

1 Q. Re: Account S06: Please provide a detailed description of the various assets and
2 corresponding cost of each set forth in Account S06 – Spillway Structures, including
3 all information and documentation the Company believes is significant or
4 meaningful to the determination of life characteristics. Further, provide all reasons
5 and justification, including all documents that support any position that an average
6 service life greater than 100 years is not appropriate.

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9 A. Please see CA-NLH-127 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 S06 - Spillway Structures 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
61574	Structure-Concrete-North Salmon	1007	1/21/1983	6,861,762	S06	Spillway Structures
61588	Gate - Fish Compensation - West Salmon	1007	1/21/1983	181,191	S06	Spillway Structures
110008	VD4S - Victoria Spillway Structure	1007	1/1/1970	816,340	S06	Spillway Structures
110015	MD-11S - Burnt Spillway/Control	1007	1/1/1970	1,320,040	S06	Spillway Structures
110042	LD-5S - Salmon River Spillway	1007	1/1/1967	1,140,132	S06	Spillway Structures
110053	SD-1S - West Salmon Spillway	1007	1/31/1988	4,787,058	S06	Spillway Structures
110061	HD-1S - Hinds Lake Spillway	1007	12/12/1980	3,139,893	S06	Spillway Structures
110068	HD-8A - Goose Pond Dyke	1007	12/12/1980	28,603	S06	Spillway Structures
110069	HD-8B - Goose Pond Dyke	1007	12/12/1980	28,603	S06	Spillway Structures
110070	HD-8C - Goose Pond Dyke	1007	12/12/1980	28,603	S06	Spillway Structures
110071	HD-8D - Goose Pond Dyke	1007	12/12/1980	28,603	S06	Spillway Structures
110073	Bluegrass Overflow Spillway	1007	12/12/1980	228,340	S06	Spillway Structures
110081	CD-6S - Cat Arm Spillway	1007	8/2/1985	339,554	S06	Spillway Structures
110085	CD-10 - Cat Arm Dam E (forebay emergency spillway)	1007	8/2/1985	6,169,612	S06	Spillway Structures
99003989	Additional Cost Transferred from Feasibility Study to West Salmon Spill	1007	3/31/1988	28,771	S06	Spillway Structures
99004277	Spillway Structures - H Lake Spillway-(legal survey & acquisition of title	1007	12/31/1992	4,472	S06	Spillway Structures
99004279	Spillway Structures-Blue Grass Spillway- (legal survey & title)	1007	12/31/1992	2,236	S06	Spillway Structures
99005591	Survey Works For Salmon River Spillway - BDE	1007	11/13/1983	2,949	S06	Spillway Structures
99005593	Chainage Markers For Salmon River Spillway - BDE	1007	1/1/1984	1,889	S06	Spillway Structures
99005596	Modifications to Victoria Spillway Gates to Permit Overflow	1007	9/30/1991	17,791	S06	Spillway Structures
99041925	Existing Spillways	1007	7/1/2003	1,737,806	S06	Spillway Structures
99043291	Modifications to Victoria	1007	9/30/1991	17,791	S06	Spillway Structures
109801	Long Pond Spillway Dam - (Sv5)	1009	10/14/1994	37,231	S06	Spillway Structures
Total				26,949,270		