

1 Q. **Reference: Finance**

2 Please provide detailed amortization schedules for the amortization expense for
3 2012, 2013 test year (provided in Finance Schedule I, page 1 of 11), 2014 forecast
4 and 2015 forecast. The schedule for each year should include total depreciable
5 assets per asset group and rates applied to calculate amortization expense.

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8 A. Please refer to NP-NLH-022 Attachments 1 and 2 (Revision 1) for detailed
9 schedules of 2012 and 2013 actual depreciation as requested. Attachments 3 and
10 4 (Revision 1) and Attachments 4 and 5 include the depreciation for 2014 to 2017
11 based on the latest forecasts. Hydro depreciates its assets using the methodology
12 approved by the Board in accordance with Board Order PU 40 (2012). Holyrood
13 assets not used for synchronous condensing purposes are being depreciated to the
14 end of 2020 and major overhauls and inspections are depreciated over the interval
15 between these activities.

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17 For the purposes of this response, asset groups have been defined as “Units of
18 Property.” Hydro does not apply a depreciation rate to its assets; it amortizes the
19 assets over the average remaining life months for the unit of property. The average
20 remaining life months used in the depreciation calculations have been provided in
21 the attachments.

2012 Amortization schedule by UOP

Unit of Property	Unit of Property Description	Average	Cost, Dec 31, 2012	Accumulated	Depreciation
		Remaining Life in Months		Depreciation, Dec 31, 2012 (1)	Expense 2012 (1)
A01	Aircraft Landing Strip	72	156,846	(52,282)	26,141
A04	Auxiliary Power Systems	140	2,669,184	(435,469)	221,568
B01	Battery & Power Systems	173	5,784,628	(657,331)	377,381
B02	Boiler System	390	15,687,824	(2,639,431)	1,377,456
B03	Booms - Timber	272	26,068	(2,300)	1,150
B04	Bridges	544	1,009,137	(44,133)	22,270
B05	Buildings - Other	502	36,439,118	(1,926,062)	1,042,189
B06	Buildings - Metal	482	5,114,377	(263,522)	132,122
B07	Bus Duct Generator	247	393,219	(38,208)	19,104
B08	Buswork & Hardware	233	3,261,512	(279,156)	140,813
C01	Cables - Telecontrol	404	455,958	(34,574)	17,287
C02	Cable - Submarine	334	2,991,694	(214,972)	107,486
C03	Cables - Under Ground	433	883,525	(34,555)	17,676
C04	Cables - Above Ground	342	4,675,380	(291,745)	151,310
C06	Capacitors	186	792,347	(102,238)	54,606
C07	Chemical Feed Systems	120	27,592	(5,518)	2,759
C09	Circuit Breakers	414	14,124,236	(622,197)	313,571
C10	Compressed Air Systems	361	2,831,087	(172,653)	96,746
C11	Computers	36	2,498,685	(1,325,547)	793,021
C12	Condensers	120	483,703	(96,740)	48,370
C13	Conductor - Transmission	438	44,468,104	(2,436,610)	1,218,425
C14	Conductor - Distribution	523	13,787,091	(551,811)	285,184
C15	Control. Meter/Relaying	230	11,925,252	(1,147,931)	593,399
C16	Cooling Systems	427	2,303,576	(120,618)	65,457
C17	Counterpoise	365	2,472,804	(162,595)	81,298
C18	Cranes	575	6,001,206	(249,145)	125,943
D01	Dams,Dykes, Canals & Tunnels	875	350,395,583	(9,577,254)	4,798,253
D02	Diesel Systems & Engines	232	18,323,506	(1,656,040)	1,064,288
D03	Disconnect Switches	310	7,130,854	(410,823)	223,592
D04	Dykes & Liners	395	726,613	(30,815)	22,104
E02	EMS Equipment	246	206,199	(19,676)	10,058
E03	Environmental Equipment	343	1,210,352	(241,303)	120,652
F01	Fall Arrest Equipment	95	1,578,391	(329,844)	177,033
F02	Fencing	455	2,895,748	(118,280)	69,375
F03	Fire Fighting Equipment	452	4,733,531	(238,291)	130,327
F04	Footings & Foundations	415	9,351,159	(537,285)	268,960
F05	Freq Conversion Systems	470	796,552	(40,675)	20,338
F06	Fuel Systems	550	13,679,572	(1,344,054)	693,160
G01	Gas Turbine Systems	240	6,716,563	(618,535)	323,117
G02	Gates	620	13,417,303	(518,193)	259,152
G03	Generators	497	46,602,243	(2,236,288)	1,243,878
G04	Generator - Windings	206	4,566,657	(539,310)	265,539
G05	Glycol Systems	272	107,962	(9,526)	4,763
G06	Governors	298	8,098,862	(762,523)	381,261
G07	Ground Wire System	440	6,126,123	(296,389)	151,723
I02	Instrumentation	271	3,497,351	(404,760)	202,463
I03	Insulators	224	25,975,540	(2,723,514)	1,378,863
I04	Intake Structures	884	18,734,583	(508,631)	254,316
I05	Inverters	194	150,884	(18,855)	9,504
L02	Land Acquisitions	0	4,608,531	0	0
L03	Land Improvements	356	5,342,709	(356,300)	179,779
L04	Lighting Systems	200	244,073	(18,593)	9,529
L05	Lightning Arrestors	589	3,716,202	(147,292)	74,570
M01	Main Breakers	444	304,501	(16,459)	8,230
M02	Marine Terminal	120	223,199	(44,640)	22,320
M03	Metalclad Switchgear cub/equ	101	374,996	(89,108)	44,554
M04	Meter Test Switches	203	15,494	(1,832)	916
M05	Metering Tanks	208	159,255	(15,908)	10,159
M06	Meters - Digital	166	3,466,494	(442,048)	227,160
M07	Meters - Analogue	97	101,289	(25,061)	12,531
M08	Meters - Other	140	194,125	(21,958)	12,111
M10	Misc Units of Property	86	23,327,020	(3,634,013)	2,278,841
M11	Mobile- ATV's & Snowmobiles	61	940,833	(317,452)	176,784
M12	Mobile-Air Comp, Attach & Boat	227	144,016	(11,214)	6,238
M13	Mobile-Argo's	36	183,134	(90,906)	52,782
M14	Mobile-Flx/Frk/Lod/Grd/Mks/Trl	212	6,089,139	(549,731)	321,071
M16	Multiplex Equipment	144	1,017,481	(160,725)	77,596

Unit of Property	Unit of Property Description	Average	Cost, Dec 31, 2012	Accumulated	Depreciation
		Remaining Life in Months		Depreciation, Dec 31, 2012 (1)	Expense 2012 (1)
O01	Office Equipment	217	603,627	(57,925)	33,036
O02	Office Furniture	204	730,007	(75,872)	40,234
P01	PCB Storage Container	148	1,770	(287)	144
P02	PABX- Priv Auto Branch Exch	197	316,428	(38,550)	19,275
P03	Penstock	594	46,764,807	(1,889,487)	944,744
P04	Pole Crib & Pole Hardware	508	59,151,967	(2,306,231)	1,238,653
P05	Pole Structures - Wood	396	82,926,946	(4,791,954)	2,452,729
P06	Poles - Concrete	71	47,206	(15,957)	7,978
P07	Poles - Wood	349	33,754,275	(1,983,310)	1,054,980
P08	Power Line Carrier	185	1,010,081	(124,809)	63,700
P09	Power Systems	137	475,308	(79,386)	39,777
P10	Powerhouse	680	80,010,660	(2,836,588)	1,418,517
P11	Printers	37	893,691	(308,293)	196,677
P12	Protective Controls&Relay Pan	229	3,756,655	(379,193)	196,602
R01	Radio Towers (Wood or Steel)	347	2,959,757	(194,278)	97,562
R02	Radios-Fixed Microwave Equip	180	1,064,268	(136,777)	71,673
R03	Radios-Fixed UHF Equipment	164	93,588	(12,546)	6,355
R04	Radios-Fixed VHF Equipment	154	191,322	(29,817)	14,908
R05	Radios-Mobile VHF Base Station	149	3,609,687	(484,640)	251,710
R06	Ramps - Yard Storage	248	855,753	(82,815)	41,408
R07	Reactors & Resistors	310	783,753	(60,678)	30,339
R08	Reclosers	326	3,182,987	(169,461)	90,077
R09	Regulators	293	3,244,843	(204,525)	110,092
R11	Revenue Metering	199	537,921	(64,876)	32,442
R12	Right - of - Ways	414	11,953,034	(673,375)	337,740
R13	Roads	397	78,389,799	(4,700,796)	2,372,958
R14	Routers & Lan	36	2,008,039	(954,869)	560,746
R15	Runner	172	7,789,600	(1,086,920)	543,460
S01	Scada Equipment	192	1,653,840	(202,041)	90,514
S02	Sectionalizers	116	59,085	(12,225)	6,112
S03	Servers	36	2,612,138	(1,603,945)	862,335
S04	Sewage Disposal System	440	1,183,997	(62,830)	33,207
S05	Software	92	4,759,939	(960,744)	557,414
S06	Spillway Structures	883	26,679,795	(725,159)	362,580
S07	Stacks	396	6,585,111	(681,772)	381,019
S08	Static Excitation System	211	4,383,561	(437,227)	219,948
S09	Static Excitation Transformers	86	115,220	(32,154)	16,077
S10	Station Service	211	2,589,966	(288,009)	144,866
S11	Stop Logs	500	2,475,913	(118,845)	59,422
S13	Storm & Yard Drainage	326	185,317	(13,643)	6,821
S14	Street Lights	160	2,343,987	(309,645)	164,710
S15	Structural Supports	269	5,587,083	(455,245)	244,104
S16	Studies	44	1,255,553	(684,847)	342,424
S17	Sump Systems	295	145,198	(11,813)	5,906
S18	Surge Systems	187	1,503,853	(193,008)	96,504
S19	Station Switching	415	6,699,827	(378,755)	194,351
S20	Switching Systems - L.V.	403	1,677,925	(99,804)	49,905
T01	Telecontrol System	275	5,691,332	(349,172)	222,955
T02	Test Equipment	221	626,263	(60,052)	31,712
T03	Tools & Equipment	217	5,143,244	(518,646)	283,211
T04	Towers	532	56,565,726	(2,549,231)	1,276,203
T05	Transformers - Other	426	46,727,079	(2,409,227)	1,218,065
T06	Transformers - Pad Mount	377	2,690,875	(113,690)	62,974
T07	Transformers - Pole Mounted	278	16,972,526	(1,191,027)	647,824
T09	Turbines	338	43,694,347	(3,476,085)	1,763,677
V01	Vacuum Cleaning System	374	6,517	(418)	209
V02	Valves - Penstock	558	5,579,461	(239,976)	119,988
V04	Vehicles-3/4 ton & Under	56	3,274,777	(1,055,472)	610,288
V05	Vehicles-Boom/Bod/Cranes/C&C	162	5,930,253	(654,540)	384,995
V06	Vehicles-Cars,Wagons,Vans,SUV	47	1,359,170	(569,456)	320,598
V07	Vehicles-Dump Trucks	198	0	0	0
W01	Water Regulating Structures	626	19,189,829	(735,712)	367,856
W02	Water Supply Systems	191	1,666,277	(208,842)	104,687
W03	Water Systems - Feed	260	938,963	(154,791)	77,396
W04	Water Treatment	190	4,143,849	(540,245)	345,178
Grand Total			1,496,544,350	(88,873,954)	46,865,170

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2013 Amortization Schedule by UOP

Unit of Property	Unit of Property Description	Average Remaining Life in Months	Cost, Dec 31, 2013	Accumulated	Depreciation Expense
				Depreciation, Dec 31, 2013 (1)	2013 (1)
A01	Aircraft Landing Strip	72	156,846	(78,423)	26,141
A04	Auxiliary Power Systems	140	3,466,937	(678,652)	244,377
B01	Battery & Power Systems	173	6,506,833	(1,059,053)	418,722
B02	Boiler System	390	15,687,824	(4,142,724)	1,503,293
B03	Booms - Timber	272	26,068	(3,450)	1,150
B04	Bridges	544	1,009,137	(66,393)	22,260
B05	Buildings - Other	502	38,225,840	(2,875,656)	952,405
B06	Buildings - Metal	482	5,034,522	(389,927)	131,963
B07	Bus Duct Generator	247	393,219	(57,311)	19,104
B08	Buswork & Hardware	233	3,574,741	(457,886)	178,730
C01	Cables - Telecontrol	404	467,810	(51,782)	17,207
C02	Cable - Submarine	334	2,991,694	(322,458)	107,486
C03	Cables - Under Ground	433	992,693	(61,058)	26,503
C04	Cables - Above Ground	342	4,822,598	(455,681)	168,827
C06	Capacitors	186	792,347	(153,358)	51,120
C07	Chemical Feed Systems	120	27,592	(8,277)	2,759
C09	Circuit Breakers	414	17,713,438	(1,043,844)	429,142
C10	Compressed Air Systems	361	4,246,838	(267,318)	96,111
C11	Computers	36	2,674,967	(1,852,277)	799,393
C12	Condensers	120	483,703	(145,111)	48,370
C13	Conductor - Transmission	438	44,461,323	(3,654,358)	1,218,274
C14	Conductor - Distribution	523	15,883,350	(889,381)	339,747
C15	Control. Meter/Relaying	230	12,716,246	(1,807,762)	662,171
C16	Cooling Systems	427	4,025,736	(191,230)	70,613
C17	Counterpoise	365	2,472,804	(243,893)	81,297
C18	Cranes	575	6,247,890	(377,625)	128,480
D01	Dams, Dykes, Canals & Tunnels	875	350,395,583	(14,382,679)	4,805,425
D02	Diesel Systems & Engines	232	20,586,140	(2,783,873)	1,152,329
D03	Disconnect Switches	310	8,357,995	(702,112)	292,022
D04	Dykes & Liners	395	726,613	(52,890)	22,074
E01	Elevators	107	0	-	-
E02	EMS Equipment	246	206,199	(28,808)	9,131
E03	Environmental Equipment	343	1,192,702	(349,931)	113,829
F01	Fall Arrest Equipment	95	1,823,382	(531,540)	202,352
F02	Fencing	455	3,004,362	(196,080)	77,800
F03	Fire Fighting Equipemnt	452	5,257,620	(411,079)	173,205
F04	Footings & Foundations	415	9,351,159	(807,824)	270,540
F05	Freq Conversion Systems	470	796,552	(61,013)	20,338
F06	Fuel Systems	550	18,716,654	(2,302,170)	958,116
G01	Gas Turbine Systems	240	12,820,245	(796,595)	361,871
G02	Gates	620	15,434,256	(782,127)	264,288
G03	Generators	497	42,808,226	(3,075,318)	1,240,938
G04	Generator - Windings	206	15,124,604	(1,160,532)	621,222
G05	Glycol Systems	272	107,962	(14,289)	4,763
G06	Govenors	298	8,098,862	(1,143,785)	381,262
G07	Ground Wire System	440	6,753,308	(465,801)	170,339
I02	Instrumentation	271	3,497,351	(609,064)	204,305
I03	Insulators	224	25,993,487	(4,109,592)	1,387,892
I04	Intake Structures	884	18,734,583	(762,947)	254,316
I05	Inverters	194	150,884	(28,730)	9,875
L02	Land Acquisitions	0	4,608,531	-	-
L03	Land Improvements	356	5,342,709	(536,498)	180,198
L04	Lighting Systems	200	499,323	(36,765)	18,172
L05	Lightning Arrestors	589	3,733,895	(223,034)	75,742
L06	Line Coupling Equipment	120	0	(0)	-
M01	Main Breakers	444	304,501	(24,689)	8,230
M02	Marine Terminal	120	1,075,186	(77,103)	32,463
M03	Metacldad Switchgear cub/equ	101	374,996	(133,662)	44,554
M04	Meter Test Switches	203	15,332	(2,719)	907
M05	Metering Tanks	208	314,613	(31,412)	15,144
M06	Meters - Digital	166	3,922,009	(693,106)	251,685
M07	Meters - Analogue	97	101,285	(37,590)	12,530
M08	Meters - Other	140	187,584	(36,915)	16,125
M10	Misc Units of Property	86	24,557,014	(6,175,845)	2,599,729
M11	Mobile- ATV's & Snowmobiles	61	1,639,258	(474,855)	210,151
M12	Mobile-Air Comp, Attach & Boat	227	143,020	(18,683)	7,560
M13	Mobile-Argo's	36	271,687	(164,250)	73,343
M14	Mobile-Fix/Frk/Lod/Grd/Mks/Trl	212	6,378,051	(887,242)	340,413
M16	Multiplex Equipment	144	966,942	(221,741)	73,268
O01	Office Equipment	217	626,107	(86,305)	33,263
O02	Office Furniture	204	752,665	(119,896)	44,330
P01	PCB Storage Container	148	1,770	(431)	144
P02	PABX- Priv Auto Branch Exch	197	316,428	(54,742)	16,193
P03	Penstock	594	46,764,807	(2,834,231)	944,744
P04	Pole Crib & Pole Hardware	508	69,274,566	(3,780,787)	1,475,355

Unit of Property	Unit of Proproperty Description	Average Remaining Life in Months	Cost, Dec 31, 2013	Accumulated Depreciation, Dec 31, 2013 (1)	Depreciation Expense 2013 (1)
P05	Pole Structures - Wood	396	85,302,155	(7,323,810)	2,541,817
P06	Poles - Concrete	71	47,206	(23,935)	7,979
P07	Poles - Wood	349	38,116,163	(3,163,815)	1,186,225
P08	Power Line Carrier	185	972,928	(183,099)	65,519
P09	Power Systems	137	523,047	(121,367)	41,981
P10	Powerhouse	680	80,146,615	(4,255,064)	1,418,494
P11	Printers	37	1,057,629	(545,386)	288,902
P12	Protective Controls&Relay Pan	229	6,441,353	(603,976)	232,207
R01	Radio Towers (Wood or Steel)	347	3,199,524	(298,717)	106,512
R02	Radios-Fixed Microwave Equip	180	1,055,283	(206,975)	70,392
R03	Radios-Fixed UHF Equipment	164	88,603	(15,824)	4,372
R04	Radios-Fixed VHF Equipment	154	182,358	(42,629)	14,908
R05	Radios-Mobile VHF Base Station	149	3,616,727	(775,782)	291,292
R06	Ramps - Yard Storage	248	855,753	(124,223)	41,408
R07	Reactors & Resistors	310	783,753	(91,016)	30,339
R08	Reclosers	326	3,948,712	(297,682)	128,642
R09	Regulators	293	3,654,105	(322,085)	132,427
R11	Revenue Metering	199	537,921	(97,313)	32,438
R12	Right - of - Ways	414	12,397,084	(1,023,641)	350,266
R13	Roads	397	78,435,150	(7,073,448)	2,370,297
R14	Routers & Lan	36	2,257,529	(1,633,707)	683,495
R15	Runner	172	7,789,600	(1,451,572)	364,652
S01	Scada Equipment	192	1,863,528	(309,775)	107,734
S02	Sectionalizers	116	57,579	(17,869)	5,995
S03	Servers	36	2,822,633	(2,484,020)	900,478
S04	Sewage Disposal System	440	1,248,860	(96,250)	33,420
S05	Software	92	6,187,865	(1,636,452)	669,570
S06	Spillway Structures	883	26,679,795	(1,087,739)	362,580
S07	Stacks	396	6,577,310	(1,305,268)	624,186
S08	Static Excitation System	211	5,525,199	(735,457)	298,230
S09	Static Excitation Transformers	86	115,220	(48,231)	16,077
S10	Station Service	211	2,653,920	(429,126)	142,649
S11	Stop Logs	500	2,475,913	(178,267)	59,422
S12	Storage Pallets & Rackings	120	0	(0)	-
S13	Storm & Yard Drainage	326	260,332	(22,305)	8,662
S14	Street Lights	160	2,591,935	(486,964)	177,319
S15	Structural Supports	269	6,304,934	(725,986)	270,515
S16	Studies	44	1,255,553	(1,027,271)	342,424
S17	Sump Systems	295	145,198	(17,719)	5,906
S18	Surge Systems	187	1,503,853	(289,511)	96,504
S19	Station Switching	415	6,477,067	(540,495)	193,990
S20	Switching Systems - L.V.	403	1,676,203	(149,613)	49,958
T01	Telecontrol System	275	5,805,873	(583,958)	245,782
T02	Test Equipment	221	673,096	(94,537)	35,042
T03	Tools & Equipment	217	5,962,727	(827,819)	310,496
T04	Towers	532	56,591,347	(3,825,198)	1,275,967
T05	Transformers - Other	426	49,418,695	(3,567,709)	1,160,814
T06	Transformers - Pad Mount	377	3,653,872	(216,872)	103,162
T07	Transformers - Pole Mounted	278	23,300,440	(2,066,677)	887,656
T09	Turbines	338	52,553,483	(5,610,797)	2,135,000
V01	Vacumm Cleaning System	374	6,517	(627)	209
V02	Valves - Penstock	558	5,579,461	(355,848)	115,872
V03	Vehicles - 1 ton	96	51,648	(3,228)	3,228
V04	Vehicles-3/4 ton & Under	56	3,356,142	(1,673,568)	711,150
V05	Vehicles-Boom/Bod/Cranes/C&C	162	7,291,473	(1,158,215)	504,812
V06	Vehicles-Cars,Wagons,Vans,SUV	47	1,581,736	(905,466)	369,659
V07	Vehicles-Dump Trucks	198	0	-	-
W01	Water Regulating Structures	626	19,189,829	(1,103,568)	367,856
W02	Water Supply Systems	191	1,935,394	(324,801)	115,959
W03	Water Systems - Feed	260	1,108,910	(233,405)	78,613
W04	Water Treatment	190	4,458,902	(963,036)	422,894
Grand Total			1,587,565,644	(138,324,882)	50,832,472

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2014 Amortization Schedule by UOP

Unit of Property	Unit of Property Description	Average Remaining Life in		Accumulated Depreciation, Dec 31,		Depreciation Expense
		Months	Cost Dec.31, 2014	2014 (1)	2014 (1)	
A01	Aircraft Landing Strip	72	156,846	(104,564)	26,141	
A04	Auxiliary Power Systems	140	3,466,937	(984,613)	305,961	
B01	Battery & Power Systems	173	6,683,594	(1,485,981)	451,724	
B02	Boiler System	390	19,812,662	(5,725,742)	1,588,096	
B03	Booms - Timber	272	26,068	(4,600)	1,150	
B04	Bridges	544	1,009,137	(88,654)	22,260	
B05	Buildings - Other	502	41,248,069	(3,919,204)	1,016,947	
B06	Buildings - Metal	482	5,030,363	(519,729)	130,207	
B07	Bus Duct Generator	247	393,219	(76,415)	19,104	
B08	Buswork & Hardware	233	3,574,741	(641,993)	184,107	
C01	Cables - Telecontrol	404	467,810	(69,345)	17,564	
C02	Cable - Submarine	334	2,991,694	(429,944)	107,486	
C03	Cables - Under Ground	433	992,693	(88,570)	27,511	
C04	Cables - Above Ground	342	4,718,909	(612,697)	167,829	
C06	Capacitors	186	792,347	(204,477)	51,119	
C07	Chemical Feed Systems	120	27,592	(11,036)	2,759	
C09	Circuit Breakers	414	21,146,189	(1,537,811)	520,923	
C10	Compressed Air Systems	361	7,396,333	(416,772)	156,290	
C11	Computers	36	3,263,064	(2,207,084)	457,210	
C12	Condensers	120	483,703	(193,481)	48,370	
C13	Conductor - Transmission	438	44,461,323	(4,872,478)	1,218,119	
C14	Conductor - Distribution	523	18,877,050	(1,259,545)	370,164	
C15	Control. Meter/Relaying	230	14,472,450	(2,504,437)	703,291	
C16	Cooling Systems	427	4,100,739	(304,657)	115,564	
C17	Counterpoise	365	2,472,804	(325,191)	81,298	
C18	Cranes	575	6,214,303	(532,609)	155,685	
D01	Dams,Dykes, Canals & Tunnels	875	350,506,503	(19,186,368)	4,805,904	
D02	Diesel Systems & Engines	232	34,731,145	(4,111,741)	1,378,535	
D03	Disconnect Switches	310	9,123,643	(1,010,618)	320,721	
D04	Dykes & Liners	395	726,613	(74,964)	22,074	
E01	Elevators	107	533,200	(3,332)	3,332	
E02	EMS Equipment	246	206,199	(38,557)	9,749	
E03	Environmental Equipment	343	1,106,091	(407,869)	111,169	
F01	Fall Arrest Equipment	95	2,155,977	(762,875)	232,243	
F02	Fencing	455	2,993,157	(274,133)	79,211	
F03	Fire Fighting Equipemnt	452	8,737,343	(964,645)	554,412	
F04	Footings & Foundations	415	10,735,082	(1,082,009)	274,828	
F05	Freq Conversion Systems	470	796,552	(81,350)	20,338	
F06	Fuel Systems	550	19,817,458	(3,624,089)	1,323,141	
G01	Gas Turbine Systems	240	125,815,245	(1,706,643)	910,048	
G02	Gates	620	16,294,601	(1,084,598)	302,587	
G03	Generators	497	48,789,041	(4,197,057)	1,124,186	
G04	Generator - Windings	206	18,513,544	(2,123,353)	962,821	
G05	Glycol Systems	272	107,962	(19,052)	4,763	
G06	Govenors	298	8,098,862	(1,525,046)	381,262	
G07	Ground Wire System	440	7,153,490	(648,348)	186,169	
I02	Instrumentation	271	3,496,463	(813,212)	204,292	
I03	Insulators	224	29,969,432	(5,539,894)	1,442,688	
I04	Intake Structures	884	18,734,583	(1,017,262)	254,315	
I05	Inverters	194	150,884	(38,604)	9,874	
L02	Land Acquisitions	0	4,608,531	-	-	
L03	Land Improvements	356	5,342,709	(716,696)	180,198	
L04	Lighting Systems	200	499,323	(84,381)	47,616	
L05	Lightning Arrestors	589	3,915,795	(299,417)	76,383	
L06	Line Coupling Equipment	120	0	(0)	-	
M01	Main Breakers	444	304,501	(32,919)	8,230	
M02	Marine Terminal	120	1,075,186	(221,135)	144,032	
M03	Metalclad Switchgear cub/equ	101	121,821	(57,895)	42,047	
M04	Meter Test Switches	203	15,332	(3,625)	906	
M05	Metering Tanks	208	314,613	(50,438)	19,026	
M06	Meters - Digital	166	4,121,009	(975,517)	282,412	
M07	Meters - Analogue	97	101,285	(50,120)	12,530	
M08	Meters - Other	140	187,584	(52,993)	16,078	
M10	Misc Units of Property	86	25,565,180	(9,195,553)	3,036,504	
M11	Mobile- ATV's & Snowmobiles	61	2,115,698	(726,044)	330,288	
M12	Mobile-Air Comp, Attach & Boat	227	143,020	(26,243)	7,561	
M13	Mobile-Argo's	36	271,687	(216,688)	52,438	
M14	Mobile-Fix/Frk/Lod/Grd/Mks/Trl	212	7,958,101	(1,255,528)	368,475	
M16	Multiplex Equipment	144	966,942	(298,591)	76,861	
O01	Office Equipment	217	615,234	(118,523)	34,573	
O02	Office Furniture	204	876,951	(168,042)	48,145	
P01	PCB Storage Container	148	1,770	(574)	144	
P02	PABX- Priv Auto Branch Exch	197	456,328	(73,700)	18,958	
P03	Penstock	594	46,764,807	(3,778,974)	944,744	
P04	Pole Crib & Pole Hardware	508	69,757,844	(5,416,846)	1,637,291	
P05	Pole Structures - Wood	396	87,813,006	(9,908,732)	2,591,253	

Unit of Property	Unit of Property Description	Average Remaining Life in		Accumulated Depreciation, Dec 31,		Depreciation Expense	
		Months	Cost Dec.31, 2014	2014 (1)	2014 (1)		
P06	Poles - Concrete	71	47,206	(31,914)	7,979		
P07	Poles - Wood	349	41,417,426	(4,470,690)	1,326,004		
P08	Power Line Carrier	185	972,928	(246,207)	63,109		
P09	Power Systems	137	523,047	(167,181)	45,814		
P10	Powerhouse	680	80,146,615	(5,675,757)	1,420,693		
P11	Printers	37	1,046,975	(789,942)	255,210		
P12	Protective Controls&Relay Pan	229	7,805,553	(984,343)	380,367		
R01	Radio Towers (Wood or Steel)	347	3,483,463	(404,636)	111,467		
R02	Radios-Fixed Microwave Equip	180	2,301,183	(284,245)	77,270		
R03	Radios-Fixed UHF Equipment	164	88,603	(21,481)	5,658		
R04	Radios-Fixed VHF Equipment	154	182,358	(56,839)	14,210		
R05	Radios-Mobile VHF Base Station	149	3,616,727	(1,067,068)	291,287		
R06	Ramps - Yard Storage	248	900,853	(165,812)	41,590		
R07	Reactors & Resistors	310	783,753	(121,355)	30,339		
R08	Reclosers	326	5,819,712	(448,685)	151,003		
R09	Regulators	293	6,860,869	(547,774)	225,689		
R11	Revenue Metering	199	537,921	(129,751)	32,438		
R12	Right - of - Ways	414	12,593,284	(1,383,450)	359,809		
R13	Roads	397	79,066,850	(9,449,058)	2,375,609		
R14	Routers & Lan	36	2,257,529	(1,988,799)	355,092		
R15	Runner	172	7,789,600	(1,935,430)	483,857		
S01	Scada Equipment	192	1,863,528	(426,246)	116,471		
S02	Sectionalizers	116	57,579	(23,826)	5,957		
S03	Servers	36	2,797,933	(2,384,522)	211,202		
S04	Sewage Disposal System	440	1,215,273	(128,478)	33,144		
S05	Software	92	7,473,557	(2,485,480)	849,028		
S06	Spillway Structures	883	27,536,857	(1,450,762)	364,488		
S07	Stacks	396	6,532,477	(1,923,804)	623,856		
S08	Static Excitation System	211	5,525,199	(1,093,471)	358,015		
S09	Static Excitation Transformers	86	751,920	(71,712)	23,481		
S10	Station Service	211	2,644,686	(575,965)	148,502		
S11	Stop Logs	500	2,475,913	(237,689)	59,422		
S12	Storage Pallets & Rackings	120	0	(0)	-		
S13	Storm & Yard Drainage	326	260,332	(31,888)	9,583		
S14	Street Lights	160	2,591,935	(681,283)	194,319		
S15	Structural Supports	269	6,303,849	(1,007,077)	281,280		
S16	Studies	44	2,732,353	(1,276,064)	248,793		
S17	Sump Systems	295	145,198	(23,626)	5,906		
S18	Surge Systems	187	3,628,064	(374,102)	119,234		
S19	Station Switching	415	6,477,067	(727,631)	187,137		
S20	Switching Systems - L.V.	403	1,676,203	(199,524)	49,912		
T01	Telecontrol System	275	6,817,497	(841,788)	257,860		
T02	Test Equipment	221	966,329	(138,943)	45,511		
T03	Tools & Equipment	217	7,171,452	(1,188,740)	361,176		
T04	Towers	532	56,584,517	(5,101,079)	1,276,484		
T05	Transformers - Other	426	69,086,097	(4,856,224)	1,385,750		
T06	Transformers - Pad Mount	377	3,650,033	(332,799)	116,293		
T07	Transformers - Pole Mounted	278	32,780,867	(3,088,147)	1,025,623		
T09	Turbines	338	59,275,740	(8,671,039)	3,072,765		
V01	Vacumm Cleaning System	374	6,517	(836)	209		
V02	Valves - Penstock	558	5,721,361	(475,735)	119,887		
V03	Vehicles - 1 ton	96	51,648	(9,684)	6,456		
V04	Vehicles-3/4 ton & Under	56	6,083,176	(2,129,795)	767,322		
V05	Vehicles-Boom/Bod/Cranes/C&C	162	7,169,290	(1,617,122)	540,398		
V06	Vehicles-Cars,Wagons,Vans,SUV	47	1,361,387	(1,071,493)	386,376		
V07	Vehicles-Dump Trucks	198	0	-	-		
W01	Water Regulating Structures	626	19,189,829	(1,471,424)	367,856		
W02	Water Supply Systems	191	1,935,394	(446,397)	121,595		
W03	Water Systems - Feed	260	1,396,910	(345,385)	111,981		
W04	Water Treatment	190	4,458,902	(1,427,227)	464,192		
Grand Total			1,822,127,292	(191,893,853)	55,214,191		

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2015 Amortization Schedule by UOP

Unit of Property	Unit of Property Descri	Average Remaining Life		Accumulated	Depreciation Expense
		in Months	Cost Dec.31, 2015	Depreciation, Dec 31, 2015 (1)	2015 (1)
A01	Aircraft Landing Strip	72	156,846	(130,705)	26,141
A04	Auxiliary Power Systems	140	3,379,269	(1,259,881)	303,174
B01	Battery & Power Systems	173	6,743,178	(1,840,560)	443,015
B02	Boiler System	390	20,520,692	(7,934,953)	2,213,583
B03	Booms - Timber	272	26,068	(5,750)	1,150
B04	Bridges	544	1,009,137	(110,914)	22,260
B05	Buildings - Other	502	44,745,963	(4,907,855)	1,064,854
B06	Buildings - Metal	482	4,825,707	(624,365)	125,018
B07	Bus Duct Generator	247	393,219	(95,519)	19,104
B08	Buswork & Hardware	233	3,458,004	(796,039)	178,095
C01	Cables - Telecontrol	404	455,714	(85,113)	17,534
C02	Cable - Submarine	334	2,991,694	(537,430)	107,486
C03	Cables - Under Ground	433	955,565	(110,936)	26,482
C04	Cables - Above Ground	342	4,563,831	(751,066)	160,521
C06	Capacitors	186	564,262	(182,020)	36,537
C07	Chemical Feed Systems	120	27,592	(13,795)	2,759
C09	Circuit Breakers	414	16,302,754	(1,700,966)	432,692
C10	Compressed Air Systems	361	5,891,052	(580,954)	195,975
C11	Computers	36	4,036,864	(2,691,508)	484,424
C12	Condensers	120	481,209	(240,604)	48,287
C13	Conductor - Transmission	438	44,461,323	(6,090,597)	1,218,119
C14	Conductor - Distribution	523	22,081,450	(1,698,799)	439,254
C15	Control. Meter/Relaying	230	15,233,512	(2,932,508)	712,634
C16	Cooling Systems	427	4,100,739	(435,091)	130,433
C17	Counterpoise	365	2,472,804	(406,489)	81,298
C18	Cranes	575	6,435,003	(691,365)	158,756
D01	Dams,Dykes, Canals & Tu	875	350,990,106	(24,000,591)	4,815,241
D02	Diesel Systems & Engines	232	35,830,554	(5,978,631)	1,956,594
D03	Disconnect Switches	310	62,921,307	(6,813,266)	1,779,083
D04	Dykes & Liners	395	726,613	(97,038)	22,074
E01	Elevators	107	533,200	(16,662)	13,330
E02	EMS Equipment	246	206,199	(48,306)	9,749
E03	Environmental Equipment	343	1,102,838	(506,535)	100,265
F01	Fall Arrest Equipment	95	2,060,950	(998,666)	259,633
F02	Fencing	455	2,849,294	(334,103)	75,146
F03	Fire Fighting Equipemnt	452	10,105,743	(1,656,210)	691,564
F04	Footings & Foundations	415	11,098,515	(1,304,620)	295,137
F05	Freq Conversion Systems	470	796,552	(101,688)	20,338
F06	Fuel Systems	550	23,215,801	(4,969,403)	1,348,485
G01	Gas Turbine Systems	240	134,815,245	(5,597,512)	3,890,869
G02	Gates	620	16,292,167	(1,398,850)	314,483
G03	Generators	497	49,862,783	(5,452,556)	1,257,906
G04	Generator - Windings	206	18,513,544	(3,201,332)	1,077,979
G05	Glycol Systems	272	107,962	(23,815)	4,763
G06	Govenors	298	8,098,862	(1,906,308)	381,262
G07	Ground Wire System	440	7,017,617	(786,518)	182,835
I02	Instrumentation	271	3,496,463	(1,017,478)	204,266
I03	Insulators	224	29,670,766	(6,956,384)	1,564,952
I04	Intake Structures	884	18,734,583	(1,271,578)	254,315
I05	Inverters	194	150,884	(48,478)	9,874
L02	Land Acquisitions	0	4,342,627	-	-
L03	Land Improvements	356	5,671,268	(871,177)	176,154
L04	Lighting Systems	200	493,257	(130,177)	47,252
L05	Lightning Arrestors	589	4,043,165	(373,642)	78,891
L06	Line Coupling Equipment	120	0	(0)	-
M01	Main Breakers	444	304,501	(41,149)	8,230
M02	Marine Terminal	120	1,075,186	(365,167)	144,032
M03	Metalclad Switchgear cub/	101	121,821	(72,369)	14,474
M04	Meter Test Switches	203	15,332	(4,532)	906
M05	Metering Tanks	208	302,352	(65,927)	18,318
M06	Meters - Digital	166	4,317,209	(1,272,297)	296,780
M07	Meters - Analogue	97	101,285	(62,650)	12,530
M08	Meters - Other	140	187,584	(69,072)	16,079
M10	Misc Units of Property	86	25,416,686	(11,240,882)	2,964,775
M11	Mobile- ATV's & Snowmot	61	2,459,944	(1,002,659)	421,845
M12	Mobile-Air Comp, Attach &	227	143,020	(33,804)	7,561
M13	Mobile-Argo's	36	271,687	(254,468)	37,781
M14	Mobile-Fix/Frk/Lod/Grd/Mk	212	7,947,628	(1,703,023)	450,410
M16	Multiplex Equipment	144	966,942	(375,453)	76,862
O01	Office Equipment	217	615,234	(152,544)	34,022
O02	Office Furniture	204	959,851	(221,893)	53,851
P01	PCB Storage Container	148	1,770	(718)	144
P02	PABX- Priv Auto Branch E	197	633,728	(101,370)	27,670
P03	Penstock	594	46,745,086	(4,721,726)	944,710

Unit of Property	Unit of Proproperty Descri	Average Remaining Life		Accumulated	Depreciation Expense
		in Months	Cost Dec.31, 2015	Depreciation, Dec 31, 2015 (1)	2015 (1)
P04	Pole Crib & Pole Hardware	508	69,230,156	(7,002,277)	1,635,780
P05	Pole Structures - Wood	396	90,618,384	(12,573,058)	2,667,384
P06	Poles - Concrete	71	47,206	(39,892)	7,978
P07	Poles - Wood	349	43,868,366	(5,886,647)	1,426,957
P08	Power Line Carrier	185	972,928	(309,316)	63,109
P09	Power Systems	137	523,047	(212,995)	45,814
P10	Powerhouse	680	80,146,615	(7,096,451)	1,420,693
P11	Printers	37	1,028,379	(955,295)	182,563
P12	Protective Controls&Relay	229	8,698,445	(1,391,303)	439,953
R01	Radio Towers (Wood or St	347	3,473,909	(523,502)	120,135
R02	Radios-Fixed Microwave E	180	2,301,183	(437,654)	153,409
R03	Radios-Fixed UHF Equipr	164	88,603	(27,139)	5,658
R04	Radios-Fixed VHF Equipm	154	182,358	(71,049)	14,210
R05	Radios-Mobile VHF Base :	149	3,616,727	(1,358,361)	291,293
R06	Ramps - Yard Storage	248	900,853	(209,402)	43,590
R07	Reactors & Resistors	310	691,510	(133,840)	26,768
R08	Reclosers	326	5,911,650	(647,925)	214,519
R09	Regulators	293	6,998,697	(822,901)	280,881
R11	Revenue Metering	199	363,663	(109,648)	21,930
R12	Right - of - Ways	414	12,790,384	(1,748,948)	365,498
R13	Roads	397	80,030,299	(11,837,469)	2,391,993
R14	Routers & Lan	36	2,382,409	(2,114,988)	189,794
R15	Runner	172	7,789,600	(2,419,287)	483,858
S01	Scada Equipment	192	2,356,428	(545,283)	119,037
S02	Sectionalizers	116	57,579	(29,783)	5,957
S03	Servers	36	3,082,728	(2,479,510)	184,394
S04	Sewage Disposal System	440	1,165,767	(154,871)	32,581
S05	Software	92	8,852,838	(3,407,616)	1,001,815
S06	Spillway Structures	883	28,848,957	(1,826,475)	375,713
S07	Stacks	396	6,532,477	(2,546,415)	622,611
S08	Static Excitation System	211	6,371,099	(1,455,495)	362,024
S09	Static Excitation Transform	86	1,043,444	(133,043)	108,309
S10	Station Service	211	2,602,489	(717,014)	146,015
S11	Stop Logs	500	2,475,913	(297,111)	59,422
S12	Storage Pallets & Racking:	120	0	(0)	-
S13	Storm & Yard Drainage	326	118,324	(15,334)	5,924
S14	Street Lights	160	2,579,474	(870,930)	193,385
S15	Structural Supports	269	6,014,784	(1,180,865)	260,931
S16	Studies	44	1,622,554	(412,398)	246,133
S17	Sump Systems	295	145,198	(29,532)	5,906
S18	Surge Systems	187	5,257,364	(615,631)	241,530
S19	Station Switching	415	6,405,770	(904,460)	185,075
S20	Switching Systems - L.V.	403	1,640,643	(244,142)	49,823
T01	Telecontrol System	275	8,000,535	(1,128,281)	299,075
T02	Test Equipment	221	962,954	(178,395)	50,089
T03	Tools & Equipment	217	8,011,475	(1,561,912)	399,835
T04	Towers	532	56,584,517	(6,377,422)	1,276,343
T05	Transformers - Other	426	49,590,009	(5,572,392)	1,413,928
T06	Transformers - Pad Mount	377	3,614,984	(445,262)	115,066
T07	Transformers - Pole Moun	278	43,324,820	(4,352,288)	1,274,235
T09	Turbines	338	62,037,646	(12,364,321)	4,017,295
V01	Vacumm Cleaning System	374	6,517	(1,046)	209
V02	Valves - Penstock	558	5,716,648	(596,896)	121,659
V03	Vehicles - 1 ton	96	51,648	(16,140)	6,456
V04	Vehicles-3/4 ton & Under	56	7,072,125	(3,358,170)	1,330,427
V05	Vehicles-Boom/Bod/Crane	162	7,054,085	(2,106,556)	531,391
V06	Vehicles-Cars,Wagons,Va	47	1,292,466	(1,164,417)	161,846
W01	Water Regulating Structur	626	19,189,829	(1,839,280)	367,856
W02	Water Supply Systems	191	1,926,588	(565,226)	121,042
W03	Water Systems - Feed	260	1,396,910	(472,902)	127,517
W04	Water Treatment	190	4,458,902	(1,891,419)	464,192
Grand Total			1,902,771,022	(254,266,590)	63,791,821

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2016 Amortization Schedule by UOP

Unit of Property	Unit of Proproperty Description	Average Remaining Life		Accumulated Depreciation, Dec 31,		Depreciation Expense
		in Months	Cost Dec.31, 2016	2016 (1)	2016 (1)	
A01	Aircraft Landing Strip	72	156,846	(156,846)	26,141	
A04	Auxiliary Power Systems	140	3,644,080	(1,566,257)	301,464	
B01	Battery & Power Systems	173	7,205,302	(2,368,771)	489,472	
B02	Boiler System	390	22,206,692	(10,266,872)	2,331,919	
B03	Booms - Timber	272	26,068	(6,900)	1,150	
B04	Bridges	544	1,009,137	(133,175)	22,261	
B05	Buildings - Other	502	59,403,622	(6,150,536)	1,194,727	
B06	Buildings - Metal	482	5,241,639	(767,865)	130,386	
B07	Bus Duct Generator	247	393,219	(114,623)	19,104	
B08	Buswork & Hardware	233	6,478,641	(1,016,257)	190,157	
C01	Cables - Telecontrol	404	455,714	(102,317)	17,205	
C02	Cable - Submarine	334	2,991,694	(644,916)	107,486	
C03	Cables - Under Ground	433	992,693	(143,593)	27,511	
C04	Cables - Above Ground	342	4,884,767	(937,452)	165,394	
C06	Capacitors	186	789,880	(305,760)	50,960	
C07	Chemical Feed Systems	120	27,592	(16,555)	2,759	
C09	Circuit Breakers	414	37,882,988	(2,809,875)	691,608	
C10	Compressed Air Systems	361	7,535,833	(909,087)	246,303	
C11	Computers	36	4,951,264	(3,346,202)	654,694	
C12	Condensers	120	481,209	(288,725)	48,121	
C13	Conductor - Transmission	438	44,461,323	(7,308,716)	1,218,119	
C14	Conductor - Distribution	523	23,978,105	(2,076,977)	502,242	
C15	Control. Meter/Relaying	230	17,466,802	(4,045,063)	890,272	
C16	Cooling Systems	427	4,554,239	(569,886)	134,796	
C17	Counterpoise	365	2,472,804	(487,786)	81,298	
C18	Cranes	575	7,022,904	(852,998)	163,064	
D01	Dams,Dykes, Canals & Tunnels	875	352,680,306	(28,908,479)	4,907,888	
D02	Diesel Systems & Engines	232	39,126,989	(8,073,832)	2,099,813	
D03	Disconnect Switches	310	11,066,689	(1,708,528)	359,269	
D04	Dykes & Liners	395	726,613	(119,113)	22,074	
E01	Elevators	107	533,200	(29,992)	13,330	
E02	EMS Equipment	246	206,199	(58,056)	9,749	
E03	Environmental Equipment	343	1,102,838	(606,502)	99,967	
F01	Fall Arrest Equipment	95	2,553,077	(1,335,017)	298,412	
F02	Fencing	455	2,990,454	(431,587)	78,935	
F03	Fire Fighting Equipemnt	452	10,841,443	(2,442,477)	786,268	
F04	Footings & Foundations	415	12,324,059	(1,743,338)	347,973	
F05	Freq Conversion Systems	470	796,552	(122,026)	20,338	
F06	Fuel Systems	550	24,084,647	(6,382,579)	1,417,895	
G01	Gas Turbine Systems	240	135,029,345	(9,728,684)	4,131,171	
G02	Gates	620	16,244,274	(1,707,728)	314,326	
G03	Generators	497	59,739,170	(6,713,687)	1,293,153	
G04	Generator - Windings	206	18,513,544	(4,279,312)	1,077,979	
G05	Glycol Systems	272	107,962	(28,578)	4,763	
G06	Govenors	298	8,098,862	(2,287,569)	381,261	
G07	Ground Wire System	440	7,795,189	(1,042,398)	204,851	
I02	Instrumentation	271	3,496,463	(1,221,744)	204,266	
I03	Insulators	224	30,469,432	(8,779,922)	1,632,291	
I04	Intake Structures	884	19,069,483	(1,526,272)	254,694	
I05	Inverters	194	146,334	(55,797)	9,833	
L02	Land Acquisitions	0	4,608,531	-	-	
L03	Land Improvements	356	6,202,109	(1,095,576)	197,308	
L04	Lighting Systems	200	833,834	(180,649)	48,791	
L05	Lightning Arrestors	589	4,337,626	(460,411)	83,913	
L06	Line Coupling Equipment	120	0	(0)	-	
M01	Main Breakers	444	304,501	(49,378)	8,230	
M02	Marine Terminal	120	1,075,186	(509,199)	144,032	
M03	Metalclad Switchgear cub/equ	101	121,821	(86,842)	14,474	
M04	Meter Test Switches	203	15,332	(5,438)	906	
M05	Metering Tanks	208	314,613	(88,489)	19,025	
M06	Meters - Digital	166	4,317,209	(1,582,078)	309,781	
M07	Meters - Analogue	97	101,285	(75,180)	12,530	
M08	Meters - Other	140	1,347,184	(92,769)	23,698	
M10	Misc Units of Property	86	26,430,746	(14,737,380)	3,308,113	
M11	Mobile- ATV's & Snowmobiles	61	2,949,244	(1,426,834)	424,174	
M12	Mobile-Air Comp, Attach & Boat	227	143,020	(41,364)	7,561	
M13	Mobile-Argo's	36	271,687	(271,687)	17,219	
M14	Mobile-Fix/Frk/Lod/Grd/Mks/Trl	212	8,657,507	(2,149,988)	452,350	
M16	Multiplex Equipment	144	966,942	(452,315)	76,862	
O01	Office Equipment	217	873,434	(188,179)	35,635	
O02	Office Furniture	204	1,013,051	(280,306)	58,413	
P01	PCB Storage Container	148	1,770	(861)	144	
P02	PABX- Priv Auto Branch Exch	197	1,162,928	(141,195)	39,825	
P03	Penstock	594	46,745,086	(5,666,071)	944,345	
P04	Pole Crib & Pole Hardware	508	69,528,056	(8,624,741)	1,632,328	
P05	Pole Structures - Wood	396	420,235,706	(16,878,335)	4,301,456	
P06	Poles - Concrete	71	46,845	(46,845)	7,257	
P07	Poles - Wood	349	47,313,117	(7,254,302)	1,482,749	
P08	Power Line Carrier	185	1,829,928	(375,996)	66,680	
P09	Power Systems	137	523,047	(258,809)	45,814	
P10	Powerhouse	680	80,141,322	(8,516,583)	1,420,685	
P11	Printers	37	1,221,009	(1,033,881)	76,886	
P12	Protective Controls&Relay Pan	229	9,700,565	(1,883,161)	461,080	
R01	Radio Towers (Wood or Steel)	347	3,675,463	(646,028)	120,925	
R02	Radios-Fixed Microwave Equip	180	2,301,183	(591,064)	153,410	
R03	Radios-Fixed UHF Equipment	164	88,603	(32,797)	5,658	
R04	Radios-Fixed VHF Equipment	154	182,358	(85,259)	14,210	
R05	Radios-Mobile VHF Base Station	149	3,616,727	(1,649,654)	291,293	

Unit of Property	Unit of Proproperty Description	Average Remaining Life		Accumulated Depreciation, Dec 31,		Depreciation Expense
		in Months	Cost Dec.31, 2016	2016 (1)	2016 (1)	
R06	Ramps - Yard Storage	248	2,392,453	(259,252)	49,850	
R07	Reactors & Resistors	310	783,753	(182,033)	30,339	
R08	Reclosers	326	6,013,215	(887,876)	221,258	
R09	Regulators	293	6,998,697	(1,108,957)	286,056	
R11	Revenue Metering	199	537,921	(194,626)	32,437	
R12	Right - of - Ways	414	12,798,728	(2,087,024)	370,566	
R13	Roads	397	80,043,419	(14,258,900)	2,419,449	
R14	Routers & Lan	36	2,418,488	(2,277,245)	126,178	
R15	Runner	172	7,789,600	(2,903,145)	483,858	
S01	Scada Equipment	192	2,356,428	(692,559)	147,276	
S02	Sectionalizers	116	391,579	(36,852)	7,070	
S03	Servers	36	3,602,928	(2,764,936)	285,426	
S04	Sewage Disposal System	440	1,165,767	(186,665)	31,794	
S05	Software	92	11,010,457	(4,698,492)	1,191,277	
S06	Spillway Structures	883	28,848,957	(2,218,534)	392,059	
S07	Stacks	396	6,532,477	(3,169,025)	622,611	
S08	Static Excitation System	211	6,371,099	(1,861,618)	406,123	
S09	Static Excitation Transformers	86	1,043,444	(278,640)	145,597	
S10	Station Service	211	2,775,586	(873,068)	148,688	
S11	Stop Logs	500	2,475,913	(356,534)	59,422	
S12	Storage Pallets & Rackings	120	0	(0)	-	
S13	Storm & Yard Drainage	326	1,551,378	(177,012)	148,987	
S14	Street Lights	160	2,540,393	(1,047,939)	190,455	
S15	Structural Supports	269	6,498,032	(1,578,859)	289,898	
S16	Studies	44	2,732,353	(1,768,331)	246,133	
S17	Sump Systems	295	145,198	(35,438)	5,906	
S18	Surge Systems	187	6,408,164	(955,133)	339,502	
S19	Station Switching	415	6,455,019	(1,098,079)	187,083	
S20	Switching Systems - L.V.	403	1,640,643	(292,995)	48,853	
T01	Telecontrol System	275	8,237,625	(1,479,917)	348,344	
T02	Test Equipment	221	1,058,329	(246,903)	55,212	
T03	Tools & Equipment	217	9,204,125	(2,093,845)	485,862	
T04	Towers	532	56,584,517	(7,653,764)	1,276,343	
T05	Transformers - Other	426	93,154,622	(9,283,662)	2,403,434	
T06	Transformers - Pad Mount	377	5,161,733	(568,312)	119,331	
T07	Transformers - Pole Mounted	278	48,618,016	(6,270,413)	1,681,946	
T09	Turbines	338	67,875,680	(16,431,115)	4,474,358	
V01	Vacumm Cleaning System	374	6,517	(1,255)	209	
V02	Valves - Penstock	558	5,716,648	(718,463)	121,566	
V03	Vehicles - 1 ton	96	51,648	(22,596)	6,456	
V04	Vehicles-3/4 ton & Under	56	11,326,136	(4,432,132)	1,597,151	
V05	Vehicles-Boom/Bod/Cranes/C&C	162	7,033,999	(2,620,112)	521,368	
V06	Vehicles-Cars,Wagons,Vans,SUV	47	1,022,930	(987,149)	92,268	
W01	Water Regulating Structures	626	20,481,266	(2,216,278)	378,224	
W02	Water Supply Systems	191	2,279,394	(690,543)	122,551	
W03	Water Systems - Feed	260	1,485,810	(602,233)	129,331	
W04	Water Treatment	190	8,065,702	(2,405,705)	514,286	
Grand Total			2,339,343,545	(321,161,038)	69,229,259	

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.

2017 Amortization Schedule by UOP

Unit of Property	Unit of Property Description	Average		Accumulated Depreciation, Dec 31, 2017 (1)	Depreciation Expense 2017 (1)
		Remaining Life in Months	Cost Dec.31, 2017		
A01	Aircraft Landing Strip	72	156,846	(156,846)	-
A04	Auxiliary Power Systems	140	3,644,080	(1,874,972)	308,715
B01	Battery & Power Systems	173	9,259,402	(2,870,582)	501,812
B02	Boiler System	390	25,064,496	(12,957,676)	2,789,156
B03	Booms - Timber	272	26,068	(8,051)	1,150
B04	Bridges	544	990,061	(152,489)	22,225
B05	Buildings - Other	502	68,122,122	(7,667,058)	1,516,522
B06	Buildings - Metal	482	5,267,701	(881,300)	133,365
B07	Bus Duct Generator	247	393,219	(133,726)	19,104
B08	Buswork & Hardware	233	10,859,041	(1,282,087)	265,830
C01	Cables - Telecontrol	404	455,714	(119,522)	17,205
C02	Cable - Submarine	334	2,991,694	(752,402)	107,486
C03	Cables - Under Ground	433	992,693	(171,104)	27,511
C04	Cables - Above Ground	342	6,434,767	(1,108,782)	171,330
C06	Capacitors	186	789,880	(356,720)	50,960
C07	Chemical Feed Systems	120	27,592	(19,314)	2,759
C09	Circuit Breakers	414	41,856,188	(3,913,150)	1,103,276
C10	Compressed Air Systems	361	7,678,533	(1,161,560)	252,472
C11	Computers	36	5,940,164	(3,319,291)	663,590
C12	Condensers	120	481,209	(336,846)	48,121
C13	Conductor - Transmission	438	44,039,179	(8,445,876)	1,217,155
C14	Conductor - Distribution	523	26,062,802	(2,667,473)	553,558
C15	Control. Meter/Relaying	230	19,015,602	(4,981,348)	936,286
C16	Cooling Systems	427	4,654,239	(731,414)	161,528
C17	Counterpoise	365	2,472,804	(569,084)	81,298
C18	Cranes	575	7,022,904	(1,021,608)	168,610
D01	Dams,Dykes, Canals & Tunnels	875	353,136,806	(33,832,241)	4,923,762
D02	Diesel Systems & Engines	232	43,082,668	(10,293,237)	2,237,909
D03	Disconnect Switches	310	12,114,733	(2,131,579)	422,045
D04	Dykes & Liners	395	726,613	(141,187)	22,074
E01	Elevators	107	533,200	(43,322)	13,330
E02	EMS Equipment	246	206,199	(67,805)	9,749
E03	Environmental Equipment	343	1,102,838	(706,469)	99,967
F01	Fall Arrest Equipment	95	2,751,777	(1,653,254)	318,237
F02	Fencing	455	2,990,454	(510,456)	78,869
F03	Fire Fighting Equipemnt	452	12,091,443	(3,284,980)	842,502
F04	Footings & Foundations	415	12,643,459	(2,096,775)	353,437
F05	Freq Conversion Systems	470	796,552	(142,363)	20,338
F06	Fuel Systems	550	25,154,347	(7,819,016)	1,436,437
G01	Gas Turbine Systems	240	135,029,345	(13,861,384)	4,132,701
G02	Gates	620	16,244,274	(2,021,241)	313,513
G03	Generators	497	62,332,770	(8,188,939)	1,475,252
G04	Generator - Windings	206	18,513,544	(5,357,291)	1,077,979
G05	Glycol Systems	272	107,962	(33,341)	4,763
G06	Govenors	298	7,463,510	(2,489,738)	379,129
G07	Ground Wire System	440	8,136,689	(1,252,437)	210,039
I02	Instrumentation	271	3,496,463	(1,426,009)	204,266
I03	Insulators	224	31,855,796	(10,397,564)	1,638,480
I04	Intake Structures	884	19,069,483	(1,785,134)	258,862
I05	Inverters	194	413,034	(66,062)	10,265
L02	Land Acquisitions	0	4,608,531	-	-
L03	Land Improvements	356	7,070,018	(1,295,260)	205,507
L04	Lighting Systems	200	833,834	(242,370)	61,721
L05	Lightning Arrestors	589	4,486,326	(548,213)	87,802
L06	Line Coupling Equipment	120	0	(0)	-
M01	Main Breakers	444	304,501	(57,608)	8,230
M02	Marine Terminal	120	1,075,186	(653,232)	144,032
M03	Metalclad Switchgear cub/equ	101	121,821	(101,316)	14,474
M04	Meter Test Switches	203	15,332	(6,344)	906
M05	Metering Tanks	208	314,613	(107,515)	19,025
M06	Meters - Digital	166	4,317,209	(1,891,860)	309,781
M07	Meters - Analogue	97	101,285	(87,710)	12,530
M08	Meters - Other	140	1,546,784	(201,031)	108,262
M10	Misc Units of Property	86	27,430,745	(17,925,918)	3,358,113
M11	Mobile- ATV's & Snowmobiles	61	3,444,044	(1,859,117)	432,283
M12	Mobile-Air Comp, Attach & Boat	227	143,020	(48,925)	7,561
M13	Mobile-Argo's	36	271,687	(271,687)	-
M14	Mobile-Flx/Frk/Lod/Grd/Mks/Trl	212	8,657,507	(2,637,862)	487,874
M16	Multiplex Equipment	144	966,942	(529,176)	76,862
O01	Office Equipment	217	873,434	(236,154)	47,975
O02	Office Furniture	204	1,144,751	(341,724)	61,418
P01	PCB Storage Container	148	1,770	(1,005)	144
P02	PABX- Priv Auto Branch Exch	197	1,162,928	(205,767)	64,572
P03	Penstock	594	51,542,186	(6,615,608)	949,537
P04	Pole Crib & Pole Hardware	508	70,644,899	(10,365,161)	1,658,465
P05	Pole Structures - Wood	396	423,789,909	(25,734,174)	8,971,200
P06	Poles - Concrete	71	47,206	(47,206)	-
P07	Poles - Wood	349	51,862,045	(8,984,306)	1,616,256
P08	Power Line Carrier	185	6,268,128	(500,448)	124,451
P09	Power Systems	137	523,047	(304,624)	45,814
P10	Powerhouse	680	80,141,322	(9,937,183)	1,420,600
P11	Printers	37	1,398,309	(1,074,896)	41,015
P12	Protective Controls&Relay Pan	229	11,381,865	(2,542,492)	599,707
R01	Radio Towers (Wood or Steel)	347	5,420,463	(776,136)	130,108
R02	Radios-Fixed Microwave Equip	180	2,276,609	(733,006)	153,273
R03	Radios-Fixed UHF Equipment	164	88,603	(38,455)	5,658

Unit of Property	Unit of Property Description	Average Remaining Life		Accumulated Depreciation, Dec 31,		Depreciation Expense
		in Months	Cost Dec.31, 2017	2017 (1)	2017 (1)	
R04	Radios-Fixed VHF Equipment	154	182,358	(99,469)	14,210	
R05	Radios-Mobile VHF Base Station	149	3,616,727	(1,940,947)	291,293	
R06	Ramps - Yard Storage	248	3,406,053	(365,885)	106,632	
R07	Reactors & Resistors	310	783,753	(212,371)	30,339	
R08	Reclosers	326	6,471,100	(1,110,620)	222,284	
R09	Regulators	293	6,998,697	(1,395,013)	286,056	
R11	Revenue Metering	199	537,921	(227,063)	32,437	
R12	Right - of - Ways	414	12,805,862	(2,459,448)	371,184	
R13	Roads	397	81,532,781	(16,664,665)	2,425,676	
R14	Routers & Lan	36	2,418,488	(2,342,412)	65,167	
R15	Runner	172	6,558,621	(2,785,827)	476,701	
S01	Scada Equipment	192	2,356,428	(839,836)	147,277	
S02	Sectionalizers	116	391,579	(56,169)	19,316	
S03	Servers	36	3,754,928	(2,477,702)	(1,234)	
S04	Sewage Disposal System	440	1,165,767	(218,459)	31,794	
S05	Software	92	13,074,957	(6,090,756)	1,392,264	
S06	Spillway Structures	883	29,318,457	(2,611,375)	392,841	
S07	Stacks	396	6,532,477	(3,791,636)	622,611	
S08	Static Excitation System	211	6,371,099	(2,267,740)	406,123	
S09	Static Excitation Transformers	86	1,041,583	(422,419)	145,575	
S10	Station Service	211	3,405,386	(1,026,068)	153,000	
S11	Stop Logs	500	2,475,913	(415,956)	59,422	
S12	Storage Pallets & Rackings	120	0	(0)	-	
S13	Storm & Yard Drainage	326	1,551,378	(524,931)	347,919	
S14	Street Lights	160	2,591,935	(1,264,245)	194,321	
S15	Structural Supports	269	6,503,149	(1,870,047)	290,127	
S16	Studies	44	2,732,353	(2,014,464)	246,133	
S17	Sump Systems	295	330,198	(41,785)	6,347	
S18	Surge Systems	187	7,580,064	(1,320,248)	365,115	
S19	Station Switching	415	6,455,019	(1,284,577)	186,499	
S20	Switching Systems - L.V.	403	1,753,543	(342,005)	49,010	
T01	Telecontrol System	275	9,063,425	(1,838,346)	358,430	
T02	Test Equipment	221	1,058,329	(304,241)	57,338	
T03	Tools & Equipment	217	9,859,925	(2,622,123)	528,278	
T04	Towers	532	56,584,517	(8,930,107)	1,276,343	
T05	Transformers - Other	426	109,573,445	(11,734,592)	2,580,427	
T06	Transformers - Pad Mount	377	7,439,533	(727,031)	158,719	
T07	Transformers - Pole Mounted	278	48,231,970	(7,547,776)	1,625,446	
T09	Turbines	338	68,265,466	(21,929,000)	5,673,025	
V01	Vacumm Cleaning System	374	6,517	(1,464)	209	
V02	Valves - Penstock	558	6,319,624	(799,007)	122,197	
V03	Vehicles - 1 ton	96	51,648	(29,052)	6,456	
V04	Vehicles-3/4 ton & Under	56	11,326,136	(6,241,069)	1,808,937	
V05	Vehicles-Boom/Bod/Cranes/C&C	162	7,033,999	(3,141,108)	520,996	
V06	Vehicles-Cars,Wagons,Vans,SUV	47	4,274,230	(1,130,451)	143,302	
W01	Water Regulating Structures	626	20,481,266	(2,608,890)	392,612	
W02	Water Supply Systems	191	2,521,994	(824,279)	133,736	
W03	Water Systems - Feed	260	1,485,810	(751,521)	149,288	
W04	Water Treatment	190	8,065,702	(3,471,031)	1,065,325	
Grand Total			2,435,311,933	(397,280,819)	78,807,587	

1. The depreciation expense provided in the schedules includes depreciation expense on asset retirement obligation costs and assets not in service.