

1 Q. Re: Account P04: Please provide a detailed explanation of the retirement at ages
2 14.5, 16.5, and 26.5 years for Account P04 – Pole Cribs & Pole Hardware as set forth
3 on page IV-141 of Exhibit 1, including but not limited to a detailed description of
4 what retired along with corresponding dollars, the events that resulted in the need
5 for retirement at those ages, documents supporting the transaction, etc. Further,
6 fully justify why such events should be considered representative of future
7 expectations for the remaining plant.

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10 A. Refer to CA-NLH-98 Attachment 1 for a detailed listing of the specific items that
11 were retired at ages 14.5, 16.5 and 26.5 years. Detailed reasons for retirements are
12 not maintained in Hydro's asset records, however they are generally for
13 replacement of plant as a result of the normal course of activity, as evidenced by
14 the number of retirements in these years. As such, these retirement transactions
15 should be included in the retirement rate analysis as they represent retirement
16 activity that can be expected to reoccur in the future.

Retirements at Ages 14.5, 16.5 and 26.5 Years for Account P04 - Pole Cribs and Pole Hardware

New Account	Old Account	Trans Type	Trns Year	Install Year	Original Cost		Asset Description		Description
					Amount	Age			
P04	45500	Retirement	1996	1981	(9,215)	14.5	Retire Distribution Assets from Western		Distribution Upgrading - Western
P04	45500	Retirement	1996	1981	(21,900)	14.5	Retire Distribution Assets from Central		Distribution Upgrading - Central
P04	45500	Retirement	1996	1981	(41,154)	14.5	Retire Distribution Assets from Central		Distribution Upgrading - Central
P04	45500	Retirement	1996	1981	(272,213)	14.5	Adjust for Inventory Items from Northwestern		Distribution Upgrading - Northwest
P04	45500	Retirement	1996	1981	(22,797)	14.5	Retire Distribution Assets from Northern		Distribution Upgrading - Northern
P04	45500	Retirement	1996	1981	(107,165)	14.5	Adjust for Inventory Items Northern		Distribution Upgrading - Northern
P04	45500	Retirement	1996	1981	(2,313)	14.5	Retire Pole Hardware from St. Anthony Substation		Distribution Upgrading - Northern
P04	45500	Retirement	1996	1981	(12,143)	14.5	Retire Pole Hardware from St. Anthony Substation		Distribution Upgrading - Northern
P04	45500	Retirement	1996	1981	(8,638)	14.5	Retire Pole Hardware from St. Anthony Substation		Distribution Upgrading - Northern
P04	45500	Retirement	1996	1981	(13,472)	14.5	Retire Labour Costs on Transfers		
P04	45500	Retirement	1999	1984	(80,808)	14.5	Pole Hardware		Distribution Upgrading - Northern
P04	45500	Retirement	2000	1985	(548)	14.5	Crib Foundations		Distribution Upgrading - Central
P04	45500	Retirement	2000	1985	(10,095)	14.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2001	1986	(2,685)	14.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2001	1986	(3,233)	14.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2001	1986	(5,655)	14.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2001	1986	(823)	14.5	Crib Foundations		Distribution Upgrading - Central
P04	45500	Retirement	2001	1986	(577)	14.5	Crib Foundations		Distribution Upgrading - Northern
P04	45500	Retirement	2009	1994	(163)	14.5	Pole Hardware		Distribution Upgrading - Labrador Interconnect, Labrador City, Wabush
P04	45500	Retirement	1998	1981	(18,176)	16.5	Retire Distribution Assets from Western		Distribution Upgrading - Western
P04	45500	Retirement	1998	1981	(72,372)	16.5	Retire Distribution Assets from Central		Distribution Upgrading - Central
P04	45500	Retirement	1998	1981	(235,819)	16.5	Retire Distribution Assets from Northwestern		Distribution Upgrading - Northwest
P04	45500	Retirement	1998	1981	(31,966)	16.5	Retire Distribution Assets from Northern		Distribution Upgrading - Northern
P04	45500	Retirement	1998	1981	(50,156)	16.5	Retire Distribution Assets from Labrador City, Happy Valley and Wabush		Distribution Upgrading - Labrador
P04	45500	Retirement	2001	1984	(7,252)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2002	1985	(1,622)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2003	1986	(1,319)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2003	1986	(3,080)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2003	1986	(8,899)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2003	1986	(10,628)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2003	1986	(15,994)	16.5	Pole Hardware		Distribution Upgrading - Central
P04	45500	Retirement	2004	1987	(513)	16.5	Pole Hardware		Decommissioning of Davis Inlet
P04	45500	Retirement	2008	1981	(13,877)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(8,248)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(11,806)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(32,248)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(6,240)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(6,499)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(4,323)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(9,394)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(10,963)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(430,554)	26.5	Pole Hardware		Distribution Upgrading - Central Interconnected
P04	45500	Retirement	2008	1981	(9,591)	26.5	Pole Hardware		Distribution Upgrading - Central Diesel
P04	45500	Retirement	2008	1981	(15,794)	26.5	Pole Hardware		Distribution Upgrading - Central Diesel
P04	45500	Retirement	2008	1981	(7,873)	26.5	Pole Hardware		Distribution Upgrading - Labrador Interconnect, Labrador City, Wabush
P04	45500	Retirement	2008	1981	(31,318)	26.5	Pole Hardware		Distribution Upgrading - Labrador East Diesel
P04	45500	Retirement	2008	1981	(12,203)	26.5	Pole Hardware		Distribution Upgrading - Labrador East Diesel
P04	45500	Retirement	2008	1981	(36,591)	26.5	Pole Hardware		Distribution Upgrading - Labrador East Diesel
P04	45500	Retirement	2008	1981	(19,877)	26.5	Pole Hardware		Distribution Upgrading - Labrador East Diesel
P04	45500	Retirement	2008	1981	(13,043)	26.5	Pole Hardware		Distribution Upgrading - Labrador East Diesel
P04	45500	Retirement	2008	1981	(20,256)	26.5	Pole Hardware		Distribution Upgrading - Labrador East Diesel

Retirements at Ages 14.5, 16.5 and 26.5 Years for Account P04 - Pole Crips and Pole Hardware

New Account	Old Account	Trans Type	Trns Year	Install Year	Original Cost Amount	Age	Asset Description	Description
P04	45500	Retirement	2008	1981	(6,080)	26.5	Pole Hardware	Distribution Upgrading - Northern Isolated Diesel
P04	45500	Retirement	2008	1981	(4,850)	26.5	Pole Hardware	Distribution Upgrading - Northern Isolated Diesel
P04	45500	Retirement	2008	1981	(4,318)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(4,205)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(37,634)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(49,318)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(48,823)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(56,784)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(70,138)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(56,784)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(43,624)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(10,963)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2008	1981	(31,124)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2009	1982	(613)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected
P04	45500	Retirement	2009	1982	(4,533)	26.5	Pole Hardware	Distribution Upgrading - Northern Interconnected