

1 Q. **Reference: Application, Volume I, Table 6-8; Schedule F 3.3A; Schedule 1, Attachment 3,**
2 **Specifically Assigned Assets Report filed as part of Hydro's August 22, 2025 Application for**
3 **Approval of Modifications to the Cost of Service Methodology**

4 a) Please provide a version of Schedule F 3.3A that shows the derivation of the approved
5 Industrial Customer Specifically Assigned Charges shown in Table 6-8 and describe any
6 material changes as compared to the previous GRA to the proposed charges.

7 b) Please provide a schedule itemizing the specifically assigned assets for each industrial
8 customer in Schedule F3.3A, the in-service date of each asset, the net book value of
9 each asset, and the calculations supporting the Depreciation, Return on Debt and
10 Return on Equity for each specifically assigned asset.

11 c) In Section 4.0 of Schedule 1, Attachment 3 from Hydro's August 22, 2025 Application for
12 Approval of Modifications to the Cost of Service Methodology, Hydro stated that prior
13 to its next GRA, Hydro intended to conduct a review of specifically assigned assets to
14 assess whether assets currently designated as specifically assigned still meet the
15 applicable criteria and whether any additional assets should be reclassified and that the
16 results would be reflected in the next GRA.

17 Please provide a copy of the review of specifically assigned assets and:

18 i. Describe how Hydro has incorporated the results of the review into the current
19 GRA; and

20 ii. (Quantify the impacts of changes compared to the previously approved assets
21 and methods for the specifically assigned charges for each industrial customer.

22 d) In Section 3.0 of Schedule 1, Attachment 3 from Hydro's August 22, 2025 Application for
23 Approval of Modifications to the Cost of Service Methodology, Hydro states historically
24 it had generally recovered capital costs associated with specifically assigned assets
25 through customer rates charged to that specific customer but that this methodology
26 posed a risk of under-recovery if a customer ceases operation before the costs are fully
27 recovered. Hydro stated it intends to continue the practice of recovering capital costs
28 from industrial customers through direct charges upon project approval.

Please:

- i. Provide a schedule quantifying the amounts Hydro has recovered from each industrial customer through direct charges since this approach began; and,
- ii. Explain how this practice accords with the inclusion of depreciation and return in the calculation of specifically assigned charges for industrial customers.

A. a) Please refer to IIC-NLH-012, Attachment 1, for a comparison of Schedule F 3.3A filed for the 2027 Test Year and the currently approved 2019 Test Year. Overall, while there are differences between the approved 2019 Test Year and proposed 2027 Test Year specifically assigned costs, the changes are not material. The increase of \$95,137 is primarily attributable to the revised methodology for allocating transmission Operations and Maintenance (“O&M”) Costs and updates to the underlying 2027 Test Year cost and assets.

As outlined in the Specifically Assigned Assets Report,¹ the 2019 methodology allocated specifically assigned transmission O&M using each customer’s share of Handy-Whitman-indexed asset values. Under the proposed methodology, direct O&M is instead based on a six-year average of actual expenses recorded against each specifically assigned asset, and indirect O&M based on a loader applied to the direct charge. The loader is calculated as the ratio of total indirect transmission O&M to total direct transmission O&M.²

b) Please refer to IOC-NLH-012, Attachment 2, for an itemized list of the Specifically Assigned Assets relating to Island Industrial Customers. The Excel workbook contains the asset, Net

¹ “Cost of Service Methodology Application,” Newfoundland and Labrador Hydro, August 22, 2025, sch. 1, att. 3.

<http://www.pub.nl.ca/applications/NLH2025CostOfServiceMethodology/app/From%20NLH%20-%20Application%20for%20Cost%20of%20Service%20Methodology%20-%202025-08-22.PDF>

² “Cost of Service Methodology Application,” Newfoundland and Labrador Hydro, August 22, 2025, sch. 1, sec. 2.3.

<http://www.pub.nl.ca/applications/NLH2025CostOfServiceMethodology/app/From%20NLH%20-%20Application%20for%20Cost%20of%20Service%20Methodology%20-%202025-08-22.PDF>

Book Value (“NBV”) at December 31, Average NBV, Annual Depreciation, Accumulated Depreciation, as well as the Return on Rate Base and Return on Debt.

c) i) Newfoundland and Labrador Hydro’s (“Hydro”) review of specifically assigned assets occurred within its Computerized Maintenance Management System, and not as a stand-alone report that can be provided. The results of this review of the allocation of Specifically Assigned Assets for the Island Industrial Customer group is provided as IIC-NLH-012, Attachment 3. These reallocations are comprised solely of assets that have been retired and disposed.

Assets that are retired and disposed were excluded from the calculation of Specifically Assigned Charges for the 2026 General Rate Application (“GRA”).

ii) Please refer to IIC-NLH-012, Attachment 4, which provides a recalculation of Schedule F3.3A based on the allocation of Specifically Assigned Costs using Handy-Whitman-indexed asset values, together with a comparison to the currently proposed Schedule F 3.3A, and the 2019 GRA F 3.3 A.

If Handy Whitman were used, specifically assigned costs would be approximately \$89,000 higher than the currently filed amount and \$180,000 higher than the 2019 GRA Amount.

d) i) Table 1 contains the annual specifically assigned revenue collected for each year since the 2019 Test Year, as well as the monthly charge for each customer.

Table 1: Specifically Assigned Revenue (\$)

Customer	Monthly Charge	Annual Charge	2019 COS ³ Specifically Assigned Cost
Vale Newfoundland and Labrador Limited	12,112.67	145,352.04	145,352.04
Corner Brook Pulp and Paper Limited	1,109.25	13,311.00	13,311.00
Braya Renewable	8,973.17	107,678.04	107,678.04
Teck Resources	4,315.75	51,789.00	51,789.00

³ Cost of Service (“COS”).

- 1 ii) As seen in Table 1, the revenue collected from Industrial Customers matches the Specifically
2 Assigned Cost derived from the Test Year Cost of Study. As seen in Schedule F 3.3 A, the
3 Specifically Assigned Costs include O&M Costs, Depreciation, Return on Debt and Equity,
4 and other expenses.

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Total Amount (\$)	Transmission Lines (\$)	Transmission Terminals (\$)	OM&A Administrative & General (\$)	Other (\$)	Transmission Lines (\$)	Transmission Terminals (\$)	Depreciation (\$)	Telecontrol & Feasibility Study (\$)	General (\$)	Rental Income (\$)	Other (\$)	Subtotal Excluding Return (\$)	Return on Debt (\$)	Return on Equity (\$)	Subtotal Excl Rev Related (\$)	Revenue Related (\$)
			(Plant)	(Plant)	(C3 & C4)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(Direct)	Exp C3,4,6	(Plant)	(C6)	(NBV)	(NBV)	(NBV)		
Amounts Allocated																		
20	Newfoundland Power	2,743,343	-	227,683	-	163,934	536,015	304,821	-	93,709	(79)	(1,160)	-	1,324,923	872,485	542,042	2,739,450	3,893
Industrial																		
21	Vale	285,041	-	50,296	-	36,214	7,047	43,021	-	20,701	(8)	(112)	-	157,157	78,576	48,816	284,550	492
22	Corner Brook P&P - CB	4,560	-	2,139	-	1,540	-	247	-	880	(0)	(0)	-	4,807	(157)	(98)	4,552	8
23	Corner Brook P&P - DL	1,262	-	-	-	-	-	605	-	-	(0)	(2)	-	603	405	252	1,260	2
24	North Atlantic Refining Ltd.	103,152	-	20,324	-	14,634	-	21,512	-	8,365	(3)	(50)	-	64,782	23,557	14,635	102,974	178
25	Teck Resources	9,950	-	4,679	-	3,369	-	123	-	1,926	(10)	(151)	-	9,937	(3)	(2)	9,933	17
26	Marathon Gold	9,302	-	4,490	-	3,233	(0)	-	-	1,848	(18)	(267)	-	9,286	0	0	9,286	16
27	Subtotal Industrial	413,266	-	81,929	-	58,990	7,047	65,508	-	33,720	(40)	(582)	-	246,571	102,379	63,604	412,554	713

Newfoundland and Labrador Hydro
2019 Test Year Compliance Cost of Service Study - for Rate Setting
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	3	4	OM&A			Depreciation			Expense Credits			13	Subtotal		15	Subtotal		17	18
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
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		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
		1	2	3	4	5	6	7	8	9	10	11	12	13						

	Total (\$)	Consolidated Specifically Assigned Costs						Indirect Return on Debt ⁷	Expense Credits ⁸	Related Revenue ⁸
		Direct Costs ¹	Indirect Costs ²	Depreciation ³	General Depreciation ⁴	Return on Rate Equity ⁵	Indirect Return on Equity ⁶			
Corner Brook	5,815.30	2,139.19	1,534.59	852	879	129.63	24.37	39.35	(2)	10
Newfoundland Power	2,738,680.69	227,682.50	163,332.60	840,836	93,606	456,218.83	85,797.79	138,102.46	(1,237)	3,893
Braya	102,909.29	20,324.43	14,580.14	21,512	8,356	12,317.83	2,316.17	3,728.90	(53)	178
Teck	9,917.43	4,679.39	3,356.85	123	1,924	(1.35)	(0.65)	(0.82)	(161)	17
Vale	284,568.69	50,295.68	36,080.61	50,067	20,678	41,087.22	7,726.98	12,617.96	(120)	491
Marathon Gold	9,271.95	4,490.00	3,220.99		1,846				(285)	16
Total	3,155,758.34	309,611.19	222,105.78	913,390	127,289	509,752	95,865	154,488	(1,858)	4,605

¹ Based on an analysis of actual annual O&M costs allocated to each customer class
² Indirect O&M charge based on the ratio of indirect transmission O&M expenses to direct transmission O&M expenses (71.737%).
The ratio of 71.737% was derived using Table F-244 by dividing administrative and general costs of \$5,758,477 by the direct transmission operating and maintenance expenses of \$8,036,220
³ Depreciation recorded directly against Specifically assigned assets. See Pivot Table, tab 2.
⁴ Allocated depreciation, including general depreciation assigned to the Specifically Assigned function using applicable functional allocation factors.
⁵ Directly applied Return on Equity calculated as NBV of assets x 1.87% as per Schedule F.1.1.
⁶ Directly Return on Debt calculated as NBV of assets x 3.01% as per Schedule F.1.1.
⁷ Indirect returns are returns on allocated rate base components beyond specifically assigned assets.
⁸ Immaterial amounts

Summary of Directly Assigned Specifically Assigned Costs

Row Labels	Sum of Dep	Sum of NBVAvg	Sum of Return on Equity	Sum of Return on Debt
TL CBPP	247.24	(4,394.18)	(82.17)	(132.26)
TL Deer Lake	604.80	11,326.12	211.80	340.92
TL NP	536,014.88	13,175,771.51	246,386.93	396,590.72
TL Vale	7,046.63	259,586.81	4,854.27	7,813.56
TS NARL	21,511.83	658,707.49	12,317.83	19,827.10
TS NP	304,820.97	11,220,957.41	209,831.90	337,750.82
TS Teck	123.37	(72.36)	(1.35)	(2.18)
TS Vale	43,020.72	1,937,590.51	36,232.94	58,321.47
Grand Total	913,390.44	27,259,473.30	509,752.15	820,510.15

Schedule F 3.3A

The total reflects Return on Equity ("ROE") and Return on Debt ("ROD") associated with Specifically Assigned Assets.

The Return on Equity and Return on Debt amounts presented in Table F-3.3A also include other components, such as Cash Working Capital and Fuel Inventories

Asset Name	NBV December 31	NBV Average	Annual Depreciation	In-Service Date	Accumulated Depreciation	Return on Equity	Return on Debt
2020.P85-A1: New HRD T7	4,026,969	4,079,210	104,482	2/1/24	367,191	76,281	122,784
2023.P652-A11: CBC T1	(199,904)	(201,614)	(3,420)	12/15/24	(9,896)	(3,770)	(6,069)
2023.P652-A11: CBC T1	198,966	200,824	3,716	12/15/24	9,896	3,755	6,045
2023.P652-A12: CBC T2	(199,939)	(201,643)	(3,407)	12/15/24	(9,861)	(3,771)	(6,069)
2023.P652-A12: CBC T2	199,005	200,856	3,703	12/15/24	9,861	3,756	6,046
2023.P652-A5: DLS T1	83,863	84,836	1,946	12/15/24	5,182	1,586	2,554
2024.P743-A1: Default	623,424	630,451	14,053	12/31/25	29,376	11,789	18,977
2024.P810-A10: CBC_PROT_T2_B	(101,268)	(102,802)	(3,067)	12/31/25	(5,972)	(1,922)	(3,094)
2024.P810-A10: CBC_PROT_T2_B	101,268	102,802	3,067	12/31/25	5,972	1,922	3,094
2024.P810-A7: CBC_PROT_T1_A	(101,173)	(102,705)	(3,064)	12/31/25	(5,966)	(1,921)	(3,091)
2024.P810-A7: CBC_PROT_T1_A	101,173	102,705	3,064	12/31/25	5,966	1,921	3,091
2024.P810-A8: CBC_PROT_T1_B	(101,173)	(102,705)	(3,064)	12/31/25	(5,966)	(1,921)	(3,091)
2024.P810-A8: CBC_PROT_T1_B	101,173	102,705	3,064	12/31/25	5,966	1,921	3,091
2024.P810-A9: CBC_PROT_T2_A	(101,268)	(102,802)	(3,067)	12/31/25	(5,972)	(1,922)	(3,094)
2024.P810-A9: CBC_PROT_T2_A	101,268	102,802	3,067	12/31/25	5,972	1,922	3,094
2024.P839-A2: Control Bldg Upgrades DLS	218,484	220,663	4,359	12/31/25	9,091	4,126	6,642
2025.P1078-A3: BUC TS B2L64	74,119	74,940	1,641	12/31/26	1,646	1,401	2,256
2026.P1302-A1: Package 1	672,671	336,335	1,022	12/31/27	1,022	6,289	10,124
244313: CT A PH METERING LLK TS	5,576	5,697	243	1/1/13	4,365	107	171
244314: CT B PH METERING LLK TS	5,576	5,697	243	1/1/13	4,365	107	171
244315: CT C PH METERING LLK TS	5,834	5,961	254	1/1/13	4,567	111	179
253962: PT TL214 A PH & W/TRAP BBK TS1	7,202	7,359	314	1/1/13	5,637	138	222
253963: PT TL214 A PH DLS TS	7,202	7,359	314	1/1/13	5,637	138	222
266462: HV ARRESTORS T2 BUC TS	3,103	3,171	135	1/1/13	2,429	59	95
266463: LV ARRESTORS T2 BUC TS	3,074	3,141	134	1/1/13	2,406	59	95
267355: STN CNTRL METERING REL GBY TS	7,463	7,764	601	1/1/13	11,069	145	234
269077: METERING TANK BLA TS	1,040	1,093	105	1/1/13	2,855	20	33
269078: METERING TANK MKS TS	1,650	1,695	88	1/1/13	2,593	32	51
269409: LAND	9,167	9,167	-	12/20/90	-	171	276
271829: CT B3 A-PH B3T2 SIDE BUCTS	129	132	6	1/1/13	101	2	4
271830: CT B3 B-PH B3T2 SIDE BUCTS	129	132	6	1/1/13	101	2	4
271831: CT B3 C-PH B3T2 SIDE BUCTS	129	132	6	1/1/13	101	2	4
271832: CT B3 A-PH B3 SIDE BUCTS	3,618	3,697	158	1/1/13	2,832	69	111
271833: CT B3 B-PH B3 SIDE BUCTS	2,776	2,836	121	1/1/13	2,173	53	85
271834: CT B3 C-PH B3 SIDE BUCTS	6,625	6,769	288	1/1/13	5,186	127	204
275765: BUSWORK & HARDWARE LLK TS	4,253	4,397	287	1/1/13	5,969	82	132
275766: CABLE RACEWAY LLK TS	747	759	25	1/1/13	415	14	23
27940: TRANSFORMER T2 BUC TS	70,028	71,553	3,049	1/1/13	54,814	1,338	2,154
28012: DISCONNECT B3T2 BUC TS	226	230	7	1/1/13	159	4	7
288472: LV ARRESTORS T2 BBKTS	3,454	3,529	150	1/1/13	2,703	66	106
290084: RET-L405 CT C PH SVL TS	(22)	(22)	-	1/1/13	-	(0)	(1)
290969: PROTECTION 2004 ADDITIONS	11,202	11,590	777	1/1/13	15,676	217	349
290974: 109L PROTECTION ADDITION	11,202	11,590	777	1/1/13	15,676	217	349
291099: POLE PROGRAM REPLACEMENT 2004	11,921	12,172	502	1/1/13	8,271	228	366
291499: STEEL TOWERS (RIDGID) TYPE DD	603,609	612,552	17,885	1/1/13	320,347	11,455	18,438
291501: WOOD 'H' TYPE AWS STRUCTURES	50,716	51,785	2,138	1/1/13	35,190	968	1,559
291503: WOOD 'H' TYPE G STRUCTURES	19,299	19,706	814	1/1/13	13,390	368	593
291504: STEEL TOWERS TYPE A	217,350	220,571	6,440	1/1/13	115,351	4,125	6,639
291505: CONDUCTOR 795 ACSR	145,579	148,787	6,415	1/1/13	110,745	2,782	4,478
291506: INSULATORS-SUSPENSION TYPE	299,502	311,732	24,459	1/1/13	618,947	5,829	9,383
299282: TL215 WPLM 2005 REFURBISHMENT	62,057	63,365	2,616	1/1/13	43,058	1,185	1,907
301703: HV ARRESTORS T2 BBKTS	6,219	6,310	181	1/1/13	2,851	118	190
303107: PT 400L A PH BBK TS1	6,490	6,632	283	1/1/13	5,081	124	200
303108: PT 400L C PH BBKTS1	6,490	6,632	283	1/1/13	5,081	124	200
303109: PT 400L B PH BBKTS1	9,255	9,457	403	1/1/13	7,245	177	285
303142: TL219 WPLM 2006 ASSESSMENT	18,600	18,992	784	1/1/13	12,906	355	572
303167: DISPOSED	(10)	(10)	-	1/1/13	-	(0)	(0)
303198: TL 214 LINE PROTECTION UPGRADE	12,821	13,337	1,032	1/1/13	19,016	249	401
303199: 400L LINE PROTECTION UPGRADE	12,821	13,337	1,032	1/1/13	19,016	249	401
307379: DISPOSED	(1,787)	(1,787)	-	1/1/13	-	(33)	(54)
308846: TL219 WPLM 2007 INSPECTION	88,304	89,613	2,617	1/1/13	46,864	1,676	2,697
308855: TL219 WPLM 2007 REFURBISHMENT	3,649	3,703	108	1/1/13	1,936	69	111
309096: WOOD POLE STRUCTURES TYPE	2,082,666	2,126,563	87,793	1/1/13	1,445,062	39,767	64,010
309202: DISPOSED 18/08/09	(22)	(22)	-	1/1/13	-	(0)	(1)
309290: DISPOSED 18/08/09	(40)	(40)	-	1/1/13	-	(1)	(1)
310276: RIG-D BEAM ICE MONITORING	639	786	293	1/1/13	4,850	15	24
3199: RIGHT-OF-WAY	3,472	3,522	99	1/1/13	2,174	66	106

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Asset Name	NBV December 31	NBV Average	Annual Depreciation	In-Service Date	Accumulated Depreciation	Return on Equity	Return on Debt
322754: TL215 WPLM 2008 INSPECTION	18,337	18,723	773	1/1/13	12,722	350	564
322755: TL219 WPLM 2008 INSPECTION	112,023	114,384	4,722	1/1/13	77,726	2,139	3,443
322927: TL215 WPLM 2008 REFURBISHMENT	186,189	190,114	7,849	1/1/13	129,187	3,555	5,722
323027: HV ARRESTORS T1 CBC TS	5,966	6,053	173	1/1/13	2,736	113	182
323028: ROOF DLS TS	12,957	13,137	361	1/1/13	6,865	246	395
323076: TL219 WPLM 2008 REFURBISHMENT	3,278	3,347	138	1/1/13	2,274	63	101
323917: BKR B1L08 UPGRD (MAT) WAV TS	(51)	(51)	-	1/1/13	-	(1)	(2)
323984: DISPOSED 18/08/09	(892)	(892)	-	1/1/13	-	(17)	(27)
323985: DISPOSED 18/08/09	(1,109)	(1,109)	-	1/1/13	-	(21)	(33)
323986: DISPOSED 18/08/09	(1,016)	(1,016)	-	1/1/13	-	(19)	(31)
323987: DISPOSED 18/08/09	(123)	(123)	-	1/1/13	-	(2)	(4)
324838: FALL ARREST PROTECTION SYSTEM	(519)	(519)	-	1/1/13	1,839	(10)	(16)
327730: HV ARRESTORS T1 CBC (INSTALL)	1,044	1,060	30	1/1/13	478	20	32
327732: HV ARRESTERS T2 CBC TS	14,096	14,300	409	1/1/13	6,462	267	430
333262: TL215 WPLM 2009 INSPECTION	20,101	20,525	847	1/1/13	13,946	384	618
333263: TL219 WPLM 2009 INSPECTION	91,901	93,838	3,874	1/1/13	63,766	1,755	2,825
333272: TL215 WPLM 2009 REFURBISHMENT	123,082	125,676	5,188	1/1/13	85,400	2,350	3,783
333429: GROUNDING UPGRADE GBY TS 2009	1,626	1,652	52	1/1/13	1,036	31	50
333437: GROUNDING UPGRADE DLS TS 2009	962	978	31	1/1/13	612	18	29
333591: DISPOSED 18/08/09	(190)	(190)	-	1/1/13	-	(4)	(6)
333592: DISPOSED 18/08/09	(190)	(190)	-	1/1/13	-	(4)	(6)
333779: FALL ARREST PLATES T1 DLS TS	(584)	(584)	-	1/1/13	2,070	(11)	(18)
333792: FALL ARREST PLATES T1 CBC TS	(584)	(584)	-	1/1/13	2,070	(11)	(18)
333793: FALL ARREST PLATES T2 CBC TS	(584)	(584)	-	1/1/13	2,070	(11)	(18)
341318: TL219 WPLM 2010 INSPECTION	110,454	112,880	4,852	1/1/13	84,528	2,111	3,398
341415: TL215 WPLM REFURBISHMENT	57,447	58,709	2,524	1/1/13	43,963	1,098	1,767
341429: TL-215 REPLACE GUY WIRE 2010.	116,930	123,663	13,466	1/1/13	150,600	2,312	3,722
342059: TRF UPGRDE T1 DLS TS (2010)	46,641	47,656	2,031	1/1/13	36,508	891	1,434
342132: GROUNDING UPGRADE DLS TS 2010	16,124	16,380	512	1/1/13	10,268	306	493
342312: B1L08 UPGRADE (L&M) WAV TS	(125)	(125)	-	1/1/13	-	(2)	(4)
342351: PT 405L APH SVL TS	4,633	4,734	202	1/1/13	3,626	89	142
342352: PT 405L BPH SVL TS	4,633	4,734	202	1/1/13	3,626	89	142
342353: PT 405L CPH SVL TS	4,633	4,734	202	1/1/13	3,626	89	142
343134: DISPOSED 18/08/09	(35)	(35)	-	1/1/13	-	(1)	(1)
356683: TL219 WPLM 2011 INSPECTION	126,120	128,763	5,285	1/1/13	86,258	2,408	3,876
357953: TL215 REPLACE GUY WIRE	170,558	180,235	19,353	1/1/13	213,921	3,370	5,425
358389: DISPOSED 18/08/09	(52)	(52)	-	1/1/13	-	(1)	(2)
358423: 405L PT A PH SVL TS (LABOUR)	2,339	2,389	98	1/1/13	1,730	45	72
358424: 405L PT B PH SVL TS (LABOUR)	2,339	2,389	98	1/1/13	1,730	45	72
358425: 405L PT CPH SVL TS (LABOUR)	2,142	2,187	90	1/1/13	1,584	41	66
358428: L405 CT A PH SVL TS	10,386	10,605	437	1/1/13	7,681	198	319
358429: L405 CT B PH SVL TS	13,491	13,775	568	1/1/13	9,977	258	415
358576: INSULATORS DLS TS (2011)	1,815	1,886	141	1/1/13	3,495	35	57
358577: INSULATORS DLS TS (2011)	1,320	1,371	103	1/1/13	2,542	26	41
362649: TL208 PROTECTIONS WAV TS	128,239	130,838	5,198	11/4/17	53,525	2,447	3,938
364454: DISCONNECT B1L08 VBN TS	33,266	33,783	1,034	1/1/13	22,039	632	1,017
364455: DISCONNECT B1T1-1 VBN TS	(33,266)	(33,783)	(1,034)	1/1/13	(22,039)	(632)	(1,017)
364460: BREAKER B1T2 VBN TS	(106)	(106)	1	1/1/13	643	(2)	(3)
364499: NEUT GND RESISTOR(X)T1 VBN TS	(1,933)	(2,013)	(160)	1/1/13	(2,956)	(38)	(61)
364500: NEUT GND RESISTOR(Y)T1 VBN TS	1,933	2,013	160	1/1/13	2,956	38	61
364577: SUSPENSION INSULATORS	379	366	(27)	1/1/13	(1,394)	7	11
364618: 125 VDC CHARGER DLS TS	5,765	6,376	1,223	1/1/13	19,487	119	192
364651: TL-219 WPLM 2012 INSPECTIONS	96,873	98,882	4,018	1/1/13	64,585	1,849	2,976
367697: TL-215 REPLACE GUY WIRE	97,562	103,097	11,070	1/1/13	122,366	1,928	3,103
367766: BUSHING X1 T2 BBK TS	1,941	1,982	83	1/1/13	1,478	37	60
367771: BUSHING X2 T2 BBK TS	1,941	1,982	83	1/1/13	1,478	37	60
367773: BUSHING X3 T2 BBK TS	1,941	1,982	83	1/1/13	1,478	37	60
367796: BUSHING H1 T2 BBK TS	1,912	1,953	83	1/1/13	1,467	37	59
367798: BUSHING H2 T2 BBK TS	1,912	1,953	83	1/1/13	1,467	37	59
367799: BUSHING H3 T2 BBK TS	1,918	1,959	83	1/1/13	1,461	37	59
367844: TRF UPGD HRDT6 2012 RPLC RADS	32,732	33,435	1,405	1/1/13	24,799	625	1,006
367886: RET - CT T2 CPH BBK TS1	(191)	(191)	-	1/1/13	-	(4)	(6)
368014: BREAKER B1L15 DLS TS	190,003	192,914	5,822	1/1/13	98,783	3,607	5,807
368035: DISCONNECT B1L08-1 WAV TS	27,871	28,307	874	1/1/13	18,882	529	852
368036: RET-DISCONNECT B1L08-2 WAV TS	(52)	(52)	-	1/1/13	-	(1)	(2)
368277: HV ARRESTORS T6 HRDTS	11,945	12,118	345	1/1/13	5,371	227	365
368278: LV ARRESTORS T6 HRDTS	9,557	9,694	276	1/1/13	4,297	181	292

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372266: TL-219 WPLM INSPECTIONS 2013	46,204	47,133	1,859	8/26/13	28,501	881	1,419
372267: TL-214 WPLM INSPECTIONS 2013	7,701	7,855	310	8/26/13	4,750	147	236
375801: TL-215 REPLACE GUY WIRES	112,923	119,133	12,421	7/26/13	133,847	2,228	3,586
376190: TRF UPGRADE T7 HRDTS (2013)	10,982	11,208	452	11/22/13	7,508	210	337
376817: B1L15 UPGRADE DLS TS	22,706	23,040	668	12/2/13	10,419	431	694
377236: PT TL 215 B PH DLS TS	33,221	33,902	1,361	12/10/13	22,483	634	1,020
379519: GROUNDING UPGRADE GBY TS(2013)	2,869	2,913	86	12/31/13	1,582	54	88
379785: BREAKER L400T2 BBK TS1	53,522	54,309	1,574	12/2/13	24,558	1,016	1,635
387263: TL-215 REPLACE GUY WIRE	305,960	311,752	11,585	11/1/14	159,535	5,830	9,384
388982: HRD 39L PT B PHASE - 138KV	14,498	14,781	566	12/15/14	8,679	276	445
389029: LV ARRESTORS T7 HRD TS	10,058	10,195	275	12/31/14	3,739	191	307
389317: PT B15 B PH HRD TS	14,921	15,212	583	12/18/14	8,932	284	458
389368: HRDTS B15T7 INSULATORS	2,533	2,606	146	12/4/14	2,962	49	78
389413: 125VDC BATTERY BANK DLS TS	14,143	15,076	1,866	11/7/14	24,392	282	454
389501: HRDTS B8T6 INSULATORS	1,346	1,385	78	12/23/14	1,576	26	42
389987: TRF UPGRADE T1 DLS TS (2014)	10,724	10,926	403	12/31/14	5,950	204	329
389988: TRF UPGRADE T6 HRD TS (2014)	9,899	10,085	372	12/31/14	5,492	189	304
389989: TRF UPGRADE T7 HRD TS (2014)	39,047	39,781	1,469	12/31/14	21,661	744	1,197
389993: TRF UPGRADE T7 HRD TS (2014)	8,080	8,293	426	12/31/14	6,668	155	250
390008: DISPOSED	(245)	(245)	-	12/31/14	-	(5)	(7)
390168: BUSHING H1 T1 CBC TS (INSTALL)	18,530	18,896	732	12/31/14	11,459	353	569
390221: BUSHING H2 T1 CBC TS (INSTALL)	18,530	18,896	732	12/31/14	11,459	353	569
390222: BUSHING H3 T1 CBC TS (INSTALL)	18,530	18,896	732	12/31/14	11,459	353	569
390223: BUSHING H1 T2 CBC TS (INSTALL)	13,940	14,216	551	12/31/14	8,622	266	428
390224: BUSHING H2 T2 CBC TS (INSTALL)	13,940	14,216	551	12/31/14	8,622	266	428
390225: BUSHING H3 T2 CBC TS (INSTALL)	13,940	14,216	551	12/31/14	8,622	266	428
390226: DISPOSED	(15)	(15)	-	12/31/14	-	(0)	(0)
390227: RET-BUSHING X2 T2 CBF TS	(24)	(24)	-	12/31/14	-	(0)	(1)
390228: RET-BUSHING X3 T2 CBF TS	(24)	(24)	-	12/31/14	-	(0)	(1)
393608: PT A PH METERING LLK TS	22,285	22,838	1,106	8/4/15	15,952	427	687
393609: PT B PH METERING LLK TS	22,285	22,838	1,106	8/4/15	15,952	427	687
393610: PT B1 C PH METERING LLK TS	22,285	22,838	1,106	8/4/15	15,952	427	687
394042: TL-219 WPLM REFURBISHMENT	10,162	10,348	372	8/20/15	4,770	194	311
394947: DISCONNECT B1T1 - CBC	86,472	87,614	2,283	9/29/15	35,709	1,638	2,637
395677: BUSHING H1 T1 CBC TS	69,444	70,563	2,238	11/26/16	28,806	1,320	2,124
395678: BUSHING H2 T1 CBC TS	69,444	70,563	2,238	11/26/16	28,806	1,320	2,124
395679: BUSHING H3 T1 CBC TS	69,444	70,563	2,238	11/26/16	28,806	1,320	2,124
395681: BUSHING H1 T2 CBC TS	11,305	11,487	364	11/26/16	4,689	215	346
395682: BUSHING H2 T2 CBC TS	11,305	11,487	364	11/26/16	4,689	215	346
395683: BUSHING H3 T2 CBC TS	11,305	11,487	364	11/26/16	4,689	215	346
395699: TRF UPGRADE T2 CBC TS (2015)	33,915	34,461	1,093	11/26/16	14,068	644	1,037
395751: TRF UPGRADE T1 DLS TS (2015)	5,653	5,744	182	11/26/16	2,345	107	173
397720: DISPOSED 18/08/09	(445)	(445)	-	11/16/15	-	(8)	(13)
398307: TL-219 WPLM 2016 INSPECTIONS	48,294	48,952	1,316	12/15/16	13,102	915	1,473
401060: TRANS T1 INSP./OIL PROCESS VBN	231,252	235,053	7,601	6/28/16	102,408	4,395	7,075
404624: PT B8 A PH HRD TS	17,179	17,426	494	11/15/16	4,882	326	525
404625: PT B8 B PH HRD TS	17,179	17,426	494	11/30/16	4,882	326	525
404626: PT B8 C PH HRD TS	17,179	17,426	494	11/15/16	4,882	326	525
404655: DISPOSED 18/08/09	(221)	(221)	-	10/28/16	-	(4)	(7)
404657: DISPOSED 18/08/09	(524)	(524)	-	10/28/16	-	(10)	(16)
405269: BUSHING X2 T2 BBKTS (INSTALL)	5,433	5,511	156	11/29/16	1,543	103	166
405270: BUSHING X3 T2 BBKTS (INSTALL)	4,845	4,923	156	11/29/16	2,010	92	148
405271: BUSHING H1 T2 BBKTS (INSTALL)	5,433	5,511	156	11/29/16	1,543	103	166
405272: BUSHING H2 T2 BBKTS (INSTALL)	5,433	5,511	156	11/29/16	1,543	103	166
405273: BUSHING H3 T2 BBKTS (INSTALL)	5,433	5,511	156	11/29/16	1,543	103	166
405355: BUSHING X1 T2 BBKTS (INSTALL)	5,433	5,511	156	11/29/16	1,543	103	166
405366: RADS T5 WAVTS	28,971	29,388	833	11/29/16	8,234	550	885
405674: DISCONNECT B2T2 CBC TS	114,481	115,854	2,747	12/31/16	35,237	2,166	3,487
405688: FOUNDATION (CONCRETE) L400T2	49,412	49,885	945	8/31/16	11,956	933	1,502
405870: BREAKER L400T2 BBK TS	344,924	349,424	9,001	8/15/16	94,581	6,534	10,518
412274: RELAY WND TEMP T2 VBNTS	7,955	8,072	233	12/5/17	2,744	151	243
412275: RELAY OIL TEMP T2 VBNTS	7,955	8,072	233	12/5/17	2,744	151	243
412281: RELAY WND TEMP T7 HRDTS	4,760	4,829	139	12/5/17	1,642	90	145
412317: RELAY GAS T2 VBNTS	8,204	8,323	240	12/5/17	2,829	156	251
412849: PT B3 A PH BUCTS	5,658	5,733	150	11/10/17	1,341	107	173
412850: PT B3 B PH BUCTS	5,658	5,733	150	11/10/17	1,341	107	173
412851: PT B3 C PH BUCTS	5,658	5,733	150	11/10/17	1,341	107	173

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412856: CT B4B5 A PH OPDTS	21,435	21,719	567	11/10/17	5,081	406	654
412858: CT B4B5 B PH OPDTS	21,435	21,719	567	11/10/17	5,081	406	654
412859: CT B4B5 C PH OPDTS	21,435	21,719	567	11/10/17	5,081	406	654
412860: CT B2B3 A PH OPDTS	19,693	19,946	506	12/14/18	4,022	373	600
412861: CT B2B3 B PH OPDTS	19,693	19,946	506	12/14/18	4,022	373	600
412862: CT B2B3 C PH OPDTS	19,693	19,946	506	12/14/18	4,022	373	600
413484: DISCONNECT B2T2 BBK TS1	63,533	64,253	1,439	11/5/17	14,886	1,202	1,934
413673: TRF UPGRADE T7 HRD TS	3,972	4,025	105	11/28/17	942	75	121
413675: TRF UPGRADE T8 HRD TS	36,057	36,534	953	11/28/17	8,548	683	1,100
414049: 64L PROTECTION UPGRADE	163,585	166,963	6,757	8/25/17	72,665	3,122	5,026
415274: DISCONNECT L08G WAVTS	81,684	82,609	1,850	11/4/17	19,139	1,545	2,487
41583: REVENUE METERING SPL TS	654	681	53	1/1/13	971	13	20
416644: POWER TRANSFORMER 230KV	528	539	23	1/1/13	414	10	16
416645: POWER TRANSFORMER 230 KV	528	539	23	1/1/13	414	10	16
429448: TRF UPGRADE T1 DLS TS	208,623	211,287	5,327	11/16/18	41,232	3,951	6,360
432486: TL-219 WPLM INSPECTIONS 2018	222,201	224,816	5,229	12/31/18	44,750	4,204	6,767
434599: BREAKER B8L39 HRD TS	655,664	663,304	15,280	8/23/18	126,782	12,404	19,965
441081: BREAKER L405T4 SVL TS	492,707	498,437	11,460	9/21/18	94,253	9,321	15,003
441514: BUSHING X0 T2 BBK TS	11,848	11,999	303	11/16/18	2,342	224	361
442736: BUSHING H1 T6 HRD TS	70,829	71,733	1,809	11/16/18	13,999	1,341	2,159
442755: BUSHING H2 T6 HRD TS	70,829	71,733	1,809	11/16/18	13,999	1,341	2,159
442756: BUSHING H3 T6 HRD TS	70,829	71,733	1,809	11/16/18	13,999	1,341	2,159
442866: BUSHING X1 T6 HRD TS	20,605	20,868	526	11/16/18	4,072	390	628
442870: BUSHING X2 T6 HRD TS	20,605	20,868	526	11/16/18	4,072	390	628
442871: BUSHING X3 T6 HRD TS	20,605	20,868	526	11/16/18	4,072	390	628
442872: BUSHING H0X0 T6 HRD TS	20,605	20,868	526	11/16/18	4,072	390	628
442960: TRF UPGRADE T6 HRD TS (2018)	116,601	118,225	3,247	11/16/18	33,399	2,211	3,559
447777: FOUNDATION REPAIR HRD	4,910	4,968	115	8/24/18	1,035	93	150
447778: FOUNDATION REPAIR HRD	4,910	4,968	115	8/24/18	1,035	93	150
447803: FOUNDATION REPAIR HRD	4,922	4,980	116	8/24/18	1,037	93	150
447922: TL 208 HV CABLE ?A WAV TS	269,757	272,553	5,592	12/15/18	49,675	5,097	8,204
447924: TL 208 HV CABLE ?B WAV TS	269,757	272,553	5,592	12/15/18	49,675	5,097	8,204
447925: TL 208 HV CABLE ?C WAV TS	269,757	272,553	5,592	12/15/18	49,675	5,097	8,204
447926: TL 208 HV CABLE SPARE WAV TS	330,322	330,322	-	12/15/18	460	6,177	9,943
447950: POTHEAD ?A WAV TS	5,319	5,374	110	12/15/18	979	100	162
447951: POTHEAD ?B WAV TS	5,319	5,374	110	12/15/18	979	100	162
447954: POTHEAD ?C WAV TS	5,319	5,374	110	12/15/18	979	100	162
447956: POTHEAD SPARE WAV TS	6,513	6,513	-	12/15/18	9	122	196
448030: FOUNDATIONS CONCRETE L405T4	85,639	86,409	1,540	9/21/18	14,361	1,616	2,601
448071: POST INSULATORS WAVTS	33,206	33,847	1,283	12/15/18	11,639	633	1,019
448239: RELAY 39L PROTECTION 1 HRDTS	57,464	58,543	2,160	8/30/18	18,049	1,095	1,762
448240: RELAY 39L PROTECTION 2 HRDTS	57,464	58,543	2,160	8/30/18	18,049	1,095	1,762
448952: TI208 LINE DIFF PROT VBNTS	213,464	217,586	8,245	12/15/18	74,827	4,069	6,549
449458: ARRESTER TL208 A PH WAVTS	10,969	11,080	224	12/15/18	2,037	207	334
449462: ARRESTER TL208 B PH WAVTS	10,969	11,080	224	12/15/18	2,037	207	334
449463: ARRESTER TL208 C PH WAVTS	10,969	11,080	224	12/15/18	2,037	207	334
449505: SUPPORT STR TL208	103,141	104,343	2,404	12/15/18	20,791	1,951	3,141
449522: FOUNDATION (CONCRETE) TL208	26,247	26,553	612	12/15/18	5,290	497	799
451493: POWER TRANSFORMERS - 75/100/12	(125)	(125)	-	1/1/13	-	(2)	(4)
462191: DISCONNECT B1L15-2/L15G DLSTS	53,230	53,808	1,155	7/31/19	9,811	1,006	1,620
465293: TL-215 WPLM INSPECTIONS 2019	231,073	233,717	5,287	11/1/19	39,354	4,371	7,035
465298: TL-219 WPLM INSPECTIONS 2019	122,450	123,851	2,802	11/1/19	20,854	2,316	3,728
465311: TL-215 WPLM REFUR. 2019	169,240	171,176	3,872	11/1/19	28,823	3,201	5,152
465312: TL-219 WPLM REFUR. 2019	131,547	133,052	3,010	11/1/19	22,404	2,488	4,005
465617: PT B1 A-PH DLS	27,940	28,293	705	9/16/19	5,146	529	852
465618: PT B1 B PH DLS TS	27,940	28,293	705	9/16/19	5,146	529	852
465632: PT B1 C PH DLS TS	27,940	28,293	705	9/16/19	5,146	529	852
466880: DISCONNECT B8L39-1 HRDTS	47,621	48,136	1,030	9/24/19	8,572	900	1,449
466916: DISCONNECT B8L39-2/L39G HRDTS	58,039	58,666	1,255	9/24/19	10,447	1,097	1,766
467165: DISCONNECT L12-1/L12-G1 BLATS	74,265	75,064	1,599	11/18/19	13,044	1,404	2,259
469642: TRANSFORMER PROT. A DLS TS	55,916	56,922	2,013	12/31/19	14,479	1,064	1,713
469644: TRANSFORMER PROT. B DLS TS	41,172	41,913	1,482	12/31/19	10,662	784	1,262
469647: T1 METERING DLS TS	17,106	17,721	1,230	12/31/19	9,938	331	533
469648: Station ANNUNCIATOR DLS TS	37,950	38,634	1,366	12/31/19	9,826	722	1,163
469649: B1L15 RECLOSER DLS TS	18,381	18,711	662	12/31/19	4,760	350	563
469650: B1L15 BF Prot DLS TS	12,094	12,312	435	12/31/19	3,132	230	371
469651: TL215 Primary PROT. DLS TS	42,246	43,007	1,521	12/31/19	10,939	804	1,295

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Asset Name	NBV December 31	NBV Average	Annual Depreciation	In-Service Date	Accumulated Depreciation	Return on Equity	Return on Debt
469652: TL215 Backup PROT. DLS TS	12,080	12,297	435	12/31/19	3,128	230	370
469653: TL215 METERING DLS TS	17,106	17,721	1,230	12/31/19	9,938	331	533
469655: TL214 Primary PROT DLS TS	42,246	43,007	1,521	12/31/19	10,939	804	1,295
469656: TL214 Backup PROT DLS TS	18,717	19,054	674	12/31/19	4,847	356	574
470529: WOOD POLE STRUCTURES TYPE A	(4)	(4)	-	1/1/13	-	(0)	(0)
477871: CT TL215 A-PH GBYTS	33,886	34,303	833	10/1/20	5,301	641	1,033
477872: CT TL215 B-PH GBYTS	33,886	34,303	833	10/1/20	5,301	641	1,033
477903: CT TL215 Cph GBYTS	33,886	34,303	833	10/1/20	5,301	641	1,033
480473: BREAKER B4L64 WAVTS	776,435	785,030	17,190	11/5/20	108,880	14,680	23,629
481590: REFURBISHMENT B1L15 DLSTS	94,430	95,477	2,094	10/26/20	13,408	1,785	2,874
482773: DISC B1L15-BP DLSTS	48,666	49,179	1,027	10/24/20	7,433	920	1,480
482774: TL-219 WPLM INSPECTIONS 2020	148,666	150,331	3,330	10/31/20	21,933	2,811	4,525
482799: TL-215 WPLM REFUR. 2020	212,766	215,167	4,802	6/17/20	33,072	4,024	6,477
482800: TL-219 WPLM REFUR. 2020	142,447	144,045	3,197	9/17/20	21,295	2,694	4,336
483087: L405 CT C PH SVLTS	41,175	41,685	1,018	7/17/20	6,698	780	1,255
483328: TRANSFIX T6 HRD TS	67,263	68,087	1,647	12/2/20	10,246	1,273	2,049
485583: WOOD POLE STRUCTURES TYPE	(57)	(57)	-	1/1/13	-	(1)	(2)
500447: TL-219 WPLM INSPECTIONS 2021	122,776	124,122	2,691	10/31/21	15,278	2,321	3,736
500456: TL-219 WPLM REFUR. 2021	302,060	305,376	6,632	9/30/21	38,153	5,711	9,192
501180: WOOD POLE STRUCTURES TYPE	(75)	(75)	-	1/1/13	-	(1)	(2)
502714: TRANSFIX T6 HRD TS	1,163	1,177	28	7/10/21	161	22	35
502791: TRANSFORMER UPGR T2 BBKTS1	153,443	155,286	3,687	10/9/21	20,281	2,904	4,674
502793: TRANSFORMER UPGR T2 BBKTS1	83,882	84,890	2,015	10/9/21	11,087	1,587	2,555
502940: TRANSFORMER UPGRADE T1 VBNTS	4,792	4,849	115	12/20/21	614	91	146
502941: TRANSFORMER UPGRADE T2 BBKTS	7,425	7,514	178	12/20/21	951	141	226
507054: TL219 STR.392 (2022 STORM)	81,611	82,495	1,770	4/18/22	9,245	1,543	2,483
507055: TL219 STR.393 (2022 STORM)	81,611	82,495	1,770	4/18/22	9,245	1,543	2,483
507056: TL219 STR.394 (2022 STORM)	81,611	82,495	1,770	4/18/22	9,245	1,543	2,483
507057: TL219 STR.395 (2022 STORM)	81,611	82,495	1,770	4/18/22	9,245	1,543	2,483
507309: WOOD POLE STRUCTURES TYPE	(85)	(85)	-	1/1/13	-	(2)	(3)
512267: STRUCTURE #24 LINE TL 215 1 P	8,365	8,492	253	4/27/22	1,321	159	256
525200: TL-215 WPLM REFUR. 2022	100,508	101,588	2,160	9/7/22	10,460	1,900	3,058
525201: TL-219 WPLM REFUR. 2022	152,152	153,809	3,315	4/30/22	17,224	2,876	4,630
525238: WOOD POLE STRUCTURES TYPE	(83)	(83)	-	1/1/13	-	(2)	(3)
546663: TL215 T-PLATE REPLACEMENT 2022	13,728	13,930	405	12/22/22	1,862	260	419
546712: TRANSFORMER UPGRADE T1 VBNTS	3,908	3,954	91	12/1/22	407	74	119
547605: TRF UPGRADE T1 CBC TS (2015)	(111)	(111)	-	11/26/16	-	(2)	(3)
566844: TL215 T-PLATE REPLACEMENT 2023	30,138	30,571	866	9/28/23	3,376	572	920
58650: PT TL214 B PH & W/TRAP DLS TS	7,202	7,359	314	1/1/13	5,637	138	222
58660: RET-PT B1 A PH DLS T.S.	(21)	(21)	-	1/1/13	-	(0)	(1)
58665: RET-PT B1 B PH DLS TS	(21)	(21)	-	1/1/13	-	(0)	(1)
58670: RET-PT B1 C PH DLS TS	(21)	(21)	-	1/1/13	-	(0)	(1)
58679: BREAKER B1C1 GBY TS	38,910	39,514	1,208	1/1/13	21,027	739	1,189
58684: DISCONNECT B1C1-1 GBY TS	4,141	4,207	132	1/1/13	2,914	79	127
58688: DISCONNECT B1C1-2 GBY TS	4,141	4,207	132	1/1/13	2,914	79	127
58698: GROUND C1G2 GBY TS	2,260	2,296	72	1/1/13	1,591	43	69
58703: RET - CT TL215 A PH GBY TS	(11)	(11)	-	1/1/13	-	(0)	(0)
58707: RET - CT TL215 B PH GBY TS	(11)	(11)	-	1/1/13	-	(0)	(0)
58712: RET - CT TL215 C PH GBY TS	(11)	(11)	-	1/1/13	-	(0)	(0)
5906: PT TL219 A PH SSD TS	6,917	7,067	301	1/1/13	5,414	132	213
5907: PT TL219 B PH SSD TS	6,917	7,067	301	1/1/13	5,414	132	213
5908: PT TL219 C PH SSD TS	6,916	7,067	301	1/1/13	5,414	132	213
59121: DISCONNECT L400T2-1 BBK TS1	375	381	12	1/1/13	264	7	11
59330: PT TL214 B PH & W/TRAP BBK TS1	7,202	7,359	314	1/1/13	5,637	138	222
59648: BREAKER B2L405 SVL TS	3,294	3,345	102	1/1/13	1,781	63	101
59722: DISCONNECT L405T4-2 SVL TS	1,165	1,184	37	1/1/13	820	22	36
59742: DISCONNECT B2L405-1 SVL TS	1,165	1,184	37	1/1/13	820	22	36
6005: RET-BREAKER B8L39 HRD TS	(60)	(60)	-	1/1/13	-	(1)	(2)
6031: DISCONNECT B8T6 HRD TS	22,790	23,152	726	1/1/13	16,035	433	697
6032: DISCONNECT B8T7 HRD TS	22,790	23,152	726	1/1/13	16,035	433	697
6033: DISCONNECT B8T8 HRD TS	22,790	23,152	726	1/1/13	16,035	433	697
6034: DISCONNECT B15T6 HRD TS	1,077	1,094	34	1/1/13	757	20	33
6036: DISCONNECT B15T8 HRD TS	15,911	16,164	507	1/1/13	11,195	302	487
6039: DISCONNECT B15T7 HRD TS	15,911	16,164	507	1/1/13	11,195	302	487
6040: RET-DISCONNECT B8L39-2 HRD TS	(6)	(6)	-	1/1/13	-	(0)	(0)
6041: RET-DISCONNECT B8L39-1 HRD TS	(4)	(4)	-	1/1/13	-	(0)	(0)
6092: DISPOSED	(7)	(7)	-	1/1/13	-	(0)	(0)

Asset Name	NBV December 31	NBV Average	Annual Depreciation	In-Service Date	Accumulated Depreciation	Return on Equity	Return on Debt
6093: DISPOSED	(7)	(7)	-	1/1/13	-	(0)	(0)
6094: CT B8T7 A PH HRD TS	1,942	1,984	85	1/1/13	1,519	37	60
6095: CT B8T7 B PH HRD TS	1,942	1,984	85	1/1/13	1,519	37	60
6096: CT B8T7 C PH HRD TS	1,942	1,984	85	1/1/13	1,519	37	60
6097: CT B8T6 A PH HRD TS	1,942	1,984	85	1/1/13	1,519	37	60
6098: CT B8T6 B PH HRD TS	1,942	1,984	85	1/1/13	1,519	37	60
6099: CT B8T6 C PH HRD TS	1,942	1,984	85	1/1/13	1,519	37	60
61391: DISCONNECT B4L1-1 MDR TS	65	66	2	1/1/13	46	1	2
61396: DISCONNECT B4L16-1 MDR TS	7,286	7,402	232	1/1/13	5,127	138	223
61889: CAPACITOR BANK GBY TS	(14,164)	(14,132)	63	1/1/13	64,961	(264)	(425)
61895: METERING TANK DLK TS (N.POWER)	300	316	30	1/1/13	824	6	9
6265: GROUND B1AG CBC TS	806	819	26	1/1/13	567	15	25
6266: GROUND B2AG CBC TS	806	819	26	1/1/13	567	15	25
6454: DISPOSED	(31)	(31)	-	1/1/13	-	(1)	(1)
6459: RET-CT 64L A PH WAV TS	(89)	(89)	-	1/1/13	-	(2)	(3)
6460: RET-CT 64L B PH WAV TS	(89)	(89)	-	1/1/13	-	(2)	(3)
6461: RET-CT 64L C PH WAV TS	(89)	(89)	-	1/1/13	-	(2)	(3)
6492: DISPOSED	(10)	(10)	-	1/1/13	-	(0)	(0)
6662: RET-DISCONNECT L12-1 BLA TS	(35)	(35)	-	1/1/13	-	(1)	(1)
6663: DISCONNECT L12-2 BLA TS	9,006	9,149	287	1/1/13	6,336	171	275
75984: RIGHT-OF-WAY	40,873	41,457	1,169	1/1/13	25,589	775	1,248
99006457: CONTROL CABLES - REVENUE METER	544	566	44	1/1/13	808	11	17
99006461: GROUNDING - REVENUE METERING P	392	398	12	1/1/13	249	7	12
99006611: RME - (DSW-65 EXPORT TERMINAL	114	120	12	1/1/13	316	2	4
99006613: CMR - (REV METERING PANEL ENCL	187	196	19	1/1/13	512	4	6
99007050: DEMAND ENERGY METER SANGAMO TY	174	183	18	1/1/13	478	3	6
99007462: DATASTAR RECORDER	768	799	62	1/1/13	1,139	15	24
99007470: REVENUE METERING EQUIPMENT	3,353	3,522	339	1/1/13	9,203	66	106
99007679: EXPORT METER DSW-65	69	72	7	1/1/13	188	1	2
99007680: IMPORT METER DSW-65	69	72	7	1/1/13	188	1	2
99007901: GROUND SWITCH 69 KV HAND BY	255	260	8	1/1/13	179	5	8
99008133: KWH METER & SOLID STATE RECORD	1,419	1,491	143	1/1/13	3,897	28	45
99008274: DISTANCE RELAYING FOR T/L # 21	4,313	4,486	347	1/1/13	6,396	84	135
99008279: MAGNETIC TAPE RECORDER TYPE E	275	289	28	1/1/13	755	5	9
99009095: REVENUE METERING EQUIP - (REVE	116	122	12	1/1/13	318	2	4
99009283: DATASTAR RECORDER (REMOVE 1- E	267	277	21	1/1/13	396	5	8
99010017: POWER TRANSFORMER 230KV	25,351	25,903	1,104	1/1/13	19,844	484	780
99010018: POWER TRANSFORMER 230 KV	25,351	25,903	1,104	1/1/13	19,844	484	780
99010062: MISCELLANEOUS TELECONTROL	1,956	2,059	205	1/1/13	4,273	39	62
99010247: LIGHTING SYSTEM - SWITCHYARD	1,605	1,640	70	1/1/13	1,794	31	49
99010252: FOUNDATION (CONCRETE) FOR EQUI	35,143	35,576	866	1/1/13	19,470	665	1,071
99010379: STRUCTURAL SUPPORTS - STEEL (2	20,344	20,867	1,047	1/1/13	20,189	390	628
99010380: CABLE TRENCH AND DUCTS	526	534	17	1/1/13	293	10	16
99010406: SWITCHING - H.V. (BUSWORK AND	9,786	10,117	660	1/1/13	13,736	189	305
99010421: SWITCHING - H.V. (SUSPENSION I	2,433	2,532	199	1/1/13	5,028	47	76
99010423: CONTROL METERING AND RELAYING	6,096	6,342	491	1/1/13	9,041	119	191
99010424: GROUNDING	3,132	3,182	99	1/1/13	1,995	60	96
99010425: CONTROL CABLES	4,103	4,194	182	1/1/13	3,401	78	126
99010545: DATA STAR RECORDER (REMOVE 1 E	787	819	63	1/1/13	1,167	15	25
99010547: DATA STAR RECORDER - (REMOVE 1	787	819	63	1/1/13	1,167	15	25
99010628: SANGAMO REVENUE METER TYPE K-	463	486	47	1/1/13	1,273	9	15
99010879: REVENUE METERING EQUIPMENT	1,399	1,470	141	1/1/13	3,841	27	44
99010891: RME -(PRINTING DEMAND METER T	368	387	37	1/1/13	1,009	7	12
99010892: RME-(DEMAND EXPORT TERM METER	125	131	13	1/1/13	344	2	4
99010897: RME - (DATASTAR RECORDER MOD#	594	618	48	1/1/13	881	12	19
99011079: REVENUE METER DSW-64 BY C.G.E	140	148	14	1/1/13	388	3	4
99011081: REVENUE METER DSW-64 BY C.G.	140	148	14	1/1/13	388	3	4
99011154: DISCONNECT SWITCH 69 KV BY KE	1,165	1,184	37	1/1/13	820	22	36
99011159: GROUND SWITCH 69 KV BY KEANRE	433	440	14	1/1/13	304	8	13
99011169: CONTROL METERING & RELAYING PAN	950	988	77	1/1/13	1,410	18	30
99011183: STRUCTURAL SUPPORTS - STEEL (1	1,052	1,079	54	1/1/13	1,044	20	32
99011184: STRUCTURAL SUPPORTS - STEEL (P	557	572	29	1/1/13	554	11	17
99011185: CABLE TRENCH AND DUCTS	2,336	2,375	78	1/1/13	1,296	44	71
99011191: SWITCHING - H.V. (BUSWORK AND	122	127	8	1/1/13	172	2	4
99011197: GROUNDING	927	942	29	1/1/13	590	18	28
99011218: FOUNDATION FOR STRUCTURE - CON	7,230	7,319	178	1/1/13	4,005	137	220
99011220: CURRENT TRANSFORMER STEEL STRU	589	604	30	1/1/13	585	11	18

Asset Name	NBV December 31	NBV Average	Annual Depreciation	In-Service Date	Accumulated Depreciation	Return on Equity	Return on Debt
99011221: CURRENT TRANSFORMER STEEL STR	589	604	30	1/1/13	585	11	18
99011222: CURRENT TRANSFORMER STEEL STRU	589	604	30	1/1/13	585	11	18
99011224: WOOD POLE STRUCTURE FOR TERMIN	2,816	2,876	119	1/1/13	1,955	54	87
99011235: DEMAND METER	265	278	27	1/1/13	726	5	8
99011238: BUSWORK & HARDWARE	5,393	5,575	364	1/1/13	7,570	104	168
99011243: SUSPENSION INSULATORS 25 000	86	90	7	1/1/13	178	2	3
99011244: POST TYPE INSULATORS	547	569	45	1/1/13	1,130	11	17
99011245: GROUNDING	2,839	2,884	90	1/1/13	1,808	54	87
99011246: CONTROL CABLES	5,111	5,224	226	1/1/13	4,237	98	157
99011253: DEMAND METER	137	144	14	1/1/13	375	3	4
99011389: REVENUE METERING EQUIP - (REVE	95	100	10	1/1/13	260	2	3
99011390: REVENUE METERING EQUIPMENT - (	179	188	18	1/1/13	491	4	6
99011438: FOUNDATIONS FOR METAL TOWERS	14,686	14,867	362	1/1/13	8,137	278	447
99011439: METAL TOWERS (GUYED)	27,223	27,626	807	1/1/13	14,448	517	832
99011440: METAL TOWERS (RIDGED)	17,479	17,738	518	1/1/13	9,277	332	534
99011441: ANCHORS FOR GUYED TOWERS	6,996	7,100	207	1/1/13	3,713	133	214
99011443: CONDUCTOR 795 MCM ACSR 26/7	22,159	22,647	976	1/1/13	16,856	424	682
99011444: OVERHEAD GROUND WIRE	1,292	1,313	41	1/1/13	823	25	40
99011445: COUNTERPOISE	2,350	2,394	87	1/1/13	1,871	45	72
99011531: RIGHT-OF-WAYS	763	774	22	1/1/13	478	14	23
99011532: RIGHT-OF-WAYS	1,411	1,431	40	1/1/13	883	27	43
99011534: METAL TOWERS (RIDGED)	49,882	50,621	1,478	1/1/13	26,473	947	1,524
99011536: FOUNDATIONS FOR METAL TOWERS	62,631	63,403	1,544	1/1/13	34,700	1,186	1,908
99011538: METAL TOWERS (GUYED)	161,480	163,872	4,785	1/1/13	85,701	3,064	4,933
99011539: METAL TOWERS (RIDGED)	7,914	8,032	235	1/1/13	4,200	150	242
99011540: ANCHORS FOR GUYED TOWERS	59,390	60,270	1,760	1/1/13	31,519	1,127	1,814
99011542: CONDUCTOR 266.8 MCM ACSR 26/7	70,191	71,738	3,093	1/1/13	53,396	1,341	2,159
99011543: OVERHEAD GROUND WIRE	710	721	23	1/1/13	452	13	22
99011554: LIGHTING SYSTEM - SWITCHYARD	231	236	10	1/1/13	258	4	7
99011556: FOUNDATIONS (CONCRETE) FOR EQU	17,601	17,818	434	1/1/13	9,751	333	536
99011558: STRUCTURAL SUPPORTS - STEEL	12,428	12,748	639	1/1/13	12,333	238	384
99011560: CABLE TRENCH AND DUCTS	2,700	2,745	90	1/1/13	1,499	51	83
99011567: SWITCHING - H.V. (BUSWORK AND	570	589	38	1/1/13	801	11	18
99011570: RIGHT-OF-WAY	334	339	10	1/1/13	210	6	10
99011571: WOOD POLE STRUCTURES	13,530	13,815	570	1/1/13	9,387	258	416
99011573: SUSPENSION TYPE INSULATORS	584	607	48	1/1/13	1,205	11	18
99011575: CONDUCTOR	6,963	7,116	307	1/1/13	5,297	133	214
99011576: SWITCHING - H. V. (SUSPENSION	1,114	1,160	91	1/1/13	2,302	22	35
99011577: SWITCHING - H. V. (POST TYPE	472	492	39	1/1/13	976	9	15
99011578: CONTROL METERING AND RELAYING	6,515	6,777	524	1/1/13	9,662	127	204
99011579: GROUNDING	4,581	4,654	145	1/1/13	2,917	87	140
99011586: CONTROL CABLE	2,200	2,249	97	1/1/13	1,824	42	68
99011587: POWER CABLES - (5KV AND ABOVE)	45	46	2	1/1/13	37	1	1
99011602: REVENUE METERING EQUIPMENT - (	186	195	19	1/1/13	510	4	6
99011608: REVENUE METERING EQUIPMENT - (	461	484	47	1/1/13	1,265	9	15
99011618: POWER TRANSFORMER - (ADDT COST	12,174	12,439	530	1/1/13	9,528	233	374
99011619: POWER TRANSFORMER - (ADDT COST	12,174	12,439	530	1/1/13	9,528	233	374
99011644: RIGHT-OF-WAYS	146,053	148,142	4,177	1/1/13	91,441	2,770	4,459
99011645: RIGHT-OF-WAYS	23,446	23,781	670	1/1/13	14,679	445	716
99011647: SUSPENSION INSULATORS (15000LB	181,441	188,850	14,818	1/1/13	374,965	3,532	5,684
99011648: SUSPENSION INSULATORS (25000LB	36,273	37,754	2,962	1/1/13	74,961	706	1,136
99011649: SUSPENSION TYPE INSULATORS 120	9,353	9,735	764	1/1/13	19,329	182	293
99011650: SUSPENSION TYPE INSULATORS	1,004	1,046	82	1/1/13	2,076	20	31
99011651: CONDUCTOR 477 AASC	1,850,132	1,890,893	81,522	1/1/13	1,407,421	35,360	56,916
99011652: WOOD POLE STRUCTURES TYPE A	1,307,400	1,334,957	55,114	1/1/13	907,170	24,964	40,182
99011653: WOOD POLE STRUCTURES TYPE AA	24,601	25,119	1,037	1/1/13	17,070	470	756
99011654: WOOD POLE STRUCTURES TYPE AG	4,659	4,757	196	1/1/13	3,232	89	143
99011656: WOOD POLE STRUCTURES TYPE AX	23,335	23,827	984	1/1/13	16,190	446	717
99011657: WOOD POLE STRUCTURES TYPE AAW	70,341	71,824	2,965	1/1/13	48,806	1,343	2,162
99011658: WOOD POLE STRUCTURES TYPE AGW	10,270	10,486	433	1/1/13	7,126	196	316
99011659: WOOD POLE STRUCTURES TYPE AWX	102,896	105,064	4,337	1/1/13	71,394	1,965	3,162
99011660: WOOD POLE STRUCTURES TYPE B	99,534	101,632	4,196	1/1/13	69,062	1,901	3,059
99011661: WOOD POLE STRUCTURES TYPE BB	11,232	11,468	473	1/1/13	7,792	214	345
99011662: WOOD POLE STRUCTURES TYPE C	85,516	87,318	3,605	1/1/13	59,334	1,633	2,628
99011663: WOOD POLE STRUCTURES TYPE D	146,392	149,477	6,171	1/1/13	101,573	2,795	4,499
99011664: WOOD POLE STRUCTURES TYPE E	168,800	172,358	7,116	1/1/13	117,121	3,223	5,188
99011665: WOOD POLE STRUCTURES TYPE EE	36,373	37,140	1,533	1/1/13	25,237	695	1,118

Asset Name	NBV December 31	NBV Average	Annual Depreciation	In-Service Date	Accumulated Depreciation	Return on Equity	Return on Debt
99011666: WOOD POLE STRUCTURES TYPE EEX	20,846	21,286	879	1/1/13	14,464	398	641
99011667: WOOD POLE STRUCTURES TYPE H	107,285	109,547	4,523	1/1/13	74,440	2,049	3,297
99011668: WOOD POLE STRUCTURES TYPE T	21,294	21,743	898	1/1/13	14,774	407	654
99011669: WOOD POLE STRUCTURES TYPE TW	15,227	15,548	642	1/1/13	10,566	291	468
99011670: OVERHEAD GROUND WIRE	2,059	2,091	65	1/1/13	1,311	39	63
99012553: LIGHTING SYSTEM - SWITCHYARD	1,178	1,204	52	1/1/13	1,315	23	36
99012554: FOUNDATIONS (CONCRETE) FOR EQU	6,754	6,837	166	1/1/13	3,741	128	206
99012556: STRUCTURAL SUPPORT - STEEL	12,497	12,819	643	1/1/13	12,401	240	386
99012558: CABLE TRENCH AND DUCTS	3,416	3,472	113	1/1/13	1,896	65	105
99012570: SWITCHING - H.V. (BUSWORK AND	2,938	3,038	198	1/1/13	4,125	57	91
99012576: 138KV MOTORIZED DISC SWITCH BY	1,439	1,462	46	1/1/13	1,013	27	44
99012577: 138KV MOTORIZED DISC SWITCH BY	1,439	1,462	46	1/1/13	1,013	27	44
99012578: SWITCHING - H. V. (POST TYPE I	267	278	22	1/1/13	550	5	8
99012579: CONTROL METERING AND RELAYING	4,850	5,045	390	1/1/13	7,193	94	152
99012580: GROUNDING	1,643	1,670	53	1/1/13	1,090	31	50
99012581: CONTROL CABLE	1,981	2,025	88	1/1/13	1,641	38	61
99012582: POWER TRANSFORMER - (INST COST	10,574	10,804	460	1/1/13	8,277	202	325
99012587: SWITCHING - H. V. (BUSWORK AND	319	330	22	1/1/13	448	6	10
99012589: CONTROL CABLE	45	45	2	1/1/13	37	1	1
99013954: REV METERING EQUIP - (SANGAMO	480	504	48	1/1/13	1,316	9	15
99013964: REV METERING EQUIP - (SANGAMO	480	504	48	1/1/13	1,316	9	15
99013968: REV METERING EQUIP - (SANGAMO	480	504	48	1/1/13	1,316	9	15
99013990: REV METERING EQUIP - (SANGAMO	1,274	1,339	129	1/1/13	3,497	25	40
99013991: REV METERING EQUIP - (SANGAMO	822	863	83	1/1/13	2,256	16	26
99014004: REV METERING EQUIP - (FIBERGLA	505	530	51	1/1/13	1,386	10	16
99014008: REV METERING EQUIP - (FIBERGL	505	530	51	1/1/13	1,386	10	16
99014914: DISPOSED 18/08/09	(3)	(3)	-	1/1/13	-	(0)	(0)
99015816: REV METERING EQUIP - (TERMINA	416	437	42	1/1/13	1,143	8	13
99015836: REV METERING EQUIP - (TERM ME	94	98	9	1/1/13	257	2	3
99018584: STRUCTURAL SUPPORTS - STEEL (1	2,515	2,579	129	1/1/13	2,495	48	78
99018587: STRUCTURAL SUPPORTS - STEEL (A	2,603	2,670	134	1/1/13	2,583	50	80
99018631: CONTROL METERING AND RELAYING	25,448	26,472	2,049	1/1/13	37,745	495	797
99018639: CONTROL CABLES - (#8-4 CONTRO	2,993	3,059	132	1/1/13	2,481	57	92
99019336: REVENUE METERING EQUIP - (DATA	148	155	15	1/1/13	405	3	5
99019534: REVENUE METERING EQUIPMENT - (	257	270	26	1/1/13	708	5	8
99019578: POWER TRF - (230KV PWR TRF BY	44,710	45,683	1,946	1/1/13	34,957	854	1,375
99020456: REVENUE METERING EQUIPMENT - (	68	71	7	1/1/13	185	1	2
99020457: REVENUE METERING EQUIPMENT - (	150	157	15	1/1/13	412	3	5
99020458: REVENUE METERING EQUIPMENT - (	150	157	15	1/1/13	412	3	5
99020459: REVENUE METERING EQUIPMENT - (	403	424	41	1/1/13	1,106	8	13
99020485: RET-SWITCHING - H. V.	(6)	(6)	-	1/1/13	-	(0)	(0)
99020531: REVENUE METERING EQUIP - (SAN	177	186	18	1/1/13	484	3	6
99023753: CHAINETTE TYPE POLE STRUCTURE	5,183	5,292	218	1/1/13	3,596	99	159
99023754: CAHINETTE TYPE POLE STRUCTURE	5,183	5,292	218	1/1/13	3,596	99	159
99024774: CONTROL CABLE (#12-2 12-4)	18	18	1	1/1/13	15	0	1
99027963: RIGHT OF WAY	3,026	3,069	87	1/1/13	1,895	57	92
99032057: ADD. COST RE ASSET 011557	491	502	22	1/1/13	373	9	15
99032058: ADD. COST RE ASSET 11557	34	34	1	1/1/13	25	1	1
99032121: POTENTIAL TRANSFORMERS 69KV B	715	731	31	1/1/13	560	14	22
99032122: POTENTIAL TRANSFORMERS 69KV BY	715	731	31	1/1/13	560	14	22
99032123: POTENTIAL TRANSFORMERS 69KV BY	715	731	31	1/1/13	560	14	22
99036374: FOUNDATIONS CONCRETE FOR CVT	4,305	4,358	106	1/1/13	2,385	81	131
99036375: FOUNDATIONS CONCRETE FOR CVT	4,305	4,358	106	1/1/13	2,385	81	131
99039624: MODIFY 138KV BREAKER PANEL	7,073	7,358	569	1/1/13	10,491	138	221
Loss on Disposals	(61,643)	(53,792)	-	1/0/00	(60,579)	(1,006)	(1,619)
Other Specifically Assigned Assets	56,420	50,244	1,491	1/0/00	(57,545)	940	1,512
Removal Costs	-	-	(2,084)	1/0/00	-	-	-
Retired Asset Pool Entries Not Against Assets	13,735	13,735	-	1/0/00	-	257	413
Retirements	-	-	(1,159)	1/0/00	(2,485)	-	-
Teck 2026 Circuit Breakers	(74,254)	(75,013)	(1,518)	12/31/26	(1,646)	(1,403)	(2,258)
Vale CIAC	(623,424)	(630,451)	(14,053)	12/31/25	(29,376)	(11,789)	(18,977)

IIC-NLH-012, Attachment 3
2026 General Rate Application
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Reallocation	Asset ID	Asset Name	Customer	Class	Location	Unit of Property
Retired	6454	6454: DISPOSED	Vale	Terminal Stations	WAVTS	Transformers - Other
Retired	6492	6492: DISPOSED	Vale	Terminal Stations	WAVTS	Transformers - Other
Retired	6522	6522: DISPOSED	Vale	Terminal Stations	WAVTS	Circuit Breakers
Retired	61166	61166: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	61235	61235: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Freq Conversion Systems
Retired	302416	302416: RET-SVO VHF BASE STATION RADIO	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Radios-Mobile VHF Base Station
Retired	303167	303167: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Battery & Power Systems
Retired	307379	307379: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Transformers - Other
Retired	309026	309026: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	309202	309202: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Cooling Systems
Retired	309290	309290: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Generators
Retired	309341	309341: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Freq Conversion Systems
Retired	310091	310091: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Fall Arrest Equipment
Retired	310092	310092: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Fall Arrest Equipment
Retired	323978	323978: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	323979	323979: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	323980	323980: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	323981	323981: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	323982	323982: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	323983	323983: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	323984	323984: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Generators
Retired	323985	323985: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Generators
Retired	323986	323986: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Generators
Retired	323987	323987: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Generators
Retired	324035	324035: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	324036	324036: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	324037	324037: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	324038	324038: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	324039	324039: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	324040	324040: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Insulators
Retired	333516	333516: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Freq Conversion Systems
Retired	333517	333517: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Freq Conversion Systems
Retired	333591	333591: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Regulators
Retired	333592	333592: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Regulators
Retired	333640	333640: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Regulators & Equipment
Retired	342312	342312: B1L08 UPGRADE (L&M) WAV TS	Vale	Terminal Stations	WAVTS	Circuit Breakers
Retired	343134	343134: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Disconnect Switches
Retired	358389	358389: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Battery & Power Systems
Retired	362648	362648: RET-RECLOSER B1L08 WAV TS	Vale	Terminal Stations	0	Reclosers
Retired	364612	364612: RET-VBN D20 RTU	Vale	Info Systems & Telec	0	Scada Equipmentq
Retired	368035	368035: DISCONNECT B1L08-1 WAV TS	Vale	Terminal Stations	WAVTS	Disconnect Switches
Retired	368036	368036: RET-DISCONNECT B1L08-2 WAV TS	Vale	Terminal Stations	WAVTS	Disconnect Switches
Retired	368096	368096: DISPOSED 18/12/31	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Tools & Equipment
Retired	378378	378378: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	378379	378379: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	378397	378397: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	378398	378398: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	378399	378399: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	378400	378400: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	378401	378401: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	379518	379518: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	388868	388868: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	388920	388920: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	388921	388921: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	388922	388922: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	388923	388923: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Compressed Air Systems
Retired	389861	389861: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Control. Meter/Relaying
Retired	390008	390008: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Transformers - Pad Mount
Retired	390226	390226: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Transformers - Pad Mount
Retired	390227	390227: RET-BUSHING X2 T2 CBF TS	Corner Brook Pulp and Paper	Terminal Stations	CBCTS	Transformers - Pad Mount
Retired	390228	390228: RET-BUSHING X3 T2 CBF TS	Corner Brook Pulp and Paper	Terminal Stations	CBCTS	Transformers - Pad Mount
Retired	394737	394737: RET-FOUNDATIONS - B1L08	Vale	Terminal Stations	WAVTS	Footings & Foundations
Retired	397720	397720: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Circuit Breakers
Retired	404326	404326: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Freq Conversion Systems
Retired	404327	404327: DISPOSED	Corner Brook Pulp and Paper	Terminal Stations	CBFCS	Freq Conversion Systems
Retired	404655	404655: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Circuit Breakers
Retired	404657	404657: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Circuit Breakers
Retired	412317	412317: RELAY GAS T2 VBNTS	Vale	Terminal Stations	0	Transformers - Pad Mount
Retired	415274	415274: DISCONNECT L08G WAVTS	Vale	Terminal Stations	0	Disconnect Switches
Retired	550369	550369: DISC B4B5-1 WABTS SC3	Iron Ore Company of Canada	Distribution	WABTS	Disconnect Switches
Retired	550978	550978: ARRESTERS HV CABLE WABTS	Iron Ore Company of Canada	Distribution	WABTS	Lightning Arrestors
Retired	99014031	99014031: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Fire Fighting Equipemnt
Retired	99014033	99014033: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Control. Meter/Relaying
Retired	99014034	99014034: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Control. Meter/Relaying
Retired	99014914	99014914: DISPOSED 18/08/09	Corner Brook Pulp and Paper	Terminal Stations	CBFTS	Buildings - Other

Newfoundland and Labrador Hydro
2027 Test Year Cost of Service Study
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

1			2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Description	2019 GRA Total Total Amount (\$)	2027 GRA Total Total Amount (\$)	OM&A				Depreciation				Expense Credits		Subtotal Excluding Return (\$)	Return on Debt (\$)	Return on Equity (\$)	Subtotal Excl. Related Revenue (\$)	Revenue Related (\$)		
			Transmission		Administrative &		Transmission		Telecontrol & Feasibility Study		Rental								
			Lines (\$) (Plant)	Terminals (\$) (Plant)	General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Lines (\$) (Direct)	Terminals (\$) (Direct)	General (\$) (Exp C3.4.6)	Income (\$) (Plant)	Other (\$) (C8)	Gains/Losses (\$) (NBV)							
Industrial																			
Vale	145,352	285,041	275,355	5,220	16,930	38,247	28,459	7,047	43,021	-	7,033	(7)	(278)	-	145,672	79,696	49,512	274,881	474
Conner Brook P&P - CB	7,773	4,960	855	-	-	284	212	-	247	-	-	(0)	(2)	-	1,112	(159)	(19)	853	1
Conner Brook P&P - DL	5,538	1,262	6,574	-	2,542	2,415	-	-	605	-	353	(0)	(18)	-	5,897	411	255	6,563	11
North Atlantic Refining Ltd.	107,678	103,152	125,549	-	22,543	21,417	15,936	-	21,512	-	5,348	(4)	(155)	-	86,596	23,893	14,844	125,312	216
Tack Resources	51,789	9,950	94,008	8,002	7,653	41,247	30,691	-	112	-	6,441	(8)	(299)	-	93,851	(3)	(2)	93,846	162
Marathon Gold	N/A	9,302	0	-	-	-	-	(0)	-	-	-	-	-	-	(0)	0	0	0	0
Subtotal Industrial	318,130	413,266	502,341	13,222	49,968	103,610	75,298	7,047	65,508	-	19,246	(19)	(752)	-	333,127	103,838	64,511	501,476	865
2027 GRA Specifically Assigned		413,266	-	81,929	-	58,990	7,047	65,508	-	33,720	(40)	(582)	-	246,571	102,379	63,604	412,554	713	
2027 Handy Whitman Methodology Variation from Filed 2027 GRA		89,075	13,222	(31,961)	103,610	16,309	-	-	-	(14,474)	20	(170)	-	86,556	1,460	907	88,922	153	
2019 GRA Specifically Assigned		318,130	34,972	41,077	-	84,499	23,535	3,935	38,810	-	10,659	(67)	(675)	-	234,745	57,752	25,350	317,668	462
2027 Handy Whitman Methodology Variation from Filed 2019 GRA		184,212	(21,750)	8,891	-	19,110	51,763	3,111	28,698	-	8,587	48	(77)	-	98,382	46,266	39,161	183,808	403