

1 Q. Re: Account R13: Please provide a detailed description of the various assets and
2 corresponding cost of each set forth in Account R13 – Roads, including all
3 information and documentation the Company believes is significant or meaningful
4 to the determination of life characteristics. Further, provide all reasons and
5 justification, including all documents that support any position that an average
6 service life greater than 50 years (e.g., 60 or 70 years) is not appropriate.

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9 A. Please see CA-NLH-117 Attachment 1. This account was analyzed in total, rather
10 than on an asset by asset basis, and the asset specific data was therefore not a
11 consideration.

Below is a list of all assets in account R13 - Roads that were included in the data list used for Gannett's depreciation study.

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of CIAC	Final UOP	Final UOP Desc
62652	Road-Powerhouse CAT	1007	8/2/1985	30,423,675	R13	Roads
62657	Road - Main Highway Powerhouse - CAT	1007	8/2/1985	30,423,675	R13	Roads
63178	Powerhouse Access Road - PRV.	1007	3/9/1989	1,033,716	R13	Roads
63184	Intake Access Road - PRV.	1007	3/9/1989	258,429	R13	Roads
299360	CAT-Road Upgrade Near Powerhouse Capital 2005	1007	11/15/2005	1,358,343	R13	Roads
308189	USL Access Road-Upgrade	1007	10/25/2007	649,691	R13	Roads
310067	Burnt Access Road Improvements	1007	12/31/2007	288,529	R13	Roads
99003784	Additional Cost Incurred for Inland Roads At CAT Arm	1007	8/2/1985	300,000	R13	Roads
99003785	Additional Cost Incurred for Roads At CAT Arm Power Dev.	1007	11/22/1989	5,670	R13	Roads
99003931	Access Roads - Hind Lake Development	1007	12/12/1980	1,433,606	R13	Roads
99003934	Access Roads /Service Road - Toe (Hind Lake Power Canal)	1007	10/31/1985	6,955	R13	Roads
99003935	Access Roads/Service Road - Toe (Hind Lake Power Canal)	1007	10/31/1985	9,831	R13	Roads
99003946	To Provide Roads for the Upper Salmon Development	1007	1/21/1983	3,671,899	R13	Roads
99003947	Permanent Access Roads to Powerhouse & Dam Sites	1007	1/21/1983	3,974,180	R13	Roads
99004289	Access Roads - (Service Road - H Lake Power Canal)	1007	11/15/1983	2,944	R13	Roads
99005304	Access Road - Low Saddle Dam at Ebbegumbaeg	1007	10/15/1989	351,118	R13	Roads
99036210	Construction of Toe Road	1007	10/10/2000	77,935	R13	Roads
99041922	Site Roads / Bridges	1007	7/1/2003	748,388	R13	Roads
99043287	Construction of Toe Road	1007	10/10/2000	77,935	R13	Roads
99043350	To provide roads for the Upper Salmon Development	1007	1/21/1983	917,975	R13	Roads
99043351	Permanent Access Roads to Powerhouse & Dam Sites	1007	1/21/1983	993,545	R13	Roads
99043366	Access Roads - Hind Lake Development	1007	12/12/1980	1,433,606	R13	Roads
93178	Building/Grounds/Property Road	1009	1/1/1982	0	R13	Roads
324572	Venam's Trail Upgrade	1009	11/28/2008	99,552	R13	Roads
272257	HRD roads & site lighting	1011	4/2/1971	490,478	R13	Roads
99000012	Roads at thermal plant	1011	4/3/1971	27,000	R13	Roads
99000014	Provide site roads for Holyrood	1011	1/1/1980	55,489	R13	Roads
99000015	Repair roads, Work Order 0035	1011	12/15/1989	992	R13	Roads
61930	Roads	1015	11/30/1999	11,211	R13	Roads
275820	Roads	1015	9/21/2002	39,865	R13	Roads
6384	Access Roads, SSD TS	1021	1/1/1967	5,186	R13	Roads
27833	Access Roads, STB TS	1021	1/1/1970	5,299	R13	Roads
28709	Access Roads, IRV TS	1021	7/17/1977	300	R13	Roads
28759	Access Roads, BWT TS	1021	12/19/1990	12,681	R13	Roads
266778	Access Roads, SOK TS	1021	1/1/1978	1,281	R13	Roads
267038	Access Roads, HDN TS	1021	9/2/1994	12,101	R13	Roads
267206	Access Roads, EHW TS	1021	10/30/1997	13,337	R13	Roads
274591	Roads BHL TS	1021	6/13/1982	2,911	R13	Roads
274719	Roads DHR T.S	1021	11/1/1979	5,061	R13	Roads
274880	Roads	1021	6/23/1981	15,766	R13	Roads
274885	Roads	1021	12/20/1990	3,405	R13	Roads
275003	Access Roads, HVY TS	1021	1/1/1978	5,182	R13	Roads
99001799	Roads	1021	1/1/1970	6,000	R13	Roads
99001802	Roads	1021	11/19/1990	4,068	R13	Roads
99006684	Access Roads - (Modify & Upgrade To BDE #1 Switchyard)	1021	6/7/1991	43,125	R13	Roads
99007216	Gravel Road	1021	11/16/1988	1,578	R13	Roads
99007231	Access Roads	1021	6/7/1991	11,439	R13	Roads
99007510	Gravel Road	1021	1/1/1968	17,194	R13	Roads
99008354	Road - (Upgrade & Widen Access Road)	1021	12/9/1986	7,735	R13	Roads
99008999	Roads - Access	1021	1/1/1977	7,956	R13	Roads
99009221	Access Rd. Upgrade-Increase Width by 6.1m + Class A Material	1021	11/26/1983	20,340	R13	Roads
99009343	Upgrade Access Road (Approximate Length -2100 Lin Ft-Gravel)	1021	1/1/1977	3,803	R13	Roads
99010282	Access Road Modification	1021	11/25/1983	18,049	R13	Roads
99010651	Road - Gravel (2,242' X 27')	1021	1/1/1967	14,541	R13	Roads
99015720	Roads - (Upgrade & Widen)	1021	9/26/1986	5,508	R13	Roads
99016146	Roads	1021	1/1/1967	19,685	R13	Roads
99018696	Roads - Class A Road Gravel Western Avalon T.S.	1021	12/20/1990	6,093	R13	Roads
99018717	Roads - Upgrading of Road Lead	1021	1/9/1990	9,447	R13	Roads
99019552	Roads	1021	1/1/1970	8,934	R13	Roads
99019553	Roads	1021	1/1/1978	5,867	R13	Roads
99027401	Access Road - Upgrade	1021	9/10/1993	3,739	R13	Roads
99031850	Access Road	1021	9/7/1996	3,294	R13	Roads
99037679	Access Road	1021	8/24/2001	54,986	R13	Roads
99040889	Upgrade Access Road	1021	7/19/2003	19,527	R13	Roads
99043248	Upgrade Access Road	1021	10/25/1993	1,672	R13	Roads
99002290	Access Roads	1023	11/14/1988	12,933	R13	Roads

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of CIAC	Final UOP	Final UOP Desc
99002336	Roads	1023	2/24/1989	5,573	R13	Roads
99023603	Road-350 Ft. By 12 Ft.	1023	8/31/1994	0	R13	Roads
99024017	Roads	1025	1/1/1994	5,230	R13	Roads
99029329	Construct Road	1025	1/1/1997	2,312	R13	Roads
99039555	Access Road-Voltage Regulators	1025	1/1/2003	4,148	R13	Roads
279958	Repeater Site - Civil	1028	12/6/2001	92,623	R13	Roads
99008445	Road At Blue Gras Hill	1028	11/30/1980	73,139	R13	Roads
99008510	Access Road	1028	11/30/1980	13,255	R13	Roads
99009487	Road To Gull Pond Hill	1028	11/30/1980	38,605	R13	Roads
99009655	Gravel Road 15 X 1.775 M	1028	11/30/1980	79,932	R13	Roads
99009746	Gravel Road, 120ft X 20ft, Cleared	1028	8/23/1990	16,552	R13	Roads
99009781	Roads	1028	11/30/1980	24,434	R13	Roads
99038825	Upgrade Access Road	1028	12/6/2001	4,553	R13	Roads
99038868	Site Development, Access	1028	12/6/2001	112,389	R13	Roads
99038904	Site Development, Access	1028	12/6/2001	95,564	R13	Roads
99038922	Site Development, Access	1028	12/6/2001	72,228	R13	Roads
324566	Off-Loading Ramps, Buchans	1029	12/31/2008	148,771	R13	Roads
324567	Off-Loading Ramps, Burgeo Hwy	1029	12/31/2008	156,541	R13	Roads
333420	Offloading Ramps, Burin Peninsula Hwy	1029	12/15/2009	324,318	R13	Roads
99001957	Road To Bishops Falls Complex	1029	6/30/1980	13,434	R13	Roads
99026867	Roads	1029	2/16/1995	6,929	R13	Roads
Total				80,846,787		