-ALTERNATOR MODULE	40-S3	2,256,562.88	1,557,098.00	55,629.00	(55,629.00)	-
267	GAS TURBINE - CLUTCH	40-S3	312,727.64	170,492.00	7,991.00	(3,303.52)	1.50
269	GAS TURBINE - CONTROL SYSTEM	40-S3	1,960,266.32	693,452.00	52,176.00	(25,610.07)	1.36
271	GAS TURBINE-FUEL FORWARD SYST	40-S3	597,659.19	279,000.00	15,541.00	(5,475.05)	1.68
273	GAS TURBINE - JET ENGINES	40-S3	10,673,380.13	5,280,310.00	274,774.00	(98,538.53)	1.65
275	GAS TURB-MAIN LUBE OIL SET	40-S3	958,647.43	406,305.00	25,186.00	(8,187.02)	1.77
277	GAS TURBINE - OFF-LOADING SYST	40-S3	246,381.41	112,781.00	6,421.00	(2,227.54)	1.70
279	GAS TURBINE - POWER TURBINE	40-S3	11,048,948.88	5,182,208.00	287,958.00	(135,885.54)	1.38
281	GAS TURB-SWITCHGEAR MODULE	40-S3	974,029.49	357,358.00	25,534.00	(6,001.75)	2.01
283	GATES - HEATING SYSTEM	75-R4	113,025.97	42,322.00	1,574.00	191.92	1.56
285	GATES - HOIST	75-R4	4,587,637.28	1,447,688.00	64,250.00	25,500.80	1.96
287	GATES - DRAFT TUBE	75-R4	398,765.15	129,931.00	5,572.00	2,102.97	1.92
289	GATES - EMERGENCY	75-R4	154,562.85	62,855.00	2,147.00	686.09	1.83

NEWFOUNDLAND AND LABRADOR HYDRO

TABLE1. ESTIMTED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	Description	Estimated Survivor Curve	Surviving Original Cost as at December 31, 2004	Calculated Accumulated Depreciation	Annual Accrual		Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)
291	GATES - WATER CONTROL	75-R4	9,980,304.83	3,148,855.00	139,643.00	51,604.75	191,247.75
293	GENERATOR - OTHER	50-S3	22,306,806.21	10,696,389.00	486,304.00	24,559.01	490,863.01
295	GENERATOR - ROTOR	50-S3	29,670,736.56	10,500,941.00	624,408.00	53,734.83	678,142.83
297	GENERATOR - STATOR	50-S3	14,517,149.83	6,683,160.00	304,137.00	15,812.05	319,949.05
299	GLYCOL SYSTEM - COOLING	30-R3	620,703.54	336,957.00	20,627.00	(4,477.25)	16,149.75
301	GOVERNOR	50-R5	8,211,775.69	2,434,262.00	167,460.00	47,295.41	214,755.41
303	GREASING SYSTEMS - AUTOMATIC	20-S1	40,355.00	39,511.00	1,077.00	10,295.89	11,372.89
305	GROUND WIRE - OVERHEAD	50-S3	1,747,170.61	641,292.00	36,941.00	13,843.13	50,784.13
307	GROUND WIRE - POLE	50-S3	87,290.86	38,530.00	1,851.00	1,158.24	3,009.24
309	GROUNDING	50-S3	3,950,528.44	1,444,143.00	83,336.00	11,485.22	94,821.22
311	H.P. FEED - BOILER FEED PUMPS	30-S2.5	1,949,827.82	1,385,273.00	60,431.00	(26,852.86)	33,578.14
313	HP FEED-CLOSED TYPE HEAT EXCH	30-S2.5	2,906,417.30	1,398,095.00	101,626.00	(50,804.14)	50,821.86
315	H.P. FEED - OTHER	30-S2.5	2,666,806.02	2,037,622.00	76,656.00	(25,187.75)	51,468.25
319	HRDWIRED SUPRVSRY - REMOTE EQP	20-S2	83,033.55	59,136.00	3,800.00	(3,002.25)	797.75
321	HELICOPTER LANDING PAD	25-R3	7,976.40	7,298.00	239.00	(239.00)	-
323	HIGH PRESSURE STEAM SYSTEM	30-S2.5	3,059,237.00	2,365,531.00	90,744.00	(19,133.22)	71,610.78
325	HYDROGEN AND CO2 SYSTEM	35-S2.5	27,720.19	19,976.00	739.00	(281.08)	457.92
327	INFORMATION DELIVERY SYS - ECC	15-S4	180,049.04	85,189.00	12,253.00	(5,872.59)	6,380.41
329	INSTRUMENTATION - BURNER MGMT	20-S2	1,102,938.96	702,223.00	53,225.00	10,316.17	63,541.17
331	INSTRUMENTATION - COMPUTER	5-SQ	1,351,964.72	1,342,255.00	3,884.00	51,101.61	54,985.61
333	INSTRUMENTATION-INST/CTL PNL	20-S2	3,691,609.29	3,357,104.00	123,874.00	81,576.86	205,450.86
337	INSTRUMENTATION - OTHER	20-S2	1,108,997.61	742,385.00	50,917.00	(9,131.73)	41,785.27
339	INSTRUMENTATION-STM TEMP CTLS	20-S2	4,787,726.85	2,025,240.00	248,671.00	(30,360.32)	218,310.68
341	INSTRUMENTATION-TURB. SUPRVSRY	20-S2	981,722.94	632,185.00	47,351.00	(23,206.42)	24,144.58
343	INSULATORS - PIN TYPE	30-S2.5	583,295.66	321,602.00	20,128.00	4,520.00	24,648.00
345	INSULATORS - POST TYPE	30-S2.5	4,400,598.40	1,973,671.00	155,717.00	37,016.00	192,733.00
347	INSULS-SUSPENSION (50KV & UP)	30-S2.5	25,187,665.36	7,582,290.00	897,844.00	223,764.00	1,121,608.00
349	INSULS-SUSPENSION (BELOW 50KV)	30-S2.5	59,716.32	17,988.00	2,146.00	238.00	2,384.00
351	INTAKE STRUCTURES	100-R4	19,917,594.76	3,991,980.00	210,629.00	53,110.00	263,739.00
353	INVERTERS	50-S3	462,797.28	57,568.00	9,928.00	(4,612.89)	5,315.11
355	ISOLATION EQUIPMENT	30-S2.5	84,163.11	18,340.00	8,702.00	30.17	8,732.17
357	LP FEED-CLOSED TYPE HEAT EXCH	30-S2.5	348,770.13	272,182.00	10,227.00	(2,868.93)	7,358.07
359	LP FEED-CONDENSATE EXT. PUMPS	30-S2.5	685,269.97	525,451.00	20,495.00	(3,719.81)	16,775.19
361	LP FEED-CONDENSATE POLISHER PLT	30-S2.5	2,160,052.56	1,490,868.00	69,338.00	(434.23)	68,903.77
363	L.P. FEED - OTHER	30-S2.5	800,030.84	558,409.00	24,402.00	(10,884.64)	13,517.36
365	L.V. SWITCHING - BUSWORK	50-S4	1,241,839.71	523,152.00	25,681.00	16,649.23	42,330.23
367	LV SWITCHING-CIRC.BKRS/RECLRS	50-S4	919,935.92	394,691.00	19,030.00	12,881.46	31,911.46
369	LV SWITCHING-DISCONN. SWITCHES	50-S4	42,048.90	21,067.00	865.00	516.65	1,381.65
371	LV SWITCHING-GRINDING XFMRs	50-S4	13,381.22	4,294.00	277.00	118.72	395.72
373	LV SWITCHING - INST XFMRs	50-S4	72,268.95	39,112.00	1,484.00	1,421.80	2,905.80
375	LV SWITCHING-LIGHTNING ARREST.	50-S4	9,457.33	4,773.00	195.00	177.36	372.36
381	LAND ACQUISITIONS - NON- DEPRECIABLE	N/D	3,820,512.09	-	-	-	-
383	LAND IMPROVEMENTS	40-R3	12,056,712.22	5,961,349.00	306,889.62	19,146.88	326,036.50
385	LIGHTING SYSTEM - SWITCHYARD	40-R3	426,679.96	260,008.00	10,396.00	5,067.83	15,463.83

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE1. ESTIMTED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	(1)	Description	(2)	Estimated Survivor Curve	(3)	Surviving Original Cost as at December 31, 2004	(4)	Calculated Accumulated Depreciation	(5)	Amount	(6)	True-Up	(7)	Annual Accrual	Total	(8)=(6)+(7)	Rate	(9)=(8)/(4)
387		LIGHTING SYS 600/120 V OUTDOOR		40-R3		128,313.68		86,268.00		3,049.00		(1,973.55)			1,075.45		0.84	
389		LIGHTNING ARRESTOR		50-S3		5,352,873.29		641,790.00		114,775.00		(313.68)			114,461.32		2.14	
391		LINE COUPLING EQUIPMENT		25-R1.5		67,611.13		50,458.00		2,163.00		(2,163.00)			-		-	
393		MAIN BREAKERS		20-R2.5		367,236.37		134,497.00		19,777.00		2,943.59			22,720.59		6.19	
395		MARINE TERMINAL - ELECT SYS		40-R3		58,496.00		44,486.00		1,328.00		(1,328.00)			-		-	
397		MARINE TERMINAL - OIL BOOM		40-R3		259,352.03		60,844.00		7,158.00		(2,464.90)			4,693.10		1.81	
399		MARINE TERMINAL - PIPING		40-R3		480,654.74		315,021.00		11,395.00		(3,961.30)			7,433.70		1.55	
401		MARINE TERMINAL - STRUCTURE		40-R3		2,550,366.46		1,871,378.00		58,696.00		(58,696.00)			-		-	
403		MTLCLAD SWGR CUB/EQP 4KV/600V		25-R3		1,849,870.49		1,349,473.00		65,191.00		9,704.61			74,895.61		4.05	
405		METER TEST SWITCHES		25-R1.5		48,910.55		25,762.00		1,880.00		174.43			2,054.43		4.20	
407		METERING TANKS		30-R4		215,734.09		120,558.00		7,235.00		3,458.25			10,693.25		4.96	
409		METERS - DEMAND		23-S4		1,244,001.88		414,289.00		55,182.00		7,387.46			62,569.46		5.03	
411		METERS - DOMESTIC		23-S4		1,025,420.87		540,114.00		45,387.00		12,120.84			57,507.84		5.61	
413		METERS - OTHER		23-S4		132,036.60		40,899.00		5,928.00		53.78			5,981.78		4.53	
415		MICROWAVE DISH		18-S4		66,953.39		47,113.00		3,753.00		(3,644.80)			108.20		0.16	
417		MISC UNITS OF PROP		30-R3		15,310,953.21		7,347,531.00		516,201.00		155,785.49			671,986.49		4.39	
419		MOBILE - A.T.V.'S		7-SQ		518,406.15		283,300.00		65,461.00		(11,611.94)			53,849.06		10.39	
421		MOBILE - AIR COMPRESSORS		25-R1.5		207,093.51		97,687.00		8,305.00		(6,414.47)			1,890.53		0.91	
423		MOBILE - ARGO'S		7-SQ		27,679.31		26,702.00		1,956.00		(977.31)			978.69		3.54	
425		MOBILE - ATTACHMENTS		7-SQ		472,341.11		363,554.00		31,118.00		8,023.69			39,141.69		8.29	
429		MOBILE - FLEXTRAC		7-SQ		667,368.18		667,368.00		-		-			-		-	
431		MOBILE - FORKLIFTS		17-L3		363,506.94		224,865.00		20,768.00		(12,435.38)			8,332.62		2.29	
435		MOBILE - LOADERS/GRADERS		17-L3		720,798.16		405,214.00		41,839.00		(13,342.80)			28,496.20		3.95	
437		MOBILE - MUSKEGS		7-SQ		3,717,908.19		3,329,442.00		208,160.00		321,312.78			529,472.78		14.24	
439		MOBILE - SNOWMOBILES		7-SQ		512,340.12		251,563.00		64,356.00		(12,524.93)			51,831.07		10.12	
441		MOBILE - TRAILERS		7-SQ		1,304,542.64		1,085,497.00		70,456.00		157,989.02			228,445.02		17.51	
443		MULTIPLEX EQUIPMENT		10-S4		4,577,788.73		2,053,719.00		444,448.00		20,799.76			465,247.76		10.16	
444		OFFICE EQUIPMENT-MECHANICAL		20-SQ		1,466,113.58		447,693.00		72,747.00		(33,125.65)			39,621.35		2.70	
445		OFFICE FURNITURE		20-SQ		3,928,297.48		2,636,528.00		196,162.00		(60,987.75)			135,174.25		3.44	
447		P.C.B. STORAGE CONTAINER		25-R1.5		42,479.84		22,136.00		1,640.00		(470.14)			1,169.86		2.75	
449		PABX-PRIV. AUTO BRANCH EXCH		10-S4		380,480.58		158,138.00		39,256.00		2,067.38			41,323.38		10.86	
451		PENSTOCK		65-R4		54,067,596.67		19,600,204.00		869,807.00		369,877.05			1,239,684.05		2.29	
453		POLE CRIB FOUNDATIONS		50-R3		3,488,877.80		552,656.00		78,391.00		(9,359.15)			69,031.85		1.98	
455		POLE HARDWARE		50-R3		43,660,671.89		8,709,426.00		972,269.00		(138,701.80)			833,567.20		1.91	
457		POLE LINES WOOD (TELECONTROL)		50-R3		69,696.79		31,307.00		1,450.00		(925.10)			524.90		0.75	
459		POLE STRUCTURES WOOD TYPE 1		50-R3		7,039,431.73		3,475,131.00		144,258.00		48,182.17			192,440.17		2.73	
461		POLE STRUCTURE WOOD TYPE 2		50-R3		4,077,907.87		2,475,247.00		80,118.00		57,982.09			138,100.09		3.39	
463		POLE STRUCTURE WOOD TYPE 3		50-R3		178,680.19		98,269.00		3,563.00		(722.71)			2,840.29		1.59	
465		POLE STRUCTURES WOOD TYPE 4		50-R3		6,738.62		4,464.00		129.00		2.08			131.08		1.95	
469		POLE STRUCTURES WOOD TYPE 6		50-R3		44,255.00		24,464.00		890.00		(890.00)			-		-	
471		POLE STRUCTURES WOOD TYPE A		50-R3		25,040,136.49		7,366,559.00		543,611.00		183,733.07			727,344.07		2.90	
473		POLE STRUCTURES WOOD TYPE AA		50-R3		2,562,002.69		461,212.00		57,145.00		10,739.67			67,884.67		2.65	
475		POLE STRUCTURES WOOD TYPE AAW		50-R3		184,651.37		53,952.00		4,011.00		1,449.13			5,460.13		2.96	
477		POLE STRUCTURES WOOD TYPE AG		50-R3		302,831.63		106,174.00		6,483.00		2,538.17			9,021.17		2.98	

NEWFOUNDLAND AND LABRADOR HYDRO
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Account	Description	Estimated Survivor Curve	Surviving Original Cost as at December 31, 2004	Calculated Accumulated Depreciation	Annual Accrual		Rate
					Amount	True-Up	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)/(4)
479	POLE STRUCTURES WOOD TYPW AGW	50-R3	35,022.64	10,969.00	756.00	303.39	1,059.39
481	POLE STRUCTURES WOOD TYPE AW	50-R3	7,259,453.88	2,088,326.00	157,851.00	45,901.58	203,752.58
483	POLE STRUCTURES WOOD TYPE AWX	50-R3	775,864.91	154,511.00	17,237.00	(1,457.31)	15,779.69
485	POLE STRUCTURES WOOD TYPE AX	50-R3	491,140.39	205,406.00	10,320.00	5,093.11	15,413.11
487	POLE STRUCTURES WOOD TYPE B	50-R3	910,186.02	216,915.00	20,015.00	4,715.29	24,730.29
489	POLE STRUCTURES WOOD TYPE BB	50-R3	304,740.43	40,814.00	6,867.00	911.24	7,778.24
491	POLE STRUCTURES WOOD TYPE C	50-R3	1,076,473.76	372,274.00	23,057.00	8,186.79	31,243.79
493	POLE STRUCTURES WOOD TYPE D	50-R3	4,799,731.43	687,319.00	107,912.00	16,241.65	124,153.65
495	POLE STRUCTURES WOOD TYPE E	50-R3	1,449,869.62	467,600.00	31,276.00	41,132.31	41,132.31
497	POLE STRUCTURES WOOD TYPE EE	50-R3	609,152.38	208,123.00	13,074.00	2,454.44	15,528.44
499	POLE STRUCTURES WOOD TYPE EEX	50-R3	55,621.82	19,508.00	1,191.00	535.33	1,726.33
501	POLE STRUCTURES WOOD TYPE H	50-R3	1,418,811.46	504,371.00	30,412.00	13,162.01	43,574.01
503	POLE STRUCTURES WOOD TYPE OTH	50-R3	33,321,288.41	12,560,185.00	706,198.00	162,492.80	868,690.80
505	POLE STRUCTURES WOOD TYPE T	50-R4	92,729.25	34,249.00	1,974.00	937.81	2,911.81
511	POLES-CONCRETE 35'	30-R4	14,956.44	5,077.00	524.00	53.00	577.00
513	POLES-CONCRETE 40'	30-R4	231,594.54	149,744.00	7,645.00	(462.00)	7,183.00
515	POLES - WOOD 30'	35-R2	1,405,650.94	465,188.00	44,808.00	(3,138.26)	41,669.74
517	POLES-WOOD 35'	35-R2	14,398,999.98	3,270,088.00	494,239.00	(115,441.81)	378,797.19
519	POLES-WOOD 40'	35-R2	9,713,452.23	3,195,898.00	310,707.00	(18,147.32)	292,559.68
521	POLES-WOOD 45'	35-R2	4,011,107.47	1,087,909.00	132,803.00	(4,352.68)	128,450.32
523	POLES-WOOD 50'	35-R2	407,586.31	117,999.00	13,381.00	(278.51)	13,102.49
525	POLES-WOOD 55'	35-R2	371,503.33	92,862.00	12,289.00	(1,387.57)	10,901.43
527	POLES-WOOD 60'	35-R2	759,768.75	194,205.00	24,883.00	(2,736.88)	22,146.12
529	POLES-WOOD 65'	35-R2	271,383.50	60,908.00	9,093.00	(1,080.12)	8,012.88
531	POLES-WOOD 70'	35-R2	430,227.68	96,535.00	14,405.00	(2,620.31)	11,784.69
533	POWER LINE CARRIER EQUIPMENT	22-S3	4,876,980.78	1,503,662.00	233,547.00	(65,376.56)	168,170.44
535	POWER SYSTEM - BATTERY BANK	23-S2.5	612,981.49	130,222.00	28,508.00	(2,711.91)	25,796.09
537	POWER SYSTEM - BATTERY CHARGER	23-S2.5	171,409.57	98,462.00	7,538.00	(4,979.38)	2,558.62
539	PWR SYS-GENERATOR (FUEL ELEC)	23-S2.5	64,667.68	12,745.00	3,092.00	(523.95)	2,568.05
543	POWER SYSTEM - INVERTERS	22-S3	14,204.09	1,908.00	693.00	(106.53)	586.47
545	PWR SYS-SUPPLY SERV & EQP	22-S3	527,503.95	74,452.00	25,614.00	(225.34)	25,388.66
547	POWERHOUSE - AUX STEAM SYS	75-R4	650,560.74	193,100.00	9,129.00	(4,676.54)	4,452.46
549	POWERHOUSE SUBSTRUCTURE	75-R4	60,869,084.98	16,726,431.00	854,157.00	230,729.82	1,084,886.82
551	POWERHOUSE SUPERSTRUCTURE	75-R4	40,465,068.28	9,487,420.00	568,870.00	(56,448.65)	512,421.35
552	PRINTERS	5-SQ	519,835.46	392,445.00	77,030.00	(551.45)	76,478.55
553	PROTECTIVE CTL & RELAY PNLS	25-S3	3,534,456.36	932,996.00	145,937.00	22,154.12	168,091.12
555	RADIO TOWERS (WOOD OR STEEL)	30-R3	13,453,982.35	2,692,633.00	495,824.00	(6,728.56)	489,095.44
557	RADIOS-FIXED MICROWAVE EQP	10-L3	5,390,992.55	1,640,584.00	595,534.00	53,648.77	649,182.77
559	RADIOS - FIXED UHF EQUIPMENT	15-R3	357,295.76	103,941.00	25,238.00	(1,278.23)	23,959.78
561	RADIOS - FIXED VHF EQUIPMENT	15-R3	616,175.82	305,513.00	40,388.00	(5,531.81)	34,856.19
563	RADIOS-FIXED VHF REPEATER EQP	15-R3	2,269,209.91	1,894,922.00	122,952.00	(43,423.72)	79,528.28
565	RADIOS - MOBILE VHF BASE STN	20-L3	288,183.20	114,377.00	15,062.00	(3,338.30)	11,723.70
567	RADIOS - MOBILE HF RADIOS	20-L3	2,730.00	976.00	151.00	(54.06)	96.94
569	RADIOS - MOBILE VHF (MOBILE)	20-L3	1,243,257.52	780,569.00	61,257.00	(26,330.66)	34,926.34

NEFOUNDLAND AND LABRADOR HYDRO

TABLE1. ESTIMTED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	Description	Estimated Survivor Curve	Surviving Original Cost as at December 31, 2004	Calculated Accumulated Depreciation	Annual Accrual			Rate
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
573	REACTORS AND RESISTORS	40-S4	860,433.73	193,874.00	22,196.00	5,080.28	27,276.28	3.17
575	RECLOSERS	40-S2.5	2,691,813.46	906,737.00	72,285.00	(6,910.19)	65,374.81	2.43
577	RECLOSER BY-PASS SWITCHES	40-S2.5	323,563.47	133,019.00	8,663.00	(1,231.05)	7,431.95	2.30
581	REGULATORS	30-S3	825,199.28	172,835.00	29,458.00	(870.12)	28,587.88	3.46
583	RESERVOIR POWER - DIESEL UNIT	30-R3	404,853.66	265,753.00	12,926.00	16,014.56	28,940.56	7.15
585	RESERVOIR PWR - EMERG HYDRO	30-R3	224,021.87	145,335.00	7,058.00	17,635.84	24,693.84	11.02
587	REVENUE MTRNG - MTEING TANKS	27-R3	41,222.79	28,860.00	1,422.00	2,160.23	3,582.23	8.69
589	REVENUE MTRNG-SPEEDOMAX REC	27-R3	147,957.70	95,423.00	5,256.00	6,410.55	11,666.55	7.89
591	REV.MTRNG-STATREL DUPL RELAY	27-R3	22,368.61	14,325.00	798.00	1,371.37	2,169.37	9.70
593	REVENUE MTRNG-TERM. METERS	27-R3	233,161.73	172,460.00	7,733.00	19,874.84	27,607.84	11.84
595	REV MTRNG-TRNSIENT FALT REC#8	27-R3	272,238.29	55,323.00	11,174.00	2,026.53	13,200.53	4.85
597	RIGHT - OF - WAYS	45-R4	17,351,648.81	8,196,581.00	394,080.00	211,993.52	606,073.52	3.49
599	ROADS	50-S4	77,623,642.06	31,645,405.00	1,606,227.00	1,030,300.70	2,636,527.70	3.40
600	ROUTERS & LANS	5-SQ	4,125,287.63	2,304,003.00	591,927.00	89,832.95	681,759.95	16.53
601	RUNNER	40-R5	13,072,521.77	4,156,084.00	333,307.00	85,197.00	418,504.00	3.20
603	SCADA - COMPUTERS (HARDWARE)	15-R4	130,671.34	108,708.00	7,580.00	(7,580.00)	-	-
611	SCADA - PRINTERS	15-R4	15,251.17	14,582.00	458.00	(458.00)	-	-
613	SCADA - RECORDER INTERFACE	15-R4	1,473.88	1,474.00	0.12	0.12	0.12	0.01
617	SCADA - REMOTE TERM UNIT (RTU)	15-R4	3,550,031.31	1,692,244.00	231,821.00	(32,307.41)	199,513.59	5.62
621	SECTIONALIZERS	25-S4	215,249.10	133,397.00	8,526.00	1,999.95	10,525.95	4.89
622	SERVERS	5-SQ	3,525,726.17	2,167,447.00	492,145.00	107,874.04	600,019.04	17.02
623	SEWAGE DISPOSAL SYSTEM	40-R2	2,471,519.45	707,275.00	70,310.00	(19,832.02)	50,477.98	2.04
625	COMPUTER SOFTWARE	7-SQ	15,150,459.73	10,771,266.00	1,928,719.00	(514,208.95)	1,414,510.05	9.34
627	SPILLWAY STRUCTURES	100-R4	26,949,270.20	5,959,099.00	285,335.00	79,379.63	364,714.63	1.35
629	STACK BREECHING	40-S3	4,159,142.42	2,368,556.00	105,826.00	(49,354.35)	56,471.65	1.36
633	STACK LINERS	40-S3	1,950,831.68	78,423.00	52,282.00	(2,083.34)	50,198.66	2.57
635	STACKS (EXHAUST)	40-S3	1,950,106.60	731,857.00	51,967.00	(26,795.92)	25,171.08	1.29
637	STATIC EXCITATION - EXCITER	30-R4	7,156,615.59	2,576,319.00	244,785.00	14,679.00	259,464.00	3.63
639	STATIC EXCITATION - FIELD BKRS	30-R4	285,952.61	197,228.00	9,103.00	1,642.21	10,745.21	3.76
641	STATIC EXCITATION - OTHER	30-R4	1,236,983.90	557,218.00	41,559.00	(1,181.45)	40,377.55	3.26
643	STATIC EXCITATION - XFOMERS	30-R4	873,229.34	660,383.00	27,355.00	20,385.55	47,740.55	5.47
645	STN SERV-CTL OR RELAY BOARD	40-R4	563,494.23	306,258.00	14,418.00	14,339.48	28,757.48	5.10
647	STATION SERVICE - OTHER	40-R4	120,049.13	62,739.00	3,078.00	2,520.95	5,598.95	4.66
649	STATION SERVICE - PANEL	40-R4	1,102,765.31	534,711.00	28,464.00	19,221.32	47,685.32	4.32
651	STATION SERVICE - TRANSFORMERS	40-R4	759,474.35	449,128.00	19,093.00	17,080.47	27,080.47	3.57
653	STOP LOGS	65-R4	1,852,161.85	510,399.00	29,999.00	10,337.43	40,336.43	2.18
655	STORAGE PALLETS AND RACKINGS	25-R1.5	21,648.13	14,761.00	728.00	(346.70)	381.30	1.76
657	STORM AND YARD DRAINAGE SYSTEM	45-R4	537,008.03	278,509.00	12,199.00	(5,326.81)	6,872.19	1.28
659	STORM DRAINAGE SYSTEM	45-R4	592,350.25	271,095.00	13,665.00	(2,806.03)	10,858.97	1.83
661	STREET LIGHTS - 150 HPS	20-L2	113,326.55	31,531.00	6,599.00	856.39	7,455.39	6.58
663	STREET LIGHTS - 250 MERC VAP	20-L2	42,467.25	28,248.00	1,829.00	449.96	2,278.96	5.37
665	STREET LIGHTS - 400 HPS	20-L2	16,109.03	6,285.00	880.00	90.59	970.59	6.03
667	STREET LIGHTS - 100 HPS	20-L2	1,654,527.73	552,811.00	93,672.00	16,304.26	109,976.26	6.65
669	STRUCTL SUPPS (WOOD & STEEL)	50-S3	8,022,665.04	3,292,011.00	168,562.00	22,145.08	190,707.08	2.38

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE1. ESTIMTED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2004

Account	Description	Estimated Survivor Curve	Surviving Original Cost as at December 31, 2004	Calculated Accumulated Depreciation	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
671	SUMP PUMPS	45-S4	185,018.80	64,488.00	4,219.00	(595.89)	3,623.11	1.96
673	SURGE TANK	45-S4	2,803,277.17	2,015,939.00	61,062.00	84,668.28	145,730.28	5.20
675	SURGE TANK HEATING SYSTEM	45-S4	711,299.97	120,493.00	16,275.00	983.85	17,258.85	2.43
677	SWITCHES(LOAD BREAK & ISO SW)	25-R3	170,867.31	40,184.00	7,533.00	(331.89)	7,201.11	4.21
679	SWITCHGEAR	25-R23	9,769,118.23	3,918,197.00	406,144.00	117,928.21	524,072.21	5.36
681	SWITCHGEAR(SF6)	25-R3	0.04			-	-	-
683	TAILRACE CHANNEL	100-R4	28,885,905.87	4,949,738.00	305,805.00	63,987.73	369,792.73	1.28
685	TELECONTROL MISC EQUIPMENT	10-S3	5,388,377.30	2,830,951.00	533,427.00	37,774.18	571,201.18	10.60
687	TELE-PROTECTION EQUIPMENT	10-S3	1,341,663.04	540,635.00	128,657.00	7,448.39	136,105.39	10.14
689	TELEPHONE APPARATUS	10-S3	1,578,688.31	1,260,957.00	128,253.00	(27,410.91)	100,842.09	6.39
691	TEST EQUIPMENT - GENERAL	25-R1.5	1,947,526.84	1,062,443.00	74,042.00	(51,351.71)	22,690.29	1.17
693	TEST EQUIPMENT - TELECONTROL	25-R1.5	984,716.08	374,090.00	43,332.00	(23,603.00)	19,729.00	2.00
695	TOOL S & EQUIPMENT - GENERAL	25-R1.5	7,318,098.52	2,758,459.00	322,271.00	(197,729.72)	124,541.28	1.70
697	TOWERS - GUYED ANCHORS	65-R2.5	5,479,642.48	2,531,493.00	86,910.00	20,631.48	107,541.48	1.96
699	TOWERS - METAL GUYED	65-R2.5	51,503,439.98	13,256,073.00	901,385.00	185,876.31	1,087,261.31	2.11
701	TOWERS - METAL RIDGED	65-R2.5	6,805,561.96	2,006,908.00	118,793.00	12,824.44	131,617.44	1.93
703	TRANSFORMERS-CURRENT	45-R3	5,029,714.49	2,049,443.00	117,185.00	7,661.91	124,846.91	2.48
705	TRANSFORMERS-GROUNDING	45-R3	343,638.21	204,650.00	7,486.00	1,854.74	9,340.74	2.72
707	TRANSFORMERS-OTHER	45-R3	585,401.98	250,687.00	13,568.00	5,711.24	19,279.24	3.29
709	TRANSFORMERS-PAD TYPE-1000KVA	40-R2.5	47,326.19	25,938.00	1,173.00	(352.34)	820.66	1.73
713	TRANSFORMERS-PAD TYPE-1500KVA	40-R2.5	127,762.84	38,443.00	3,515.00	714.53	4,229.53	3.31
721	TRANSFORMERS-PAD TYPE-2500KVA	40-R2.5	60,540.05	32,540.00	1,514.00	(640.87)	873.13	1.44
723	TRANSFORMERS-PAD TYPE-250KVA	40-R2.5	69,836.60	11,745.00	2,076.00	(112.56)	1,963.44	2.81
725	TRANSFORMERS-PAD TYPE-333KVA	40-R2.5	916,795.58	213,464.00	26,180.00	(2,290.04)	23,889.96	2.61
727	TRANSFORMERS-PAD TYPE-500KVA	40-R2.5	603,262.45	133,738.00	17,426.00	(1,261.71)	16,164.29	2.68
731	TRANSFORMERS-PAD TYPE-750KVA	40-R2.5	164,675.33	94,649.00	4,004.00	2,132.12	6,136.12	3.73
733	TRANSFORMERS-POLE TYPE-100KV	23-L2	1,393,589.60	565,058.00	67,493.00	11,361.11	78,854.11	5.66
735	TRANSFORMERS-POLE TYPE-10KVA	23-L2	567,258.58	171,416.00	28,444.00	3,249.53	31,693.53	5.59
741	TRANSFORMERS-POLE TYPE-15KVA	23-L2	919,919.73	399,583.00	44,826.00	29,469.94	74,295.94	8.08
743	TRANSFORMERS-POLE TYPE-167KVA	23-L2	701,931.98	266,247.00	33,875.00	6,689.54	40,564.54	5.78
745	TRANSFORMERS-POLE TYPE-25KVA	23-L2	3,599,593.35	1,298,087.00	173,247.00	20,402.43	193,649.43	5.38
747	TRANSFORMERS-POLE TYPE-37.5KVA	23-L2	90,367.75	58,695.00	3,470.00	517.75	3,987.75	4.41
749	TRANSFORMERS-POLE TYPE-50KVA	23-L2	3,977,651.55	1,413,547.00	193,727.00	24,950.48	218,677.48	5.50
751	TRANSFORMERS-POLE TYPE-5KV	23-L2	6,805.42	4,465.00	269.00	60.35	329.35	4.84
753	TRANSFORMERS - POLE TYPE-75KVA	23-L2	1,984,139.99	714,599.00	97,202.00	14,279.81	111,481.81	5.62
755	TRANSFORMERS - POTENTIAL	45-R3	3,862,449.22	1,282,381.00	92,124.00	8,771.82	100,895.82	2.61
757	TRANSFORMERS - POWER	45-R3	50,003,734.73	21,161,999.00	1,160,409.00	266,488.36	1,426,897.36	2.85
759	TRANSFORMERS - UNIT SERVICE	45-R3	185,971.30	7,178.00	4,779.00	161.30	4,940.30	2.66
763	TRASH RACK	25-R1.5	833,013.69	612,487.00	26,767.00	71,356.95	98,123.95	11.78
765	TRASH RACK RAKE	25-R1.5	16,475.00	14,722.00	427.00	2,428.65	2,855.65	17.33
767	TUNNELS	100-R4	31,081,605.45	6,284,634.00	329,465.00	83,557.11	413,022.11	1.33
769	TURBINES	50-R3	65,871,405.96	25,149,575.00	1,395,327.00	6,086.00	1,401,413.00	2.13
771	UNDERGROUND STORAGE TANKS	30-R1	199,719.02	116,104.00	5,917.00	2,556.05	8,473.05	4.24
773	VACUUM CLEANING SYSTEM	40-R2	72,451.00	45,480.00	1,670.00	(936.60)	733.40	1.01

NEWFOUNDLAND AND LABRADOR HYDRO

TABLE1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST AND ANNUAL ACCRUALS
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Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2004 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	True-Up (7)	Annual Accrual (8)=(6)+(7)	Rate (9)=(8)/(4)
775	VALVES - PENSTOCK	65-R4	4,759,415.50	1,612,788.00	76,546.00	22,625.94	99,171.94	2.08
777	VALVES - RELIEF	65-R4	104,000.00	44,096.00	1,664.00	950.46	2,614.46	2.51
781	VEHICLES - 1/2 TON PICK-UPS	7-L3	1,516,624.22	833,866.00	218,864.00	(84,952.64)	133,911.36	8.83
783	VEHICLES - 1/4 TON PICK-UPS	7-L3	405,118.84	102,773.00	64,238.00	(6,872.97)	57,365.03	14.16
785	VEHICLES - 3/4 TON PICK-UPS	7-L3	679,204.63	371,609.00	98,493.00	(40,675.04)	57,817.96	8.51
787	VEHICLES - BOOMS & CRANES	15-R4	3,390,876.10	1,503,046.00	220,348.00	(62,138.33)	158,209.67	4.67
791	VEHICLES - BOOMS/STAKE BODIES	15-R4	880,900.12	419,303.00	59,687.00	(33,244.63)	26,442.37	3.00
793	VEHICLES - CAB & CHASSIS	8-L3	3,447,834.83	1,322,941.00	452,408.00	(88,622.02)	363,785.98	10.55
795	VEHICLES - CARS & STN WAGONS	5-S2	866,804.88	455,976.00	171,845.00	(33,403.44)	138,441.56	15.97
797	VEHICLES - DUMP TRUCKS	17-L3	11,535.00	1,152.00	768.00	(99.80)	668.20	5.79
799	VEHICLES - LINE BODIES	8-L3	660,177.03	355,147.00	77,307.00	(18,468.16)	58,838.84	8.91
801	VEHICLES - VANS & 4 X 4	8-L3	1,317,199.95	569,836.00	173,357.00	(54,870.03)	118,486.97	9.00
803	VOLT REGULATOR BYPASS SWS	30-S2.5	167,025.83	89,330.00	5,725.00	2,188.57	7,913.57	4.74
805	WATER REGULATING STRUCTURES	30-S2.5	2,610,369.65	1,172,892.00	90,619.00	4,530.16	95,149.16	3.65
807	WATER SUPPLY SYSTEM	35-R3	17,257,643.28	3,922,703.00	535,380.00	84,916.52	620,296.52	3.59
809	WATER SUPPLY SYSTEM - OTHER	35-R3	913,232.21	463,643.00	26,577.00	(804.23)	25,772.77	2.82
811	WATER SUPPLY SYSTEM - PUMP	35-R3	1,456,339.25	885,560.00	40,871.00	62,530.31	103,401.31	7.10
813	WATER SUPPLY SYSTEM - WELL	35-R3	46,037.91	24,368.00	1,322.00	791.99	2,113.99	4.59
815	WATER TREATMENT-ACID TREAT PLT	35-R3	411,760.93	216,018.00	11,873.00	(2,245.69)	9,627.31	2.34
819	WATER TREATMENT - OTHER	35-R3	4,013,068.00	1,366,584.00	122,114.00	(96,233.75)	25,880.25	0.64
823	WOOD RECIEVING	25-R1.5	4,567,788.45	1,412,066.00	141,257.00	(22,297.63)	118,959.37	2.60
827	YARD STORAGE RAMPS	25-R1.5	49,965.87	18,263.00	2,149.00	(186.77)	1,962.23	3.93
			434,697.84	237,695.00	16,519.00	(9,416.23)	7,102.77	1.63
	TOTAL UTILITY PLANT STUDIED		1,837,292,857.95	656,227,397.00	46,796,603.62	4,082,281.80	50,878,885.42	2.77

NEWFOUNDLAND AND LABRADOR HYDRO

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Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	True-Up (7)	Total (8)=(6)+(7)	Rate (9)=(8)/(4)
001	AIRCRAFT WARNING MARKER LIGHT	25-R3	484,112.14	224,041	19,987	4,188.65	24,175.65	4.99
011	AUX COOLING SYST - TURBO GEN	30-R3	4,374.64	1,909	153	108.51	261.51	5.98
013	AUXILIARY POWER - DIESEL UNIT	25-L1	906,799.42	601,458	28,574	22,586.18	51,160.18	5.64
015	AUX POWER - EMERG HYDRO	25-L1	128,320.24	105,093	2,967	12,142.30	15,109.30	11.77
017	BATTERY-DC DISTRIBUTION BRD.	25-R2.5	23,525.86	11,747	948	22.36	970.36	4.12
019	BATTERY BANKS	25-R2.5	4,047,993.09	1,042,284	183,489	(15,035.42)	168,453.58	4.16
021	BATTERY CHARGERS	25-R2.5	2,167,490.96	707,203	95,159	(9,273.02)	85,885.98	3.96
025	BOILER STEAM GENERATORS	30-R2.5	1,736.40	38	76	1.53	77.53	4.47
031	BOOMS - TIMBER	20-R3	263,995.47	243,576	9,263	2,377.40	11,640.40	4.41
033	BRIDGES	50-R4	4,257,163.40	1,631,410	88,624	(12,494.79)	76,129.21	1.79
035	BUILDINGS-ALTERNATOR MODULE	40-R2	1,856.25	948	46	(46.00)	-	-
037	BUILDINGS-AUXILIARY BUILDING	40-R2	497,848.77	95,097	14,926	(271.62)	14,654.38	2.94
039	BUILDINGS-CONCRETE	40-R2	25,614,551.53	11,706,104	659,605	129,769.19	789,374.19	3.08
041	BUILDINGS-CONTROL MODULE	40-R2	213,522.65	49,857	6,264	1,572.43	7,836.43	3.67
043	BUILDINGS-COMMUNICATIONS	40-R2	935,525.04	126,940	28,895	(5,112.36)	23,782.64	2.54
045	BUILDINGS-FIBERGLASS	40-R2	11,150.05	6,345	267	(129.85)	137.15	1.23
047	BUILDINGS-FUEL FORWARDING MOD	40-R2	35,711.60	24,291	796	(796.00)	-	-
051	BUILDINGS-MAINTENANCE BUILDING	40-R2	333,884.32	168,065	8,348	(5,668.43)	2,679.57	0.80
053	BUILDINGS-METAL	45-R3	17,450,167.70	8,146,793	398,028	(40,712.33)	357,315.67	2.05
055	BUILDINGS-OFF LOADING MODULE	40-R2	36,631.59	22,492	853	(435.85)	417.15	1.14
057	BUILDINGS-SHIELDED ROOMS	40-R2	15,382.43	6,271	405	(405.00)	-	-
059	BUILDINGS-SWITCHGEAR MODULE	40-R2	10,559.09	5,585	260	(180.26)	79.74	0.76
061	BUILDINGS-TRAILERS	40-R2	1,067,391.44	461,359	27,776	(13,515.08)	14,260.92	1.34
063	BUILDINGS-WOODEN	40-R2	17,550,894.57	5,828,427	491,763	(139,348.26)	352,414.74	2.01
065	BUS DUCT GENERATOR	45-R3	365,970.58	41,501	9,222	962.95	10,184.95	2.78
067	BUSWORK AND HARDWARE	45-R3	5,953,089.29	2,829,271	135,481	15,121.92	150,602.92	2.53
069	CABLE-COMMUNICATIONS-METALLIC	35-S2.5	31,911.98	19,827	902	(902.00)	-	-
071	CABLE-COMMUNICATIONS-OPTIC	25-S2.5	1,606,780.19	423,891	70,246	(26,682.10)	43,563.90	2.71
073	CABLE - SUBMARINE	40-R4	8,778,134.42	3,832,540	227,955	(54,002.48)	173,952.52	1.98
075	CABLE - UNDERGROUND	50-R3	40,030.00	21,536	813	944.56	1,757.56	4.39
077	CABLE TRNCH/DUCT/EMBED CONDUIT	50-R3	1,334,383.16	631,908	27,391	(184.47)	27,206.53	2.04
079	CABLES - 4160 VOLT	40-R2.5	47,807.00	34,339	1,072	1,424.21	2,496.21	5.22
081	CABLES - 600 VOLT	40-R2.5	664,631.80	400,190	16,049	16,928.83	32,977.83	4.96
083	CABLES - CONTROL	35-S2.5	4,839,247.31	2,903,390	135,909	69,666.59	205,575.59	4.25
085	CABLES - POWER 5KV & ABOVE	40-R2.5	315,010.13	130,495	8,270	3,142.64	11,412.64	3.62
087	CABLES - POWER CABLE	40-R2.5	929,013.95	311,392	25,299	(310.53)	24,988.47	2.69
089	CABLES - TRAYS AND CONDUIT	40-R2.5	531,732.30	270,152	13,395	6,094.33	19,489.33	3.67
091	CANALS	100-R4	119,719,944.84	30,701,355	1,263,580	440,177.96	1,703,757.96	1.42
093	CAPACITORS	35-R4	1,064,424.32	434,119	31,249	19,823.37	51,072.37	4.80
099	CIRCUIT BREAKERS	42-R3	16,398,822.78	8,073,655	396,242	119,448.29	515,690.29	3.14
109	COMPRESSED AIR STARTING SYSTEM	31-R3	157,914.64	44,098	5,486	159.80	5,645.80	3.58
111	COMPRESSED AIR SYS-AIR RECIEV	31-R3	383,930.67	240,601	11,785	(878.13)	10,906.88	2.84
113	COMPRESSED AIR SYS-COMP & DRS	31-R3	1,412,610.52	548,262	47,787	(648.20)	47,138.80	3.34
115	COMPRESSED AIR SYS-INTR AIR DR	31-R3	505,398.12	197,573	17,167	(1,273.76)	15,893.24	3.14

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
117	COMPRESSED AIR SYS- OTHER	31-R3	1,025,562.62	538,207	32,707	795.75	33,502.75	3.27
119	COMPUTERS	5-SQ	6,671,494.21	3,950,447	1,190,620	70,335.60	1,260,955.60	18.90
129	CONDUCTOR - 1192.5MCM/ASCR	50-R3	6,114,401.28	3,690,103	120,167	106,669.39	226,836.39	3.71
131	CONDUCTOR - 266.8MCM / ASCR	50-R3	5,431,476.49	2,231,526	113,347	(4,833.44)	108,513.56	2.00
133	CONDUCTOR - 397.5MCM / ASCR	50-R3	330,975.99	233,338	6,222	6,905.16	13,127.16	3.97
135	CONDUCTOR - 4/0 BARE / ASCR	50-R3	206,314.76	148,243	3,836	(2,428.60)	1,407.40	0.68
137	CONDUCTOR - 477ACSR	50-R3	5,034,795.62	1,856,377	107,359	50,050.20	157,409.20	3.13
139	CONDUCTOR - 562.5MCM / ASCR	50-R3	8,946,319.60	4,180,431	184,738	63,125.70	247,863.70	2.77
141	CONDUCTOR - 638MCM / ASCR	50-R3	29,560,854.74	14,006,119	609,054	354,783.13	963,837.13	3.26
143	CONDUCTOR - 795MCM / ASCR	50-R3	11,559,974.09	3,592,641	247,641	313,432.21	313,432.21	2.71
145	CONDUCTOR - PRIMARY	50-R3	15,986,184.73	4,867,211	345,939	6,813.44	352,752.44	2.21
147	CONDUCTOR - SECONDARY	50-R3	3,631,443.32	1,365,080	77,202	(2,422.81)	74,779.19	2.06
149	CONDUCTOR - SERVICE	50-R3	6,970,438.48	2,344,896	149,714	8,644.84	158,358.84	2.27
151	CTL/MTR/RELAYING-OSC/GPH-AUTO	35-R3	360,050.45	99,993	11,137	(792.50)	10,344.50	2.87
153	CTL/METER/RELAYING - OTHER	35-R3	11,961,408.38	5,376,032	351,476	47,831.41	399,307.41	3.34
155	CTL/MTR/RELAYING-STN ALARM PNL	35-R3	374,556.81	157,002	11,139	621.35	11,760.35	3.14
157	CTL/MTR/RELAYING-SYNCH. PANEL	35-R3	247,078.29	145,499	6,828	2,164.69	8,992.69	3.64
159	CTL/MTR/RELAYING-TEMP/FREQ PNL	35-R3	132,007.45	90,501	3,513	1,734.53	5,247.53	3.98
161	CTL/MTR/RELAYING-TIME ERR PNL	35-R3	57,545.08	41,707	1,479	2,963.07	2,963.07	5.15
163	CTL/MTR/RELAYING-UNIT CTL PNL	35-R3	2,003,958.05	1,059,624	56,854	7,466.30	64,320.30	3.21
165	CTL/MTR/RELAYING-UNIT PROT PNL	35-R3	2,400,700.32	1,171,250	70,060	33,194.66	103,254.66	4.30
167	CTL/MTR/RELAYING-VOLT/MW PNL	35-R3	208,024.13	131,626	5,705	(643.00)	5,062.00	2.43
169	COOLING SYSTEMS	40-R3	3,234,069.06	1,509,852	109,272	(18,494.57)	90,777.43	2.81
171	COUNTERPOISE	30-R3	3,579,709.69	1,558,152	92,123	39,152.73	131,275.73	3.67
173	CRANE - OVERHEAD	60-R2	340,910.80	74,429	6,850	107.94	6,957.94	2.04
175	CRANE - POWER HOUSE	60-R2	5,805,678.93	2,010,048	106,567	57,366.14	163,933.14	2.82
179	DAMS AND DYKES	100-R4	179,250,975.99	50,282,802	1,892,359	729,643.82	2,622,002.82	1.46
181	DIESEL COOLING SYSTEM	20-R2.5	365,526.50	149,576	19,249	888.21	20,137.21	5.51
183	DIESEL ENGINES - EMERG DIESEL	20-R2.5	97,542.86	14,319	5,726	286.76	6,012.76	6.16
185	DIESEL ENGINES - DIESEL GEN	20-R2.5	5,601,094.59	2,964,686	265,486	67,799.49	333,285.49	5.95
187	DIESEL ENGINES	20-R2.5	16,677,335.60	9,226,911	781,866	186,183.92	968,049.92	5.80
189	DISCONNECT SWITCHES	42-R3	9,572,581.16	4,627,217	232,118	48,204.10	280,322.10	2.93
191	DRAFT TUBE LINER	100-R4	357,656.99	117,158	3,750	988.54	4,738.54	1.32
193	DYKES AND LINERS	100-R4	2,110,417.13	389,579	22,344	(13,305.48)	9,038.52	0.43
197	EMS - COMPUTERS	20-R3	9,786,067.01	7,603,251	437,469	(436,563.20)	905.80	0.01
199	EMS - MIMIC BOARD	20-R3	647,702.11	502,514	28,955	(13,221.28)	15,733.72	2.43
201	EMS - OTHER	20-R3	611,557.91	462,762	27,617	(9,748.16)	17,868.84	2.92
203	EMS - OPERATING CONSOLE	20-R3	664,593.93	518,716	29,641	(29,175.60)	465.40	0.07
205	EMS - PDC-POWER DIST. CTL	20-R3	199,681.48	155,851	8,906	(8,766.00)	1,400.00	0.07
207	EMS - PRINTERS	20-R3	84,300.60	65,797	3,760	(3,700.80)	59.20	0.07
209	EMS - RECORDERS	15-R3	164,628.50	150,256	7,645	(2,874.60)	4,770.40	2.90
211	EMS - REMOTE TERMINAL UNIT	15-R3	824,274.22	525,092	51,490	(15,355.13)	36,134.87	4.38
215	EMS - UPS	5-SQ	530,609.23	365,326	47,224	6,690.00	53,914.00	10.16
223	FENCING	37-R3	4,348,151.34	1,932,231	121,080	(23,005.56)	98,074.44	2.26
225	FIRE FIGHTING-BLDG FIRE PROT	35-R3	764,009.36	261,455	23,334	(1,496.99)	21,837.01	2.86
227	FIRE FIGHTING-DELUGE SYS XFMRs	35-R3	601,261.55	395,526	16,508	(10,867.00)	5,641.00	0.94
229	FIRE FIGHTING - OTHER	35-R3	1,329,626.38	323,822	41,569	(3,305.52)	38,263.48	2.88
231	FIRE FIGHTING-PWHR PROT SYS	35-R3	1,975,819.44	1,131,642	55,697	(12,977.47)	42,719.53	2.16
233	FIRE FIGHTING-WET/DRY SPRINKLER	35-R3	710,511.46	329,855	21,018	4,283.76	25,301.76	3.56

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual		Total (8)=(6)+(7)	Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)		
235	FOOTINGS (CONC)-STL STRUCTURES	40-R2	1,004,052.20	305,501	28,284	5,066.14	33,350.14	3.32
237	FOUNDATIONS (CONC) FOR BLDGS	40-R2	2,520,284.10	1,369,819	61,067	22,404.25	83,471.25	3.31
239	FOUNDATIONS (CONC) FOR EQUIP	40-R2	13,449,951.14	6,785,247	334,697	135,478.50	470,175.50	3.50
241	FREQUENCY CONVERSION - CONVERTOR	32-R4	1,533,579.20	1,252,383	43,483	233,446.79	276,929.79	18.06
243	FREQUENCY CONVERSION - ELEC REOSTAT	32-R4	41,543.00	35,607	1,167	6,981.76	8,148.76	19.62
245	FREQUENCY CONVERSION - EXCITER	32-R4	115,847.92	96,673	3,293	17,638.70	20,931.70	18.07
247	FREQUENCY CONVERSION - STARTING MOTOR	32-R4	4,000.00	3,428	112	672.16	784.16	19.60
251	FUEL OIL STORAGE SYST-OTHER	40-R1	13,921.46	3,182	431	(118.43)	312.57	2.25
253	FUEL OIL STORAGE TANKS	40-R1	3,899,712.69	952,950	126,471	(29,374.40)	97,096.60	2.49
255	FUEL OIL SYSTEMS	40-R1	331,326.04	53,033	11,627	1,744.33	13,371.33	4.04
257	FUEL PIPE & TRANS FACILITIES	40-R1	3,992,052.98	1,322,116	117,122	(40,341.13)	76,780.87	1.92
259	FUEL STORAGE TKS - UNDERGROUND	40-R1	2,379,220.71	1,029,485	62,398	(34,662.13)	27,735.87	1.17
261	FUEL SYSTEM - LIGHT OIL SYSTEM	40-R1	54,882.68	16,426	1,564	(466.38)	1,097.62	2.00
263	GAS TURB-AIR FLOWTRATION SYS	42-R4	792,006.21	358,683	19,466	(8,505.45)	10,960.55	1.38
265	GAS TURB-ALTERNATOR MODULE	42-R4	2,256,562.88	1,619,091	52,241	(52,241.00)	-	-
267	GAS TURBINE - CLUTCH	42-R4	312,727.64	182,028	7,467	(3,484.73)	3,982.27	1.27
269	GAS TURBINE - CONTROL SYSTEM	42-R4	1,991,366.32	791,713	49,389	(25,843.31)	23,545.69	1.18
271	GAS TURBINE-FUEL FORWARD SYST	42-R4	597,659.19	304,263	14,494	(6,300.04)	8,193.96	1.37
273	GAS TURBINE - JET ENGINES	42-R4	10,673,380.13	5,722,509	256,778	(110,477.13)	146,300.87	1.37
275	GAS TURB-MAIN LUBE OIL SET	42-R4	958,647.43	449,498	23,457	(9,962.80)	13,494.20	1.41
277	GAS TURBINE - OFF-LOADING SYST	42-R4	246,381.41	123,322	5,986	(2,592.02)	3,393.98	1.38
279	GAS TURBINE - POWER TURBINE	42-R4	11,048,948.88	5,646,153	268,260	(143,295.04)	124,964.96	1.13
281	GAS TURB-SWITCHGEAR MODULE	42-R4	974,029.49	405,388	23,872	(7,280.28)	16,591.72	1.70
283	GATES - HEATING SYSTEM	75-R4	169,619.60	51,154	2,373	(115.98)	2,257.02	1.33
285	GATES - HOIST	75-R4	4,600,834.73	1,645,130	64,347	29,715.60	94,062.60	2.04
287	GATES - DRAFT TUBE	75-R4	414,476.40	155,161	5,783	2,640.05	8,423.05	2.03
289	GATES - EMERGENCY	75-R4	180,957.75	83,596	2,500	1,089.56	3,589.56	1.98
291	GATES - WATER CONTROL	75-R4	10,077,459.85	3,638,841	140,557	60,443.51	201,000.51	1.99
293	GENERATOR - OTHER	50-R3	17,129,732.49	8,500,593	350,172	76,555.13	426,727.13	2.49
295	GENERATOR - ROTOR	50-R3	23,169,916.61	8,014,432	493,212	146,092.60	639,304.60	2.76
297	GENERATOR - STATOR	50-R3	10,198,559.64	4,891,805	209,784	71,909.02	281,693.02	2.76
299	GLYCOL SYSTEM - COOLING	30-R3	620,703.54	384,578	19,944	(5,403.00)	14,541.00	2.34
301	GOVERNOR	50-R3	6,635,817.10	2,432,339	141,163	77,972.74	219,135.74	3.30
303	GREASING SYSTEMS - AUTOMATIC	20-R2.5	40,355.00	40,355	-	2,078.20	2,078.20	5.15
305	GROUND WIRE - OVERHEAD	50-R4	1,785,557.21	750,105	36,921	14,961.06	51,882.06	2.91
307	GROUND WIRE - POLE	50-R4	94,614.87	46,547	1,951	1,372.24	3,323.24	3.51
309	GROUNDING	50-R4	4,232,607.07	1,659,503	87,594	10,478.31	98,072.31	2.32
319	HRDWIRED SUPRVSRY - REMOTE EQP	20-R3	15,601.25	13,138	657	2,314.00	2,971.00	19.04
321	HELICOPTER LANDING PAD	25-R3	7,976.40	7,509	224	(93.40)	130.60	1.64
327	INFORMATION DELIVERY SYS - ECC	20-R3	180,049.04	90,102	9,183	(9,183.00)	-	-
331	INSTRUMENTATION - COMPUTER	22-R2.5	221,901.58	151,097	8,626	(3,956.21)	4,669.79	2.20
335	INSTRUMENTATION-INSTR/CTL PNL	22-R2.5	93,360.85	73,876	3,604	13,690.74	17,284.74	18.51
337	INSTRUMENTATION - OTHER	22-R2.5	47,283.46	6,350	2,539	368.70	2,907.70	6.15
343	INSULATORS - PIN TYPE	28-R3	146,316.37	101,004	4,888	582.44	5,470.44	3.74
345	INSULATORS - POST TYPE	28-R3	5,589,979.94	2,589,570	205,239	42,146.09	247,385.09	4.43
347	INSULS-SUSPENSION (50KV & UP)	28-R3	29,827,491.32	11,054,020	1,123,166	319,291.45	1,442,457.45	4.84
349	INSULS-SUSPENSION (BELOW 50KV)	28-R3	80,737.57	24,419	3,115	368.87	3,483.87	4.32
351	INTAKE STRUCTURES	100-R4	19,436,444.76	4,813,215	205,146	67,863.86	273,009.86	1.40
353	INVERTERS	50-R3	30,580.89	2,338	706	(236.88)	469.12	1.53

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Depreciation Methodology

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Annual Accrual			Rate (9)=(8)/(4)
					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
355	ISOLATION EQUIPMENT	30-R2.5	84,163.11	16,424	3,218	(1,276.59)	1,941.41	2.31
365	L.V. SWITCHING - BUSWORK	50-R4	1,473,394.69	701,638	30,435	24,416.48	54,851.48	3.72
367	LV SWITCHING-CIRC.BKRS/RECLRS	50-R4	716,915.33	354,953	14,773	12,255.50	27,028.50	3.77
369	LV SWITCHING-DISCONN. SWITCHES	50-R4	43,646.42	24,603	887	574.33	1,461.33	3.35
371	LV SWITCHING GRNDING XFMRs	50-R4	13,381.22	5,175	280	157.13	437.13	3.27
373	LV SWITCHING - INST XFMRs	50-R4	74,887.78	44,344	1,508	1,702.49	3,210.49	4.29
375	LV SWITCHING-LIGHTNING ARREST.	50-R4	9,457.33	5,306	193	212.74	405.74	4.29
381	LAND ACQUISITIONS	N/D	3,830,607.71	-	-	(124.43)	(124.43)	-
383	LAND IMPROVEMENTS	40-R3	10,946,356.03	5,661,541	276,228	38,090.70	314,318.70	2.87
385	LIGHTING SYSTEM - SWITCHYARD	40-R3	459,028.10	300,912	10,941	4,820.44	15,761.44	3.43
387	LIGHTING SYS 600/120 V OUTDOOR	35-R3	98,475.24	75,774	2,518	(1,497.70)	1,020.30	1.04
389	LIGHTNING ARRESTOR	50-R4	5,558,964.37	994,586	117,481	(7,052.61)	110,428.39	1.99
391	LINE COUPLING EQUIPMENT	25-R2	30,110.06	23,962	965	(965.00)	-	-
393	MAIN BREAKERS	25-R2	582,492.30	226,114	24,971	6,817.32	31,788.32	5.46
403	MTCLAD SWGR CUBIEQP 4kV/600V	25-R3	559,322.45	304,932	22,598	4,810.53	27,408.53	4.90
405	METER TEST SWITCHES	25-R2	60,734.65	39,604	2,192	1,217.47	3,409.47	5.61
407	METERING TANKS	40-R3	312,610.79	170,292	7,850	3,758.06	11,608.06	3.71
409	METERS - DEMAND	25-R4	1,454,089.18	665,349	58,659	21,271.79	79,930.79	5.50
411	METERS - DOMESTIC	25-R4	1,267,091.29	649,837	51,051	11,858.45	62,909.45	4.96
413	METERS - OTHER	25-R4	247,645.03	80,037	10,373	1,348.61	11,721.61	4.73
415	MICROWAVE DISH	20-R4	66,953.39	50,045	3,217	(3,217.00)	-	-
417	MISC UNITS OF PROP	35-R2.5	14,261,121.58	6,534,846	422,306	161,001.30	583,307.30	4.09
419	MOBILE - A.T.V.'S	7-SQ	508,202.68	201,652	68,633	(6,185.80)	62,447.20	12.29
421	MOBILE - AIR COMPRESSORS	25-R2	200,970.10	110,033	7,835	(4,622.57)	3,212.43	1.60
423	MOBILE - ARGO'S	7-SQ	30,211.03	19,783	2,318	(463.60)	1,854.40	6.14
425	MOBILE - ATTACHMENTS	7-SQ	502,363.10	444,821	21,010	8,268.00	29,278.00	5.83
429	MOBILE - FLEXTRAC	7-SQ	1,192,753.47	504,811	125,154	16,255.37	141,409.37	11.86
431	MOBILE - FORKLIFTS	17-L3	363,506.94	259,538	18,951	(18,951.00)	-	-
435	MOBILE - LOADERS/GRADERS	17-L3	1,063,610.22	506,484	61,242	(13,569.01)	47,672.99	4.48
437	MOBILE - MUSKEGS	7-SQ	3,527,289.43	3,471,718	59,830	48,578.00	108,408.00	3.07
439	MOBILE - SNOWMOBILES	7-SQ	691,397.10	258,963	94,745	(8,179.42)	86,565.58	12.52
441	MOBILE - TRAILERS	7-SQ	1,326,546.34	1,152,731	51,482	25,935.60	77,417.60	5.84
443	MULTIPLX EQUIPMENT	20-R4	4,545,204.30	1,824,869	234,256	(92,193.94)	142,062.06	3.13
444	OFFICE EQUIPMENT-MECHANICAL	20-SQ	1,200,194.04	490,050	57,456	(30,230.00)	27,226.00	2.27
445	OFFICE FURNITURE	20-SQ	4,109,289.61	3,196,650	185,709	(32,514.13)	153,194.88	3.73
447	P.C.B. STORAGE CONTAINER	25-R2	42,479.84	26,146	1,585	(795.34)	789.66	1.86
449	PABX-PRIV. AUTO BRANCH EXCH	20-R4	1,181,008.55	161,218	62,507	(6,320.88)	56,186.12	4.76
451	PENSTOCK	65-R4	58,908,420.66	23,696,273	940,504	464,223.79	1,404,727.79	2.38
453	POLE CRIB FOUNDATIONS	46-R4	3,975,732.41	1,022,383	90,924	(6,725.47)	84,198.53	2.12
455	POLE HARDWARE	46-R4	65,827,648.09	17,397,059	1,502,467	(21,640.31)	1,480,826.69	2.25
457	POLE LINES WOOD (TELECONTROL)	46-R4	69,696.79	38,129	1,546	(845.07)	700.93	1.01
459	POLE STRUCTURES WOOD TYPE 1	46-R4	7,321,907.18	4,319,404	159,750	69,642.05	229,392.05	3.13
461	POLE STRUCTURE WOOD TYPE 2	46-R4	3,973,703.90	2,836,130	83,983	107,951.95	191,944.95	4.83
463	POLE STRUCTURE WOOD TYPE 3	46-R4	309,367.21	193,800	6,658	3,034.34	9,692.34	3.13
465	POLE STRUCTURES WOOD TYPE 4	46-R4	6,738.62	5,206	139	(45.09)	93.91	1.39
469	POLE STRUCTURES WOOD TYPE 6	46-R4	11,801.33	7,775	255	(255.00)	-	-
471	POLE STRUCTURES WOOD TYPE A	46-R4	27,862,521.10	10,684,261	630,181	331,512.82	961,693.82	3.45
473	POLE STRUCTURES WOOD TYPE AA	46-R4	2,749,801.82	737,274	62,737	20,213.99	82,950.99	3.02
475	POLE STRUCTURES WOOD TYPE AAW	46-R4	197,019.05	73,506	4,481	2,300.22	6,781.22	3.44

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					Amount (6)	True-Up (7)	Total (8)=(6)+(7)	
477	POLE STRUCTURES WOOD TYPE AG	46-R4	372,807.72	162,045	8,415	4,778.07	13,193.07	3.54
479	POLE STRUCTURES WOOD TYPE AGW	46-R4	35,022.64	13,914	795	447.26	1,242.26	3.55
481	POLE STRUCTURES WOOD TYPE AW	46-R4	7,677,897.98	2,862,157	174,502	70,015.18	244,517.18	3.18
483	POLE STRUCTURES WOOD TYPE AWX	46-R4	782,209.89	216,215	17,912	(4,591.49)	13,320.51	1.70
485	POLE STRUCTURES WOOD TYPE AX	46-R4	512,153.18	260,499	11,445	7,721.68	19,166.68	3.74
487	POLE STRUCTURES WOOD TYPE B	46-R4	971,399.83	313,168	22,100	7,684.60	29,784.60	3.07
489	POLE STRUCTURES WOOD TYPE BB	46-R4	312,059.58	66,175	7,158	1,630.09	8,788.09	2.82
491	POLE STRUCTURES WOOD TYPE C	46-R4	1,195,531.08	519,468	26,944	13,137.14	40,081.14	3.35
493	POLE STRUCTURES WOOD TYPE D	46-R4	5,221,423.89	1,106,007	119,676	29,235.05	148,911.05	2.85
495	POLE STRUCTURES WOOD TYPE E	46-R4	1,656,382.14	682,078	37,468	18,097.41	55,565.41	3.35
497	POLE STRUCTURES WOOD TYPE EE	46-R4	680,800.59	292,362	15,390	4,452.73	19,842.73	2.91
499	POLE STRUCTURES WOOD TYPE EEX	46-R4	55,621.82	24,374	1,256	790.12	2,046.12	3.68
501	POLE STRUCTURES WOOD TYPE H	46-R4	1,748,315.87	781,049	39,330	24,205.98	63,535.98	3.63
503	POLE STRUCTURES WOOD TYPE OTH	46-R4	39,573,854.81	15,949,813	888,042	238,009.15	1,126,051.15	2.85
505	POLE STRUCTURES WOOD TYPE T	46-R4	125,518.16	57,780	2,831	2,032.92	4,863.92	3.88
509	POLES-CONCRETE 30'	25-R3	6,099.59	4,438	214	872.00	1,086.00	17.80
511	POLES-CONCRETE 35'	25-R3	39,305.56	24,525	1,480	2,818.51	4,298.51	10.94
513	POLES-CONCRETE 40'	25-R3	268,699.32	201,139	9,660	9,546.19	19,206.19	7.15
515	POLES - WOOD 30'	35-R3	2,295,541.43	1,102,253	67,031	28,045.18	95,076.18	4.14
517	POLES-WOOD 35'	35-R3	19,658,045.35	6,377,260	601,844	(42,356.93)	559,487.07	2.85
519	POLES-WOOD 40'	35-R3	18,119,508.58	5,982,256	553,495	67,929.28	621,424.28	3.43
521	POLES-WOOD 45'	35-R3	6,421,976.99	1,755,322	199,773	9,593.57	209,366.57	3.26
523	POLES-WOOD 50'	35-R3	667,955.69	183,595	20,732	944.80	21,676.80	3.25
525	POLES-WOOD 55'	35-R3	510,922.63	147,496	15,855	(2,097.34)	13,757.66	2.69
527	POLES-WOOD 60'	35-R3	839,770.22	260,036	25,893	(7,375.32)	18,517.68	2.21
529	POLES-WOOD 65'	35-R3	312,468.16	84,546	9,741	(2,810.94)	6,930.06	2.22
531	POLES-WOOD 70'	35-R3	461,279.40	141,651	14,282	(6,323.38)	7,958.62	1.73
533	POWER LINE CARRIER EQUIPMENT	20-R4	4,985,112.64	2,373,734	253,683	(86,951.19)	166,731.81	3.34
535	POWER SYSTEM - BATTERY BANK	25-R2.5	576,430.71	170,900	25,308	(6,957.80)	18,350.20	3.18
537	POWER SYSTEM - BATTERY CHARGER	25-R2.5	156,540.73	95,239	6,002	(3,619.61)	2,382.39	1.52
539	PWR SYS-GENERATOR (FUEL ELEC)	25-R2.5	51,192.72	14,708	2,263	(1,047.27)	1,215.73	2.37
543	POWER SYSTEM - INVERTERS	20-R4	15,291.74	4,298	804	(253.01)	550.99	3.60
545	PWR SYS-SUPPLY SERV & EQP	20-R4	587,895.85	153,846	30,812	2,836.87	33,648.87	5.72
549	POWERHOUSE SUBSTRUCTURE	75-R3	55,971,241.02	17,906,284	806,364	374,825.17	1,181,189.17	2.11
551	POWERHOUSE SUPERSTRUCTURE	75-R3	25,453,055.61	6,178,029	373,707	119,298.80	493,005.80	1.94
552	PRINTERS	5-SQ	840,426.36	445,785	118,828	(2,702.80)	116,125.20	13.82
553	PROTECTIVE CTL & RELAY PNLs	30-R3	3,696,045.12	892,763	134,948	24,573.18	159,521.18	4.32
555	RADIO TOWERS (WOOD OR STEEL)	35-R3	13,869,327.29	3,596,023	432,287	(38,868.94)	393,418.06	2.84
557	RADIOS-FIXED MICROWAVE EQP	15-R3	5,457,480.42	2,093,750	386,525	(77,677.05)	308,847.95	5.66
559	RADIOS - FIXED UHF EQUIPMENT	15-R3	307,460.73	120,631	21,745	(4,595.12)	17,149.88	5.58
561	RADIOS - FIXED VHF EQUIPMENT	15-R3	599,564.41	376,457	36,668	(5,425.57)	31,242.43	5.21
563	RADIOS-FIXED VHF REPEATER EQP	15-R3	2,151,868.75	1,936,419	106,994	(18,833.80)	88,160.20	4.10
565	RADIOS - MOBILE VHF BASE STN	15-R3	967,143.75	81,509	73,991	340.67	74,331.67	7.69
567	RADIOS - MOBILE HF RADIOS	15-R3	201,311.65	7,791	15,582	(50.32)	15,531.68	7.72
569	RADIOS - MOBILE VHF (MOBILE)	15-R3	5,425,386.23	270,532	418,409	11,277.36	429,686.36	7.92
573	REACTORS AND RESISTORS	40-S4	1,024,903.26	321,936	26,404	10,402.95	36,806.95	3.59
575	RECLOSERS	40-R4	3,596,663.09	1,490,295	92,684	6,839.55	99,523.55	2.77
577	RECLOSER BY-PASS SWITCHES	40-R4	343,237.92	166,011	8,842	(1,306.62)	7,535.38	2.20
581	REGULATORS	35-R3	790,486.67	201,410	24,725	(676.83)	24,048.17	3.04

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583	RESERVOIR POWER - DIESEL UNIT	30-R3	353,298.15	253,239	10,900	14,204.05	25,104.05	7.11
585	RESERVOIR PWR - EMERG HYDRO	30-R3	193,172.87	131,339	6,034	16,208.50	22,242.50	11.51
587	REVENUE MTRNG - MTEING TANKS	30-R3	50,598.07	34,951	1,583	2,374.07	3,957.07	7.82
589	REVENUE MTRNG-SPEEDOMAX REC	30-R3	147,957.70	99,111	4,680	5,592.71	10,272.71	6.94
591	REV.MTRNG-STATREL DUPL RELAY	30-R3	22,604.41	14,990	718	1,259.08	1,977.08	8.75
593	REVENUE MTRNG-TERM. METERS	30-R3	248,225.81	185,320	7,407	15,743.82	23,150.82	9.33
595	REV MTRNG-TRNSIENT FALT REC#8	30-R3	272,238.29	64,122	9,988	1,517.60	11,515.60	4.23
597	RIGHT - OF - WAYS	45-R4	19,771,610.17	9,881,718	445,157	252,604.22	697,761.22	3.53
599	ROADS	50-R4	79,665,360.67	36,176,774	1,649,504	1,293,655.14	2,943,159.14	3.69
600	ROUTERS & LANS	5-SQ	5,539,220.76	3,663,938	857,715	72,852.20	930,567.20	16.80
601	RUNNER	40-R4	13,065,599.88	5,237,285	340,157	100,376.68	440,533.68	3.37
603	SCADA - COMPUTERS (HARDWARE)	20-R3	127,171.34	96,687	5,695	(5,695.00)	-	-
611	SCADA - PRINTERS	20-R3	15,251.17	13,532	591	(343.80)	247.20	1.62
617	SCADA - REMOTE TERM UNIT (RTU)	20-R3	3,629,623.73	1,359,168	190,659	(51,382.59)	139,276.41	3.84
621	SECTIONALIZERS	25-R3	150,074.80	90,975	5,810	910.21	6,720.21	4.48
622	SERVERS	5-SQ	4,382,658.24	2,591,487	667,934	61,640.20	729,574.20	16.65
623	SEWAGE DISPOSAL SYSTEM	40-R2	900,300.53	374,699	24,014	(5,861.92)	18,152.08	2.02
625	COMPUTER SOFTWARE	7-SQ	23,665,379.16	16,123,469	1,574,571	(47,451.60)	1,527,119.40	6.45
627	SPILLWAY STRUCTURES	100-R4	28,070,270.20	7,273,189	296,531	101,757.65	398,288.65	1.42
635	STACKS (EXHAUST)	40-R4	1,623,781.14	669,668	42,174	(19,592.12)	22,591.88	1.39
637	STATIC EXCITATION - EXCITER	32-R4	4,328,140.63	1,621,142	139,448	6,688.36	146,136.36	3.38
639	STATIC EXCITATION - FIELD BKRS	32-R4	84,937.51	55,152	2,554	(598.19)	1,955.81	2.30
641	STATIC EXCITATION - OTHER	32-R4	814,675.59	329,079	26,125	375.30	26,500.30	3.25
643	STATIC EXCITATION - XFOMERS	32-R4	662,337.40	507,435	19,415	9,014.23	28,429.23	4.29
645	STN SERV-CTL OR RELAY BOARD	40-R4	573,418.63	352,368	14,394	18,574.22	32,968.22	5.75
647	STATION SERVICE - OTHER	40-R4	120,700.35	71,137	3,047	3,013.31	6,060.31	5.02
649	STATION SERVICE - PANEL	40-R4	1,072,762.35	591,708	27,328	24,190.65	51,518.65	4.80
651	STATION SERVICE - TRANSFORMERS	40-R4	499,478.04	293,989	12,608	13,596.11	26,204.11	5.25
653	STOP LOGS	65-R4	1,838,278.44	594,884	29,670	12,497.38	42,167.38	2.29
655	STORAGE PALLETS AND RACKINGS	25-R2	31,529.91	17,163	1,216	(324.48)	891.52	2.83
657	STORM AND YARD DRAINAGE SYSTEM	45-R4	34,055.84	10,069	797	(797.00)	-	-
659	STORM DRAINAGE SYSTEM	45-R4	595,329.25	309,211	13,591	(7,729.37)	5,861.63	0.98
661	STREET LIGHTS - 150 HPS	20-R2	186,236.85	47,500	10,978	1,501.16	12,479.16	6.70
663	STREET LIGHTS - 250 MERC VAP	20-R2	98,323.89	82,912	3,627	11,154.00	14,781.00	15.03
665	STREET LIGHTS - 400 HPS	20-R2	20,429.25	8,504	1,084	44.07	1,128.07	5.52
667	STREET LIGHTS - 100 HPS	20-R2	2,026,049.89	714,974	111,571	22,202.16	133,773.16	6.60
669	STRUCTL SUPPS (WOOD & STEEL)	45-R4	9,371,977.23	4,356,700	212,917	42,423.26	255,340.26	2.72
671	SUMP PUMPS	45-R3	165,836.71	58,178	3,920	(641.72)	3,278.28	1.98
673	SURGE TANK	45-R3	3,679,663.27	2,713,168	74,214	115,977.80	190,191.80	5.17
675	SURGE TANK HEATING SYSTEM	45-R3	571,447.50	85,206	14,259	(453.61)	13,805.39	2.42
677	SWITCHES(LOAD BREAK & ISO SW)	29-R3	230,074.57	63,233	8,671	(196.79)	8,474.21	3.68
679	SWITCHGEAR	29-R3	9,886,203.81	4,416,531	349,900	89,601.74	439,501.74	4.45
681	SWITCHGEAR(SF6)	29-R3	0.04	-	-	-	-	-
683	TAILRACE CHANNEL	100-R4	30,031,689.39	6,066,568	317,699	81,591.31	399,290.31	1.33
685	TELECONTROL MISC EQUIPMENT	20-R3	6,000,974.79	2,571,898	312,500	(112,794.54)	199,705.46	3.33
687	TELE-PROTECTION EQUIPMENT	20-R3	1,339,256.30	526,326	69,943	(20,034.36)	49,908.64	3.73
689	TELEPHONE APPARATUS	20-R3	1,555,077.76	944,069	74,426	(39,070.00)	36,356.00	2.34
691	TEST EQUIPMENT - GENERAL	25-R2	1,991,721.86	1,200,647	74,693	(37,864.97)	36,828.03	1.85
693	TEST EQUIPMENT - TELECONTROL	25-R2	1,148,694.98	454,767	49,533	(25,869.05)	23,663.95	2.06

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695	TOOL'S & EQUIPMENT - GENERAL	25-R2	9,348,542.19	3,528,625	407,540	(189,057.85)	218,482.15	2.34
697	TOWERS - GUYED ANCHORS	60-R3	5,479,642.48	2,966,026	91,783	24,705.11	116,488.11	2.13
699	TOWERS - METAL GUYED	60-R3	53,469,015.31	16,767,947	961,027	257,121.49	1,218,148.49	2.28
701	TOWERS - METAL RIDGED	60-R3	6,876,362.28	2,488,693	121,611	9,020.85	130,631.85	1.90
703	TRANSFORMERS-CURRENT	47-R3	5,113,236.07	2,328,338	112,344	(6,952.70)	105,391.30	2.06
705	TRANSFORMERS-GROUNDING	47-R3	371,855.47	225,765	7,732	1,592.01	9,324.01	2.51
707	TRANSFORMERS-OTHER	47-R3	625,602.43	277,989	13,783	5,498.94	19,281.94	3.08
709	TRANSFORMERS-PAD TYPE-1000KVA	40-R3	80,970.09	54,392	1,919	1,324.32	3,243.32	4.01
711	TRANSFORMERS-PAD TYPE-1250KVA	40-R3	6,265.73	5,099	136	592.91	728.91	11.63
713	TRANSFORMERS-PAD TYPE-1500KVA	40-R3	182,829.41	51,405	4,992	1,077.91	6,069.91	3.32
717	TRANSFORMERS-PAD TYPE-2000KVA	40-R3	48,175.05	34,395	1,113	3,070.98	4,183.98	8.68
719	TRANSFORMERS-PAD TYPE-2000KVA	40-R3	8,576.16	5,500	208	371.62	579.62	6.76
721	TRANSFORMERS-PAD TYPE-2500KVA	40-R3	100,502.88	65,241	2,417	1,049.01	3,466.01	3.45
723	TRANSFORMERS-PAD TYPE-250KVA	40-R3	76,460.63	16,799	2,109	(163.75)	1,945.25	2.54
725	TRANSFORMERS-PAD TYPE-333KVA	40-R3	916,793.02	248,087	24,999	(2,241.06)	22,757.94	2.48
727	TRANSFORMERS-PAD TYPE-500KVA	40-R3	664,730.17	185,523	18,095	(1,250.92)	16,844.08	2.53
729	TRANSFORMERS-PAD TYPE-650KVA	40-R3	12,789.24	10,408	278	1,210.23	1,488.23	11.64
731	TRANSFORMERS-PAD TYPE-750KVA	40-R3	276,815.75	195,043	6,360	11,354.77	17,714.77	6.40
733	TRANSFORMERS-POLE TYPE-100KV	25-R2.5	1,857,486.45	845,390	76,764	25,847.75	102,611.75	5.52
735	TRANSFORMERS-POLE TYPE-10KVA	25-R2.5	845,021.18	235,696	38,014	5,479.53	43,493.53	5.15
739	TRANSFORMERS-POLE TYPE-150KVA	25-R2.5	7,869.65	6,967	230	1,393.40	1,623.40	20.63
741	TRANSFORMERS-POLE TYPE-15KVA	25-R2.5	1,141,911.23	569,799	46,198	43,107.50	89,305.50	7.82
743	TRANSFORMERS-POLE TYPE-167KVA	25-R2.5	768,445.77	284,550	32,945	5,155.11	38,100.11	4.96
745	TRANSFORMERS-POLE TYPE-25KVA	25-R2.5	4,312,034.91	1,499,574	186,719	28,115.47	214,834.47	4.98
747	TRANSFORMERS-POLE TYPE-37.5KVA	25-R2.5	156,835.75	115,098	5,454	9,579.05	15,033.05	9.59
749	TRANSFORMERS-POLE TYPE-50KVA	25-R2.5	4,884,845.19	1,716,162	211,893	31,139.57	243,032.57	4.98
751	TRANSFORMERS-POLE TYPE-5KV	25-R2.5	20,631.04	16,517	680	2,530.98	3,210.98	15.56
753	TRANSFORMERS - POLE TYPE-75KVA	25-R2.5	2,386,526.65	887,784	102,482	19,148.03	121,630.03	5.10
755	TRANSFORMERS - POTENTIAL	47-R3	4,171,716.81	1,497,515	94,573	4,652.93	99,225.93	2.38
757	TRANSFORMERS - POWER	47-R3	54,922,923.40	24,545,201	1,211,310	224,338.31	1,435,648.31	2.61
759	TRANSFORMERS - UNIT SERVICE	47-R3	1,153,915.25	125,200	27,809	3,013.92	30,822.92	2.67
763	TRASH RACK	25-R2	870,092.25	709,600	26,847	114,924.20	141,771.20	16.29
767	TUNNELS	100-R4	31,081,605.45	7,273,029	329,465	100,711.37	430,176.37	1.38
769	TURBINES	50-R3	41,897,848.82	16,953,642	879,385	544,247.31	1,423,632.31	3.40
771	UNDERGROUND STORAGE TANKS	40-R1	89,430.25	45,197	2,120	88.46	2,208.46	2.47
775	VALVES - PENSTOCK	65-R3	5,513,750.55	2,068,351	89,875	31,351.70	121,226.70	2.20
777	VALVES - RELIEF	65-R3	233,795.39	49,967	4,016	833.82	4,849.82	2.07
781	VEHICLES - 1/2 TON PICK-UPS	8-R2	1,124,833.91	510,676	146,759	(33,465.40)	113,293.60	10.07
783	VEHICLES - 1/4 TON PICK-UPS	8-R2	846,452.06	327,343	113,664	(19,991.20)	93,672.80	11.07
785	VEHICLES - 3/4 TON PICK-UPS	8-R2	976,479.26	330,535	136,845	(15,559.41)	121,285.59	12.42
787	VEHICLES - BOOMS & CRANES	20-R3	4,328,659.42	1,527,523	228,400	(95,827.05)	132,572.95	3.06
789	VEHICLES - BOOMS/STAKE BODIES	20-R3	838,743.65	319,454	44,405	(20,631.79)	23,773.21	2.83
791	VEHICLES - CAB & CHASSIS	10-R2	4,168,124.91	1,803,458	438,231	(188,474.06)	249,756.94	5.99
793	VEHICLES - CARS & STN WAGONS	6-R2	836,949.74	453,929	135,675	(17,369.80)	118,305.20	14.14
795	VEHICLES - DUMP TRUCKS	17-L3	20,135.00	4,280	1,333	(665.12)	667.88	3.32
797	VEHICLES - LINE BODIES	10-R2	976,400.88	381,862	105,521	(27,408.94)	78,112.06	8.00
799	VEHICLES - VANS & 4 X 4	10-R2	1,395,340.59	511,739	152,441	(57,663.13)	94,777.88	6.79
801	VOLT REGULATOR BYPASS SWS	33-R3	182,346.07	96,725	5,568	(243.55)	5,324.45	2.92
803	VOLTAGE REGULATORS	33-R3	2,918,104.86	1,409,691	90,207	12,349.63	102,556.63	3.51

Account (1)	Description (2)	Estimated Survivor Curve (3)	Surviving Original Cost as at December 31, 2007 (4)	Calculated Accumulated Depreciation (5)	Amount (6)	True-Up (7)	Total (8)=(6)+(7)	Rate (9)=(8)/(4)
805	WATER REGULATING STRUCTURES	45-R3	20,354,391.70	5,306,328	489,908	112,034.40	601,942.40	2.96
807	WATER SUPPLY SYSTEM	45-R3	2,158,914.17	587,516	52,234	(1,862.83)	50,371.17	2.33
809	WATER SUPPLY SYSTEM - OTHER	45-R3	1,475,963.43	792,111	33,057	38,086.07	71,143.07	4.82
811	WATER SUPPLY SYSTEM - PUMP	45-R3	52,474.06	25,603	1,194	467.73	1,661.73	3.17
813	WATER SUPPLY SYSTEM - WELL	45-R3	477,036.29	195,551	11,132	(2,890.11)	8,241.89	1.73
823	WOOD RECIEVING	25-R2	49,965.87	23,444	2,039	(390.62)	1,648.38	3.30
827	YARD STORAGE RAMPS	25-R2	691,910.97	296,110	29,480	(6,785.28)	22,694.72	3.28
TOTAL UTILITY PLANT STUDIED			1,820,948,492.39	688,528,864	44,691,761	7,682,372.84	52,374,133.84	2.88