

1 Q. With respect to the response to PUB-NLH-070, please provide calculations, by asset
2 account, to derive the ELG values shown. Specifically include, for each asset
3 account, the ELG rate, the ASL rate, and any other assumed inputs needed to derive
4 the \$1,490,000 for the 2015 Depreciation study, the \$1,515,000 for the 2018 Test
5 Year, and the \$35,000 for the 2019 Test Year. Please ensure that the only
6 difference is the group procedure applied (ELG or ASL) and otherwise the rates are
7 based on the same life, dispersion and truncation/terminal dates.

8
9

10 A. Please refer to IC-NLH-162 Attachments 3, 4, and 5 for calculations by asset account
11 to derive Equal Life Group (ELG) values shown in Hydro's response to PUB-NLH-070.

12
13

This response was provided by Concentric Advisors.

14
15

The detailed calculations required to produce each Unit of Property's (UOP)
16 expense values are vintage Future Book Accruals divided by Remaining Life for each
17 UOP and each associated vintage as detailed in Section VI of the depreciation study.
18 Each UOP composite Accrual Rate is determined as the total Annual Accrual divided
19 by the Total Original Cost for each UOP, again shown in Section VI. Tables 1A (Life)
20 and Tables 1B (Cost of Removal) summarizes each UOP's above detailed
21 calculations and shows each UOP's total Original Cost as of December 31, 2015 and
22 the Original Cost Accrual Amount (i.e., depreciation expense) and resultant Original
23 Accrual Rates. Each of the Original Cost Accrual Amount and resultant Rates, by
24 UOP, are a composite expense/rate reflecting an Average Service Life (ASL)
25 procedure for all pre-2015 vintages and an ELG procedure for 2015 vintage. The
26 change of \$1,490,000 for the 2015 Depreciation Study is the difference between
27 using just an ASL procedure for all vintages shown as \$64,342,000 and the

1 incremental change of using an ASL procedure for all pre-2015 vintages and an ELG
2 procedure for 2015 vintage. Please refer to IC-NLH-162, Attachment 1 for the
3 detailed calculations using only an ASL procedure calculation. Please refer to
4 Hydro's response to IC-NLH-162, Attachment 2 for a summary Table 1A and 1B for
5 the ASL procedure calculation.

NEWFOUNDLAND AND LABRADOR HYDRO

CALCULATION MONTH AND YEAR	12/31/2015
STARTING FISCAL YEAR VINTAGE	1956
EQUIVALENT IN-SERVICE MONTH	6.00
CALCULATION PROCEDURE	ASL_BG
MINIMUM EXPECTANCY	0.00
REMAINING LIFE	RL_AllocateByVintage
MINIMUM RL FOR ACCRUALS = 1.00	YES
ADJUST FOR NET SALVAGE	YES

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A01 - AIRCRAFT LANDING STRIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
NET SALVAGE PERCENT.. -6						
1974	7,976.40	6,995	8,455			
1993	192,208.10	110,576	202,862	879	15.09	58
1994	194,620.58	107,774	197,722	8,576	15.76	544
2006	78,390.03	20,723	38,018	45,075	24.77	1,820
2015	2,302.95	33	61	2,380	32.55	73
	475,498.06	246,101	447,118	56,910		2,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.8	0.52

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A04 - AUXILIARY POWER SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R4						
NET SALVAGE PERCENT.. -3						
1956	85,469.97	88,034	88,034			
1966	283,631.50	292,140	292,140			
1970	12,000.00	12,327	12,360			
1974	5,049.52	5,045	5,201			
1978	2,000.00	1,930	2,060			
1979	99,773.88	95,368	102,767			
1980	135,560.00	128,271	139,192	435	2.44	178
1982	413,537.76	382,783	415,372	10,572	3.04	3,478
1983	43,498.13	39,755	43,140	1,663	3.38	492
1984	221,073.63	199,243	216,206	11,500	3.75	3,067
1988	165,905.06	138,300	150,074	20,808	5.72	3,638
1989	680,140.87	552,499	599,537	101,008	6.34	15,932
1992	63,724.33	47,280	51,305	14,331	8.39	1,708
1999	16,056.11	8,815	9,565	6,973	14.01	498
2000	164,084.55	85,011	92,249	76,758	14.91	5,148
2001	368,268.81	179,292	194,556	184,761	15.82	11,679
2003	448,397.32	189,511	205,645	256,204	17.69	14,483
2005	97,542.86	34,830	37,795	62,674	19.60	3,198
2010	336,595.37	63,330	68,722	277,971	24.52	11,337
2011	59,826.71	9,223	10,008	51,614	25.51	2,023
2012	213,015.53	25,523	27,696	191,710	26.51	7,232
2013	802,476.86	68,877	74,741	751,810	27.50	27,339
2015	1,337,310.13	22,962	24,917	1,352,512	29.50	45,848
	6,054,938.90	2,670,349	2,863,282	3,373,305		157,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.4	2.60

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A04.1 - AUXILIARY POWER SYSTEMS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -3						
2010	620,866.42	327,484	313,020	326,472	5.24	62,304
	620,866.42	327,484	313,020	326,472		62,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 10.04

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B01 - BATTERY AND POWER SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L1.5						
NET SALVAGE PERCENT.. -3						
1956	1,465.79	1,289	1,510			
1968	46,703.90	37,096	48,105			
1970	3,635.52	2,827	3,745			
1971	61,437.84	47,266	63,281			
1972	17,191.24	13,076	17,707			
1973	351.12	264	362			
1975	6,046.84	4,439	6,228			
1978	39,546.11	27,902	40,732			
1979	8,963.00	6,235	9,232			
1980	309,979.19	212,566	319,279			
1982	78,356.38	52,149	80,707			
1985	112,621.82	71,519	116,000			
1987	2,173.59	1,335	2,239			
1988	6,546.56	3,952	6,743			
1989	13,813.16	8,192	14,228			
1990	281,180.21	163,743	289,616			
1992	165,114.78	92,556	166,095	3,973	11.85	335
1994	25,099.57	13,493	24,214	1,639	12.43	132
1995	71,903.31	37,771	67,781	6,279	12.74	493
1996	182,381.97	93,493	167,777	20,076	13.06	1,537
1997	11,760.26	5,870	10,534	1,579	13.40	118
1998	189,198.12	91,665	164,496	30,378	13.77	2,206
1999	20,241.49	9,494	17,037	3,812	14.16	269
2000	184,734.09	83,503	149,849	40,427	14.59	2,771
2001	849,065.18	368,652	661,560	212,977	15.04	14,161
2002	6,611.36	2,742	4,921	1,889	15.53	122
2003	1,372,752.91	540,010	969,068	444,867	16.07	27,683
2004	425,839.87	157,735	283,061	155,554	16.65	9,343
2005	436,123.50	150,655	270,356	178,851	17.28	10,350
2006	400,764.27	127,807	229,354	183,433	17.95	10,219
2007	482,048.57	140,170	251,540	244,970	18.66	13,128
2008	358,693.69	93,786	168,302	201,153	19.40	10,369
2009	766,844.06	176,808	317,289	472,560	20.18	23,417
2010	559,022.38	110,950	199,104	376,689	20.99	17,946
2011	707,836.53	116,929	209,833	519,239	21.83	23,786
2012	1,212,344.62	158,012	283,559	965,156	22.71	42,499
2013	761,528.57	71,802	128,851	655,523	23.62	27,753
2014	380,909.69	21,728	38,992	353,345	24.56	14,387
2015	839,165.25	15,956	28,634	835,707	25.52	32,747
	11,399,996.31	3,335,437	5,831,921	5,910,076		285,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.7	2.51

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B01.1 - BATTERY AND POWER SYSTEMS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 26-L1.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -3						
1968	62,070.09	54,810	35,509	28,423	3.69	7,703
2013	44,556.86	14,837	9,612	36,282	5.17	7,018
	106,626.95	69,647	45,121	64,705		14,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 13.81

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B02 - BOILER SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -8						
1968	14,985,641.26	14,088,601	16,184,493			
1971	795,588.25	726,269	859,235			
1979	2,040.12	1,660	2,082	121	9.86	12
1981	314,253.38	245,976	308,543	30,851	11.01	2,802
1982	68,031.30	52,130	65,390	8,084	11.62	696
1986	142,517.51	99,085	124,288	29,631	14.25	2,079
1987	29,961.22	20,264	25,418	6,940	14.95	464
1988	480,335.28	315,537	395,798	122,964	15.67	7,847
1989	4,309,160.53	2,745,797	3,444,223	1,209,670	16.40	73,760
1993	184,491.61	102,216	128,216	71,035	19.48	3,647
1996	19,423.10	9,476	11,886	9,091	21.93	415
1997	53,585.52	24,914	31,251	26,621	22.78	1,169
1999	92,545.14	38,755	48,613	51,336	24.49	2,096
2007	1,855,849.81	412,388	517,284	1,487,034	31.77	46,806
2014	542,621.76	21,537	27,015	559,016	38.53	14,509
	23,876,045.79	18,904,605	22,173,735	3,612,394		156,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.1	0.65

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B02.1 - BOILER SYSTEM - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1976	6,373.00	6,092	5,908	975	4.34	225
1979	20,390.00	19,269	18,687	3,334	4.56	731
1980	17,650,550.81	16,614,958	16,113,489	2,949,106	4.62	638,335
1983	2,205,577.30	2,048,993	1,987,151	394,872	4.79	82,437
1984	88,778.32	82,106	79,628	16,253	4.83	3,365
1985	36,723.56	33,799	32,779	6,882	4.87	1,413
1986	2,072.08	1,897	1,840	398	4.91	81
1987	138,230.21	125,891	122,091	27,198	4.94	5,506
1989	42,488.95	38,240	37,086	8,802	5.00	1,760
1992	164,446.23	144,982	140,606	36,996	5.06	7,311
1996	9,711.53	8,252	8,003	2,485	5.13	484
1997	955,842.08	803,209	778,967	253,342	5.14	49,288
1999	181,052.03	148,189	143,716	51,820	5.16	10,043
2001	408,654.76	323,746	313,975	127,372	5.18	24,589
2007	3,620,559.38	2,414,864	2,341,979	1,568,225	5.22	300,426
2008	4,217,954.40	2,678,570	2,597,726	1,957,665	5.22	375,032
2009	1,322,059.11	789,030	765,215	662,609	5.23	126,694
2010	1,357,501.38	749,486	726,865	739,236	5.23	141,345
2011	714,762.78	356,159	345,410	426,534	5.23	81,555
2012	1,376,773.06	593,398	575,488	911,427	5.24	173,936
2013	82,687.17	28,766	27,898	61,404	5.24	11,718
2014	376,808.77	90,567	87,833	319,120	5.24	60,901
2015	93,433.07	8,790	8,525	92,383	5.24	17,630
	35,073,429.98	28,109,253	27,260,865	10,618,440		2,114,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 6.03

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B03 - BOOMS - TIMBER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2						
NET SALVAGE PERCENT.. 0						
1966	38,209.00	38,209	38,209			
1970	1,982.00	1,962	1,290	692	0.25	692
1979	46,793.75	41,646	27,392	19,402	2.75	7,055
2014	37,008.66	1,998	1,314	35,695	23.65	1,509
2015	51,562.11	928	610	50,952	24.55	2,075
	175,555.52	84,743	68,815	106,740		11,331
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.4	6.45

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B04 - BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -11						
1966	564,791.18	441,739	626,918			
1980	221,425.80	130,152	220,742	25,041	30.58	819
1983	26,746.98	14,488	24,572	5,117	33.28	154
1984	1,988,230.31	1,045,756	1,773,639	433,297	34.20	12,670
1992	629,308.12	249,858	423,768	274,764	41.75	6,581
1994	55,564.63	20,221	34,295	27,382	43.69	627
1996	36,386.80	12,030	20,403	19,986	45.64	438
1997	63,600.25	19,963	33,858	36,738	46.62	788
2003	312,030.06	66,392	112,603	233,750	52.54	4,449
2007	337,011.43	48,803	82,772	291,311	56.52	5,154
2011	19,193.98	1,472	2,497	18,809	60.51	311
	4,254,289.54	2,050,874	3,356,067	1,366,195		31,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.7	0.75

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B05 - BUILDINGS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -3						
1967	321,303.14	183,276	330,942			
1968	1,704,287.55	954,946	1,755,416			
1969	102,525.34	56,412	105,601			
1970	122,471.07	66,125	126,145			
1971	49,280.73	26,090	50,759			
1972	63,651.61	33,043	65,561			
1973	277,231.53	140,947	285,548			
1974	25,512.63	12,703	26,278			
1975	904,839.77	440,829	918,016	13,969	26.35	530
1977	436,824.10	203,278	423,321	26,608	27.41	971
1978	16,205.52	7,364	15,335	1,357	27.94	49
1979	132,860.64	58,899	122,656	14,190	28.48	498
1980	607,564.93	262,582	546,821	78,971	29.02	2,721
1981	187,623.82	78,963	164,438	28,815	29.57	974
1982	894,510.05	366,327	762,867	158,478	30.12	5,262
1983	117,158.22	46,628	97,102	23,571	30.68	768
1984	251,476.43	97,185	202,385	56,636	31.24	1,813
1985	222,466.52	83,407	173,693	55,448	31.80	1,744
1986	500,259.66	181,786	378,565	136,702	32.36	4,224
1987	1,246,537.52	438,335	912,822	371,112	32.93	11,270
1988	254,576.87	86,478	180,088	82,126	33.51	2,451
1989	21,449,089.59	7,034,272	14,648,698	7,443,864	34.08	218,423
1990	1,708,283.45	539,824	1,124,170	635,362	34.66	18,331
1991	136,545.27	41,517	86,458	54,184	35.24	1,538
1992	223,784.38	65,369	136,129	94,369	35.82	2,635
1993	144,816.43	40,542	84,428	64,733	36.41	1,778
1994	493,681.26	132,208	275,320	233,172	37.00	6,302
1995	562,879.15	143,898	299,664	280,102	37.59	7,452
1996	1,063,005.55	258,833	539,013	555,883	38.18	14,560
1997	946,089.64	218,866	455,783	518,689	38.77	13,379
1998	60,623.02	13,288	27,672	34,770	39.36	883
1999	363,208.48	75,120	156,436	217,669	39.96	5,447
2000	536,570.67	104,344	217,294	335,374	40.56	8,269
2001	2,025,328.99	368,821	768,061	1,318,028	41.16	32,022
2002	39,901.19	6,773	14,105	26,993	41.76	646
2003	3,414,776.99	537,431	1,119,187	2,398,033	42.36	56,611
2004	667,419.28	96,792	201,567	485,875	42.96	11,310
2005	1,137,562.52	150,914	314,275	857,414	43.56	19,684
2006	4,506,177.04	541,183	1,127,000	3,514,362	44.17	79,564
2007	967,374.99	104,024	216,627	779,769	44.78	17,413
2008	839,316.47	79,879	166,346	698,150	45.38	15,385
2009	873,943.37	72,193	150,340	749,822	45.99	16,304
2010	6,581,913.04	459,641	957,191	5,822,179	46.61	124,913
2011	3,558,651.72	203,797	424,402	3,241,009	47.22	68,636
2012	2,120,456.52	94,789	197,396	1,986,674	47.83	41,536

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B05 - BUILDINGS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -3						
2013	1,748,268.28	55,822	116,248	1,684,468	48.45	34,767
2014	2,301,553.82	44,093	91,822	2,278,778	49.07	46,439
2015	2,266,372.60	14,473	30,140	2,304,224	49.69	46,372
	69,176,761.36	15,324,309	31,590,131	39,661,933		943,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.0	1.36

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B05.1 - BUILDINGS - OTHER - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -3						
2004	119,618.36	82,847	82,613	40,594	5.12	7,929
2006	594,079.01	385,908	384,816	227,085	5.13	44,266
2008	113,363.32	67,301	67,111	49,653	5.13	9,679
2010	176,461.62	91,230	90,972	90,783	5.13	17,696
2011	296,727.90	138,154	137,762	167,867	5.14	32,659
	1,300,250.21	765,440	763,274	575,983		112,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 8.63

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B06 - BUILDINGS - METAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -3						
1965	496,680.62	387,037	511,581			
1966	284,920.26	219,088	293,468			
1967	796,275.99	603,789	820,164			
1968	1,348,322.58	1,007,485	1,388,772			
1969	1,344,302.45	989,125	1,384,632			
1970	147,186.08	106,617	151,602			
1971	700,196.43	498,812	721,202			
1975	551,697.72	365,435	545,695	22,554	19.63	1,149
1976	311,245.64	202,083	301,765	18,818	20.33	926
1977	113,072.12	71,911	107,383	9,081	21.04	432
1978	684,309.29	425,849	635,909	68,930	21.77	3,166
1979	247,825.70	150,836	225,240	30,020	22.50	1,334
1980	3,138,866.66	1,866,333	2,786,947	446,086	23.25	19,186
1981	584,160.14	339,019	506,248	95,437	24.01	3,975
1982	1,925,035.45	1,089,819	1,627,399	355,388	24.77	14,348
1983	1,399,100.34	771,623	1,152,245	288,828	25.55	11,304
1984	408,162.84	219,070	327,132	93,276	26.34	3,541
1985	87,197.01	45,495	67,937	21,876	27.14	806
1986	16,689.87	8,458	12,630	4,561	27.94	163
1987	284,222.63	139,668	208,563	84,186	28.76	2,927
1988	435,449.77	207,213	309,426	139,087	29.59	4,700
1989	146,934.65	67,637	101,001	50,342	30.42	1,655
1990	1,575,617.29	700,502	1,046,041	576,845	31.26	18,453
1991	1,490,557.45	638,950	954,127	581,147	32.11	18,099
1992	932,441.26	384,694	574,454	385,960	32.97	11,706
1993	491,155.09	194,631	290,637	215,253	33.84	6,361
1994	11,845.40	4,499	6,718	5,483	34.72	158
1995	103,615.40	37,645	56,214	50,510	35.60	1,419
1996	510,264.42	176,881	264,132	261,440	36.49	7,165
1998	176,530.51	55,210	82,444	99,382	38.30	2,595
2001	110,073.41	28,735	42,909	70,467	41.06	1,716
2002	780,974.95	190,282	284,143	520,261	41.99	12,390
2003	166,852.30	37,714	56,317	115,541	42.93	2,691
2004	50,241.99	10,472	15,638	36,111	43.87	823
2005	284,953.12	54,377	81,200	212,302	44.81	4,738
2007	49,389.10	7,659	11,437	39,434	46.72	844
2008	17,818.02	2,439	3,642	14,711	47.69	308
2009	75,434.91	8,970	13,395	64,303	48.65	1,322
2011	31,646.84	2,614	3,903	28,693	50.59	567
2014	889,193.02	24,646	36,803	879,066	53.52	16,425
2015	10,828,614.63	99,377	148,398	11,005,076	54.51	201,891
	34,029,073.35	12,442,699	18,159,493	16,890,453		379,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.5 1.11

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B06.1 - BUILDINGS - METAL - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -3						
2009	72,011.04	40,981	39,551	34,620	5.24	6,607
	72,011.04	40,981	39,551	34,620		6,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	9.17

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B07 - BUS DUCT GENERATOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. -3						
1968	27,238.00	25,804	28,055			
1980	311,717.00	254,045	286,280	34,789	8.35	4,166
1988	120,878.46	80,710	90,951	33,554	14.07	2,385
2003	365,970.58	116,854	131,682	245,268	27.60	8,887
2015	630,303.53	8,115	9,145	640,068	39.50	16,204
	1,456,107.57	485,528	546,113	953,678		31,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.1 2.17

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B08 - BUSWORK AND HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -8						
1967	268,547.91	243,337	290,032			
1968	104,589.03	93,573	112,956			
1969	18,000.00	15,886	19,231	209	9.14	23
1970	521,630.42	453,618	549,142	14,219	9.74	1,460
1974	8,694.70	7,071	8,560	830	12.35	67
1975	68,040.25	54,319	65,758	7,725	13.04	592
1976	2,298.22	1,800	2,179	303	13.74	22
1977	238,137.96	182,810	221,306	35,883	14.46	2,482
1978	322,711.68	242,576	293,658	54,871	15.20	3,610
1979	155,744.87	114,547	138,668	29,536	15.95	1,852
1980	132,765.41	95,467	115,571	27,816	16.71	1,665
1981	212,209.10	149,017	180,397	48,789	17.49	2,790
1982	238,384.77	163,278	197,661	59,795	18.29	3,269
1983	166,412.59	111,070	134,459	45,267	19.10	2,370
1985	23,798.53	15,031	18,196	7,506	20.76	362
1986	84,174.63	51,618	62,488	28,421	21.61	1,315
1987	110,667.31	65,784	79,637	39,884	22.48	1,774
1988	22,543.64	12,972	15,704	8,643	23.36	370
1989	400,025.39	222,494	269,347	162,680	24.25	6,708
1990	150,841.82	80,966	98,016	64,893	25.15	2,580
1991	707,463.50	365,832	442,869	321,192	26.06	12,325
1992	555,332.55	276,129	334,277	265,482	26.98	9,840
1993	33,128.06	15,807	19,136	16,642	27.91	596
1994	149,377.90	68,242	82,612	78,716	28.85	2,728
1995	465,654.41	203,275	246,081	256,826	29.79	8,621
1996	98,866.85	41,109	49,766	57,010	30.75	1,854
1997	55,916.37	22,091	26,743	33,647	31.71	1,061
1998	326,389.45	122,177	147,905	204,596	32.67	6,263
2000	299,484.25	99,491	120,442	203,001	34.62	5,864
2002	48,570.45	14,079	17,044	35,412	36.58	968
2003	37,106.47	9,971	12,071	28,004	37.56	746
2004	112,224.95	27,755	33,600	87,603	38.55	2,272
2005	6,333.49	1,431	1,732	5,108	39.54	129
2009	33,674.74	4,721	5,715	30,654	43.51	705
2012	1,035,536.04	78,287	94,773	1,023,606	46.50	22,013
2014	46,222.92	1,498	1,813	48,108	48.50	992
2015	46,405.63	501	607	49,512	49.50	1,000
	7,307,906.26	3,729,630	4,510,152	3,382,387		111,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.4	1.52

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C01 - CABLES - TELECONTROL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R4						
NET SALVAGE PERCENT.. -3						
1982	12,612.10	11,674	12,990			
1993	112,541.10	80,678	115,917			
1999	176,607.97	96,956	181,906			
2000	22,031.28	11,414	22,692			
2001	129,578.38	63,085	133,466			
2002	260,377.55	118,451	268,189			
2003	892,247.63	377,099	919,015			
2010	99,451.25	18,712	90,724	11,711	24.52	478
2012	923,499.09	110,654	536,496	414,708	26.51	15,643
2013	11,851.59	1,017	4,931	7,276	27.50	265
2015	2,541.47	44	213	2,405	29.50	82
	2,643,339.41	889,784	2,286,539	436,101		16,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.5	0.62

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C01.1 - CABLES - TELECONTROL - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -3						
2004	89,749.79	63,572	63,121	29,321	5.20	5,639
	89,749.79	63,572	63,121	29,321		5,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	6.28

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C02 - CABLE - SUBMARINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -14						
1975	475,796.93	433,444	501,133	41,276	9.04	4,566
1980	169,115.97	139,624	161,428	31,364	12.41	2,527
1982	123,400.69	97,348	112,550	28,127	13.86	2,029
1988	1,550,390.96	1,035,334	1,197,018	570,428	18.64	30,602
1989	2,453,451.52	1,585,554	1,833,163	963,772	19.49	49,450
1990	2,979,349.00	1,859,764	2,150,196	1,246,262	20.36	61,211
1999	922,348.37	381,339	440,891	610,586	28.68	21,290
2007	104,280.98	22,376	25,870	93,010	36.53	2,546
2008	42,294.63	8,014	9,266	38,950	37.52	1,038
2009	80,687.42	13,266	15,337	76,646	38.51	1,990
	8,901,116.47	5,576,063	6,446,852	3,700,420		177,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 1.99

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C03- CABLES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. -14						
1967	67,835.10	59,069	68,861	8,471	14.17	598
1968	67,096.88	57,584	67,130	9,360	14.83	631
1970	135,075.57	112,307	130,924	23,062	16.24	1,420
1971	28,808.00	23,547	27,450	5,391	16.98	317
1972	12,861.35	10,324	12,035	2,627	17.75	148
1975	15,303.23	11,569	13,487	3,959	20.21	196
1976	3,697.85	2,735	3,188	1,028	21.07	49
1977	6,782.66	4,902	5,715	2,017	21.96	92
1978	85,112.12	60,060	70,016	27,012	22.86	1,182
1979	84,286.46	58,005	67,621	28,466	23.78	1,197
1980	62,069.93	41,619	48,518	22,242	24.71	900
1981	47,782.87	31,176	36,344	18,128	25.66	706
1982	99,352.11	63,011	73,457	39,804	26.62	1,495
1983	33,221.24	20,457	23,848	14,024	27.59	508
1987	44,595.82	24,132	28,132	22,707	31.52	720
1989	77,293.50	38,903	45,352	42,763	33.51	1,276
1990	80,930.60	39,211	45,711	46,550	34.50	1,349
1991	94,095.94	43,801	51,062	56,207	35.50	1,583
1992	52,174.86	23,296	27,158	32,321	36.50	886
1993	6,622.24	2,831	3,300	4,249	37.50	113
1995	166,037.71	64,672	75,394	113,889	39.50	2,883
1996	9,885.30	3,663	4,270	6,999	40.50	173
1998	22,326.20	7,424	8,655	16,797	42.50	395
2000	68,281.30	20,109	23,443	54,398	44.50	1,222
2001	17,652.00	4,863	5,669	14,454	45.50	318
2012	323,501.29	21,512	25,078	343,713	56.50	6,083
2013	109,168.13	5,186	6,046	118,406	57.50	2,059
2014	464,890.58	13,249	15,445	514,530	58.50	8,795
2015	550,805.10	5,231	6,098	621,819	59.50	10,451
	2,837,545.94	874,448	1,019,407	2,215,395		47,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.4 1.68

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C03.1 - CABLES - UNDERGROUND - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-S4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -14						
1980	544,049.00	540,859	481,561	138,655	5.20	26,664
	544,049.00	540,859	481,561	138,655		26,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 4.90

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C04 - CABLES - ABOVE GROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -14						
1967	176,785.73	148,733	187,168	14,368	15.72	914
1968	631,767.69	523,114	658,297	61,918	16.42	3,771
1970	331,759.42	265,565	334,192	44,014	17.87	2,463
1971	193,228.00	151,956	191,224	29,056	18.61	1,561
1973	1,019.00	772	971	191	20.13	9
1974	55,053.53	40,889	51,456	11,305	20.91	541
1975	13,512.29	9,830	12,370	3,034	21.71	140
1976	18,193.77	12,960	16,309	4,432	22.51	197
1977	117,653.40	81,973	103,156	30,969	23.33	1,327
1978	526,233.47	358,342	450,945	148,961	24.16	6,166
1979	144,962.66	96,400	121,312	43,945	25.00	1,758
1980	1,157,039.66	750,750	944,758	374,267	25.85	14,478
1981	65,447.70	41,396	52,094	22,516	26.71	843
1982	272,572.07	167,848	211,223	99,509	27.59	3,607
1983	564,279.89	338,043	425,400	217,879	28.47	7,653
1984	26,779.68	15,590	19,619	10,910	29.36	372
1985	914,217.74	516,414	649,865	392,343	30.27	12,961
1986	84,189.34	46,100	58,013	37,963	31.18	1,218
1987	152,983.16	81,096	102,053	72,348	32.10	2,254
1988	117,705.66	60,316	75,903	58,281	33.03	1,764
1989	406,872.20	201,304	253,325	210,509	33.96	6,199
1990	289,793.00	138,201	173,915	156,449	34.90	4,483
1991	469,171.72	215,279	270,911	263,945	35.85	7,362
1992	382,068.34	168,417	211,939	223,619	36.80	6,077
1993	54,650.56	23,093	29,061	33,241	37.76	880
1994	671,843.79	271,642	341,839	424,063	38.72	10,952
1995	227,348.10	87,731	110,402	148,775	39.69	3,748
1996	93,595.81	34,392	43,280	63,419	40.66	1,560
1997	20,857.26	7,276	9,156	14,621	41.64	351
1998	290,277.41	95,857	120,628	210,288	42.62	4,934
1999	87,492.36	27,262	34,307	65,434	43.60	1,501
2000	117,716.09	34,488	43,400	90,796	44.58	2,037
2001	115,541.04	31,678	39,864	91,853	45.57	2,016
2002	34,593.27	8,834	11,117	28,319	46.56	608
2003	91,821.83	21,720	27,333	77,344	47.55	1,627
2005	114,623.60	22,802	28,695	101,976	49.53	2,059
2006	42,472.94	7,650	9,627	38,792	50.52	768
2010	60,549.31	6,316	7,948	61,078	54.51	1,120
2011	299,364.07	25,538	32,137	309,138	55.51	5,569
2012	851,025.79	56,590	71,214	898,955	56.50	15,911
2013	162,111.78	7,701	9,691	175,116	57.50	3,045
2015	101,754.69	966	1,216	114,784	59.50	1,929
	10,550,928.82	5,202,824	6,547,333	5,480,726		148,733
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.8 1.41

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C04.1 - CABLES - ABOVE GROUND - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -14						
1980	629,827.19	625,747	560,583	157,420	5.16	30,508
	629,827.19	625,747	560,583	157,420		30,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 4.84

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C06 - CAPACITORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. -3						
1966	44,470.98	42,704	28,601	17,204	2.37	7,259
1970	2,823.50	2,625	1,758	1,150	3.41	337
1971	260,900.32	240,473	161,054	107,673	3.68	29,259
1976	24,435.00	21,422	14,347	10,821	5.21	2,077
1980	73,112.99	60,611	40,594	34,712	6.83	5,082
1982	23,267.18	18,624	12,473	11,492	7.80	1,473
1987	83,725.72	59,923	40,133	46,104	10.68	4,317
1995	9,531.39	5,217	3,494	6,323	16.40	386
1996	315,830.49	165,441	110,802	214,503	17.20	12,471
2000	156,646.75	66,797	44,737	116,609	20.51	5,685
	994,744.32	683,837	457,993	566,594		68,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	6.87

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C07 - CHEMICAL FEED SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -6						
1968	50,551.82	47,000	53,585			
1969	244,559.50	225,071	259,233			
1971	72,184.00	64,918	76,358	157	6.82	23
1979	50,551.82	39,653	46,641	6,944	11.70	594
1980	49,318.00	37,860	44,532	7,745	12.41	624
1997	28,676.00	12,314	14,484	15,913	26.77	594
2014	13,291.22	470	553	13,536	43.50	311
	509,132.36	427,286	495,386	44,295		2,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.6	0.42

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C07.1 - CHEMICAL FEED SYSTEMS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -6						
1987	8,841.21	7,929	8,054	1,318	5.08	259
1995	68,322.84	57,694	58,602	13,820	5.20	2,658
	77,164.05	65,623	66,656	15,138		2,917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 3.78

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C09 - CIRCUIT BREAKERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -8						
1965	425,666.49	311,538	351,711	108,009	19.34	5,585
1966	367,145.54	264,806	298,953	97,564	19.93	4,895
1967	1,042,097.33	740,185	835,633	289,832	20.54	14,111
1968	796,597.78	556,915	628,730	231,596	21.16	10,945
1969	111,883.17	76,951	86,874	33,960	21.79	1,559
1970	1,667,950.56	1,127,668	1,273,083	528,304	22.44	23,543
1971	447,005.29	296,983	335,280	147,486	23.09	6,387
1972	570,106.07	371,892	419,848	195,867	23.76	8,244
1974	143,276.68	89,981	101,584	53,155	25.11	2,117
1975	284,265.78	174,942	197,501	109,506	25.81	4,243
1976	46,322.66	27,924	31,525	18,503	26.51	698
1977	591,124.91	348,683	393,646	244,769	27.23	8,989
1978	368,036.29	212,321	239,700	157,779	27.95	5,645
1979	77,376.00	43,621	49,246	34,320	28.68	1,197
1980	752,547.60	414,235	467,652	345,099	29.42	11,730
1981	201,796.88	108,354	122,326	95,615	30.17	3,169
1982	1,010,144.64	528,754	596,938	494,018	30.92	15,977
1983	312,136.55	159,057	179,568	157,539	31.69	4,971
1985	39,560.00	19,055	21,512	21,213	33.24	638
1986	37,090.93	17,338	19,574	20,484	34.03	602
1987	74,384.82	33,714	38,062	42,274	34.82	1,214
1988	144,831.66	63,532	71,725	84,693	35.63	2,377
1989	584,900.94	248,047	280,033	351,660	36.44	9,650
1990	377,794.87	154,708	174,658	233,360	37.25	6,265
1991	105,091.04	41,464	46,811	66,687	38.08	1,751
1992	1,090,316.93	413,906	467,280	710,262	38.91	18,254
1993	272,449.19	99,358	112,170	182,075	39.74	4,582
1994	25,447.73	8,891	10,038	17,446	40.59	430
1995	829,497.24	277,115	312,850	583,007	41.44	14,069
1996	429,268.08	136,765	154,401	309,209	42.30	7,310
1997	193,557.82	58,672	66,238	142,804	43.16	3,309
1998	154,366.88	44,375	50,097	116,619	44.03	2,649
2000	264,854.19	67,792	76,534	209,509	45.78	4,576
2001	18,558.77	4,453	5,027	15,016	46.67	322
2002	421,478.53	94,376	106,546	348,651	47.56	7,331
2003	349,437.85	72,648	82,016	295,377	48.45	6,097
2004	80,483.15	15,429	17,419	69,503	49.35	1,408
2005	50,011.92	8,768	9,899	44,114	50.26	878
2006	186,607.14	29,660	33,485	168,051	51.17	3,284
2007	289,169.14	41,224	46,540	265,763	52.08	5,103
2008	295,465.76	37,230	42,031	277,072	53.00	5,228
2009	608,353.56	66,576	75,161	581,861	53.92	10,791
2010	473,265.53	43,870	49,527	461,600	54.85	8,416
2011	952,197.82	72,500	81,849	946,525	55.77	16,972
2012	3,317,849.11	196,471	221,806	3,361,471	56.71	59,275

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C09 - CIRCUIT BREAKERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -8						
2013	3,601,188.71	152,966	172,691	3,716,593	57.64	64,479
2014	1,864,738.64	47,669	53,816	1,960,102	58.58	33,460
2015	13,308,974.30	112,546	127,059	14,246,634	59.53	239,319
	39,656,672.47	8,535,928	9,636,653	33,192,554		674,044
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.2	1.70

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C10 - COMPRESSED AIR SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1.5						
NET SALVAGE PERCENT.. 0						
1966	36,402.01	27,843	36,402			
1967	134,088.28	101,351	134,088			
1968	20,339.00	15,185	20,339			
1969	41,026.75	30,230	41,027			
1970	6,003.88	4,364	6,004			
1971	115,324.40	82,668	115,324			
1974	96,150.08	65,781	96,150			
1975	10,000.00	6,727	10,000			
1976	41,950.85	27,729	41,951			
1977	138,474.81	89,873	137,631	844	14.39	59
1978	62,390.47	39,717	60,822	1,568	14.90	105
1979	42,011.01	26,211	40,139	1,872	15.42	121
1980	227,569.20	138,983	212,838	14,731	15.96	923
1982	153,558.59	89,663	137,310	16,249	17.06	952
1983	56,543.78	32,230	49,357	7,187	17.63	408
1984	166,456.15	92,525	141,692	24,764	18.21	1,360
1987	36,205.07	18,526	28,371	7,834	20.02	391
1988	114,736.03	56,948	87,210	27,526	20.65	1,333
1989	75,207.79	36,155	55,368	19,840	21.29	932
1990	41,543.60	19,323	29,591	11,953	21.93	545
1991	35,627.98	15,998	24,499	11,129	22.59	493
1992	515,633.45	223,104	341,661	173,972	23.26	7,479
1993	44,089.54	18,356	28,110	15,980	23.93	668
1994	234,644.19	93,743	143,558	91,086	24.62	3,700
1995	129,037.60	49,380	75,620	53,418	25.31	2,111
1996	10,656.00	3,896	5,966	4,690	26.01	180
1997	28,531.93	9,937	15,217	13,315	26.72	498
1998	83,020.75	27,457	42,048	40,973	27.44	1,493
1999	164,358.52	51,472	78,824	85,535	28.16	3,037
2000	194,860.89	57,556	88,141	106,720	28.89	3,694
2001	147,959.05	41,032	62,836	85,123	29.63	2,873
2002	41,272.02	10,690	16,371	24,901	30.38	820
2003	199,999.97	48,146	73,731	126,269	31.13	4,056
2006	30,617.63	5,668	8,680	21,938	33.41	657
2007	245,404.91	40,762	62,423	182,982	34.19	5,352
2008	437,893.16	64,401	98,623	339,270	34.97	9,702
2009	168,689.23	21,601	33,080	135,609	35.75	3,793
2010	140,437.37	15,243	23,343	117,094	36.55	3,204
2011	594,575.25	53,078	81,283	513,292	37.34	13,746
2013	1,517,053.33	75,853	116,161	1,400,892	38.95	35,966
2014	1,947,748.40	58,432	89,483	1,858,265	39.77	46,725
2015	8,138,617.43	81,386	124,634	8,013,984	40.59	197,437
	16,666,710.35	2,069,223	3,115,906	13,550,805		354,813

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 2.13

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C11 - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	833,717.71	750,346	833,718			
2012	486,015.94	340,211	474,522	11,494	1.50	7,663
2013	507,503.04	253,752	353,930	153,573	2.50	61,429
2014	906,905.69	272,072	379,483	527,423	3.50	150,692
2015	2,165,632.80	216,563	302,060	1,863,573	4.50	414,127
	4,899,775.18	1,832,944	2,343,713	2,556,063		633,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.0 12.94

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C12 - CONDENSERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -3						
1968	125,930.00	94,097	125,930	3,778	15.10	250
	125,930.00	94,097	125,930	3,778		250
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.1	0.20

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C12.1 - CONDENSERS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -3						
1980	2,042,518.00	1,828,512	1,896,994	206,800	5.09	40,629
1997	51,553.63	41,313	42,860	10,240	5.21	1,965
2008	235,595.08	142,620	147,962	94,701	5.24	18,073
	2,329,666.71	2,012,445	2,087,816	311,741		60,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 2.60

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C13 - CONDUCTOR - TRANSMISSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -20						
1967	4,914,310.79	4,075,949	3,201,552	2,695,621	18.53	145,473
1968	2,408,871.94	1,966,593	1,544,708	1,345,938	19.18	70,174
1969	252,646.14	202,924	159,392	143,783	19.84	7,247
1970	773,190.55	610,669	479,665	448,164	20.51	21,851
1974	1,719,831.21	1,261,661	991,002	1,072,795	23.32	46,003
1976	115,943.00	81,647	64,132	75,000	24.79	3,025
1977	3,045,179.01	2,099,346	1,648,982	2,005,233	25.53	78,544
1978	4,925,086.90	3,320,474	2,608,146	3,301,958	26.29	125,597
1980	181,069.54	116,464	91,479	125,804	27.84	4,519
1981	4,162,701.19	2,611,662	2,051,393	2,943,848	28.63	102,824
1982	3,398,474.63	2,078,521	1,632,624	2,445,546	29.42	83,125
1983	5,998,197.19	3,571,351	2,805,204	4,392,633	30.23	145,307
1984	47,247.22	27,366	21,495	35,202	31.04	1,134
1985	5,404,348.91	3,041,568	2,389,073	4,096,146	31.86	128,567
1987	2,718,221.55	1,439,037	1,130,326	2,131,540	33.53	63,571
1988	1,473,940.83	755,247	593,227	1,175,502	34.38	34,191
1990	10,521,540.36	5,031,401	3,952,035	8,673,813	36.09	240,338
1991	86,132.87	39,690	31,175	72,184	36.96	1,953
1993	41,589.61	17,701	13,904	36,004	38.72	930
1994	60,822.38	24,803	19,482	53,505	39.61	1,351
1995	1,422,398.39	554,445	435,502	1,271,376	40.51	31,384
1996	1,224,020.27	455,086	357,458	1,111,366	41.41	26,838
1997	1,145,752.44	405,143	318,229	1,056,674	42.32	24,969
1998	1,573,598.67	527,464	414,309	1,474,009	43.24	34,089
1999	21,688.99	6,871	5,397	20,630	44.16	467
2000	3,007,366.22	897,410	704,893	2,903,946	45.08	64,418
2001	2,311,965.35	646,426	507,751	2,266,607	46.02	49,253
2002	2,594,819.36	676,719	531,545	2,582,238	46.96	54,988
2003	221,106.87	53,509	42,030	223,298	47.90	4,662
2004	434,397.16	96,869	76,088	445,189	48.85	9,113
2006	705,521.48	130,524	102,523	744,103	50.75	14,662
2009	111,767.05	14,217	11,167	122,953	53.64	2,292
2012	299,025.72	20,572	16,159	342,672	56.56	6,059
	67,322,773.79	36,859,329	28,952,047	51,835,281		1,628,918

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.42

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C14 - CONDUCTOR - DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -14						
1971	3,753.07	3,392	4,074	204	9.32	22
1977	656.03	539	647	101	12.57	8
1980	680,075.68	526,164	631,962	143,324	14.46	9,912
1981	3,794,248.37	2,871,143	3,448,458	876,985	15.13	57,963
1982	324,313.18	239,824	288,047	81,670	15.81	5,166
1983	365,982.33	264,146	317,259	99,961	16.51	6,055
1984	869,595.49	611,983	735,037	256,302	17.22	14,884
1985	1,131,140.14	775,415	931,332	358,168	17.94	19,965
1986	665,165.55	443,515	532,695	225,594	18.68	12,077
1987	929,287.13	601,732	722,725	336,662	19.44	17,318
1988	912,838.30	573,505	688,823	351,813	20.20	17,416
1989	1,267,583.55	771,336	926,432	518,613	20.98	24,719
1990	810,770.90	477,131	573,070	351,209	21.77	16,133
1991	674,376.06	383,195	460,246	308,543	22.57	13,670
1992	209,024.16	114,483	137,503	100,785	23.38	4,311
1993	718,909.28	378,635	454,769	364,788	24.21	15,068
1994	531,275.33	268,644	322,662	282,992	25.04	11,302
1995	767,449.08	371,540	446,247	428,645	25.89	16,556
1996	736,198.70	340,558	409,036	430,231	26.74	16,089
1997	1,387,592.71	611,292	734,207	847,649	27.61	30,701
1998	529,319.58	221,390	265,906	337,518	28.49	11,847
1999	506,039.28	200,369	240,658	336,227	29.37	11,448
2000	690,169.14	257,541	309,326	477,467	30.27	15,774
2001	579,576.91	203,058	243,888	416,830	31.17	13,373
2002	3,846,551.26	1,258,997	1,512,150	2,872,918	32.08	89,555
2003	456,361.12	138,736	166,632	353,620	33.00	10,716
2004	302,078.96	84,715	101,749	242,621	33.93	7,151
2005	211,959.87	54,447	65,395	176,239	34.86	5,056
2006	836,237.51	194,685	233,831	719,480	35.81	20,092
2007	503,436.12	105,216	126,372	447,545	36.75	12,178
2008	513,342.62	94,804	113,867	471,344	37.71	12,499
2009	700,782.34	112,380	134,977	663,915	38.67	17,169
2010	257,354.34	35,010	42,050	251,334	39.63	6,342
2011	679,683.14	75,764	90,998	683,841	40.60	16,843
2012	1,516,047.71	131,731	158,219	1,570,075	41.57	37,769
2013	2,528,214.39	156,905	188,455	2,693,709	42.55	63,307
2014	1,708,712.98	63,639	76,435	1,871,498	43.53	42,993
2015	1,173,947.41	14,574	17,504	1,320,796	44.51	29,674
	34,320,049.72	14,032,133	16,853,643	22,271,213		733,121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.4 2.14

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15 - CONTROL, METER, RELAYING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1966	36,520.98	32,339	36,521			
1967	2,199,495.92	1,931,707	2,199,496			
1968	187,202.31	162,960	187,202			
1969	15,677.96	13,522	15,678			
1970	533,801.11	456,000	533,801			
1974	120,963.38	98,615	116,007	4,956	7.39	671
1975	601,106.89	483,290	568,523	32,584	7.84	4,156
1976	15,568.70	12,334	14,509	1,060	8.31	128
1977	246,762.49	192,475	226,420	20,342	8.80	2,312
1978	373,655.09	286,593	337,137	36,518	9.32	3,918
1979	375,981.62	283,302	333,265	42,717	9.86	4,332
1980	455,216.20	336,632	396,001	59,215	10.42	5,683
1981	170,456.85	123,539	145,326	25,131	11.01	2,283
1982	658,589.68	467,269	549,677	108,913	11.62	9,373
1983	388,062.45	269,218	316,697	71,365	12.25	5,826
1984	100,532.36	68,136	80,152	20,380	12.89	1,581
1985	252,442.18	166,864	196,292	56,150	13.56	4,141
1986	359,520.68	231,441	272,258	87,263	14.25	6,124
1987	368,451.36	230,743	271,437	97,014	14.95	6,489
1988	280,161.31	170,408	200,461	79,700	15.67	5,086
1989	472,543.72	278,801	327,970	144,574	16.40	8,815
1990	855,124.00	488,490	574,640	280,484	17.15	16,355
1991	317,765.84	175,486	206,435	111,331	17.91	6,216
1992	1,264,624.68	673,729	792,548	472,077	18.69	25,258
1993	186,436.87	95,642	112,509	73,928	19.48	3,795
1994	598,119.58	294,723	346,701	251,419	20.29	12,391
1995	1,065,976.45	503,674	592,502	473,474	21.10	22,440
1996	404,758.31	182,850	215,098	189,660	21.93	8,648
1997	565,586.88	243,485	286,426	279,161	22.78	12,255
1998	730,947.18	299,140	351,896	379,051	23.63	16,041
1999	530,389.44	205,659	241,929	288,460	24.49	11,779
2000	822,908.39	300,979	354,060	468,848	25.37	18,480
2001	950,459.04	326,483	384,062	566,397	26.26	21,569
2002	239,056.24	76,797	90,341	148,715	27.15	5,478
2003	446,753.60	133,356	156,875	289,879	28.06	10,331
2004	445,632.59	122,772	144,424	301,209	28.98	10,394
2005	427,141.09	107,853	126,874	300,267	29.90	10,042
2006	409,537.22	93,886	110,444	299,093	30.83	9,701
2007	82,358.78	16,945	19,933	62,426	31.77	1,965
2008	223,078.36	40,600	47,760	175,318	32.72	5,358
2009	894,285.65	141,297	166,216	728,070	33.68	21,617
2010	539,700.35	72,320	85,074	454,626	34.64	13,124
2011	412,886.73	45,418	53,428	359,459	35.60	10,097
2012	1,129,269.89	96,835	113,913	1,015,357	36.57	27,765

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15 - CONTROL, METER, RELAYING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
2013	601,208.05	36,824	43,318	557,890	37.55	14,857
2014	700,071.44	25,728	30,266	669,805	38.53	17,384
2015	6,588,417.68	80,708	94,942	6,493,476	39.51	164,350
	29,645,207.57	11,177,867	13,067,444	16,577,763		568,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 1.92

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15.1 - CONTROL, METER, RELAYING - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
2012	119,879.96	47,842	48,437	71,443	5.24	13,634
	119,879.96	47,842	48,437	71,443		13,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	11.37

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C16 - COOLING SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -3						
1965	49,714.69	40,171	51,206			
1966	135,606.99	108,353	139,675			
1968	3,234.56	2,524	3,332			
1969	49,140.60	37,860	50,615			
1971	36,015.66	27,006	37,096			
1973	19,339.13	14,078	19,919			
1977	283,921.00	193,156	292,439			
1979	137,803.24	90,201	141,937			
1980	26,475.28	16,975	27,022	248	15.10	16
1981	25,088.47	15,737	25,051	790	15.64	51
1982	166,753.32	102,238	162,748	9,008	16.19	556
1983	8,937.20	5,351	8,518	687	16.75	41
1984	249,308.82	145,599	231,773	25,015	17.32	1,444
1988	32,571.66	17,009	27,076	6,473	19.72	328
1989	129,470.58	65,510	104,282	29,073	20.35	1,429
1992	37,915.23	17,271	27,493	11,560	22.31	518
1993	9,304.03	4,078	6,492	3,091	22.98	135
1994	352,789.80	148,438	236,292	127,081	23.66	5,371
1995	161,864.75	65,229	103,835	62,886	24.35	2,583
1998	313,562.88	109,325	174,030	148,940	26.46	5,629
1999	106,668.44	35,213	56,054	53,814	27.18	1,980
2000	152,434.02	47,455	75,542	81,465	27.91	2,919
2002	39,354.90	10,752	17,116	23,420	29.39	797
2003	86,319.27	21,916	34,887	54,022	30.14	1,792
2005	28,881.00	6,210	9,885	19,862	31.65	628
2006	135,121.63	26,374	41,984	97,191	32.42	2,998
2007	79,243.07	13,896	22,120	59,500	33.19	1,793
2008	340,925.64	52,936	84,266	266,887	33.97	7,857
2009	480,251.41	64,800	103,152	391,507	34.76	11,263
2010	348,761.61	39,964	63,617	295,607	35.55	8,315
2011	446,006.93	42,034	66,912	392,475	36.34	10,800
2012	16,052.49	1,178	1,875	14,659	37.15	395
2013	1,708,834.64	90,205	143,594	1,616,506	37.95	42,596
2014	557,250.79	17,650	28,096	545,872	38.77	14,080
2015	3,252,113.98	34,334	54,655	3,295,023	39.59	83,229
	10,007,037.71	1,731,026	2,674,586	7,632,663		209,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 2.09

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C17 - COUNTERPOISE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -6						
1967	431,098.26	320,208	314,987	141,977	16.46	8,626
1968	247,792.88	181,380	178,423	84,237	17.02	4,949
1970	546.00	387	381	198	18.20	11
1974	15,552.35	10,281	10,113	6,372	20.70	308
1978	123,318.62	75,104	73,879	56,839	23.40	2,429
1981	9,506.07	5,399	5,311	4,765	25.53	187
1982	27,542.40	15,256	15,007	14,188	26.26	540
1983	15,526.13	8,378	8,241	8,217	27.00	304
1985	214,651.00	109,629	107,842	119,688	28.50	4,200
1986	106,804.26	52,963	52,100	61,113	29.27	2,088
1987	11,117.41	5,346	5,259	6,525	30.05	217
1988	215,117.18	100,205	98,571	129,453	30.83	4,199
1989	147,661.97	66,536	65,451	91,071	31.62	2,880
1990	34,172.01	14,871	14,629	21,593	32.42	666
1991	558.98	235	231	362	33.23	11
1992	161,824.60	65,339	64,274	107,260	34.05	3,150
1993	365,268.31	141,709	139,398	247,786	34.87	7,106
1994	331,398.89	123,269	121,259	230,024	35.70	6,443
1995	19,011.26	6,764	6,654	13,498	36.54	369
1996	17,886.51	6,074	5,975	12,985	37.38	347
1997	48,442.27	15,657	15,402	35,947	38.23	940
1999	3,158.47	916	901	2,447	39.96	61
2000	280,787.97	76,683	75,433	222,202	40.83	5,442
2001	216,852.36	55,544	54,638	175,226	41.71	4,201
2002	181,203.61	43,340	42,633	149,443	42.59	3,509
2003	352,909.92	78,352	77,075	297,010	43.48	6,831
2012	43,379.13	2,751	2,706	43,276	51.71	837
	3,623,088.82	1,582,576	1,556,773	2,283,701		70,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.2	1.96

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C18 - CRANES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -3						
1966	658,978.00	422,473	206,344	472,403	26.43	17,874
1967	189,000.00	119,194	58,217	136,453	27.14	5,028
1969	234,007.00	142,517	69,608	171,419	28.61	5,992
1979	597,576.53	295,263	144,213	471,291	36.42	12,940
1980	136,287.00	65,696	32,087	108,289	37.24	2,908
1982	1,501,411.45	686,842	335,468	1,210,986	38.91	31,123
1984	993,957.00	429,986	210,014	813,762	40.60	20,043
1985	123,618.00	51,912	25,355	101,972	41.46	2,460
1988	304,605.66	116,220	56,764	256,980	44.07	5,831
1989	23,800.39	8,773	4,285	20,229	44.95	450
1993	15,442.12	4,876	2,382	13,523	48.54	279
1995	3,781.63	1,093	534	3,361	50.36	67
1996	6,207.08	1,709	835	5,558	51.29	108
2002	8,414.90	1,621	792	7,875	56.91	138
2003	1,560,150.29	278,694	136,118	1,470,837	57.86	25,421
2006	93,901.29	12,808	6,256	90,462	60.73	1,490
2008	15,189.34	1,638	800	14,845	62.67	237
2011	143,366.54	9,303	4,544	143,124	65.59	2,182
2013	215,839.27	7,812	3,815	218,499	67.54	3,235
2014	63,166.18	1,375	672	64,389	68.52	940
2015	13,442.50	97	47	13,798	69.51	199
	6,902,142.17	2,659,902	1,299,150	5,810,056		138,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.8	2.01

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D01 - DAMS, DYKES, CANALS AND TUNNELS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R4						
NET SALVAGE PERCENT.. -8						
1956	615,305.93	348,759	103,011	561,519	52.27	10,743
1966	42,867,104.87	20,454,708	6,041,606	40,254,867	61.40	655,617
1967	27,131,965.00	12,695,904	3,749,926	25,552,596	62.34	409,891
1969	146,223.72	65,724	19,413	138,509	64.22	2,157
1970	4,899,824.94	2,156,678	637,007	4,654,804	65.17	71,426
1978	3,644,386.00	1,329,284	392,624	3,543,313	72.85	48,638
1979	26,954,544.28	9,574,869	2,828,082	26,282,826	73.82	356,039
1980	8,733,611.13	3,019,185	891,762	8,540,538	74.79	114,194
1982	54,770,206.67	17,885,145	5,282,647	53,869,176	76.74	701,970
1983	21,684,267.05	6,872,308	2,029,839	21,389,169	77.72	275,208
1984	113,124,637.53	34,764,785	10,268,302	111,906,307	78.70	1,421,935
1985	10,995,558.61	3,273,281	966,813	10,908,390	79.68	136,902
1986	48,803.37	14,054	4,151	48,557	80.67	602
1988	12,002,331.79	3,224,167	952,306	12,010,212	82.64	145,332
1989	503,088.54	130,303	38,487	504,849	83.62	6,037
1992	38,009.96	8,736	2,580	38,471	86.59	444
1993	4,711.97	1,037	306	4,783	87.58	55
2003	28,219,035.47	3,457,566	1,021,245	29,455,313	97.52	302,044
2005	2,863,283.51	294,608	87,017	3,005,329	99.52	30,198
2009	704,177.11	44,870	13,253	747,258	103.51	7,219
2010	496,885.77	26,784	7,911	528,726	104.51	5,059
2012	1,302,985.46	44,778	13,226	1,393,998	106.50	13,089
2014	158,306.95	2,332	689	170,283	108.50	1,569
	361,909,255.63	119,689,865	35,352,203	355,509,793		4,716,368
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						75.4 1.30

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D02 - DIESEL SYSTEMS AND ENGINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. -11						
1965	644,462.40	507,901	715,353			
1968	10,325.00	7,908	11,461			
1973	394,804.06	285,903	438,233			
1980	1,137,849.89	746,694	1,207,883	55,130	10.22	5,394
1981	453,076.02	292,495	473,152	29,762	10.46	2,845
1982	933,452.28	592,668	958,724	77,408	10.70	7,234
1983	1,238,000.00	772,289	1,249,286	124,894	10.95	11,406
1984	337,094.61	206,395	333,873	40,302	11.21	3,595
1986	154,494.96	90,958	147,137	24,352	11.74	2,074
1987	41,924.03	24,180	39,115	7,421	12.01	618
1988	83,806.15	47,294	76,505	16,520	12.29	1,344
1989	64,057.60	35,324	57,142	13,962	12.58	1,110
1990	472,403.24	254,423	411,565	112,803	12.87	8,765
1991	383,928.98	201,659	326,212	99,949	13.17	7,589
1992	28,368.16	14,510	23,472	8,017	13.48	595
1993	108,978.30	54,241	87,742	33,224	13.79	2,409
1994	1,528,540.74	739,074	1,195,556	501,124	14.11	35,516
1995	630,494.80	295,616	478,200	221,649	14.44	15,350
1996	530,077.55	240,768	389,476	198,910	14.77	13,467
1997	1,429,293.16	627,625	1,015,272	571,243	15.11	37,806
1998	1,109,693.01	470,039	760,354	471,405	15.46	30,492
1999	232,763.17	94,872	153,469	104,898	15.82	6,631
2000	1,480,070.67	578,950	936,533	706,345	16.19	43,628
2001	1,962,927.92	735,580	1,189,904	988,946	16.56	59,719
2002	1,639,155.44	585,867	947,722	871,741	16.95	51,430
2003	242,831.69	82,480	133,423	136,120	17.35	7,846
2005	1,106,121.95	333,469	539,433	688,362	18.21	37,801
2006	357,925.58	100,278	162,214	235,083	18.69	12,578
2007	916,657.89	236,465	382,515	634,975	19.19	33,089
2008	109,011.51	25,507	41,261	79,742	19.73	4,042
2009	2,637,507.76	550,395	890,341	2,037,293	20.30	100,359
2010	2,771,772.15	503,343	814,228	2,262,439	20.91	108,199
2011	3,742,552.77	571,623	924,680	3,229,554	21.56	149,794
2012	2,407,096.08	294,975	477,164	2,194,713	22.24	98,683
2013	1,510,549.68	136,820	221,325	1,455,385	22.96	63,388
2014	6,633,910.89	374,073	605,116	6,758,525	23.73	284,809
2015	2,431,370.59	48,579	78,583	2,620,238	24.55	106,731
	41,897,350.68	11,761,240	18,893,624	27,612,435		1,356,336
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.4	3.24

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D03 - DISCONNECT SWITCHES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -3						
1965	242,270.77	179,805	230,379	19,160	15.37	1,247
1966	177,667.19	130,095	166,687	16,310	15.90	1,026
1967	714,863.43	515,954	661,077	75,232	16.46	4,571
1968	482,439.40	343,143	439,659	57,254	17.02	3,364
1969	207,719.11	145,486	186,407	27,544	17.60	1,565
1970	1,273,238.73	877,469	1,124,276	187,160	18.20	10,284
1971	232,031.02	157,300	201,544	37,448	18.80	1,992
1972	280,022.05	186,584	239,065	49,358	19.42	2,542
1974	160,146.36	102,870	131,804	33,147	20.70	1,601
1975	172,354.33	108,581	139,122	38,403	21.36	1,798
1976	21,825.02	13,475	17,265	5,215	22.03	237
1977	395,853.89	239,374	306,703	101,027	22.71	4,449
1978	242,505.95	143,512	183,878	65,903	23.40	2,816
1979	42,312.17	24,485	31,372	12,210	24.10	507
1980	274,055.46	154,945	198,527	83,750	24.81	3,376
1981	134,922.49	74,463	95,407	43,563	25.53	1,706
1982	281,577.30	151,552	194,179	95,846	26.26	3,650
1983	44,083.42	23,116	29,618	15,788	27.00	585
1984	44,313.73	22,614	28,975	16,668	27.75	601
1985	15,913.15	7,897	10,118	6,273	28.50	220
1986	31,745.19	15,297	19,600	13,098	29.27	447
1987	151,700.26	70,882	90,819	65,432	30.05	2,177
1988	132,691.61	60,061	76,954	59,718	30.83	1,937
1989	502,766.48	220,133	282,050	235,799	31.62	7,457
1990	481,796.61	203,736	261,041	235,210	32.42	7,255
1991	36,330.90	14,812	18,978	18,443	33.23	555
1992	231,030.02	90,642	116,137	121,824	34.05	3,578
1993	104,983.77	39,577	50,709	57,424	34.87	1,647
1994	35,727.81	12,913	16,545	20,255	35.70	567
1995	422,371.06	146,018	187,089	247,953	36.54	6,786
1996	301,380.12	99,447	127,419	183,003	37.38	4,896
1997	30,529.45	9,588	12,285	19,160	38.23	501
1998	166,141.53	49,502	63,425	107,701	39.09	2,755
2000	170,065.45	45,130	57,824	117,343	40.83	2,874
2001	96,520.44	24,023	30,780	68,636	41.71	1,646
2002	187,571.33	43,593	55,854	137,344	42.59	3,225
2003	129,652.34	27,970	35,837	97,705	43.48	2,247
2004	157,797.58	31,383	40,210	122,322	44.38	2,756
2005	187,574.40	34,145	43,749	149,453	45.28	3,301
2006	35,094.81	5,797	7,428	28,720	46.18	622
2009	532,335.09	60,511	77,531	470,774	48.93	9,621
2010	57,070.54	5,504	7,052	51,731	49.85	1,038
2011	1,097,601.33	86,746	111,145	1,019,384	50.78	20,075
2012	1,533,843.65	94,507	121,089	1,458,770	51.71	28,211

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D03 - DISCONNECT SWITCHES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -3						
2013	1,081,960.39	47,619	61,013	1,053,406	52.65	20,008
2014	2,921,484.67	77,696	99,549	2,909,580	53.58	54,303
2015	4,625,646.05	40,736	52,194	4,712,221	54.53	86,415
	20,883,527.85	5,260,688	6,740,368	14,769,665		325,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					45.4	1.56

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D04 - DYKES AND LINERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-L1.5						
NET SALVAGE PERCENT.. -8						
1968	26,479.96	17,309	28,598			
1974	142,100.00	87,075	150,013	3,455	18.17	190
1975	213,342.87	129,249	222,670	7,740	18.44	420
1980	53,900.59	30,700	52,890	5,323	19.85	268
1981	213,183.92	119,779	206,355	23,884	20.15	1,185
1982	89,895.87	49,816	85,823	11,265	20.45	551
1983	68,476.83	37,383	64,403	9,552	20.77	460
1985	211,511.23	111,822	192,647	35,785	21.44	1,669
1987	181,989.53	92,846	159,955	36,594	22.16	1,651
1990	264,232.48	126,651	218,195	67,176	23.36	2,876
1992	217,059.26	99,016	170,585	63,839	24.26	2,631
1998	39,596.79	14,693	25,313	17,452	27.57	633
1999	134,484.01	47,654	82,098	63,145	28.22	2,238
2002	75,888.45	22,812	39,301	42,659	30.31	1,407
2005	16,513.92	3,996	6,884	10,951	32.59	336
2011	478,782.72	52,572	90,571	426,514	37.73	11,304
2014	49,894.57	1,860	3,204	50,682	40.55	1,250
	2,477,333.00	1,045,233	1,799,505	876,014		29,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.1	1.17

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E01 - ELEVATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S5						
NET SALVAGE PERCENT.. -3						
1971	89,800.00	83,327	89,800	2,694	4.46	604
	89,800.00	83,327	89,800	2,694		604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.5	0.67

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E02 - EMS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1980	16,461.46	12,633	16,461			
1990	11,759,258.77	7,132,814	11,759,259			
1992	12,860.27	7,297	12,860			
1993	48,931.95	26,773	48,932			
1994	229,340.02	120,699	229,340			
1998	99,085.18	43,541	99,085			
1999	45,962.90	19,160	45,427	536	20.41	26
2000	117,114.88	46,109	109,322	7,793	21.22	367
2001	299,861.84	111,036	263,260	36,602	22.04	1,661
2004	8,032.68	2,396	5,681	2,352	24.56	96
2005	236,118.93	64,562	153,073	83,046	25.43	3,266
2009	22,360.02	3,846	9,119	13,241	28.98	457
2011	12,028.86	1,443	3,421	8,608	30.80	279
2012	9,801.36	918	2,177	7,625	31.72	240
	12,917,219.12	7,593,227	12,757,417	159,802		6,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.0 0.05

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E03 - ENVIRONMENTAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
1968	584,529.60	458,920	544,002	40,528	9.67	4,191
1994	100,098.42	42,220	50,047	50,051	26.02	1,924
1995	29,947.59	12,099	14,342	15,606	26.82	582
1997	129,242.84	47,533	56,346	72,897	28.45	2,562
2008	71,891.96	11,135	13,199	58,693	38.03	1,543
2015	20,165.58	211	251	19,915	44.53	447
	935,875.99	572,118	678,187	257,689		11,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.9	1.20

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E03.1 - ENVIRONMENTAL EQUIPMENT - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
2000	263,583.82	196,222	199,368	64,216	5.17	12,421
2001	2,680.00	1,960	1,991	689	5.18	133
2003	815,776.03	572,593	581,775	234,001	5.19	45,087
2008	150,049.97	88,006	89,418	60,632	5.21	11,638
2014	48,171.15	10,681	10,852	37,319	5.23	7,136
	1,280,260.97	869,462	883,404	396,857		76,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 5.97

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F01 - FALL ARREST EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R4						
NET SALVAGE PERCENT.. 0						
2005	198,105.16	130,353	180,034	18,071	5.13	3,523
2006	217,857.72	131,586	181,737	36,121	5.94	6,081
2007	195,813.28	107,174	148,021	47,792	6.79	7,039
2008	199,279.40	97,248	134,312	64,967	7.68	8,459
2009	501,083.68	213,462	294,818	206,266	8.61	23,957
2010	43,100.70	15,631	21,588	21,513	9.56	2,250
2011	205,129.64	61,129	84,427	120,703	10.53	11,463
2012	184,242.00	42,744	59,035	125,207	11.52	10,869
2013	246,771.47	40,964	56,576	190,195	12.51	15,203
2014	336,964.29	33,696	46,539	290,425	13.50	21,513
2015	180,672.63	6,022	8,317	172,356	14.50	11,887
	2,509,019.97	880,009	1,215,404	1,293,616		122,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 4.87

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F02 - FENCING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -3						
1967	95,307.91	75,041	98,167			
1968	58,848.45	45,705	60,614			
1969	66,173.02	50,660	68,158			
1970	117,281.68	88,440	120,800			
1971	13,312.00	9,883	13,711			
1972	65,739.16	48,010	67,711			
1973	24,667.06	17,707	25,407			
1974	51,949.96	36,633	53,508			
1975	11,288.90	7,813	11,628			
1976	59,296.08	40,251	61,075			
1977	19,241.61	12,802	19,819			
1978	145,749.97	94,952	150,122			
1979	18,281.62	11,653	18,657	173	19.82	9
1980	279,753.22	174,273	279,022	9,124	20.55	444
1981	85,268.34	51,885	83,071	4,755	21.28	223
1982	189,624.32	112,569	180,230	15,083	22.03	685
1983	282,397.46	163,390	261,597	29,272	22.79	1,284
1984	85,097.82	47,938	76,752	10,899	23.56	463
1985	245,056.33	134,261	214,960	37,448	24.34	1,539
1986	25,867.46	13,767	22,042	4,601	25.13	183
1987	213,373.01	110,184	176,411	43,363	25.93	1,672
1988	75,843.42	37,948	60,757	17,362	26.74	649
1989	182,675.48	88,433	141,587	46,569	27.56	1,690
1990	112,235.72	52,488	84,036	31,567	28.39	1,112
1991	137,599.47	62,060	99,362	42,365	29.23	1,449
1992	122,833.27	53,333	85,389	41,129	30.08	1,367
1993	43,943.39	18,340	29,363	15,899	30.93	514
1994	83,857.05	33,552	53,719	32,654	31.80	1,027
1995	82,864.42	31,727	50,797	34,553	32.67	1,058
1996	45,009.81	16,440	26,321	20,039	33.56	597
1997	57,176.21	19,876	31,823	27,068	34.45	786
1998	133,014.01	43,867	70,234	66,770	35.35	1,889
1999	43,860.85	13,683	21,907	23,270	36.25	642
2000	52,825.13	15,527	24,860	29,550	37.16	795
2001	163,588.29	45,105	72,216	96,280	38.08	2,528
2002	50,286.59	12,939	20,716	31,079	39.01	797
2003	1,015,869.57	242,668	388,527	657,819	39.94	16,470
2004	32,448.49	7,147	11,443	21,979	40.88	538
2005	116,002.80	23,368	37,414	82,069	41.83	1,962
2006	5,454.01	996	1,595	4,023	42.78	94
2008	58,461.93	8,465	13,553	46,663	44.69	1,044
2009	255,773.00	32,172	51,509	211,937	45.65	4,643
2011	813,892.56	71,097	113,830	724,479	47.59	15,223
2012	296,669.35	20,155	32,269	273,300	48.57	5,627

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F02 - FENCING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -3						
2013	110,462.43	5,383	8,619	105,157	49.54	2,123
2014	370,645.31	10,865	17,395	364,370	50.52	7,212
2015	938,720.95	9,108	14,583	952,300	51.51	18,488
	7,555,588.89	2,324,559	3,627,286	4,154,971		96,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.9	1.28

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F03 - FIRE FIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1967	597,273.05	501,112	597,273			
1968	39,688.85	32,878	39,689			
1969	101,232.00	82,727	101,232			
1970	9,203.91	7,411	9,204			
1971	281,955.00	223,534	281,955			
1973	21,689.45	16,627	21,689			
1975	10,000.43	7,392	10,000			
1976	58,348.31	42,314	58,348			
1977	28,858.00	20,512	28,858			
1978	192,136.50	133,727	192,136			
1979	115,181.72	78,439	115,182			
1980	214,201.74	142,616	214,202			
1981	9,401.89	6,113	9,402			
1982	406,897.98	258,055	402,277	4,621	18.29	253
1983	94,674.89	58,509	91,209	3,466	19.10	181
1984	583,752.17	351,185	547,456	36,296	19.92	1,822
1985	185,991.75	108,768	169,556	16,436	20.76	792
1986	152,946.68	86,843	135,378	17,569	21.61	813
1987	96,794.16	53,276	83,051	13,743	22.48	611
1988	217,479.69	115,873	180,632	36,848	23.36	1,577
1989	762,666.44	392,773	612,287	150,379	24.25	6,201
1990	64,327.11	31,971	49,839	14,488	25.15	576
1992	149,080.69	68,637	106,997	42,084	26.98	1,560
1995	24,518.16	9,910	15,449	9,069	29.79	304
1997	180,253.80	65,937	102,788	77,466	31.71	2,443
1998	68,518.74	23,749	37,022	31,497	32.67	964
1999	94,038.17	30,769	47,965	46,073	33.64	1,370
2001	216,064.47	62,227	97,005	119,059	35.60	3,344
2002	629,240.42	168,888	263,276	365,964	36.58	10,004
2003	657,749.39	163,648	255,108	402,641	37.56	10,720
2005	55,241.78	11,557	18,016	37,226	39.54	941
2008	238,692.84	35,708	55,665	183,028	42.52	4,305
2009	1,916,574.45	248,771	387,804	1,528,770	43.51	35,136
2010	4,415.61	485	756	3,660	44.51	82
2011	210,565.13	18,909	29,477	181,088	45.51	3,979
2012	586,212.13	41,035	63,969	522,243	46.50	11,231
2013	558,076.76	27,904	43,499	514,578	47.50	10,833
2014	951,159.22	28,535	44,482	906,677	48.50	18,694
2015	3,121,815.69	31,218	48,665	3,073,150	49.50	62,084
	13,906,919.17	3,790,542	5,568,798	8,338,121		190,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.37

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F03.1 - FIRE FIGHTING EQUIPMENT - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
1968	76,937.47	69,733	60,373	16,564	4.43	3,739
1980	506,992.00	442,315	382,942	124,050	5.03	24,662
2009	213,220.13	117,951	102,118	111,102	5.25	21,162
	797,149.60	629,999	545,433	251,716		49,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.1 6.22

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F04 - FOOTINGS AND FOUNDATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -8						
1965	167,301.40	121,171	141,129	39,557	21.41	1,848
1967	1,723,662.79	1,209,732	1,408,982	452,574	22.76	19,885
1968	891,091.56	615,181	716,505	245,874	23.45	10,485
1970	490,202.40	326,852	380,686	148,733	24.87	5,980
1973	14,582.27	9,190	10,704	5,045	27.07	186
1974	68,284.09	42,183	49,131	24,616	27.82	885
1975	108,441.06	65,621	76,429	40,687	28.58	1,424
1976	113,065.81	66,973	78,004	44,107	29.35	1,503
1977	1,266,265.77	733,645	854,481	513,086	30.13	17,029
1978	1,106,583.24	626,787	730,022	465,088	30.91	15,047
1979	334,143.65	184,822	215,263	145,612	31.71	4,592
1980	540,108.76	291,571	339,595	243,722	32.51	7,497
1981	299,457.16	157,625	183,587	139,827	33.32	4,196
1982	471,876.97	241,956	281,808	227,819	34.14	6,673
1983	766,192.98	382,424	445,411	382,077	34.96	10,929
1984	7,817.94	3,793	4,418	4,025	35.80	112
1985	25,845.64	12,179	14,185	13,728	36.64	375
1986	47,648.73	21,780	25,367	26,094	37.49	696
1987	307,062.57	136,017	158,420	173,208	38.34	4,518
1988	115,812.71	49,627	57,801	67,277	39.21	1,716
1989	340,873.18	141,139	164,385	203,758	40.08	5,084
1990	1,312,152.51	524,336	610,697	806,428	40.95	19,693
1991	1,012,711.49	389,870	454,084	639,644	41.83	15,292
1992	626,613.85	231,967	270,173	406,570	42.72	9,517
1993	84,738.76	30,102	35,060	56,458	43.62	1,294
1994	5,426.96	1,847	2,151	3,710	44.52	83
1995	467,057.62	151,871	176,885	327,537	45.43	7,210
1996	148,954.64	46,183	53,790	107,081	46.34	2,311
1998	114,131.79	31,897	37,151	86,111	48.18	1,787
1999	65,572.18	17,312	20,163	50,655	49.11	1,031
2000	30,492.18	7,574	8,821	24,111	50.05	482
2001	33,856.28	7,881	9,179	27,386	50.99	537
2002	2,625,474.99	570,165	664,075	2,171,438	51.93	41,815
2003	1,044,934.04	210,425	245,084	883,445	52.88	16,707
2004	9,714.31	1,803	2,100	8,391	53.83	156
2008	29,323.54	3,571	4,159	27,510	57.67	477
2011	40,587.70	2,974	3,464	40,371	60.59	666
2012	22,681.06	1,296	1,509	22,987	61.56	373
2014	680,260.20	16,729	19,484	715,197	63.52	11,259
2015	2,852,234.26	23,226	27,052	3,053,361	64.51	47,332
	20,413,239.04	7,711,297	8,981,394	13,064,904		298,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.7 1.46

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F04.1 - FOOTINGS AND FOUNDATIONS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1987	56,612.79	51,569	46,927	14,214	5.19	2,739
	56,612.79	51,569	46,927	14,214		2,739
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 4.84

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F05 - FREQUENCY CONVERSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S4						
NET SALVAGE PERCENT.. 0						
1977	1,607,215.00	1,273,991	1,590,594	16,621	9.33	1,781
1982	12,043.92	8,661	10,813	1,231	12.64	97
2005	47,702.22	11,130	13,896	33,806	34.50	980
2007	28,008.98	5,291	6,606	21,403	36.50	586
2009	758,606.76	109,573	136,804	621,803	38.50	16,151
	2,453,576.88	1,408,646	1,758,713	694,864		19,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.5	0.80

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F06 - FUEL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -11						
1956	11,785.53	9,924	13,082			
1966	73,482.51	54,959	81,566			
1968	828,616.98	601,894	919,765			
1969	757,540.47	541,857	840,870			
1970	800.00	563	888			
1971	87,288.00	60,440	96,890			
1973	3,244.42	2,169	3,601			
1974	290,612.82	190,709	322,580			
1975	44,415.90	28,595	49,302			
1976	212,487.00	134,063	235,861			
1977	16,590.50	10,254	18,415			
1978	128,269.57	77,597	142,379			
1980	179,972.65	104,040	196,447	3,323	23.96	139
1981	495,612.65	279,686	528,100	22,030	24.58	896
1982	104,546.72	57,536	108,639	7,408	25.21	294
1983	17,194.91	9,223	17,415	1,671	25.84	65
1985	205,026.03	104,049	196,464	31,115	27.14	1,146
1986	24,674.35	12,161	22,962	4,427	27.80	159
1987	460,163.55	219,943	415,294	95,488	28.47	3,354
1988	13,928.85	6,450	12,179	3,282	29.14	113
1989	282,980.18	126,711	239,254	74,854	29.83	2,509
1990	773,369.43	334,448	631,501	226,939	30.52	7,436
1991	370,174.16	154,332	291,408	119,485	31.22	3,827
1992	661,127.69	265,361	501,052	232,800	31.92	7,293
1993	338,825.34	130,656	246,703	129,393	32.63	3,965
1994	371,177.35	137,198	259,056	152,951	33.35	4,586
1995	223,856.04	79,166	149,480	99,000	34.07	2,906
1996	403,902.53	136,293	257,347	190,985	34.80	5,488
1997	89,694.14	28,813	54,404	45,156	35.53	1,271
1998	83,733.99	25,523	48,192	44,753	36.27	1,234
1999	410,246.57	118,215	223,212	232,162	37.02	6,271
2000	244,674.28	66,431	125,434	146,154	37.77	3,870
2001	731,207.43	186,353	351,870	459,770	38.52	11,936
2002	436,496.97	103,879	196,143	288,369	39.28	7,341
2003	270,163.44	59,676	112,680	187,201	40.05	4,674
2005	780,471.63	145,716	275,139	591,185	41.59	14,215
2006	545,970.78	92,480	174,620	431,408	42.37	10,182
2007	758,499.28	115,345	217,793	624,141	43.15	14,464
2008	348,333.75	46,862	88,484	298,166	43.94	6,786
2009	2,308,883.16	270,125	510,047	2,052,813	44.73	45,893
2010	535,159.47	53,106	100,274	493,753	45.53	10,845
2011	1,724,597.41	140,510	265,310	1,648,993	46.33	35,592
2012	588,452.12	37,362	70,546	582,636	47.14	12,360

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F06 - FUEL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -11						
2013	786,406.17	35,789	67,576	805,335	47.95	16,795
2014	1,591,994.48	43,471	82,082	1,685,032	48.77	34,551
2015	8,897,247.05	80,983	152,911	9,723,033	49.59	196,068
	28,513,898.25	5,520,916	9,915,217	21,735,210		478,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					45.4	1.68

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F06.1 - FUEL SYSTEMS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -11						
1980	4,294,944.43	4,097,952	3,707,897	1,059,491	5.02	211,054
1991	76,747.60	69,343	62,743	22,447	5.11	4,393
1992	37,066.15	33,239	30,075	11,068	5.12	2,162
1995	37,257.20	32,563	29,464	11,891	5.13	2,318
2001	712,705.67	574,776	520,067	271,036	5.16	52,526
2008	775,913.22	501,764	454,005	407,259	5.18	78,621
2010	2,366,125.59	1,330,665	1,204,008	1,422,391	5.19	274,064
2012	3,379,559.02	1,487,432	1,345,853	2,405,458	5.19	463,479
2013	1,628,833.20	578,182	523,149	1,284,856	5.19	247,564
	13,309,152.08	8,705,916	7,877,261	6,895,898		1,336,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 10.04

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G01 - GAS TURBINE SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -2						
1968	995,759.29	835,788	1,015,674			
1974	4,704,054.47	3,641,257	4,798,136			
1975	6,031,773.20	4,592,404	6,152,409			
1977	384,018.97	282,286	391,699			
1981	210,609.85	142,595	214,822			
1989	83,605.00	45,519	77,428	7,849	20.98	374
1992	13,070,767.89	6,405,314	10,895,503	2,436,680	23.38	104,221
1997	548,240.40	216,099	367,586	191,619	27.61	6,940
1999	9,087.69	3,220	5,477	3,792	29.37	129
2001	61,837.92	19,385	32,974	30,101	31.17	966
2007	31,100.00	5,816	9,893	21,829	36.75	594
2009	129,634.16	18,600	31,639	100,588	38.67	2,601
2010	1,268,695.89	154,421	262,672	1,031,398	39.63	26,026
2011	222,865.40	22,228	37,810	189,513	40.60	4,668
2012	376,344.00	29,259	49,770	334,101	41.57	8,037
2013	7,810,787.00	433,724	737,769	7,229,234	42.55	169,900
2014	2,091,471.80	69,695	118,552	2,014,749	43.53	46,284
2015	31,295,107.96	347,620	591,305	31,329,705	44.51	703,880
	69,325,760.89	17,265,230	25,791,118	44,921,158		1,074,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.8	1.55

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G01.1 - GAS TURBINE SYSTEMS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -2						
1987	24,645.16	21,192	23,906	1,232	5.05	244
	24,645.16	21,192	23,906	1,232		244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.0	0.99

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G02 - GATES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -8						
1966	1,986,152.97	1,270,124	581,390	1,563,655	32.63	47,921
1967	1,051,672.86	660,608	302,388	833,419	33.47	24,900
1970	396,402.00	235,197	107,660	320,454	36.05	8,889
1978	267,693.00	132,773	60,776	228,332	43.26	5,278
1979	1,419,329.57	686,146	314,078	1,218,798	44.19	27,581
1980	1,051,492.17	495,127	226,641	908,971	45.12	20,146
1982	4,123,249.27	1,836,373	840,586	3,612,523	47.01	76,846
1983	1,976,506.08	854,918	391,332	1,743,295	47.96	36,349
1984	1,120,133.00	470,131	215,199	994,545	48.91	20,334
1985	185,213.00	75,335	34,484	165,546	49.87	3,320
1986	139,462.75	54,919	25,139	125,481	50.83	2,469
1988	1,014,882.86	373,213	170,835	925,238	52.76	17,537
1989	180,329.65	63,954	29,274	165,482	53.73	3,080
2004	439,111.41	67,997	31,125	443,115	68.53	6,466
2012	32,000.00	1,512	692	33,868	76.50	443
2013	1,925,734.06	64,994	29,751	2,050,042	77.50	26,452
2014	321,648.04	6,513	2,981	344,399	78.50	4,387
2015	1,417,520.75	9,568	4,380	1,526,543	79.50	19,202
	19,048,533.44	7,359,402	3,368,711	17,203,705		351,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.9 1.85

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G03 - GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -8						
1966	18,139.94	13,449	12,969	6,622	20.38	325
1967	1,704,660.61	1,246,232	1,201,799	639,234	21.00	30,440
1968	5,528,661.06	3,984,000	3,841,956	2,128,998	21.63	98,428
1970	3,447,277.74	2,409,118	2,323,224	1,399,836	22.94	61,022
1971	1,587,930.00	1,091,506	1,052,590	662,374	23.63	28,031
1977	3,185,771.51	1,953,213	1,883,574	1,557,059	28.10	55,411
1978	271,000.00	162,505	156,711	135,969	28.91	4,703
1979	786,015.97	460,629	444,206	404,691	29.73	13,612
1980	12,037,307.04	6,886,124	6,640,608	6,359,684	30.57	208,037
1982	5,671,758.61	3,082,535	2,972,631	3,152,868	32.29	97,642
1983	177,355.00	93,797	90,453	101,090	33.17	3,048
1985	9,224,267.93	4,601,046	4,437,002	5,525,207	34.98	157,953
1988	76,992.57	34,847	33,605	49,547	37.76	1,312
1989	1,201,412.25	524,797	506,086	791,439	38.71	20,445
1990	173,110.77	72,856	70,258	116,702	39.67	2,942
1992	5,093,864.21	1,980,494	1,909,882	3,591,491	41.60	86,334
1999	165,900.34	45,454	43,833	135,339	48.51	2,790
2001	97,014.30	23,373	22,540	82,235	50.50	1,628
2002	36,867.35	8,270	7,975	31,842	51.50	618
2003	9,985,526.61	2,073,942	1,999,998	8,784,371	52.50	167,321
2007	28,008.68	3,956	3,815	26,434	56.50	468
2008	2,209,404.51	275,315	265,499	2,120,658	57.50	36,881
2009	234,765.50	25,355	24,451	229,096	58.50	3,916
2010	1,951,761.81	178,371	172,011	1,935,892	59.50	32,536
2011	450,761.35	33,703	32,501	454,321	60.50	7,509
2012	1,757,101.50	102,190	98,547	1,799,123	61.50	29,254
2013	2,362,076.23	98,113	94,615	2,456,427	62.50	39,303
2014	3,252,441.14	81,072	78,182	3,434,454	63.50	54,086
2015	32,415,720.45	269,219	259,620	34,749,358	64.50	538,750
	105,132,874.98	31,815,481	30,681,141	82,862,364		1,784,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.4 1.70

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G03.1 - GENERATORS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-S3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1987	846.63	772	687	227	5.22	43
2008	78,948.91	50,156	44,661	40,604	5.25	7,734
2012	210,136.55	90,779	80,832	146,115	5.25	27,831
2013	777,505.62	270,872	241,193	598,513	5.25	114,002
	1,067,437.71	412,579	367,373	785,459		149,610

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 14.02

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G04 - GENERATOR - WINDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. -8						
1967	6,417,497.74	5,479,568	6,930,898			
2010	4,435,555.02	526,944	1,065,837	3,724,562	44.50	83,698
2012	3,882,451.10	293,513	593,682	3,599,365	46.50	77,406
2013	7,746,727.46	418,323	846,132	7,520,334	47.50	158,323
2014	2,132,526.63	69,094	139,755	2,163,373	48.50	44,606
	24,614,757.95	6,787,442	9,576,304	17,007,634		364,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.7	1.48

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G05 - GLYCOL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S3						
NET SALVAGE PERCENT.. -8						
1974	83,699.00	73,785	90,395			
1989	9,270.24	6,217	8,119	1,893	15.16	125
1992	437,684.30	266,484	347,993	124,706	17.45	7,146
	530,653.54	346,486	446,507	126,599		7,271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.4	1.37

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G06 - GOVENORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S4						
NET SALVAGE PERCENT.. -14						
1967	62,233.00	62,873	30,355	40,591	5.12	7,928
1968	77,729.00	77,918	37,619	50,992	5.43	9,391
1970	63,822.00	62,878	30,358	42,399	6.11	6,939
1971	77,729.00	75,851	36,621	51,990	6.48	8,023
1977	143,225.00	129,424	62,487	100,790	9.33	10,803
1980	251,003.31	214,862	103,736	182,408	11.21	16,272
1982	2,305,849.08	1,890,301	912,647	1,716,021	12.64	135,761
1985	1,422,117.29	1,079,015	520,954	1,100,260	15.05	73,107
1996	11,438.67	5,651	2,728	10,312	25.50	404
2002	594,634.45	203,365	98,186	579,697	31.50	18,403
2003	623,150.91	197,333	95,273	615,119	32.50	18,927
2006	912,512.80	219,610	106,029	934,236	35.50	26,317
2009	1,295,214.64	213,272	102,969	1,373,576	38.50	35,677
	7,840,659.15	4,432,353	2,139,962	6,798,390		367,952
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.5	4.69

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G06.1 - GOVENORS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-S4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -14						
1980	218,343.00	218,755	198,381	50,530	4.76	10,616
1999	922,781.05	798,046	723,721	328,249	5.25	62,524
2003	1,003,258.64	805,438	730,424	413,291	5.25	78,722
	2,144,382.69	1,822,239	1,652,526	792,071		151,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 7.08

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G07 - GROUND WIRE SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -6						
1966	2,823.94	2,392	2,369	624	11.05	56
1967	181,215.81	151,297	149,842	42,247	11.68	3,617
1968	94,918.28	78,040	77,289	23,324	12.34	1,890
1970	172,220.16	137,147	135,828	46,725	13.68	3,416
1971	53,073.00	41,549	41,149	15,108	14.38	1,051
1974	221,600.40	164,298	162,718	72,178	16.53	4,366
1975	47,892.56	34,816	34,481	16,285	17.28	942
1976	4,623.64	3,294	3,262	1,639	18.04	91
1977	44,065.95	30,735	30,439	16,271	18.81	865
1978	237,477.65	162,021	160,463	91,263	19.60	4,656
1979	76,455.67	50,983	50,493	30,550	20.40	1,498
1980	369,454.09	240,596	238,282	153,339	21.21	7,230
1981	72,125.46	45,816	45,375	31,078	22.04	1,410
1982	346,989.02	214,800	212,734	155,074	22.88	6,778
1983	352,232.23	212,277	210,236	163,130	23.73	6,874
1985	455,703.00	259,352	256,858	226,187	25.47	8,881
1986	29,607.81	16,343	16,186	15,198	26.36	577
1987	144,022.64	77,027	76,286	76,378	27.25	2,803
1988	44,015.48	22,768	22,549	24,107	28.16	856
1989	283,026.53	141,385	140,025	159,983	29.08	5,501
1990	468,797.25	225,877	223,705	273,220	30.00	9,107
1991	520,887.35	241,639	239,315	312,826	30.93	10,114
1992	215,011.55	95,848	94,926	132,986	31.87	4,173
1993	11,320.04	4,839	4,792	7,207	32.82	220
1994	5,612.73	2,297	2,275	3,674	33.77	109
1995	415,398.75	162,281	160,720	279,603	34.73	8,051
1996	142,553.83	53,025	52,515	98,592	35.70	2,762
1997	27,653.81	9,769	9,675	19,638	36.67	536
1998	27,958.88	9,354	9,264	20,372	37.64	541
2000	109,199.72	32,410	32,098	83,654	39.60	2,112
2001	353,363.79	98,204	97,260	277,306	40.58	6,834
2002	63,869.83	16,544	16,385	51,317	41.56	1,235
2003	408,552.10	98,029	97,086	335,979	42.55	7,896
2004	9,440.40	2,085	2,065	7,942	43.54	182
2005	19,932.54	4,022	3,983	17,145	44.53	385
2006	70,228.07	12,817	12,694	61,748	45.53	1,356
2008	1,052,859.55	151,780	150,321	965,710	47.52	20,322
2009	174,838.48	21,869	21,659	163,670	48.51	3,374
2010	267,722.45	28,327	28,055	255,731	49.51	5,165
2011	277,276.56	23,995	23,764	270,149	50.51	5,348
2012	741,955.69	50,051	49,570	736,903	51.50	14,309

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G07 - GROUND WIRE SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -6						
2013	642,861.66	30,971	30,673	650,760	52.50	12,395
2014	541,315.19	15,647	15,496	558,298	53.50	10,435
2015	568,198.08	5,475	5,423	596,867	54.50	10,952
	10,370,351.62	3,484,091	3,450,583	7,541,990		201,271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.5	1.94

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I02 - INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. 0						
1968	1,270,122.22	798,056	1,270,122			
1969	533,320.62	331,192	533,321			
1971	1,562,828.30	947,074	1,562,828			
1979	25,332.75	13,688	25,333			
1987	19,531.16	9,062	19,531			
1988	172,549.37	78,280	172,549			
1989	19,048.01	8,438	19,048			
1990	518,407.16	224,123	518,407			
1992	19,933.21	8,179	19,309	624	17.69	35
1994	104,218.77	40,367	95,298	8,921	18.38	485
1999	356,341.34	116,167	274,244	82,097	20.22	4,060
2002	18,448.05	5,258	12,413	6,035	21.45	281
2005	47,283.46	11,222	26,493	20,790	22.88	909
2006	497,358.78	109,419	258,314	239,045	23.40	10,216
2009	418,330.78	67,489	159,326	259,005	25.16	10,294
2012	45,371.19	4,250	10,033	35,338	27.19	1,300
2014	338,972.40	14,464	34,147	304,826	28.72	10,614
	5,967,397.57	2,786,728	5,010,716	956,682		38,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.0	0.64

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I02.1 - INSTRUMENTATION - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-L0.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
1980	2,307,659.57	1,912,819	1,881,919	425,741	4.57	93,160
1987	470,718.02	380,957	374,803	95,915	4.67	20,539
1988	112,204.97	90,369	88,909	23,296	4.69	4,967
1989	32,021.39	25,668	25,253	6,768	4.70	1,440
1994	655,548.30	509,086	500,862	154,686	4.77	32,429
2004	1,639,203.46	1,104,413	1,086,572	552,631	4.91	112,552
2005	1,156,534.93	757,808	745,567	410,968	4.93	83,361
2008	344,737.06	200,178	196,944	147,793	4.99	29,618
2014	8,698.00	1,930	1,899	6,799	5.12	1,328
	6,727,325.70	4,983,228	4,902,728	1,824,598		379,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 5.64

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I03 - INSULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L3						
NET SALVAGE PERCENT.. 0						
1967	88,700.61	69,440	82,281	6,420	7.60	845
1968	114,208.17	88,560	104,937	9,271	7.86	1,180
1969	50,398.83	38,706	45,864	4,535	8.12	558
1970	96,375.98	73,301	86,856	9,520	8.38	1,136
1974	12,479.49	9,156	10,849	1,630	9.32	175
1975	514.00	374	443	71	9.53	7
1976	12,341.27	8,910	10,558	1,783	9.73	183
1977	50,283.33	36,032	42,695	7,588	9.92	765
1978	35,427.46	25,214	29,877	5,550	10.09	550
1979	14,781.95	10,449	12,381	2,401	10.26	234
1980	11,311.61	7,941	9,409	1,903	10.43	182
1981	69,020.58	48,137	57,039	11,982	10.59	1,131
1982	426,433.41	295,216	349,809	76,624	10.77	7,115
1983	630,479.97	433,051	513,133	117,347	10.96	10,707
1984	70,036.88	47,705	56,527	13,510	11.16	1,211
1985	999,174.39	673,733	798,323	200,851	11.40	17,619
1986	7,562.44	5,043	5,976	1,586	11.66	136
1987	533,947.06	351,492	416,491	117,456	11.96	9,821
1988	575,583.15	373,145	442,149	133,434	12.31	10,839
1989	600,838.56	382,818	453,610	147,229	12.70	11,593
1990	3,212,707.83	2,006,561	2,377,623	835,085	13.14	63,553
1991	1,700,167.83	1,038,071	1,230,036	470,132	13.63	34,492
1992	767,820.50	456,961	541,464	226,356	14.17	15,974
1993	1,189,492.76	687,527	814,668	374,825	14.77	25,377
1994	969,319.30	542,538	642,867	326,452	15.41	21,184
1995	1,758,689.02	949,692	1,125,313	633,376	16.10	39,340
1996	1,786,367.83	926,875	1,098,277	688,091	16.84	40,861
1997	889,877.07	442,144	523,907	365,970	17.61	20,782
1998	720,448.60	341,284	404,396	316,053	18.42	17,158
1999	1,020,689.48	459,310	544,248	476,441	19.25	24,750
2000	3,892,028.71	1,655,786	1,961,981	1,930,048	20.11	95,975
2001	681,643.97	273,046	323,539	358,105	20.98	17,069
2002	1,987,065.50	744,871	882,616	1,104,450	21.88	50,478
2003	1,841,341.62	642,370	761,160	1,080,182	22.79	47,397
2004	2,775,970.27	895,445	1,061,034	1,714,936	23.71	72,330
2005	333,171.22	98,522	116,741	216,430	24.65	8,780
2006	1,324,258.63	355,656	421,425	902,834	25.60	35,267
2007	3,136,964.12	756,448	896,334	2,240,630	26.56	84,361
2008	808,745.61	172,611	204,531	604,215	27.53	21,948
2009	2,123,592.33	393,162	465,867	1,657,725	28.52	58,125
2010	323,890.26	50,805	60,200	263,690	29.51	8,936
2011	490,774.50	63,099	74,768	416,006	30.50	13,640
2012	994,068.55	99,407	117,790	876,279	31.50	27,818

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I03 - INSULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L3						
NET SALVAGE PERCENT.. 0						
2013	105,635.07	7,546	8,941	96,694	32.50	2,975
2014	2,685,733.84	115,111	136,398	2,549,336	33.50	76,100
2015	67,958.16	971	1,150	66,808	34.50	1,936
	41,988,321.72	17,154,242	20,326,481	21,661,840		1,002,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.6	2.39

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I04 - INTAKE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R4						
NET SALVAGE PERCENT.. -8						
1966	3,784,392.00	1,805,782	562,054	3,525,089	61.40	57,412
1967	1,784,000.00	834,790	259,831	1,666,889	62.34	26,739
1979	1,454,249.47	516,583	160,788	1,409,801	73.82	19,098
1982	5,039,574.77	1,645,667	512,218	4,930,523	76.74	64,250
1983	16,004.48	5,072	1,579	15,706	77.72	202
1984	3,401,783.55	1,045,416	325,388	3,348,538	78.70	42,548
1989	6,768.76	1,753	546	6,764	83.62	81
1994	5,240.80	1,103	343	5,317	88.57	60
1997	10,571.59	1,915	596	10,821	91.55	118
2002	24,045.32	3,180	990	24,979	96.53	259
2003	3,909,814.02	479,054	149,107	4,073,492	97.52	41,771
	19,436,444.76	6,340,315	1,973,440	19,017,921		252,538
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					75.3	1.30

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I05 - INVERTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. -8						
1968	182,290.86	191,677	183,796	13,078	0.66	13,078
1979	114,154.89	106,126	101,762	21,525	3.48	6,185
1996	17,604.84	11,667	11,187	7,826	9.66	810
2000	11,968.11	6,763	6,485	6,441	11.92	540
2001	110,955.28	59,676	57,223	62,609	12.55	4,989
2005	2,340.00	970	930	1,597	15.40	104
2006	16,272.78	6,186	5,932	11,643	16.20	719
2008	5,505.60	1,696	1,626	4,320	17.87	242
2012	4,964.72	740	710	4,652	21.55	216
2014	5,643.32	366	351	5,744	23.50	244
2015	49,804.41	1,076	1,031	52,757	24.50	2,153
	521,504.81	386,943	371,033	192,192		29,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.6	5.61

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I05.1 - INVERTERS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-S1.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
2000	18,910.94	15,304	14,372	6,052	4.74	1,277
2008	5,505.60	3,512	3,298	2,648	5.10	519
	24,416.54	18,816	17,670	8,700		1,796
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.8 7.36

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03 - LAND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1965	5,754.24	3,441	5,754			
1967	174,343.48	100,793	174,343			
1968	82,098.79	46,643	82,099			
1970	313,594.10	171,765	313,594			
1971	996,777.00	535,598	979,186	17,591	34.70	507
1972	286,219.42	150,780	275,657	10,562	35.49	298
1974	262,393.06	132,666	242,541	19,852	37.08	535
1975	59,952.49	29,672	54,247	5,705	37.88	151
1976	61,289.90	29,664	54,232	7,058	38.70	182
1977	391,514.65	185,214	338,610	52,905	39.52	1,339
1978	777,770.02	359,431	657,115	120,655	40.34	2,991
1979	37,126.06	16,741	30,606	6,520	41.18	158
1980	1,053,203.62	463,125	846,690	206,514	42.02	4,915
1981	271,954.44	116,541	213,061	58,893	42.86	1,374
1982	516,244.80	215,310	393,632	122,613	43.72	2,805
1983	260,255.97	105,594	193,048	67,208	44.57	1,508
1984	96,772.74	38,141	69,730	27,043	45.44	595
1985	252,388.80	96,546	176,506	75,883	46.31	1,639
1986	85,530.68	31,726	58,002	27,529	47.18	583
1987	569,158.86	204,368	373,628	195,531	48.07	4,068
1988	188,757.84	65,561	119,859	68,899	48.95	1,408
1989	2,213,223.50	742,160	1,356,825	856,398	49.85	17,179
1990	765,815.64	247,718	452,881	312,935	50.74	6,167
1991	440,749.89	137,219	250,865	189,885	51.65	3,676
1992	569,666.82	170,444	311,607	258,060	52.56	4,910
1993	226,860.93	65,125	119,062	107,799	53.47	2,016
1994	187,262.38	51,460	94,080	93,182	54.39	1,713
1995	344,790.90	90,518	165,486	179,305	55.31	3,242
1996	255,875.08	64,002	117,009	138,866	56.24	2,469
1997	24,438.72	5,810	10,622	13,817	57.17	242
1998	321,505.42	72,403	132,368	189,137	58.11	3,255
1999	117,692.64	25,030	45,760	71,933	59.05	1,218
2000	73,029.87	14,615	26,719	46,311	59.99	772
2002	172,683.92	30,185	55,185	117,499	61.89	1,899
2003	228,663.43	37,073	67,777	160,886	62.84	2,560
2004	102,617.32	15,324	28,015	74,602	63.80	1,169
2005	87,428.65	11,937	21,823	65,606	64.76	1,013
2006	110,490.47	13,657	24,968	85,522	65.73	1,301
2008	64,541.12	6,317	11,549	52,992	67.66	783
2009	268,364.85	22,792	41,669	226,696	68.63	3,303
2010	13,384.00	962	1,759	11,625	69.61	167
2011	64,779.67	3,817	6,978	57,802	70.58	819

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03 - LAND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2012	49,683.60	2,279	4,166	45,518	71.56	636
2014	369,783.31	7,296	13,339	356,444	73.52	4,848
2015	380,361.34	2,484	4,541	375,820	74.51	5,044
	14,196,794.43	4,939,947	9,017,193	5,179,601		95,457
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					54.3	0.67

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03.1 - LAND IMPROVEMENTS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
1989	5,765.52	4,807	4,965	801	5.22	153
	5,765.52	4,807	4,965	801		153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	2.65

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L04 - LIGHTING SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1967	45,238.49	37,955	45,238			
1968	2,726.81	2,259	2,727			
1970	42,486.22	34,210	42,486			
1971	28,226.00	22,378	28,226			
1974	16,618.25	12,514	16,618			
1975	39,752.16	29,385	39,752			
1976	4,407.08	3,196	4,407			
1977	29,959.51	21,295	29,960			
1978	67,894.94	47,255	67,035	860	15.20	57
1979	83,571.46	56,912	80,735	2,836	15.95	178
1980	25,900.92	17,245	24,464	1,437	16.71	86
1981	9,888.87	6,430	9,122	767	17.49	44
1982	33,845.59	21,465	30,450	3,396	18.29	186
1983	10,991.30	6,793	9,636	1,355	19.10	71
1985	3,562.54	2,083	2,955	608	20.76	29
1986	5,857.33	3,326	4,718	1,139	21.61	53
1987	39,322.35	21,643	30,702	8,620	22.48	383
1988	9,837.24	5,241	7,435	2,402	23.36	103
1989	18,023.88	9,282	13,167	4,857	24.25	200
1990	35,606.52	17,696	25,104	10,503	25.15	418
1991	18,831.10	9,016	12,790	6,041	26.06	232
1992	2,735.87	1,260	1,787	949	26.98	35
2012	93,027.28	6,512	9,238	83,789	46.50	1,802
2013	257,991.58	12,900	18,300	239,692	47.50	5,046
	926,303.29	408,251	557,052	369,251		8,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.4 0.96

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L05 - LIGHTNING ARRESTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R3						
NET SALVAGE PERCENT.. 0						
1967	44,408.00	31,476	44,408			
1968	50,362.17	35,149	50,362			
1970	61,016.99	41,229	61,017			
1977	65.00	38	62	3	23.72	
1978	19,225.18	11,114	18,197	1,028	24.47	42
1980	290.19	160	262	28	25.99	1
1981	2,066.49	1,113	1,822	244	26.77	9
1982	25,686.00	13,485	22,079	3,607	27.55	131
1986	5,702.63	2,675	4,380	1,323	30.79	43
1987	293.76	134	219	75	31.62	2
1988	811.34	357	585	226	32.45	7
1989	339.63	145	237	103	33.30	3
1992	0.01					
1994	2,591.45	909	1,488	1,103	37.65	29
1995	0.03					
1996	2,464.63	789	1,292	1,173	39.44	30
2000	5,055,707.52	1,298,811	2,126,534	2,929,174	43.10	67,962
2004	11,440.48	2,199	3,600	7,840	46.85	167
2005	79,719.06	14,019	22,953	56,766	47.80	1,188
2006	90,109.92	14,355	23,504	66,606	48.76	1,366
2007	13,132.00	1,875	3,070	10,062	49.72	202
2008	52,590.01	6,637	10,867	41,723	50.68	823
2009	80,001.12	8,759	14,341	65,660	51.65	1,271
2010	22,899.74	2,124	3,478	19,422	52.62	369
2011	57,338.86	4,359	7,137	50,202	53.59	937
2012	86,164.40	5,096	8,343	77,821	54.57	1,426
2013	17,692.67	750	1,228	16,465	55.54	296
2014	90,140.65	2,300	3,766	86,375	56.52	1,528
2015	321,349.88	2,715	4,445	316,905	57.51	5,510
	6,193,609.81	1,502,772	2,439,676	3,753,934		83,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.0 1.35

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L06 - LINE COUPLING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-R5						
NET SALVAGE PERCENT.. 0						
1984	11,225.56	11,071	11,226			
	11,225.56	11,071	11,226			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M01 - MAIN BREAKERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -8						
1968	87,097.27	59,172	94,065			
1970	6,264.96	4,110	6,766			
1980	14,200.00	7,533	12,753	2,583	21.37	121
1983	14,000.00	6,862	11,617	3,503	22.94	153
1986	14,774.50	6,626	11,217	4,739	24.56	193
1991	4,678.14	1,762	2,983	2,069	27.35	76
1996	96,202.47	29,117	49,292	54,607	30.23	1,806
1997	4,516.36	1,298	2,197	2,681	30.82	87
1998	23,610.58	6,429	10,884	14,615	31.41	465
2001	47,957.90	10,864	18,391	33,404	33.19	1,006
2003	92,548.49	18,134	30,699	69,253	34.38	2,014
2004	27,895.94	5,036	8,525	21,603	34.98	618
2006	119,193.09	17,838	30,198	98,531	36.18	2,723
	552,939.70	174,781	289,587	307,588		9,262
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.2	1.68

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M02 - MARINE TERMINAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -6						
1969	2,596,299.63	1,843,479	2,752,078			
1971	69,000.00	47,237	73,140			
1980	12,849.36	7,213	13,620			
1983	11,371.66	5,882	12,054			
1984	286,814.46	144,061	304,023			
2013	857,536.19	34,960	74,628	834,360	62.50	13,350
	3,833,871.30	2,082,832	3,229,543	834,360		13,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					62.5	0.35

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M02.1 - MARINE TERMINAL - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -6						
1996	346,931.75	289,763	288,055	79,693	5.24	15,209
2009	121,591.12	71,299	70,879	58,008	5.25	11,049
	468,522.87	361,062	358,934	137,700		26,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	5.60

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M03 - METALCLAD SWITCHGEAR CUB/EQU 4kv/600

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -6						
1968	431,573.00	401,249	457,467			
1980	780,388.00	599,083	814,399	12,812	12.41	1,032
1987	56,409.27	36,129	49,114	10,680	17.81	600
1994	567,211.45	281,118	382,155	219,089	23.96	9,144
1995	14,288.77	6,769	9,202	5,944	24.89	239
2015	383,774.09	4,520	6,144	400,656	44.50	9,004
	2,233,644.58	1,328,868	1,718,481	649,182		20,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.4	0.90

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M04 - METER TEST SWITCHES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R5						
NET SALVAGE PERCENT.. 0						
1981	9,277.57	8,294	9,278			
1982	1,993.00	1,753	1,978	15	4.21	4
1984	897.55	760	858	40	5.36	7
1987	11,856.77	9,326	10,525	1,332	7.47	178
1988	3,304.10	2,525	2,850	454	8.25	55
1991	12,722.44	8,789	9,918	2,804	10.82	259
1993	1,215.96	776	876	340	12.65	27
1994	11,342.69	6,935	7,826	3,517	13.60	259
1997	5,690.51	3,005	3,391	2,299	16.52	139
	58,300.59	42,163	47,500	10,800		928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.6	1.59

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M05 - METERING TANKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R3						
NET SALVAGE PERCENT.. 0						
1966	2,500.00	2,281	2,500			
1968	7,113.61	6,391	7,114			
1970	3,981.00	3,516	3,981			
1972	7,362.00	6,381	7,362			
1978	5,434.41	4,372	5,390	44	7.23	6
1979	8,161.00	6,463	7,968	193	7.70	25
1981	131,092.38	100,197	123,537	7,555	8.72	866
1983	5,347.32	3,925	4,839	508	9.84	52
1984	11,116.01	7,983	9,843	1,273	10.43	122
1988	13,825.07	8,956	11,042	2,783	13.03	214
1989	11,884.85	7,475	9,216	2,669	13.73	194
1992	17,501.52	9,966	12,288	5,214	15.93	327
1993	36,142.64	19,839	24,460	11,683	16.69	700
1994	21,417.03	11,299	13,931	7,486	17.48	428
1996	14,331.25	6,941	8,558	5,773	19.08	303
1997	1,246.12	576	710	536	19.90	27
2011	66,568.46	7,898	9,738	56,830	32.61	1,743
2012	59,915.40	5,554	6,848	53,067	33.57	1,581
2013	95,443.06	6,320	7,792	87,651	34.55	2,537
2014	140,033.36	5,564	6,860	133,174	35.53	3,748
	660,416.49	231,897	283,977	376,440		12,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.2	1.95

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M06 - METERS - DIGITAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
1990	22,825.78	17,222	18,009	4,817	4.91	981
1991	374,351.59	277,956	290,650	83,702	5.15	16,253
1992	134,335.27	98,266	102,754	31,581	5.37	5,881
1993	3,358.12	2,423	2,534	824	5.57	148
1994	86,708.38	61,780	64,601	22,107	5.75	3,845
1995	19,048.53	13,410	14,022	5,027	5.92	849
1996	51,918.38	36,109	37,758	14,160	6.09	2,325
1997	116,144.02	79,733	83,374	32,770	6.27	5,226
1998	149,674.43	101,105	105,722	43,952	6.49	6,772
1999	89,708.70	59,342	62,052	27,657	6.77	4,085
2000	22,935.00	14,782	15,457	7,478	7.11	1,052
2001	149,440.00	93,101	97,353	52,087	7.54	6,908
2002	193,794.17	115,695	120,979	72,815	8.06	9,034
2003	64,795.71	36,707	38,383	26,413	8.67	3,046
2004	202,181.96	107,561	112,473	89,709	9.36	9,584
2005	100,278.86	49,538	51,800	48,479	10.12	4,790
2006	59,047.43	26,748	27,970	31,077	10.94	2,841
2007	88,321.99	36,212	37,866	50,456	11.80	4,276
2008	72,758.52	26,593	27,808	44,951	12.69	3,542
2009	1,436,699.35	459,025	479,989	956,710	13.61	70,295
2010	394,115.26	107,199	112,095	282,020	14.56	19,370
2011	308,158.46	69,027	72,180	235,978	15.52	15,205
2012	521,108.69	90,933	95,086	426,023	16.51	25,804
2013	711,833.66	88,979	93,042	618,792	17.50	35,360
2014	89,571.49	6,718	7,025	82,546	18.50	4,462
2015	411,554.67	10,289	10,759	400,796	19.50	20,554
	5,874,668.42	2,086,453	2,181,741	3,692,927		282,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.1	4.81

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M07 - METERS - ANALOGUE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L2						
NET SALVAGE PERCENT.. 0						
1981	138,968.27	97,889	138,968			
1983	11,142.31	7,626	11,097	45	7.89	6
1984	56,507.73	38,109	55,455	1,053	8.14	129
1987	145,955.65	94,054	136,866	9,090	8.89	1,022
1988	197,071.51	125,101	182,045	15,027	9.13	1,646
1989	148,738.52	92,991	135,318	13,420	9.37	1,432
	698,383.99	455,770	659,749	38,635		4,235
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.1	0.61

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M08 - METERS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L4						
NET SALVAGE PERCENT.. 0						
1987	450.00	385	411	39	3.18	12
1988	11,760.00	9,942	10,612	1,148	3.40	338
1993	8,812.52	7,110	7,589	1,224	4.25	288
1994	13,132.41	10,494	11,201	1,931	4.42	437
1995	22,190.79	17,501	18,680	3,511	4.65	755
1996	16,112.88	12,466	13,306	2,807	4.98	564
1997	39,570.21	29,822	31,831	7,739	5.42	1,428
1998	833.04	607	648	185	5.97	31
2000	1,765.00	1,175	1,254	511	7.36	69
2003	15,820.86	8,773	9,364	6,457	9.80	659
2004	3,754.50	1,932	2,062	1,692	10.68	158
2005	27,658.30	13,075	13,956	13,702	11.60	1,181
2006	21,750.00	9,343	9,972	11,778	12.55	938
2012	79,242.94	12,607	13,456	65,787	18.50	3,556
	262,853.45	135,232	144,342	118,512		10,414
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.4	3.96

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M10 - MISCELLANEOUS UNITS OF PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R1.5						
NET SALVAGE PERCENT.. 0						
1970	6,185.00	6,185	6,185			
1985	315,254.84	259,943	315,255			
1989	795,281.80	607,667	795,282			
1990	825,974.72	616,854	825,975			
1991	50,436.68	36,750	50,437			
2004	15,584.21	6,212	11,272	4,312	13.23	326
2007	17,122.85	5,160	9,363	7,760	15.37	505
2010	20,438,077.12	4,069,017	7,383,664	13,054,413	17.62	740,886
2011	1,339,679.15	219,828	398,901	940,778	18.39	51,157
2013	1,581,834.50	145,956	264,853	1,316,982	19.97	65,948
2014	110,378.30	6,171	11,198	99,180	20.77	4,775
2015	320,146.61	5,968	10,829	309,318	21.59	14,327
	25,815,955.78	5,985,711	10,083,214	15,732,742		877,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.9	3.40

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M10.1 - MISCELLANEOUS UNITS OF PROPERTY - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 22-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
2011	174,380.59	78,989	81,721	92,660	5.06	18,312
2014	1,437,566.30	314,813	325,701	1,111,866	5.10	218,013
	1,611,946.89	393,802	407,422	1,204,525		236,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.1	14.66

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M11 - MOBILE - A.T.V.'S AND SNOWMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. +20						
2007	46,853.00	29,611	37,482			
2008	72,292.00	43,279	57,834			
2009	156,935.00	89,557	125,548			
2010	91,663.35	50,232	73,331			
2011	156,948.00	79,730	124,497	1,061	2.19	484
2012	83,583.00	35,996	56,207	10,659	2.77	3,848
2013	803,692.66	259,323	404,928	238,026	3.58	66,488
2014	279,015.41	55,430	86,553	136,659	4.51	30,301
2015	215,756.83	14,383	22,459	150,146	5.50	27,299
	1,906,739.25	657,541	988,839	536,552		128,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.2	6.74

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M12 - MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. +20						
1979	87,567.04	44,064	70,054			
1980	0.01					
1981	3,430.57	1,669	2,744			
1986	15,409.87	6,799	12,328			
1988	32,750.14	13,821	26,200			
1989	25,669.08	10,576	20,535			
1993	13,484.38	4,978	10,788			
1994	4,062.24	1,454	3,250			
1996	11,982.66	4,007	9,586			
1997	12,900.00	4,159	10,320			
1998	2,375.00	736	1,900			
1999	31,217.74	9,278	24,974			
2000	17,995.00	5,118	14,396			
2006	12,599.00	2,500	10,079			
2009	77,874.00	11,650	59,636	2,663	16.26	164
2010	22,689.00	2,986	15,285	2,866	16.71	172
2011	24,400.00	2,743	14,041	5,479	17.19	319
2012	35,640.00	3,265	16,713	11,799	17.71	666
	432,045.73	129,803	322,829	22,807		1,321
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 0.31

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M13 - MOBILE - ARGO'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-R5						
NET SALVAGE PERCENT.. +20						
2010	117,000.00	56,992	93,600			
2011	22,239.69	8,896	17,792			
2012	59,494.00	18,509	47,595			
2013	88,553.28	19,679	111,081	40,239-		
	287,286.97	104,076	270,068	40,239-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M14 - MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L3						
NET SALVAGE PERCENT.. +20						
1981	42,744.83	31,042	34,196			
1982	10,643.83	7,630	8,515			
1984	13,077.69	9,120	10,462			
1988	134,706.88	88,307	107,766			
1989	86,197.29	55,511	68,958			
1990	43,680.00	27,625	34,944			
1992	145,304.06	88,603	116,243			
1993	36,994.60	22,147	29,596			
1995	30,432.96	17,624	24,346			
1998	371,250.63	206,415	297,001			
1999	283,809.60	155,401	227,048			
2000	222,125.00	119,356	177,700			
2001	282,760.01	148,293	225,465	743	6.20	120
2002	179,687.00	91,200	138,661	5,089	6.58	773
2003	15,997.87	7,779	11,827	971	7.06	138
2004	136,636.50	62,914	95,655	13,654	7.64	1,787
2005	328,255.24	141,368	214,936	47,668	8.31	5,736
2006	622,272.69	246,973	375,498	122,320	9.07	13,486
2007	396,251.24	142,828	217,156	99,845	9.89	10,096
2008	1,164,855.27	375,344	570,674	361,210	10.75	33,601
2009	851,566.55	240,333	365,403	315,850	11.65	27,112
2010	352,166.32	84,833	128,980	152,753	12.58	12,143
2011	1,777,190.38	353,064	536,799	884,953	13.53	65,407
2012	819,248.40	127,075	193,205	462,194	14.51	31,853
2013	363,231.41	40,359	61,362	229,223	15.50	14,789
2014	1,486,091.26	99,069	150,624	1,038,249	16.50	62,924
2015	384,134.71	8,537	12,980	294,328	17.50	16,819
	10,581,312.22	2,998,750	4,436,000	4,029,050		296,784
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.6	2.80

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M16 - MULTIPLEX EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S1.5						
NET SALVAGE PERCENT.. 0						
1980	72,014.91	71,455	72,015			
1999	37,192.70	25,229	37,193			
2000	108,463.34	70,862	108,463			
2001	736,804.61	461,733	718,722	18,083	6.72	2,691
2002	353,971.09	211,597	329,367	24,604	7.24	3,398
2003	609,578.15	345,765	538,209	71,369	7.79	9,162
2004	4,819.61	2,578	4,013	807	8.37	96
2005	62,819.85	31,410	48,892	13,928	9.00	1,548
2008	138,997.61	52,973	82,456	56,542	11.14	5,076
2010	495,304.03	143,638	223,584	271,720	12.78	21,261
2011	12,028.86	2,900	4,514	7,515	13.66	550
2012	180,222.11	34,242	53,300	126,922	14.58	8,705
	2,812,216.87	1,454,382	2,220,728	591,489		52,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	1.87

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT 001 - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	16,183.45	15,779	16,183			
1997	66,014.61	61,064	66,015			
1998	3,480.00	3,045	3,480			
1999	54,164.38	44,686	54,164			
2000	48,627.79	37,687	48,628			
2001	24,963.81	18,099	24,964			
2002	21,822.24	14,730	21,790	32	6.50	5
2003	37,899.07	23,687	35,040	2,859	7.50	381
2004	32,921.94	18,930	28,003	4,919	8.50	579
2005	9,608.92	5,045	7,463	2,146	9.50	226
2006	77,147.66	36,645	54,209	22,939	10.50	2,185
2007	23,654.54	10,053	14,872	8,783	11.50	764
2008	134,350.49	50,381	74,529	59,821	12.50	4,786
2009	48,737.86	15,840	23,432	25,306	13.50	1,875
2010	280,792.29	77,218	114,229	166,563	14.50	11,487
2011	117,705.69	26,484	39,178	78,528	15.50	5,066
2012	65,898.39	11,532	17,060	48,838	16.50	2,960
2013	47,195.96	5,899	8,726	38,470	17.50	2,198
2014	169,148.66	12,686	18,767	150,382	18.50	8,129
2015	6,121.97	153	226	5,896	19.50	302
	1,286,439.72	489,643	670,958	615,481		40,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.0	3.18

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT 002 - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	29,219.24	28,489	29,219			
1997	36,590.65	33,846	36,591			
1998	79,197.16	69,298	79,197			
1999	80,433.08	66,357	80,433			
2000	211,310.15	163,765	204,954	6,356	4.50	1,412
2001	22,901.71	16,604	20,780	2,122	5.50	386
2002	29,959.88	20,223	25,309	4,651	6.50	716
2003	16,175.45	10,110	12,653	3,522	7.50	470
2004	7,439.05	4,277	5,353	2,086	8.50	245
2005	85,208.45	44,734	55,985	29,223	9.50	3,076
2006	119,900.15	56,953	71,278	48,622	10.50	4,631
2007	59,862.92	25,442	31,841	28,022	11.50	2,437
2008	85,940.49	32,228	40,334	45,606	12.50	3,648
2009	130,101.60	42,283	52,918	77,184	13.50	5,717
2010	194,647.39	53,528	66,991	127,656	14.50	8,804
2011	84,517.24	19,016	23,799	60,718	15.50	3,917
2012	90,136.68	15,774	19,741	70,396	16.50	4,266
2013	24,491.46	3,061	3,831	20,660	17.50	1,181
2014	36,046.62	2,703	3,383	32,664	18.50	1,766
2015	53,910.54	1,348	1,687	52,224	19.50	2,678
	1,477,989.91	710,039	866,277	611,713		45,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 3.07

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT 002.1 - OFFICE FURNITURE - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
1998	58,975.29	51,603	48,674	10,302	2.50	4,121
	58,975.29	51,603	48,674	10,302		4,121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	6.99

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P01 - P.C.B. STORAGE CONTAINER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R4						
NET SALVAGE PERCENT.. 0						
1991	42,479.84	31,605	41,427	1,052	7.68	137
	42,479.84	31,605	41,427	1,052		137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.7	0.32

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P02 - PABX - PRIVATE AUTO BRANCH EXCHANGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R4						
NET SALVAGE PERCENT.. 0						
1998	37,491.90	29,356	37,492			
2000	258,657.30	184,811	258,657			
2003	84,331.38	50,388	78,648	5,683	8.05	706
2006	800,527.97	372,246	581,020	219,508	10.70	20,515
	1,181,008.55	636,801	955,817	225,191		21,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.6	1.80

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P03 - PENSTOCK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -8						
1966	13,597,173.00	9,744,490	5,227,231	9,457,716	23.55	401,602
1967	6,972,000.00	4,912,641	2,635,285	4,894,475	24.33	201,170
1970	351,355.39	234,509	125,798	253,666	26.74	9,486
1979	11,030,667.78	6,045,075	3,242,756	8,670,365	34.48	251,461
1982	12,972,402.67	6,560,834	3,519,425	10,490,770	37.22	281,858
1985	4,690,571.00	2,170,348	1,164,239	3,901,578	40.01	97,515
1989	414,557.06	167,511	89,858	357,864	43.81	8,169
2003	6,732,225.16	1,294,203	694,248	6,576,555	57.54	114,295
2006	2,147,468.60	314,098	168,492	2,150,774	60.52	35,538
	58,908,420.66	31,443,709	16,867,332	46,753,763		1,401,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.4 2.38

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P04 - POLE CRIBS AND POLE HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. -20						
1968	1,845.17	1,943	1,843	371	4.29	86
1970	77,086.69	79,950	75,834	16,670	4.75	3,509
1978	11,761.12	11,291	10,710	3,403	7.00	486
1979	1,413.56	1,341	1,272	424	7.34	58
1981	3,061,318.96	2,824,471	2,679,050	994,533	8.09	122,934
1982	1,428,282.57	1,298,669	1,231,806	482,133	8.48	56,855
1983	727,698.47	651,182	617,655	255,583	8.90	28,717
1984	896,385.01	788,611	748,009	327,653	9.34	35,081
1985	736,521.61	636,098	603,348	280,478	9.81	28,591
1986	1,193,610.51	1,010,811	958,768	473,565	10.30	45,977
1987	2,151,281.92	1,784,204	1,692,342	889,196	10.81	82,257
1988	1,154,830.63	936,397	888,186	497,611	11.35	43,842
1989	1,696,041.19	1,342,105	1,273,005	762,244	11.92	63,947
1990	1,761,660.55	1,358,388	1,288,450	825,543	12.51	65,991
1991	1,767,156.41	1,325,070	1,256,847	863,741	13.13	65,784
1992	1,095,693.13	797,169	756,126	558,706	13.78	40,545
1993	1,292,032.25	909,890	863,043	687,396	14.46	47,538
1994	1,579,697.47	1,074,011	1,018,714	876,923	15.17	57,806
1995	1,861,510.71	1,218,389	1,155,659	1,078,154	15.91	67,766
1996	2,633,416.42	1,654,976	1,569,768	1,590,332	16.67	95,401
1997	4,885,285.29	2,937,854	2,786,596	3,075,746	17.46	176,160
1998	1,878,680.76	1,076,958	1,021,510	1,232,907	18.28	67,446
1999	1,372,514.80	747,268	708,794	938,224	19.12	49,070
2000	2,050,387.44	1,055,195	1,000,867	1,459,598	19.99	73,016
2001	2,399,127.49	1,161,456	1,101,657	1,777,296	20.88	85,120
2002	4,734,632.00	2,145,981	2,035,493	3,646,065	21.78	167,404
2003	3,265,505.84	1,375,980	1,305,136	2,613,471	22.71	115,080
2004	3,602,858.68	1,402,045	1,329,859	2,993,571	23.65	126,578
2005	3,462,816.60	1,234,730	1,171,159	2,984,221	24.60	121,310
2006	4,537,133.14	1,466,928	1,391,402	4,053,158	25.57	158,512
2007	3,973,884.13	1,152,633	1,093,288	3,675,373	26.54	138,484
2008	5,702,540.68	1,460,512	1,385,316	5,457,733	27.53	198,247
2009	5,642,349.74	1,255,513	1,190,872	5,579,948	28.51	195,719
2010	5,042,753.64	949,208	900,337	5,150,967	29.51	174,550
2011	7,085,136.89	1,093,123	1,036,842	7,465,322	30.50	244,765
2012	7,655,567.91	918,668	871,370	8,315,311	31.50	263,978
2013	15,939,566.56	1,366,276	1,295,932	17,831,548	32.50	548,663
2014	1,880,919.80	96,739	91,758	2,165,346	33.50	64,637
2015	8,130,250.53	139,418	132,240	9,624,060	34.50	278,958
	118,371,156.27	42,741,451	40,540,863	101,504,524		4,200,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.2 3.55

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P05 - POLE STRUCTURES - WOOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R3						
NET SALVAGE PERCENT.. -20						
1967	1,368,472.29	1,178,616	1,053,827	588,340	16.09	36,566
1968	686,797.97	582,696	521,001	303,157	16.70	18,153
1969	420,665.37	351,320	314,123	190,675	17.33	11,003
1970	2,780,493.34	2,284,698	2,042,799	1,293,793	17.97	71,997
1971	20,688.28	16,712	14,943	9,883	18.63	530
1974	2,809,521.88	2,148,846	1,921,331	1,450,095	20.67	70,155
1975	4,543.00	3,407	3,046	2,406	21.38	113
1976	111,728.97	82,091	73,399	60,676	22.10	2,746
1977	289,602.19	208,329	186,272	161,251	22.83	7,063
1978	5,599,369.39	3,940,769	3,523,529	3,195,714	23.57	135,584
1979	3,913.00	2,693	2,408	2,288	24.31	94
1980	867,615.85	583,225	521,474	519,665	25.07	20,729
1981	6,018,792.76	3,948,352	3,530,310	3,692,241	25.84	142,889
1982	6,850,067.63	4,381,139	3,917,274	4,302,807	26.62	161,638
1983	5,788,514.54	3,605,920	3,224,134	3,722,083	27.41	135,793
1984	443,026.83	268,522	240,092	291,540	28.21	10,335
1985	2,041,402.54	1,202,500	1,075,182	1,374,501	29.02	47,364
1986	169,584.93	96,967	86,700	116,802	29.84	3,914
1987	4,807,814.12	2,666,087	2,383,808	3,385,569	30.66	110,423
1988	2,640,192.35	1,417,371	1,267,303	1,900,928	31.50	60,347
1989	585,499.62	303,966	271,783	430,817	32.34	13,321
1990	23,934,682.00	11,997,594	10,727,316	17,994,302	33.19	542,160
1991	223,252.59	107,866	96,445	171,458	34.05	5,035
1992	143,107.01	66,522	59,479	112,249	34.92	3,214
1993	127,323.81	56,854	50,834	101,955	35.79	2,849
1994	115,719.28	49,528	44,284	94,579	36.67	2,579
1995	3,027,560.94	1,239,060	1,107,871	2,525,202	37.56	67,231
1996	6,014,190.95	2,347,411	2,098,873	5,118,156	38.46	133,077
1997	284,490.40	105,649	94,463	246,925	39.36	6,274
1998	3,247,147.94	1,143,684	1,022,593	2,873,985	40.27	71,368
1999	81,830.77	27,237	24,353	73,844	41.19	1,793
2000	6,781,138.74	2,125,724	1,900,658	6,236,708	42.11	148,105
2001	4,203,315.22	1,235,321	1,104,528	3,939,450	43.04	91,530
2002	1,106,847.87	303,631	271,483	1,056,734	43.97	24,033
2003	4,285,684.52	1,090,844	975,348	4,167,473	44.91	92,796
2004	455,122.20	106,739	95,438	450,709	45.86	9,828
2005	2,515,578.70	539,652	482,515	2,536,179	46.81	54,180
2006	4,551,912.00	885,493	791,739	4,670,555	47.76	97,792
2007	487,546.53	84,985	75,987	509,069	48.72	10,449
2008	2,858,815.26	440,555	393,910	3,036,668	49.68	61,125
2009	3,045,510.63	407,124	364,019	3,290,594	50.65	64,967
2010	591,671.63	67,017	59,921	650,085	51.62	12,594
2011	3,723,983.33	345,750	309,143	4,159,637	52.59	79,096
2012	2,562,848.59	185,079	165,483	2,909,935	53.57	54,320

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P05 - POLE STRUCTURES - WOOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R3						
NET SALVAGE PERCENT.. -20						
2013	2,491,211.49	129,025	115,364	2,874,090	54.54	52,697
2014	4,784,879.85	149,059	133,278	5,608,578	55.52	101,019
2015	3,836,606.31	39,594	35,402	4,568,526	56.51	80,845
	129,790,285.41	54,551,223	48,775,465	106,972,878		2,931,713
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.5	2.26

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P06 - POLES - CONCRETE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R4						
NET SALVAGE PERCENT.. -20						
1981	23,208.03	26,992	25,031	2,819	0.77	2,819
1982	72,462.60	83,442	77,380	9,575	1.01	9,480
1984	58,940.77	66,457	61,629	9,100	1.51	6,026
1986	69,138.28	76,130	70,599	12,367	2.06	6,003
1987	10,316.62	11,216	10,401	1,979	2.35	842
1990	23,134.24	23,952	22,212	5,549	3.43	1,618
1994	34,476.00	31,988	29,665	11,706	5.67	2,065
1997	1,639.61	1,354	1,256	712	7.79	91
1999	571.34	429	398	288	9.35	31
2005	15,775.50	7,830	7,261	11,670	14.66	796
2014	24,097.27	1,735	1,608	27,308	23.50	1,162
	333,760.26	331,525	307,440	93,072		30,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.0	9.27

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P07 - POLES - WOOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1						
NET SALVAGE PERCENT.. -20						
1968	1,429.92	1,170	1,716			
1970	17,408.79	13,798	20,891			
1978	2,920.56	1,989	3,470	35	18.59	2
1979	287.20	191	333	12	19.12	1
1981	1,553,445.95	987,992	1,723,869	140,266	20.21	6,940
1982	486,800.75	302,000	526,936	57,225	20.77	2,755
1983	348,061.32	210,391	367,094	50,580	21.34	2,370
1984	430,502.34	253,378	442,099	74,504	21.91	3,400
1985	131,555.88	75,262	131,319	26,548	22.50	1,180
1986	901,692.63	501,002	874,158	207,873	23.09	9,003
1987	1,101,007.77	593,619	1,035,758	285,451	23.68	12,055
1988	943,974.25	492,890	860,004	272,765	24.29	11,230
1989	1,606,604.49	811,522	1,415,960	511,965	24.90	20,561
1990	1,001,598.39	488,592	852,505	349,413	25.52	13,692
1991	829,595.79	390,102	680,658	314,857	26.15	12,040
1992	757,385.96	342,832	598,180	310,683	26.78	11,601
1993	952,488.78	414,138	722,596	420,391	27.42	15,332
1994	1,338,365.33	557,633	972,969	633,069	28.07	22,553
1995	951,666.66	379,247	661,718	480,282	28.72	16,723
1996	1,577,293.90	599,965	1,046,831	845,922	29.37	28,802
1997	1,948,899.80	705,416	1,230,824	1,107,856	30.03	36,892
1998	1,152,928.92	395,754	690,520	692,995	30.70	22,573
1999	951,172.04	308,716	538,654	602,752	31.37	19,214
2000	1,146,005.31	350,513	611,582	763,624	32.04	23,833
2001	1,271,276.81	364,709	636,352	889,180	32.72	27,175
2002	6,273,454.43	1,680,734	2,932,579	4,595,566	33.40	137,592
2003	1,513,912.45	376,437	656,815	1,159,880	34.09	34,024
2004	1,430,524.60	328,151	572,565	1,144,065	34.78	32,894
2005	1,946,928.17	409,135	713,867	1,622,447	35.47	45,741
2006	4,237,066.54	808,788	1,411,190	3,673,290	36.16	101,584
2007	2,043,174.40	350,094	610,851	1,840,958	36.86	49,945
2008	1,910,171.40	289,460	505,056	1,787,150	37.57	47,569
2009	1,439,822.76	189,659	330,921	1,396,866	38.28	36,491
2010	6,400,391.33	716,281	1,249,782	6,430,688	38.99	164,932
2011	2,459,336.59	225,797	393,975	2,557,229	39.71	64,398
2012	3,783,242.36	271,349	473,455	4,066,436	40.43	100,580
2013	4,806,162.69	246,787	430,599	5,336,796	41.16	129,660
2014	4,724,196.35	146,318	255,299	5,413,737	41.89	129,237
2015	8,231,876.13	84,953	148,228	9,730,024	42.63	228,244
	72,604,629.74	15,666,764	27,332,178	59,793,378		1,622,818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 2.24

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P08 - POWER LINE CARRIER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. -6						
1978	50,794.89	51,366	53,843			
1980	901,642.38	892,280	955,741			
1982	10,151.14	9,826	10,760			
1990	1,997.13	1,710	2,117			
1995	319,668.37	236,787	338,848			
1996	115,824.11	82,602	122,774			
1999	532,472.13	331,879	525,099	39,321	10.30	3,818
2000	1,168,541.93	691,169	1,093,568	145,086	11.05	13,130
2002	594,654.98	311,889	493,471	136,863	12.63	10,836
2003	258,180.09	126,436	200,047	73,624	13.45	5,474
2004	287,074.34	130,362	206,259	98,040	14.29	6,861
2008	368,553.14	112,199	177,521	213,145	17.82	11,961
2009	351,267.78	93,086	147,281	225,063	18.75	12,003
2012	10,750.00	1,554	2,459	8,936	21.59	414
	4,971,572.41	3,073,145	4,329,788	940,079		64,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.6	1.30

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P09 - POWER SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. -6						
1980	3,939.62	3,664	3,591	585	2.45	239
1990	3,702.71	2,961	2,902	1,023	4.91	208
1992	2,349.84	1,822	1,786	705	5.37	131
1997	29,300.16	21,321	20,895	10,163	6.27	1,621
1998	2,672.81	1,914	1,876	957	6.49	147
1999	4,402.88	3,087	3,025	1,642	6.77	243
2000	7,428.22	5,075	4,974	2,900	7.11	408
2003	374,436.07	224,845	220,349	176,553	8.67	20,364
2004	29,433.83	16,598	16,266	14,934	9.36	1,596
2006	96,294.52	46,239	45,314	56,758	10.94	5,188
2007	1,087.65	473	464	689	11.80	58
2008	24,903.99	9,649	9,456	16,942	12.69	1,335
2012	23,109.92	4,275	4,189	20,308	16.51	1,230
2013	47,739.50	6,325	6,199	44,405	17.50	2,537
2014	13,790.40	1,096	1,074	13,544	18.50	732
	664,592.12	349,344	342,360	362,108		36,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 5.42

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P10 - POWERHOUSE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -8						
1966	6,311,169.11	4,008,731	2,148,323	4,667,740	30.89	151,108
1967	4,570,325.24	2,853,622	1,529,288	3,406,663	31.64	107,670
1969	2,852,512.87	1,719,038	921,252	2,159,462	33.15	65,142
1970	2,813,125.00	1,664,100	891,810	2,146,365	33.92	63,277
1971	3,591,077.62	2,083,961	1,116,818	2,761,546	34.70	79,583
1976	5,000.00	2,614	1,401	3,999	38.70	103
1978	1,083,475.00	540,763	289,801	880,352	40.34	21,823
1979	6,557,377.81	3,193,472	1,711,417	5,370,551	41.18	130,416
1980	2,154,843.14	1,023,353	548,426	1,778,805	42.02	42,332
1981	242,625.77	112,290	60,177	201,859	42.86	4,710
1982	12,555,601.74	5,655,490	3,030,840	10,529,210	43.72	240,833
1983	4,570,723.64	2,002,838	1,073,343	3,863,039	44.57	86,674
1984	11,985,754.79	5,101,861	2,734,144	10,210,471	45.44	224,702
1985	6,005,216.38	2,480,949	1,329,568	5,156,066	46.31	111,338
1986	10,005.17	4,008	2,148	8,658	47.18	184
1987	219,450.45	85,102	45,607	191,399	48.07	3,982
1988	1,492,250.75	559,768	299,986	1,311,645	48.95	26,796
1989	1,071,438.20	388,028	207,949	949,204	49.85	19,041
1990	38,861.82	13,576	7,276	34,695	50.74	684
1991	10,918.56	3,671	1,967	9,825	51.65	190
1993	2,707,655.42	839,470	449,881	2,474,387	53.47	46,276
1994	44,880.61	13,320	7,138	41,333	54.39	760
1995	148,263.24	42,037	22,528	137,596	55.31	2,488
1997	7,274.98	1,868	1,001	6,856	57.17	120
1998	9,563.03	2,326	1,247	9,081	58.11	156
2000	107,638.74	23,265	12,468	103,782	59.99	1,730
2003	20,849,611.08	3,650,775	1,956,490	20,561,090	62.84	327,197
2006	83,289.00	11,118	5,958	83,994	65.73	1,278
2008	110,785.58	11,710	6,276	113,372	67.66	1,676
2013	136,303.49	4,828	2,587	144,621	72.54	1,994
2014	405,707.09	8,645	4,633	433,531	73.52	5,897
2015	966,020.00	6,813	3,652	1,039,650	74.51	13,953
	93,718,745.32	38,113,410	20,425,400	80,790,845		1,784,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.90

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P10.1 - POWERHOUSE - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1980	8,874,021.38	8,338,606	7,826,979	1,756,964	5.19	338,529
1987	29,410.44	26,797	25,153	6,610	5.21	1,269
	8,903,431.82	8,365,403	7,852,132	1,763,575		339,798
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	3.82

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P11 - PRINTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	33,674.17	30,868	33,674			
2011	109,892.75	82,420	109,893			
2012	442,736.53	258,262	440,915	1,822	2.50	729
2013	234,151.87	97,564	166,565	67,587	3.50	19,311
2014	127,631.90	31,908	54,475	73,157	4.50	16,257
2015	89,913.38	7,492	12,791	77,123	5.50	14,022
	1,038,000.60	508,514	818,313	219,688		50,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.4	4.85

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P12 - PROTECTIVE CONTROL AND RELAY PANELS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1967	284,441.83	263,069	284,442			
1968	57,082.00	52,369	57,082			
1980	274,001.64	220,533	274,002			
1984	65,632.30	48,999	65,632			
1987	97,943.45	68,057	97,943			
1988	11,036.18	7,467	11,036			
1995	81,935.56	43,543	69,148	12,788	16.40	780
1996	422,516.97	214,879	341,239	81,278	17.20	4,725
1999	123,789.76	54,256	86,161	37,629	19.66	1,914
2003	1,715,668.03	581,371	923,247	792,421	23.14	34,245
2004	267,884.42	83,885	133,214	134,670	24.04	5,602
2005	136,944.76	39,322	62,445	74,500	24.95	2,986
2006	84,139.78	21,949	34,856	49,284	25.87	1,905
2007	417,771.63	97,880	155,438	262,334	26.80	9,789
2008	67,175.89	13,934	22,128	45,048	27.74	1,624
2009	143,451.35	25,863	41,072	102,379	28.69	3,568
2010	77,951.21	11,916	18,923	59,028	29.65	1,991
2011	272,015.61	34,119	54,183	217,833	30.61	7,116
2012	1,802,811.24	176,153	279,740	1,523,071	31.58	48,229
2013	1,875,300.36	131,271	208,465	1,666,835	32.55	51,208
2014	424,664.40	17,836	28,325	396,339	33.53	11,820
2015	802,970.72	11,242	17,853	785,118	34.51	22,750
	9,507,129.09	2,219,913	3,266,574	6,240,555		210,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.7	2.21

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P12.1 - PROTECTIVE CONTROL AND RELAY PANELS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
2008	106,685.08	62,746	65,531	41,154	5.21	7,899
	106,685.08	62,746	65,531	41,154		7,899
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 7.40

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R01 - RADIO TOWERS (WOOD OR STEEL)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -14						
1980	1,129,316.10	830,927	1,287,420			
1982	163,082.69	114,492	185,914			
1984	345,750.61	230,747	394,156			
1990	60,871.98	33,844	69,394			
1993	20,347.95	10,110	23,197			
2001	2,219,146.63	731,019	1,700,743	829,084	34.13	24,292
2003	4,407,288.75	1,259,192	2,929,557	2,094,752	35.97	58,236
2005	231,191.05	55,732	129,663	133,895	37.85	3,538
2007	365,470.35	71,695	166,801	249,835	39.74	6,287
2009	181,643.40	27,350	63,631	143,442	41.66	3,443
2010	214,646.98	27,377	63,694	181,004	42.63	4,246
2012	157,380.61	12,821	29,828	149,586	44.57	3,356
2013	262,969.06	15,301	35,598	264,186	45.55	5,800
	9,759,106.16	3,420,607	7,079,596	4,045,785		109,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.0	1.12

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R02 - RADIOS - FIXED MICROWAVE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R5						
NET SALVAGE PERCENT.. 0						
1980	133,758.69	133,759	133,759			
2001	2,927,352.03	2,183,190	2,716,833	210,519	4.83	43,586
2003	1,936,460.85	1,263,792	1,572,704	363,757	6.60	55,115
2007	184,426.72	82,507	102,674	81,753	10.50	7,786
2010	52,446.64	15,182	18,893	33,554	13.50	2,485
2012	42,443.68	7,819	9,730	32,714	15.50	2,111
2014	935,875.16	73,887	91,948	843,927	17.50	48,224
	6,212,763.77	3,760,136	4,646,541	1,566,223		159,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.8	2.56

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R03 - RADIOS - FIXED UHF EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L0.5						
NET SALVAGE PERCENT.. 0						
2008	39,521.58	12,094	16,192	23,330	10.41	2,241
2009	49,779.53	13,805	18,484	31,296	10.84	2,887
2012	8,976.21	1,544	2,067	6,909	12.42	556
2015	3,385.14	99	132	3,253	14.56	223
	101,662.46	27,542	36,875	64,787		5,907
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.0	5.81

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R04 - RADIOS - FIXED VHF EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R3						
NET SALVAGE PERCENT.. 0						
1992	161,678.78	143,128	161,679			
2003	118,245.16	69,330	106,929	11,316	7.86	1,440
2004	560.00	306	472	88	8.61	10
2006	211,040.32	97,524	150,413	60,627	10.22	5,932
2010	68,641.70	19,039	29,364	39,278	13.73	2,861
	560,165.96	329,327	448,857	111,309		10,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 1.83

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R05 - RADIOS - MOBILE VHF BASE STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R4						
NET SALVAGE PERCENT.. 0						
1990	3,162.00	3,162	3,162			
1999	25,964.56	23,195	25,965			
2000	13,354.38	11,592	13,354			
2003	142,198.39	107,407	132,744	9,454	3.67	2,576
2004	2,800.00	1,982	2,450	350	4.38	80
2006	5,570,753.44	3,364,735	4,158,470	1,412,283	5.94	237,758
2007	449,236.51	245,881	303,884	145,353	6.79	21,407
2010	353,405.39	128,170	158,405	195,000	9.56	20,397
2011	2,650.00	790	976	1,674	10.53	159
2012	715,139.17	165,912	205,051	510,089	11.52	44,279
	7,278,663.84	4,052,826	5,004,461	2,274,203		326,656

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 4.49

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R06 - RAMPS - YARD STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1975	23,739.53	23,331	23,740			
1979	41,423.85	39,104	41,424			
1982	17,210.71	15,717	17,211			
1987	32,563.96	27,849	32,564			
1989	105,848.63	87,304	102,389	3,460	4.38	790
1990	80,081.66	64,674	75,848	4,234	4.81	880
1991	18,109.67	14,285	16,753	1,357	5.28	257
1992	11,484.17	8,824	10,349	1,135	5.79	196
1993	49,461.82	36,918	43,297	6,165	6.34	972
1996	49,965.87	33,617	39,425	10,541	8.18	1,289
1999	91,261.53	53,662	62,934	28,328	10.30	2,750
2001	54,773.84	28,855	33,841	20,933	11.83	1,769
2005	37,371.68	14,724	17,268	20,104	15.15	1,327
2006	157,317.16	56,508	66,271	91,046	16.02	5,683
2007	62,524.29	20,233	23,729	38,795	16.91	2,294
2008	128,268.49	36,839	43,204	85,064	17.82	4,774
2009	275,236.83	68,809	80,698	194,539	18.75	10,375
2010	194,580.30	41,407	48,562	146,018	19.68	7,420
2014	30,779.66	1,810	2,123	28,657	23.53	1,218
2015	131,553.97	2,578	3,023	128,531	24.51	5,244
	1,593,557.62	677,048	784,653	808,905		47,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.1	2.96

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R07 - REACTORS AND RESISTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S4						
NET SALVAGE PERCENT.. 0						
1968	20,083.02	18,366	14,535	5,548	3.42	1,622
1977	30,440.00	25,729	20,362	10,078	6.19	1,628
1978	8,000.00	6,674	5,282	2,718	6.63	410
1981	11,332.11	9,026	7,143	4,189	8.14	515
1995	706,182.60	361,389	286,008	420,175	19.53	21,514
1996	31,021.13	15,107	11,956	19,065	20.52	929
2000	201,957.01	78,258	61,935	140,022	24.50	5,715
2006	15,887.39	3,773	2,986	12,901	30.50	423
2012	19,747.12	1,728	1,367	18,380	36.50	504
2014	105,579.69	3,959	3,133	102,447	38.50	2,661
2015	74,835.30	935	740	74,095	39.50	1,876
	1,225,065.37	524,944	415,447	809,618		37,797
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.4	3.09

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R08- RECLOSERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -8						
1967	6,652.00	5,770	7,184			
1968	56,551.87	48,453	61,076			
1970	127,939.91	106,740	138,175			
1971	23,480.43	19,310	25,359			
1975	254,501.39	196,067	274,862			
1976	13,304.00	10,064	14,123	245	14.38	17
1978	51,386.25	37,380	52,457	3,040	15.67	194
1979	14,000.00	9,973	13,996	1,124	16.34	69
1981	247,844.16	168,855	236,963	30,709	17.72	1,733
1982	210,284.73	139,860	196,273	30,835	18.44	1,672
1983	13,679.99	8,877	12,458	2,316	19.16	121
1984	195,909.41	123,864	173,825	37,757	19.90	1,897
1985	148,118.05	91,148	127,913	32,054	20.65	1,552
1986	10,486.97	6,272	8,802	2,524	21.42	118
1987	120,202.29	69,805	97,961	31,857	22.19	1,436
1988	192,446.10	108,338	152,036	55,806	22.98	2,428
1989	80,623.21	43,935	61,656	25,417	23.78	1,069
1990	168,883.99	88,956	124,836	57,559	24.59	2,341
1991	53,470.41	27,177	38,139	19,609	25.41	772
1992	68,483.94	33,529	47,053	26,910	26.24	1,026
1993	42,735.36	20,115	28,228	17,926	27.08	662
1994	308,115.99	139,136	195,257	137,508	27.93	4,923
1995	78,765.23	34,044	47,776	37,290	28.79	1,295
1996	46,812.70	19,328	27,124	23,434	29.65	790
1997	152,244.41	59,844	83,982	80,442	30.53	2,635
1998	225,640.57	84,176	118,128	125,564	31.42	3,996
1999	28,552.97	10,080	14,146	16,691	32.31	517
2000	125,112.26	41,607	58,389	76,732	33.22	2,310
2001	74,492.85	23,247	32,624	47,828	34.13	1,401
2002	36,048.05	10,503	14,739	24,193	35.05	690
2003	243,555.38	65,923	92,513	170,527	35.97	4,741
2004	7,409.35	1,849	2,595	5,407	36.91	146
2005	184,703.55	42,182	59,196	140,284	37.85	3,706
2006	44,673.53	9,258	12,992	35,255	38.79	909
2008	156,994.85	25,786	36,187	133,367	40.70	3,277
2009	191,161.39	27,268	38,267	168,187	41.66	4,037
2010	460,161.79	55,602	78,029	418,946	42.63	9,827
2011	294,224.11	29,129	40,878	276,884	43.60	6,351
2012	786,434.97	60,695	85,176	764,174	44.57	17,145
2013	767,583.00	42,312	59,378	769,612	45.55	16,896
2014	286,332.34	9,469	13,288	295,951	46.53	6,360
2015	558,602.79	6,160	8,645	594,646	47.51	12,516
	7,158,606.54	2,162,086	3,012,684	4,718,611		121,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 1.70

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R09 - REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -8						
1968	18,866.12	14,594	18,561	1,814	11.35	160
1970	54,167.14	40,760	51,840	6,661	12.13	549
1971	180,731.24	134,095	170,546	24,644	12.52	1,968
1975	236,210.70	164,799	209,596	45,512	14.16	3,214
1977	37,253.00	25,126	31,956	8,277	15.02	551
1980	723,370.55	461,908	587,468	193,772	16.35	11,851
1981	114,979.59	72,023	91,601	32,577	16.80	1,939
1982	94,913.39	58,249	74,083	28,423	17.27	1,646
1983	36,438.00	21,900	27,853	11,500	17.74	648
1984	65,838.76	38,717	49,241	21,865	18.22	1,200
1985	228,343.71	131,259	166,939	79,672	18.71	4,258
1987	96,206.56	52,679	66,999	36,904	19.72	1,871
1988	101,884.72	54,358	69,134	40,901	20.24	2,021
1989	2,844.72	1,477	1,878	1,194	20.77	57
1990	120,936.14	61,061	77,659	52,952	21.30	2,486
1993	97,861.56	44,971	57,195	48,495	22.98	2,110
1994	24,330.81	10,793	13,727	12,550	23.57	532
1995	65,641.15	28,073	35,704	35,188	24.16	1,456
1997	103,909.72	40,989	52,131	60,091	25.39	2,367
2000	18,916.42	6,466	8,224	12,206	27.34	446
2001	5,317.92	1,719	2,186	3,557	28.03	127
2002	26,690.60	8,129	10,339	18,487	28.72	644
2003	150,883.10	43,020	54,714	108,240	29.44	3,677
2004	122,332.16	32,468	41,294	90,825	30.17	3,010
2005	36,569.64	8,975	11,415	28,080	30.91	908
2006	89,712.14	20,153	25,631	71,258	31.68	2,249
2007	71,728.09	14,583	18,547	58,919	32.47	1,815
2008	243,153.44	44,183	56,193	206,413	33.27	6,204
2009	402,868.52	64,177	81,622	353,476	34.10	10,366
2010	317,705.00	43,405	55,204	287,917	34.94	8,240
2011	342,450.78	38,741	49,272	320,575	35.81	8,952
2012	616,673.74	54,946	69,882	596,126	36.70	16,243
2013	537,169.67	34,664	44,086	536,057	37.61	14,253
2014	158,574.53	6,251	7,950	163,310	38.54	4,237
2015	122,166.67	1,616	2,056	129,884	39.51	3,287
	5,667,640.00	1,881,327	2,392,726	3,728,325		125,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.7	2.22

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R11- REVENUE METERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1967	12,751.00	11,793	12,064	687	2.63	261
1968	6,820.00	6,257	6,401	419	2.89	145
1970	8,301.90	7,493	7,665	637	3.41	187
1974	13,100.00	11,397	11,659	1,441	4.55	317
1976	9,983.00	8,497	8,693	1,290	5.21	248
1977	8,738.30	7,345	7,514	1,224	5.58	219
1978	37,976.15	31,499	32,224	5,752	5.97	963
1979	7,907.86	6,464	6,613	1,295	6.39	203
1980	37,702.15	30,345	31,044	6,658	6.83	975
1981	32,616.27	25,813	26,407	6,209	7.30	851
1982	2,521.70	1,960	2,005	517	7.80	66
1983	33,124.09	25,250	25,831	7,293	8.32	877
1984	29,812.28	22,257	22,769	7,043	8.87	794
1985	14,504.27	10,588	10,832	3,672	9.45	389
1986	43,276.88	30,850	31,560	11,717	10.05	1,166
1987	34,327.14	23,853	24,402	9,925	10.68	929
1988	31,848.65	21,548	22,044	9,805	11.32	866
1989	23,844.81	15,676	16,037	7,808	11.99	651
1990	15,631.27	9,968	10,198	5,433	12.68	428
1991	16,516.52	10,198	10,433	6,084	13.39	454
1992	34,331.48	20,481	20,952	13,379	14.12	948
1994	5,484.96	3,036	3,106	2,379	15.63	152
1995	7,534.74	4,004	4,096	3,439	16.40	210
1996	29,464.09	14,985	15,330	14,134	17.20	822
1997	9,378.65	4,555	4,660	4,719	18.00	262
2001	121,485.76	47,275	48,363	73,123	21.38	3,420
2002	86,636.39	31,561	32,288	54,348	22.25	2,443
2003	39,573.82	13,410	13,719	25,855	23.14	1,117
2009	89,696.48	16,171	16,543	73,153	28.69	2,550
2012	27,330.13	2,670	2,732	24,598	31.58	779
2014	87,162.67	3,661	3,745	83,418	33.53	2,488
2015	283,532.20	3,969	4,060	279,472	34.51	8,098
	1,242,915.61	484,829	495,989	746,926		34,278
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.8	2.76

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R12 - RIGHT-OF-WAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1966	1,057,755.13	745,315	833,280	224,475	19.20	11,691
1967	1,713,673.55	1,187,970	1,328,178	385,496	19.94	19,333
1968	274,316.09	186,999	209,069	65,247	20.69	3,154
1969	85,289.66	57,131	63,874	21,416	21.46	998
1970	299,538.55	197,096	220,358	79,181	22.23	3,562
1973	5,734.27	3,562	3,982	1,752	24.62	71
1974	574,591.95	349,708	390,982	183,610	25.44	7,217
1976	134,344.85	78,292	87,532	46,813	27.12	1,726
1977	25,664.00	14,621	16,347	9,317	27.97	333
1978	2,890,160.13	1,608,259	1,798,071	1,092,089	28.83	37,880
1980	122,188.63	64,704	72,341	49,848	30.58	1,630
1981	1,116,248.39	575,817	643,777	472,471	31.47	15,013
1982	793,264.95	398,219	445,218	348,047	32.37	10,752
1983	1,786,100.11	871,617	974,488	811,612	33.28	24,387
1984	66,937.79	31,718	35,461	31,477	34.20	920
1985	1,714,103.64	787,956	880,953	833,151	35.12	23,723
1986	39,975.47	17,804	19,905	20,070	36.05	557
1987	563,160.38	242,677	271,319	291,841	36.99	7,890
1988	175,696.96	73,171	81,807	93,890	37.93	2,475
1989	549,774.56	220,927	247,002	302,773	38.88	7,787
1990	786,220.76	304,448	340,380	445,841	39.83	11,194
1991	168,758.87	62,856	70,274	98,485	40.79	2,414
1992	23,974.15	8,575	9,587	14,387	41.75	345
1993	88,237.17	30,245	33,815	54,422	42.72	1,274
1994	36,190.83	11,865	13,265	22,926	43.69	525
1995	324,798.29	101,636	113,631	211,167	44.66	4,728
1996	531,645.83	158,351	177,040	354,606	45.64	7,770
1997	182,916.05	51,723	57,828	125,088	46.62	2,683
1998	590,349.41	158,031	176,682	413,667	47.60	8,690
1999	103,742.35	26,207	29,300	74,442	48.58	1,532
2000	15,017.65	3,565	3,986	11,032	49.57	223
2001	10,532.16	2,340	2,616	7,916	50.56	157
2002	1,429,050.07	295,699	330,599	1,098,451	51.55	21,308
2003	32,707.00	6,270	7,010	25,697	52.54	489
2004	79,298.85	13,993	15,645	63,654	53.53	1,189
2005	128,687.90	20,729	23,175	105,513	54.53	1,935
2006	1,128,537.74	164,597	184,023	944,515	55.52	17,012
2007	99,457.18	12,975	14,506	84,951	56.52	1,503
2008	149,366.07	17,211	19,242	130,124	57.51	2,263
2009	166,356.00	16,611	18,572	147,784	58.51	2,526
2010	97,644.83	8,247	9,220	88,425	59.51	1,486
2011	13,878.97	959	1,072	12,807	60.51	212
2012	345,323.60	18,596	20,791	324,533	61.50	5,277

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R12 - RIGHT-OF-WAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
2013	444,049.95	17,078	19,094	424,956	62.50	6,799
2014	311,667.47	7,193	8,042	303,625	63.50	4,781
2015	452,720.59	3,481	3,892	448,828	64.50	6,959
	21,729,648.80	9,237,044	10,327,231	11,402,418		296,373
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.5	1.36

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R13 - ROADS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -8						
1967	40,992.69	32,673	12,330	31,942	15.72	2,032
1968	22,493.01	17,644	6,659	17,633	16.42	1,074
1969	490,478.00	378,392	142,798	386,918	17.14	22,574
1970	128,175.47	97,201	36,682	101,748	17.87	5,694
1971	27,000.00	20,115	7,591	21,569	18.61	1,159
1973	11,211.47	8,046	3,036	9,072	20.13	451
1977	11,758.50	7,761	2,929	9,770	23.33	419
1978	11,048.80	7,128	2,690	9,243	24.16	383
1979	5,061.00	3,188	1,203	4,263	25.00	171
1980	3,165,500.82	1,945,845	734,325	2,684,416	25.85	103,846
1981	15,766.30	9,447	3,565	13,463	26.71	504
1982	2,911.13	1,698	641	2,503	27.59	91
1983	9,598,932.99	5,447,778	2,055,888	8,310,960	28.47	291,920
1984	60,540,101.27	33,389,295	12,600,489	52,782,820	29.36	1,797,780
1985	316,785.74	169,525	63,976	278,153	30.27	9,189
1986	13,242.22	6,869	2,592	11,710	31.18	376
1988	1,306,655.61	634,329	239,384	1,171,804	33.03	35,477
1989	363,353.41	170,311	64,272	328,150	33.96	9,663
1990	52,244.27	23,604	8,908	47,516	34.90	1,361
1991	54,563.98	23,719	8,951	49,978	35.85	1,394
1993	5,411.45	2,166	817	5,027	37.76	133
1994	25,140.01	9,630	3,634	23,517	38.72	607
1995	10,006.93	3,658	1,380	9,427	39.69	238
1996	3,959.23	1,378	520	3,756	40.66	92
1997	15,649.07	5,172	1,952	14,949	41.64	359
2000	155,870.51	43,263	16,327	152,013	44.58	3,410
2001	432,343.06	112,297	42,379	424,552	45.57	9,316
2002	44,013.10	10,648	4,018	43,516	46.56	935
2003	767,915.72	172,090	64,944	764,405	47.55	16,076
2005	1,358,343.31	255,993	96,607	1,370,404	49.53	27,668
2007	935,334.53	142,766	53,877	956,284	51.52	18,561
2008	404,864.35	54,582	20,598	416,655	52.51	7,935
2009	324,318.06	37,888	14,298	335,966	53.51	6,279
2010	983,257.78	97,166	36,669	1,025,249	54.51	18,808
2011	1,053,370.50	85,130	32,126	1,105,514	55.51	19,916
2012	245,591.86	15,471	5,839	259,400	56.50	4,591
2013	51,671.03	2,325	877	54,928	57.50	955
2014	505,599.92	13,651	5,152	540,896	58.50	9,246
2015	939,809.96	8,455	3,191	1,011,804	59.50	17,005
	84,440,747.06	43,468,297	16,404,114	74,791,893		2,447,688

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.90

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R13.1 - ROADS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1980	1,859.00	1,750	1,635	373	5.16	72
	1,859.00	1,750	1,635	373		72
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	3.87

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R14 - ROUTERS AND LAN

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	651,646.86	586,482	651,647			
2012	673,410.48	471,387	673,410			
2013	268,747.57	134,374	223,667	45,081	2.50	18,032
2014	286,810.01	86,043	143,219	143,591	3.50	41,026
2015	850,362.78	85,036	141,544	708,819	4.50	157,515
	2,730,977.70	1,363,322	1,833,487	897,491		216,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.1	7.93

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R15 - RUNNER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R5						
NET SALVAGE PERCENT.. 0						
1967	5,230,693.06	4,368,099	3,187,705	2,042,988	9.07	225,247
1968	1,448,949.16	1,192,355	870,144	578,805	9.74	59,426
1970	1,458,564.95	1,161,820	847,861	610,704	11.19	54,576
1977	130,312.00	90,034	65,704	64,608	17.00	3,800
1980	50,343.45	32,266	23,547	26,796	19.75	1,357
1985	2,644,906.00	1,464,326	1,068,620	1,576,286	24.55	64,207
1989	583,387.23	280,983	205,053	378,334	28.51	13,270
1994	16,158.41	6,316	4,609	11,549	33.50	345
1996	59,841.42	21,217	15,483	44,358	35.50	1,250
1998	46,687.84	14,855	10,841	35,847	37.50	956
	11,669,843.52	8,632,271	6,299,567	5,370,277		424,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 3.64

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S01 - SCADA EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
1980	127,277.80	111,686	127,278			
1986	55,464.80	44,705	55,465			
1989	27,913.07	21,409	27,913			
1990	73,377.15	55,363	73,377			
1995	14,286.26	10,058	14,286			
1998	18,979.59	12,821	18,470	510	6.49	79
1999	180,642.42	119,495	172,150	8,492	6.77	1,254
2001	330,081.74	205,641	296,255	33,827	7.54	4,486
2002	398,819.76	238,095	343,010	55,810	8.06	6,924
2003	562,865.09	318,863	459,368	103,497	8.67	11,937
2004	343,355.76	182,665	263,155	80,201	9.36	8,568
2005	203,547.66	100,553	144,861	58,687	10.12	5,799
2006	225,887.94	102,327	147,417	78,471	10.94	7,173
2007	275,766.06	113,064	162,885	112,881	11.80	9,566
2008	280,808.49	102,636	147,862	132,946	12.69	10,476
2009	251,993.65	80,512	115,989	136,005	13.61	9,993
2010	366,628.59	99,723	143,665	222,964	14.56	15,313
2011	86,307.46	19,333	27,852	58,455	15.52	3,766
2012	73,526.84	12,830	18,483	55,044	16.51	3,334
2013	209,687.85	26,211	37,761	171,927	17.50	9,824
2014	27,323.88	2,049	2,952	24,372	18.50	1,317
2015	795,391.14	19,885	28,647	766,744	19.50	39,320
	4,929,933.00	1,999,924	2,829,101	2,100,832		149,129
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.1	3.02

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S02 - SECTIONALIZERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R5						
NET SALVAGE PERCENT.. 0						
1968	48,466.85	48,467	48,467			
1975	23,769.58	23,770	23,770			
1986	1,941.08	1,855	1,531	410	1.11	369
1989	1,726.87	1,596	1,318	409	1.89	216
1991	46,552.06	41,487	34,249	12,303	2.72	4,523
1996	22,003.75	16,714	13,798	8,206	6.01	1,365
2000	4,105.58	2,532	2,091	2,015	9.58	210
2010	5,443.11	1,197	988	4,455	19.50	228
	154,008.88	137,618	126,212	27,797		6,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.0	4.49

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S03 - SERVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	52,745.62	48,978	52,746			
2010	1,661,109.97	1,305,151	1,661,110			
2011	358,846.88	230,688	358,847			
2012	183,377.26	91,689	183,377			
2013	257,792.01	92,068	240,975	16,817	4.50	3,737
2014	440,602.61	94,417	247,122	193,481	5.50	35,178
2015	64,729.57	4,624	12,103	52,627	6.50	8,096
	3,019,203.92	1,867,615	2,756,280	262,924		47,011
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	1.56

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S04 - SEWAGE DISPOSAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -6						
1967	10,112.35	8,443	10,719			
1968	7,791.63	6,406	8,259			
1969	132,528.13	107,276	140,480			
1970	14,085.17	11,217	14,930			
1971	1,387.00	1,086	1,470			
1972	4,653.28	3,580	4,932			
1977	7,861.00	5,483	8,333			
1978	34,016.40	23,208	36,057			
1980	143,118.72	93,202	151,706			
1981	2,667.48	1,694	2,828			
1982	3,000.00	1,857	3,180			
1983	95,005.41	57,256	100,706			
1988	2,697.73	1,395	2,659	201	28.16	7
1989	308,017.92	153,869	293,334	33,165	29.08	1,140
1990	50,007.03	24,095	45,934	7,073	30.00	236
1992	15,841.00	7,062	13,463	3,328	31.87	104
1995	131,238.24	51,270	97,741	41,372	34.73	1,191
1996	13,483.21	5,015	9,561	4,731	35.70	133
1997	4,233.64	1,496	2,852	1,636	36.67	45
1998	55,598.68	18,602	35,463	23,472	37.64	624
1999	976,185.68	308,171	587,493	447,264	38.62	11,581
2002	355,826.77	92,167	175,706	201,470	41.56	4,848
2003	97,910.98	23,493	44,787	58,999	42.55	1,387
2006	35,314.99	6,445	12,287	25,147	45.53	552
2007	58,129.37	9,500	18,111	43,506	46.52	935
2008	44,604.54	6,430	12,258	35,023	47.52	737
2009	44,878.73	5,613	10,700	36,871	48.51	760
2010	125,757.70	13,306	25,366	107,937	49.51	2,180
2011	143,366.51	12,407	23,653	128,315	50.51	2,540
	2,919,319.29	1,061,044	1,894,968	1,199,510		29,000

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.4 0.99

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S05 - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	1,013,220.31	940,846	762,788	250,432	0.50	250,432
2010	1,384,293.79	1,087,653	881,811	502,483	1.50	334,989
2011	1,302,502.98	837,327	678,860	623,643	2.50	249,457
2012	1,018,232.31	509,116	412,764	605,468	3.50	172,991
2013	2,774,542.51	990,900	803,369	1,971,174	4.50	438,039
2014	1,012,715.03	217,015	175,944	836,771	5.50	152,140
2015	1,576,292.03	112,595	91,286	1,485,006	6.50	228,462
	10,081,798.96	4,695,452	3,806,822	6,274,977		1,826,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.4	18.12

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S06 - SPILLWAY STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 110-R4						
NET SALVAGE PERCENT.. -8						
1956	37,231.12	21,103	7,168	33,042	52.27	632
1966	2,136,380.00	1,019,407	346,252	1,961,038	61.40	31,939
1967	2,261,132.00	1,058,055	359,380	2,082,643	62.34	33,408
1979	3,482,644.79	1,237,115	420,199	3,341,057	73.82	45,260
1982	11,830,011.26	3,863,076	1,312,135	11,464,277	76.74	149,391
1983	2,949.09	935	318	2,867	77.72	37
1984	6,511,055.23	2,000,938	679,640	6,352,300	78.70	80,715
1988	28,771.28	7,729	2,625	28,448	82.64	344
1991	35,581.53	8,524	2,895	35,533	85.60	415
1992	6,707.73	1,542	524	6,720	86.59	78
2003	1,737,806.17	212,926	72,323	1,804,508	97.52	18,504
2015	50,000.00	246	84	53,916	109.50	492
	28,120,270.20	9,431,596	3,203,543	27,166,349		361,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						75.2 1.28

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S07 - STACKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -8						
1968	1,297,967.37	1,087,296	1,401,805			
1971	430,393.00	343,296	464,824			
1974	69,609.69	52,584	71,323	3,855	16.53	233
1975	661,362.47	489,862	664,430	49,841	17.28	2,884
1976	8,601.34	6,243	8,468	821	18.04	46
1986	27,918.81	15,701	21,296	8,856	26.36	336
1988	6,132.90	3,232	4,384	2,240	28.16	80
1992	336,677.64	152,917	207,411	156,201	31.87	4,901
1995	36,955.81	14,710	19,952	19,960	34.73	575
1996	121,024.55	45,866	62,211	68,496	35.70	1,919
2001	94,022.28	26,623	36,110	65,434	40.58	1,612
2005	52,308.82	10,754	14,586	41,908	44.53	941
2007	108,179.45	18,013	24,432	92,402	46.52	1,986
2008	289,892.88	42,579	57,753	255,331	47.52	5,373
2011	527,981.53	46,553	63,143	507,077	50.51	10,039
2015	3,781,821.18	37,127	50,357	4,034,010	54.50	74,019
	7,850,849.72	2,393,356	3,172,485	5,306,433		104,944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					50.6	1.34

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S07.1 - STACKS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1968	2,511,250.83	2,447,065	2,153,213	558,938	4.81	116,203
1980	1,698,208.00	1,599,121	1,407,093	426,972	5.11	83,556
1992	511,777.49	451,876	397,613	155,107	5.22	29,714
2005	2,016,821.65	1,451,640	1,277,322	900,845	5.25	171,590
2011	261,850.00	130,523	114,849	167,949	5.25	31,990
2012	2,182,691.48	942,923	829,695	1,527,612	5.25	290,974
2014	19,519.33	4,685	4,122	16,959	5.25	3,230
	9,202,118.78	7,027,833	6,183,907	3,754,381		727,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 7.90

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S08 - STATIC EXCITATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R4						
NET SALVAGE PERCENT.. -6						
1967	951,235.75	1,005,477	816,636	191,674	0.09	191,674
1968	431,036.26	452,901	367,840	89,058	0.28	89,058
1970	688,732.45	714,316	580,158	149,898	0.69	149,898
1974	36,724.00	36,944	30,005	8,922	1.63	5,474
1975	32,918.00	32,832	26,666	8,227	1.89	4,353
1976	8,000.00	7,910	6,424	2,056	2.15	956
1977	8,000.00	7,836	6,364	2,116	2.43	871
1980	1,489,744.00	1,415,294	1,149,484	429,645	3.32	129,411
1982	25,045.38	23,196	18,840	7,708	4.04	1,908
1988	2,134.84	1,749	1,421	842	7.27	116
1989	219,265.38	174,753	141,932	90,489	7.94	11,397
1992	127,935.69	92,810	75,379	60,233	10.10	5,964
1998	20,098.07	11,291	9,170	12,134	15.04	807
2002	589,435.62	259,486	210,751	414,051	18.71	22,130
2003	590,425.47	241,341	196,014	429,837	19.66	21,864
2004	648,715.35	244,538	198,611	489,027	20.62	23,716
2012	563,071.00	65,093	52,868	543,987	28.51	19,081
2013	1,219,727.63	101,002	82,033	1,210,878	29.50	41,047
2015	680,819.64	11,272	9,155	712,514	31.50	22,619
	8,333,064.53	4,900,041	3,979,751	4,853,298		742,344

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 8.91

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S08.1 - STATIC EXCITATION SYSTEM - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 32-R4						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -6						
1968	1,115,787.92	1,172,386	813,916	368,819	0.28	368,819
2000	329,058.01	261,217	181,347	167,454	5.15	32,515
2001	16,588.65	12,936	8,981	8,603	5.17	1,664
	1,461,434.58	1,446,539	1,004,244	544,877		402,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.4 27.58

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S09 - STATIC EXCITATION - TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -6						
1968	92,234.00	85,753	97,768			
1978	6,765.39	5,417	7,171			
1980	265,233.03	203,612	277,137	4,010	12.41	323
1982	44,965.17	32,983	44,893	2,770	13.86	200
1985	325,129.00	220,719	300,422	44,215	16.18	2,733
	734,326.59	548,484	727,391	50,995		3,256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.7	0.44

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S10 - STATION SERVICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -6						
1966	491,604.69	442,415	375,181	145,920	7.55	19,327
1967	19,591.00	17,423	14,775	5,991	8.05	744
1968	7,386.55	6,486	5,500	2,330	8.58	272
1970	1,022.42	873	740	344	9.74	35
1971	151,872.00	127,628	108,232	52,752	10.36	5,092
1974	450.00	359	304	173	12.35	14
1975	1,500.00	1,175	996	594	13.04	46
1977	36,906.00	27,807	23,581	15,539	14.46	1,075
1978	8,987.26	6,630	5,622	3,904	15.20	257
1979	182,007.25	131,384	111,418	81,510	15.95	5,110
1980	202,598.85	142,984	121,255	93,500	16.71	5,595
1981	9,086.29	6,262	5,310	4,321	17.49	247
1982	7,725.34	5,193	4,404	3,785	18.29	207
1983	775,442.31	507,977	430,780	391,189	19.10	20,481
1985	512,446.00	317,659	269,385	273,808	20.76	13,189
1986	2,856.46	1,719	1,458	1,570	21.61	73
1987	2,668.56	1,557	1,320	1,509	22.48	67
1988	69,235.33	39,102	33,160	40,229	23.36	1,722
1989	98,106.21	53,556	45,417	58,576	24.25	2,416
1990	25,037.31	13,190	11,186	15,354	25.15	610
1991	2,774.58	1,408	1,194	1,747	26.06	67
1992	886.43	433	367	573	26.98	21
1993	2,443.94	1,145	971	1,620	27.91	58
1994	42,122.46	18,887	16,017	28,633	28.85	992
1995	21,028.01	9,009	7,640	14,650	29.79	492
1996	82,955.52	33,854	28,709	59,224	30.75	1,926
2002	1,362.83	388	329	1,116	36.58	31
2008	375,325.90	59,518	50,473	347,372	42.52	8,170
2009	339,502.31	46,711	39,612	320,260	43.51	7,361
2010	18,254.70	2,125	1,802	17,548	44.51	394
2011	26,312.12	2,505	2,124	25,767	45.51	566
2012	93,881.41	6,966	5,908	93,606	46.50	2,013
2013	27,928.40	1,480	1,255	28,349	47.50	597
2014	28,527.93	907	769	29,471	48.50	608
2015	1,563,499.52	16,573	14,055	1,643,255	49.50	33,197
	5,233,335.89	2,053,288	1,741,249	3,806,087		133,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 2.54

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S11 - STOP LOGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1966	137,480.00	96,871	45,946	91,534	19.20	4,767
1967	148,478.00	102,929	48,820	99,658	19.94	4,998
1970	20,000.00	13,160	6,242	13,758	22.23	619
1979	561,958.08	305,188	144,752	417,206	29.70	14,047
1982	1,290,854.99	648,009	307,353	983,502	32.37	30,383
1983	12,373.49	6,038	2,864	9,509	33.28	286
1984	195,768.00	92,765	43,999	151,769	34.20	4,438
1988	65,388.47	27,232	12,916	52,472	37.93	1,383
1998	22,751.29	6,090	2,888	19,863	47.60	417
1999	22,847.30	5,772	2,738	20,109	48.58	414
2003	135,012.07	25,880	12,275	122,737	52.54	2,336
2008	207,322.36	23,890	11,331	195,991	57.51	3,408
2015	293,863.07	2,260	1,072	292,791	64.50	4,539
	3,114,097.12	1,356,084	643,196	2,470,901		72,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.3	2.31

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S12 - STORAGE PALLETS AND RACKINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1984	10,706.05	8,786	10,706			
1998	3,696.62	1,957	3,697			
	14,402.67	10,743	14,403			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S13 - STORM AND YARD DRAINAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1967	3,047.17	2,400	3,047			
1969	105,766.52	80,768	105,767			
1980	260,474.54	160,025	260,475			
1983	237,980.07	135,304	225,246	12,734	23.73	537
1985	374,229.91	200,928	334,492	39,738	25.47	1,560
1987	5,660.27	2,856	4,755	905	27.25	33
1988	963.97	470	782	182	28.16	6
1989	3,287.74	1,549	2,579	709	29.08	24
1990	36,594.92	16,634	27,691	8,904	30.00	297
1991	30,419.95	13,313	22,163	8,257	30.93	267
1992	39,856.38	16,762	27,904	11,952	31.87	375
1995	31,748.63	11,701	19,479	12,270	34.73	353
2009	67,290.58	7,940	13,218	54,073	48.51	1,115
2013	75,014.75	3,409	5,675	69,340	52.50	1,321
2014	36,378.00	992	1,652	34,726	53.50	649
	1,308,713.40	655,051	1,054,925	253,788		6,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.8	0.50

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S14 - STREET LIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. -6						
1981	54,255.98	55,527	57,511			
1982	7,797.99	7,869	8,266			
1983	1,970.32	1,958	2,079	10	1.25	8
1984	14,870.88	14,557	15,454	309	1.53	202
1986	10,258.60	9,727	10,326	548	2.11	260
1987	15,938.15	14,859	15,775	1,119	2.41	464
1988	29,761.78	27,273	28,953	2,594	2.71	957
1989	40,088.51	36,099	38,323	4,171	3.01	1,386
1990	64,177.85	56,668	60,160	7,869	3.34	2,356
1991	15,698.78	13,579	14,416	2,225	3.68	605
1992	33,394.44	28,230	29,969	5,429	4.05	1,340
1993	37,254.73	30,723	32,616	6,874	4.44	1,548
1994	35,848.17	28,784	30,558	7,441	4.85	1,534
1995	20,507.08	15,977	16,961	4,777	5.30	901
1996	43,177.00	32,564	34,570	11,198	5.77	1,941
1997	160,139.81	116,447	123,622	46,126	6.28	7,345
1998	78,991.65	55,221	58,624	25,107	6.81	3,687
1999	78,875.09	52,756	56,007	27,601	7.38	3,740
2000	102,207.84	65,167	69,182	39,158	7.97	4,913
2001	129,520.08	78,325	83,151	54,140	8.59	6,303
2002	113,267.13	64,594	68,574	51,489	9.24	5,572
2003	183,149.00	97,943	103,978	90,160	9.91	9,098
2004	197,169.97	98,230	104,283	104,717	10.60	9,879
2005	172,067.42	79,158	84,035	98,356	11.32	8,689
2006	195,791.12	82,393	87,470	120,069	12.06	9,956
2007	169,126.18	64,359	68,325	110,949	12.82	8,654
2008	218,006.97	73,948	78,504	152,583	13.60	11,219
2009	231,264.08	68,639	72,868	172,272	14.40	11,963
2010	189,899.06	48,109	51,073	150,220	15.22	9,870
2011	273,065.16	57,021	60,535	228,914	16.06	14,254
2012	188,079.80	30,802	32,700	166,665	16.91	9,856
2013	289,923.32	34,266	36,377	270,942	17.77	15,247
2014	193,673.80	13,857	14,711	190,583	18.65	10,219
2015	285,771.56	6,816	7,236	295,682	19.55	15,124
	3,874,989.30	1,562,445	1,657,192	2,450,297		189,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 4.88

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S15 - STRUCTURAL SUPPORTS (WOOD OR STEEL)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -6						
1967	213,565.83	178,306	219,731	6,649	11.68	569
1968	118,266.43	97,236	119,826	5,536	12.34	449
1970	625,023.62	497,735	613,372	49,153	13.68	3,593
1971	3,879.00	3,037	3,743	369	14.38	26
1974	40,813.35	30,260	37,290	5,972	16.53	361
1975	89,370.64	64,970	80,064	14,669	17.28	849
1976	86,734.84	61,783	76,137	15,802	18.04	876
1977	153,542.15	107,093	131,974	30,781	18.81	1,636
1978	840,408.57	573,376	706,586	184,247	19.60	9,400
1979	365,784.41	243,918	300,587	87,144	20.40	4,272
1980	253,554.46	165,120	203,482	65,286	21.21	3,078
1981	261,871.02	166,347	204,994	72,589	22.04	3,294
1982	674,886.46	417,782	514,844	200,536	22.88	8,765
1983	315,782.64	190,311	234,525	100,205	23.73	4,223
1984	14,166.81	8,300	10,228	4,789	24.60	195
1985	11,743.67	6,684	8,237	4,211	25.47	165
1986	75,722.14	41,797	51,508	28,757	26.36	1,091
1987	308,834.94	165,172	203,546	123,819	27.25	4,544
1988	79,011.14	40,871	50,366	33,386	28.16	1,186
1989	392,408.53	196,026	241,568	174,385	29.08	5,997
1990	895,903.74	431,667	531,954	417,704	30.00	13,923
1991	420,663.60	195,145	240,482	205,421	30.93	6,641
1992	611,539.56	272,614	335,949	312,283	31.87	9,799
1993	54,374.77	23,243	28,643	28,994	32.82	883
1994	168,570.90	68,972	84,996	93,689	33.77	2,774
1995	610,704.02	238,579	294,007	353,339	34.73	10,174
1996	278,697.88	103,666	127,750	167,670	35.70	4,697
1997	55,631.15	19,653	24,219	34,750	36.67	948
1998	197,201.80	65,979	81,308	127,726	37.64	3,393
1999	19,402.49	6,125	7,548	13,019	38.62	337
2000	304,743.10	90,448	111,461	211,567	39.60	5,343
2001	51,839.87	14,407	17,754	37,196	40.58	917
2002	95,124.17	24,639	30,363	70,469	41.56	1,696
2003	185,974.29	44,623	54,990	142,143	42.55	3,341
2004	14,790.11	3,267	4,026	11,652	43.54	268
2005	17,969.12	3,626	4,468	14,579	44.53	327
2006	18,876.25	3,445	4,245	15,764	45.53	346
2007	432,097.80	70,618	87,025	370,999	46.52	7,975
2008	33,346.06	4,807	5,924	29,423	47.52	619
2009	69,987.69	8,754	10,788	63,399	48.51	1,307
2010	226,254.53	23,940	29,502	210,328	49.51	4,248
2011	28,864.22	2,498	3,078	27,518	50.51	545

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S15 - STRUCTURAL SUPPORTS (WOOD OR STEEL)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -6						
2012	1,553,655.32	104,807	129,157	1,517,718	51.50	29,470
2014	308,262.78	8,911	10,981	315,778	53.50	5,902
2015	97,763.28	942	1,161	102,468	54.50	1,880
	11,677,609.15	5,091,499	6,274,387	6,103,879		172,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.4	1.48

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S17 - SUMP SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. 0						
1966	62,921.44	61,465	53,236	9,685	0.81	9,685
1979	54,056.59	47,153	40,840	13,217	4.47	2,957
1985	1,426.00	1,114	965	461	7.67	60
1988	21,760.44	15,711	13,608	8,152	9.73	838
1999	22,854.33	10,552	9,139	13,715	18.84	728
2009	75,619.94	14,000	12,126	63,494	28.52	2,226
2015	428,606.40	6,125	5,304	423,302	34.50	12,270
	667,245.14	156,120	135,218	532,027		28,764
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.5	4.31

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S18 - SURGE SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1966	1,578,845.51	1,183,613	1,313,358	265,488	15.02	17,676
1967	2,334,768.00	1,723,059	1,911,937	422,831	15.72	26,898
2002	299,651.03	67,122	74,480	225,171	46.56	4,836
2014	1,496,950.24	37,424	41,527	1,455,423	58.50	24,879
2015	1,262,674.34	10,518	11,671	1,251,004	59.50	21,025
	6,972,889.12	3,021,736	3,352,973	3,619,917		95,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.0	1.37

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S19 - STATION SWITCHING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0.5						
NET SALVAGE PERCENT.. 0						
1965	95,998.62	73,818	87,581	8,418	8.78	959
1968	161,442.28	119,467	141,740	19,702	9.88	1,994
1970	1,000.00	720	854	146	10.64	14
1973	80,010.49	55,144	65,425	14,585	11.81	1,235
1980	256,525.40	157,088	186,375	70,150	14.73	4,762
1981	65,308.50	39,220	46,532	18,776	15.18	1,237
1982	123,205.18	72,528	86,050	37,155	15.63	2,377
1984	108,404.79	61,163	72,566	35,839	16.56	2,164
1985	2,461,120.55	1,358,145	1,611,358	849,763	17.03	49,898
1986	35,050.06	18,890	22,412	12,638	17.52	721
1987	50,537.58	26,585	31,542	18,996	18.01	1,055
1988	24,307.96	12,461	14,784	9,524	18.52	514
1989	125,368.04	62,585	74,253	51,115	19.03	2,686
1990	64,390.22	31,263	37,092	27,298	19.55	1,396
1991	66,301.23	31,249	37,075	29,226	20.09	1,455
1992	246,618.65	112,732	133,750	112,869	20.63	5,471
1994	309,425.68	132,239	156,894	152,532	21.76	7,010
1995	34,006.02	14,014	16,627	17,379	22.34	778
1996	146,348.10	58,001	68,815	77,533	22.94	3,380
1997	500,055.41	190,151	225,603	274,452	23.55	11,654
1998	224,915.13	81,858	97,120	127,795	24.17	5,287
1999	30,772.14	10,681	12,672	18,100	24.81	730
2000	411,071.49	135,654	160,945	250,126	25.46	9,824
2001	866,140.97	270,556	320,998	545,143	26.13	20,863
2002	815,476.44	240,133	284,903	530,573	26.81	19,790
2003	601,443.56	165,872	196,797	404,647	27.52	14,704
2004	8,687.61	2,231	2,647	6,041	28.24	214
2005	253,591.03	60,261	71,496	182,095	28.97	6,286
2006	143,720.54	31,278	37,109	106,612	29.73	3,586
2007	387,150.67	76,311	90,539	296,612	30.51	9,722
2008	903,906.47	159,377	189,091	714,815	31.30	22,838
2011	449,426.34	49,437	58,654	390,772	33.82	11,554
2012	60,152.93	5,224	6,198	53,955	34.70	1,555
2013	125,150.30	7,871	9,339	115,811	35.61	3,252
2014	1,413,001.86	53,920	63,973	1,349,029	36.55	36,909
	11,650,032.24	3,978,127	4,719,809	6,930,224		267,874
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.9	2.30

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S20 - SWITCHING SYSTEMS - L.V.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R5						
NET SALVAGE PERCENT.. 0						
1967	11,423.00	8,935	3,624	7,799	13.07	597
1969	12,000.00	9,064	3,676	8,324	14.68	567
1970	5,070.00	3,759	1,524	3,546	15.51	229
1978	42,949.00	26,700	10,828	32,121	22.70	1,415
1980	292,893.12	172,710	70,041	222,852	24.62	9,052
1982	341,312.01	190,223	77,144	264,168	26.56	9,946
1983	57,955.20	31,354	12,715	45,240	27.54	1,643
1985	1,030,337.00	523,411	212,265	818,072	29.52	27,712
1989	13,381.22	5,910	2,397	10,984	33.50	328
2012	2,137.86	125	51	2,087	56.50	37
2014	149,698.41	3,742	1,518	148,180	58.50	2,533
2015	345,451.74	2,878	1,167	344,285	59.50	5,786
	2,304,608.56	978,811	396,950	1,907,659		59,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.9	2.60

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T01 - TELECONTROL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1.5						
NET SALVAGE PERCENT.. 0						
1967	155,517.13	123,356	155,517			
1968	150,292.25	118,070	150,292			
1970	486,115.14	374,114	486,115			
1974	139,723.79	102,781	139,724			
1975	38,228.01	27,784	38,228			
1976	7,194.87	5,163	7,195			
1977	43,794.87	31,024	43,795			
1978	28,102.56	19,638	28,103			
1980	679,315.49	461,663	679,315			
1982	25,527.39	16,838	25,527			
1984	13,123.52	8,383	13,124			
1985	125,247.66	78,706	125,248			
1987	32,460.35	19,723	32,460			
1988	12,474.58	7,450	12,295	180	10.07	18
1989	25,171.86	14,771	24,378	794	10.33	77
1990	67,835.32	39,073	64,486	3,349	10.60	316
1991	9,093.53	5,140	8,483	611	10.87	56
1992	210,249.91	116,563	192,374	17,876	11.14	1,605
1993	9,515.51	5,169	8,531	985	11.42	86
1995	340,055.68	176,829	291,837	48,219	12.00	4,018
1996	150,823.71	76,558	126,351	24,473	12.31	1,988
1997	230,157.88	113,790	187,798	42,360	12.64	3,351
1998	120,918.27	58,089	95,869	25,049	12.99	1,928
1999	658,698.64	306,427	505,724	152,975	13.37	11,442
2000	232,641.59	104,503	172,471	60,171	13.77	4,370
2001	629,924.69	272,127	449,116	180,809	14.20	12,733
2002	287,577.81	118,712	195,921	91,657	14.68	6,244
2003	1,272,180.85	499,204	823,881	448,300	15.19	29,513
2004	185,243.03	68,540	113,118	72,125	15.75	4,579
2005	68,977.27	23,839	39,344	29,633	16.36	1,811
2006	116,763.42	37,318	61,589	55,174	17.01	3,244
2007	155,855.93	45,510	75,109	80,747	17.70	4,562
2008	681,121.71	178,726	294,967	386,155	18.44	20,941
2009	153,434.75	35,597	58,749	94,686	19.20	4,932
2010	775,458.93	154,782	255,451	520,008	20.01	25,987
2011	2,127,249.56	353,123	582,790	1,544,460	20.85	74,075
2012	785,805.63	103,098	170,152	615,654	21.72	28,345
2013	308,556.04	29,375	48,480	260,076	22.62	11,498
2014	199,430.31	11,487	18,958	180,472	23.56	7,660
2015	689,419.53	13,237	21,846	667,574	24.52	27,226
	12,429,278.97	4,356,280	6,824,711	5,604,568		292,605

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 2.35

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T02 - TEST EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	171,525.07	167,237	171,525			
1997	44,520.05	41,181	44,520			
1998	62,092.77	54,331	62,093			
1999	66,647.04	54,984	66,647			
2000	21,555.00	16,705	21,555			
2001	129,850.59	94,142	129,851			
2003	35,528.41	22,205	32,293	3,235	7.50	431
2004	56,187.58	32,308	46,985	9,203	8.50	1,083
2005	104,172.87	54,691	79,537	24,636	9.50	2,593
2006	125,767.44	59,740	86,880	38,887	10.50	3,704
2007	111,117.86	47,225	68,679	42,439	11.50	3,690
2008	118,554.56	44,458	64,655	53,900	12.50	4,312
2009	245,322.20	79,730	115,952	129,370	13.50	9,583
2010	143,454.99	39,450	57,372	86,083	14.50	5,937
2011	82,921.77	18,657	27,133	55,789	15.50	3,599
2012	51,402.18	8,995	13,081	38,321	16.50	2,322
2013	40,726.65	5,091	7,404	33,323	17.50	1,904
2014	279,396.00	20,955	30,475	248,921	18.50	13,455
2015	64,570.87	1,614	2,347	62,224	19.50	3,191
	1,955,313.90	863,699	1,128,984	826,330		55,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 2.85

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T03 - TOOLS AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	200,248.76	195,243	200,249			
1997	488,362.83	451,736	488,363			
1998	244,471.89	213,913	244,472			
1999	673,202.49	555,392	673,202			
2000	323,762.71	250,916	323,763			
2001	211,193.15	153,115	204,742	6,451	5.50	1,173
2002	183,918.34	124,145	166,004	17,914	6.50	2,756
2003	326,809.44	204,256	273,126	53,683	7.50	7,158
2004	172,231.32	99,033	132,425	39,806	8.50	4,683
2005	452,386.88	237,503	317,583	134,804	9.50	14,190
2006	1,130,061.14	536,779	717,768	412,293	10.50	39,266
2007	613,104.06	260,569	348,427	264,677	11.50	23,015
2008	619,700.32	232,388	310,744	308,956	12.50	24,716
2009	1,999,143.86	649,722	868,793	1,130,351	13.50	83,730
2010	479,417.85	131,840	176,293	303,125	14.50	20,905
2011	790,951.91	177,964	237,969	552,983	15.50	35,676
2012	479,101.79	83,843	112,113	366,989	16.50	22,242
2013	817,875.96	102,234	136,705	681,171	17.50	38,924
2014	667,366.06	50,052	66,929	600,437	18.50	32,456
2015	561,016.93	14,025	18,754	542,263	19.50	27,808
	11,434,327.69	4,724,668	6,018,424	5,415,904		378,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 3.31

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T03.1 - TOOLS AND EQUIPMENT - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. 0						
2001	30,649.10	22,502	22,162	8,487	5.25	1,617
2010	320,612.40	164,035	161,554	159,059	5.25	30,297
	351,261.50	186,537	183,716	167,546		31,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	9.09

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T04 - TOWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
1967	7,774,613.38	6,467,514	5,053,292	4,276,244	19.94	214,456
1968	3,671,739.67	3,003,586	2,346,805	2,059,283	20.69	99,530
1970	647,368.87	511,162	399,389	377,454	22.23	16,979
1974	328,024.10	239,570	187,184	206,445	25.44	8,115
1976	67,922.93	47,500	37,113	44,395	27.12	1,637
1977	4,145,457.94	2,833,951	2,214,264	2,760,286	27.97	98,687
1981	133,177.73	82,440	64,413	95,400	31.47	3,031
1982	27,740.73	16,711	13,057	20,232	32.37	625
1983	5,228,146.18	3,061,602	2,392,135	3,881,640	33.28	116,636
1984	325,719.13	185,210	144,711	246,152	34.20	7,197
1985	14,909,454.99	8,224,473	6,426,065	11,465,281	35.12	326,460
1988	505,215.54	252,482	197,273	408,986	37.93	10,783
1989	692,670.62	334,020	260,981	570,224	38.88	14,666
1990	3,967,744.87	1,843,716	1,440,559	3,320,735	39.83	83,373
1991	1,445,942.58	646,267	504,951	1,230,180	40.79	30,159
1993	131,812.19	54,218	42,362	115,813	42.72	2,711
1996	28,732.47	10,270	8,024	26,455	45.64	580
1999	811,245.78	245,924	192,149	781,346	48.58	16,084
2000	7,662,860.96	2,182,812	1,705,506	7,489,927	49.57	151,098
2001	4,060,773.88	1,082,521	845,811	4,027,118	50.56	79,650
2002	7,597,273.00	1,886,433	1,473,935	7,642,793	51.55	148,260
2003	4,195,002.97	964,968	753,963	4,280,041	52.54	81,463
2004	2,053,137.11	434,756	339,690	2,124,075	53.53	39,680
2007	1,498,132.33	234,536	183,251	1,614,508	56.52	28,565
2010	102,678.68	10,407	8,131	115,083	59.51	1,934
2011	173,482.90	14,381	11,236	196,943	60.51	3,255
2012	5,527,731.64	357,202	279,095	6,354,183	61.50	103,320
2013	25,620.47	1,182	924	29,821	62.50	477
	77,739,423.64	35,229,814	27,526,269	65,761,040		1,689,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 2.17

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05 - TRANSFORMERS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -6						
1964	10,236.25	8,315	8,072	2,778	12.85	216
1965	2,170,497.40	1,740,615	1,689,683	611,044	13.39	45,634
1966	295,436.32	233,791	226,950	86,212	13.94	6,185
1967	2,550,570.08	1,990,339	1,932,100	771,504	14.51	53,171
1968	1,087,469.18	836,239	811,770	340,947	15.10	22,579
1969	1,581,634.14	1,197,648	1,162,604	513,928	15.71	32,713
1970	8,182,128.19	6,099,500	5,921,025	2,752,031	16.32	168,629
1971	2,339,157.03	1,714,926	1,664,746	814,760	16.96	48,040
1972	837,143.10	603,253	585,601	301,771	17.61	17,136
1973	30,493.88	21,586	20,954	11,370	18.27	622
1974	1,198,626.20	833,019	808,644	461,900	18.94	24,388
1975	330,460.22	225,267	218,676	131,612	19.63	6,705
1976	266,952.78	178,373	173,154	109,816	20.33	5,402
1977	3,621,685.19	2,370,382	2,301,023	1,537,963	21.04	73,097
1978	5,401,385.00	3,459,213	3,357,994	2,367,474	21.77	108,749
1979	169,874.23	106,403	103,290	76,777	22.50	3,412
1980	3,269,811.65	2,000,818	1,942,273	1,523,727	23.25	65,537
1981	1,156,129.07	690,506	670,301	555,196	24.01	23,124
1982	1,022,219.43	595,564	578,137	505,416	24.77	20,404
1983	300,416.84	170,510	165,521	152,921	25.55	5,985
1984	61,963.44	34,226	33,225	32,456	26.34	1,232
1985	3,302,469.71	1,773,238	1,721,352	1,779,266	27.14	65,559
1986	1,351,098.86	704,625	684,007	748,158	27.94	26,777
1987	391,909.57	198,195	192,396	223,028	28.76	7,755
1988	1,710,691.01	837,760	813,247	1,000,085	29.59	33,798
1989	4,722,409.22	2,237,121	2,171,661	2,834,093	30.42	93,165
1990	3,182,456.02	1,456,096	1,413,489	1,959,914	31.26	62,697
1991	487,312.18	214,978	208,688	307,863	32.11	9,588
1992	457,250.18	194,141	188,460	296,225	32.97	8,985
1993	637,973.44	260,174	252,561	423,691	33.84	12,520
1994	224,276.70	87,659	85,094	152,639	34.72	4,396
1995	2,821,265.16	1,054,854	1,023,988	1,966,553	35.60	55,240
1996	2,130,805.18	760,150	737,908	1,520,745	36.49	41,676
1997	104,738.09	35,547	34,507	76,515	37.39	2,046
1998	2,072,130.48	666,933	647,418	1,549,040	38.30	40,445
1999	196,003.17	59,647	57,902	149,861	39.21	3,822
2000	179,015.54	51,303	49,802	139,954	40.13	3,488
2001	96,325.48	25,879	25,122	76,983	41.06	1,875
2002	2,417,735.37	606,230	588,491	1,974,308	41.99	47,019
2003	1,253,034.95	291,477	282,948	1,045,269	42.93	24,348
2004	1,163,248.70	249,519	242,218	990,826	43.87	22,586
2005	546,492.29	107,324	104,184	475,098	44.81	10,602
2006	182,214.29	32,414	31,466	161,681	45.77	3,532
2007	1,673,348.41	267,038	259,224	1,514,525	46.72	32,417
2008	96,028.90	13,529	13,133	88,658	47.69	1,859
2009	3,649,480.13	446,612	433,543	3,434,906	48.65	70,604

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05 - TRANSFORMERS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -6						
2010	1,107,821.46	114,869	111,508	1,062,783	49.62	21,418
2011	1,330,021.46	113,040	109,732	1,300,091	50.59	25,699
2012	4,236,924.35	280,067	271,872	4,219,268	51.57	81,816
2013	3,130,464.89	148,427	144,084	3,174,209	52.54	60,415
2014	770,965.88	21,991	21,348	795,876	53.52	14,871
2015	7,745,073.72	73,149	71,008	8,138,770	54.51	149,308
	89,255,274.41	38,494,479	37,368,104	57,242,487		1,773,286
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.3	1.99

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05.1 - TRANSFORMERS - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -6						
2013	126,690.40	43,376	38,007	96,285	5.24	18,375
	126,690.40	43,376	38,007	96,285		18,375
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	14.50

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T06 - TRANSFORMERS - PAD MOUNT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -8						
1967	85,000.00	70,388	91,800			
1968	110,241.68	90,189	118,440	621	9.70	64
1970	78,787.71	62,818	82,495	2,596	10.47	248
1974	23,978.75	18,018	23,662	2,235	12.17	184
1981	67,676.80	44,512	58,455	14,636	15.64	936
1982	127,293.37	81,833	107,466	30,011	16.19	1,854
1983	70,647.20	44,349	58,241	18,058	16.75	1,078
1984	14,234.01	8,716	11,446	3,927	17.32	227
1985	27,018.49	16,122	21,172	8,008	17.90	447
1987	47,938.17	27,039	35,509	16,264	19.11	851
1989	63,969.03	33,939	44,570	24,517	20.35	1,205
1991	82,079.46	40,666	53,404	35,242	21.65	1,628
1992	93,133.80	44,483	58,417	42,168	22.31	1,890
1993	33,003.74	15,167	19,918	15,726	22.98	684
1994	139,248.04	61,433	80,676	69,712	23.66	2,946
1995	10,265.00	4,337	5,696	5,390	24.35	221
1996	156,420.31	63,181	82,972	85,962	25.04	3,433
1997	72,427.27	27,866	36,595	41,626	25.75	1,617
1998	742.00	271	356	445	26.46	17
1999	45,687.77	15,814	20,767	28,576	27.18	1,051
2000	41,970.99	13,701	17,993	27,336	27.91	979
2001	356,142.61	109,140	143,326	241,308	28.65	8,423
2002	93,388.29	26,753	35,133	65,726	29.39	2,236
2003	30,705.67	8,174	10,734	22,428	30.14	744
2004	70,225.32	17,273	22,684	53,159	30.89	1,721
2005	66,295.63	14,946	19,628	51,971	31.65	1,642
2006	99,363.64	20,336	26,706	80,607	32.42	2,486
2007	98,472.00	18,106	23,777	82,573	33.19	2,488
2008	310,577.85	50,565	66,404	269,020	33.97	7,919
2009	132,056.82	18,683	24,535	118,086	34.76	3,397
2010	179,576.76	21,576	28,334	165,609	35.55	4,658
2011	153,567.38	15,176	19,930	145,923	36.34	4,015
2012	1,706,848.53	131,342	172,483	1,670,913	37.15	44,977
2013	171,473.68	9,491	12,464	172,728	37.95	4,551
2014	12,549,805.40	416,779	547,329	13,006,461	38.77	335,477
2015	313,388.75	3,469	4,556	333,904	39.59	8,434
	17,723,651.92	1,666,651	2,188,073	16,953,472		454,728
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.3	2.57

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T07 - TRANSFORMERS - POLE MOUNTED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L1						
NET SALVAGE PERCENT.. -8						
1967	12,694.59	9,602	11,822	1,888	8.99	210
1968	3,506.89	2,622	3,228	559	9.23	61
1970	43,296.14	31,610	38,918	7,842	9.72	807
1971	311.65	225	277	60	9.97	6
1978	10,884.00	7,123	8,770	2,985	11.82	253
1979	323.10	208	256	93	12.11	8
1981	428,000.05	266,865	328,560	133,680	12.68	10,543
1982	130,758.66	80,118	98,640	42,579	12.98	3,280
1983	218,005.26	131,221	161,557	73,889	13.28	5,564
1984	155,589.64	91,972	113,234	54,803	13.58	4,036
1985	151,605.75	87,925	108,252	55,482	13.89	3,994
1986	175,088.19	99,527	122,536	66,559	14.21	4,684
1987	459,057.33	255,660	314,764	181,018	14.53	12,458
1988	162,746.89	88,762	109,282	66,485	14.85	4,477
1989	248,635.14	132,563	163,209	105,317	15.19	6,933
1990	270,942.21	141,238	173,890	118,728	15.52	7,650
1991	271,811.17	138,265	170,230	123,326	15.87	7,771
1992	867,575.72	430,384	529,882	407,100	16.22	25,099
1993	301,034.54	145,545	179,193	145,924	16.57	8,807
1994	282,360.08	132,753	163,443	141,506	16.94	8,353
1995	583,381.91	266,720	328,381	301,671	17.30	17,438
1996	895,423.58	397,141	488,953	478,104	17.68	27,042
1997	1,130,944.07	486,125	598,509	622,911	18.06	34,491
1998	604,436.78	251,325	309,427	343,365	18.45	18,611
1999	685,159.47	274,774	338,297	401,675	18.86	21,298
2000	687,281.02	265,485	326,861	415,403	19.27	21,557
2001	627,766.65	232,550	286,312	391,676	19.71	19,872
2002	818,683.48	289,418	356,327	527,851	20.18	26,157
2003	983,095.61	329,852	406,108	655,635	20.68	31,704
2004	800,656.38	253,360	311,933	552,776	21.21	26,062
2005	1,021,524.86	302,290	372,175	731,072	21.78	33,566
2006	999,114.89	274,077	337,439	741,605	22.38	33,137
2007	1,308,207.61	328,251	404,137	1,008,727	23.03	43,801
2008	1,065,933.24	241,374	297,176	854,032	23.71	36,020
2009	1,712,109.10	342,690	421,914	1,427,164	24.44	58,395
2010	2,361,337.29	408,039	502,371	2,047,873	25.20	81,265
2011	3,802,181.60	547,500	674,073	3,432,283	26.00	132,011
2012	3,507,262.82	398,974	491,210	3,296,634	26.84	122,825
2013	3,553,161.54	292,910	360,626	3,476,788	27.71	125,471
2014	3,281,651.61	164,202	202,163	3,342,021	28.61	116,813
2015	2,416,916.21	40,903	50,359	2,559,910	29.53	86,688
	37,040,456.72	8,662,148	10,664,694	29,338,999		1,229,218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.32

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T09 - TURBINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -14						
1967	1,762,788.78	1,408,172	1,211,375	798,204	16.46	48,494
1968	8,607,404.86	6,775,982	5,829,015	3,983,427	17.02	234,044
1970	1,683,339.64	1,283,989	1,104,547	814,460	18.20	44,751
1971	26,000.00	19,508	16,782	12,858	18.80	684
1975	101,873.10	71,033	61,106	55,029	21.36	2,576
1977	217,905.93	145,841	125,459	122,954	22.71	5,414
1978	4,242,670.89	2,778,894	2,390,534	2,446,111	23.40	104,535
1980	2,788,239.51	1,744,762	1,500,925	1,677,668	24.81	67,621
1982	7,091,357.09	4,224,371	3,634,001	4,450,146	26.26	169,465
1983	46,776.00	27,147	23,353	29,972	27.00	1,110
1985	10,927,015.21	6,001,934	5,163,143	7,293,654	28.50	255,918
1987	8,893.22	4,599	3,956	6,182	30.05	206
1988	6,909,835.55	3,461,641	2,977,865	4,899,348	30.83	158,915
1989	1,587,174.93	769,149	661,658	1,147,721	31.62	36,297
2003	11,929,596.94	2,848,466	2,450,383	11,149,358	43.48	256,425
2006	305,590.00	55,865	48,058	300,315	46.18	6,503
2009	67,170.20	8,451	7,270	69,304	48.93	1,416
2013	2,448,806.00	119,287	102,616	2,689,023	52.65	51,074
2014	289,550.40	8,523	7,332	322,755	53.58	6,024
2015	4,117,648.02	40,135	34,525	4,659,594	54.53	85,450
	65,159,636.27	31,797,749	27,353,903	46,928,082		1,536,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.5	2.36

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T09.1 - TURBINES - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -14						
1980	6,398,098.00	6,322,366	5,612,011	1,681,821	5.08	331,067
1995	1,579.76	1,429	1,268	533	5.18	103
2006	611,180.01	447,464	397,189	299,556	5.22	57,386
2007	1,705,004.00	1,198,760	1,064,072	879,633	5.22	168,512
2009	988,302.25	622,279	552,362	574,303	5.22	110,020
2010	430,013.25	249,931	221,850	268,365	5.23	51,313
2012	1,691,863.26	769,272	682,840	1,245,884	5.23	238,219
2013	10,126,535.70	3,713,324	3,296,111	8,248,140	5.23	1,577,082
2014	5,124,796.25	1,295,406	1,149,860	4,692,408	5.23	897,210
	27,077,372.48	14,620,231	12,977,563	17,890,642		3,430,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 12.67

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T10.00 - HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	2,206,062.36	367,684	40,444	2,165,618	2.50	866,247
	2,206,062.36	367,684	40,444	2,165,618		866,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	39.27

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T11.00 - HOLYROOD GAS TURBINE - TURBINE OVERHAUL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	2,206,062.35	183,831	40,444	2,165,618	5.50	393,749
	2,206,062.35	183,831	40,444	2,165,618		393,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	17.85

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T12.00 - HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 12-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,088,487.29	128,697	56,622	3,031,865	11.50	263,640
	3,088,487.29	128,697	56,622	3,031,865		263,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.5	8.54

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V01 - VACUUM CLEANING SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1969	23,574.00	16,840	23,574			
1980	48,877.00	27,819	43,406	5,471	25.85	212
	72,451.00	44,659	66,980	5,471		212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.8	0.29

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V02 - VALVES - PENSTOCK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -8						
1967	1,415,205.48	993,245	804,578	723,844	22.76	31,803
1970	547,228.00	364,875	295,567	295,439	24.87	11,879
1975	14,300.75	8,654	7,010	8,435	28.58	295
1977	104,000.00	60,255	48,810	63,510	30.13	2,108
1982	22,218.67	11,393	9,229	14,767	34.14	433
1985	2,204,894.06	1,038,979	841,625	1,539,661	36.64	42,021
1988	2,432.20	1,042	844	1,783	39.21	45
2001	194,935.91	45,378	36,758	173,773	50.99	3,408
2003	236,497.01	47,625	38,579	216,838	52.88	4,101
2004	211,351.90	39,226	31,775	196,485	53.83	3,650
2005	212,317.84	36,053	29,205	200,098	54.78	3,653
2006	176,897.79	27,217	22,047	169,003	55.74	3,032
2007	129,795.39	17,878	14,482	125,697	56.71	2,216
2008	1,875,177.71	228,381	185,000	1,840,192	57.67	31,909
2015	220,507.28	1,796	1,455	236,693	64.51	3,669
	7,567,759.99	2,921,997	2,366,964	5,806,217		144,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 1.91

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V03 - VEHICLES - 1 TON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L4						
NET SALVAGE PERCENT.. +15						
2013	51,647.92	13,719	16,140	27,761	5.50	5,047
	51,647.92	13,719	16,140	27,761		5,047
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	9.77

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V04 - VEHICLES - 3/4 TON AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L3						
NET SALVAGE PERCENT.. +15						
2004	21,073.00	15,174	17,912			
2007	256,097.59	161,085	217,683			
2008	75,904.47	45,901	64,519			
2009	452,574.79	264,335	384,689			
2010	817,731.47	450,803	695,072			
2011	720,937.71	354,546	612,797			
2012	750,380.31	302,513	637,823			
2013	282,039.93	83,564	188,996	50,738	4.56	11,127
2014	718,833.74	130,059	294,153	316,856	5.51	57,506
2015	1,071,596.79	65,063	147,152	763,705	6.50	117,493
	5,167,169.80	1,873,043	3,260,796	1,131,298		186,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	3.60

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V05 - VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. +15						
2000	23,000.00	14,825	19,187	363	2.90	125
2002	130,045.00	79,772	103,243	7,295	3.34	2,184
2003	202,565.49	121,675	157,475	14,706	3.52	4,178
2004	466,287.00	274,468	355,224	41,120	3.69	11,144
2005	634,697.00	364,157	471,302	68,190	3.90	17,485
2006	313,439.36	173,396	224,414	42,009	4.19	10,026
2007	1,464,993.85	765,826	991,152	254,093	4.62	54,998
2008	610,927.99	294,265	380,846	138,443	5.20	26,624
2009	1,838,387.86	793,035	1,026,367	536,263	5.91	90,738
2010	746,610.15	278,705	360,707	273,912	6.73	40,700
2011	1,663,998.12	516,255	668,151	746,247	7.62	97,933
2012	1,991,867.42	488,168	631,800	1,061,287	8.54	124,272
2013	1,322,985.14	233,342	301,998	822,539	9.51	86,492
2014	976,501.08	103,753	134,280	695,746	10.50	66,262
2015	2,568,240.80	90,966	117,731	2,065,274	11.50	179,589
	14,954,546.26	4,592,608	5,943,877	6,767,488		812,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 5.43

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V06 - VEHICLES - CARS, STATION WAGONS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6-L3						
NET SALVAGE PERCENT.. +15						
2006	21,051.00	14,911	17,893			
2007	31,861.28	21,395	27,082			
2008	238,285.56	151,569	202,543			
2009	236,872.66	143,623	201,342			
2010	286,725.00	166,946	243,716			
2011	280,782.15	151,552	238,665			
2012	203,510.02	93,122	172,984			
2013	276,271.38	94,714	234,831			
2014	220,013.03	46,440	177,625	9,386	4.51	2,081
	1,795,372.08	884,272	1,516,681	9,385		2,081
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.5	0.12

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V07 - VEHICLES - DUMP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L5						
NET SALVAGE PERCENT.. +15						
2003	11,535.00	8,814	11,535	1,730-		
	11,535.00	8,814	11,535	1,730-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W01 - WATER REGULATING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S4						
NET SALVAGE PERCENT.. -8						
1966	781,460.65	617,530	407,033	436,945	17.44	25,054
1967	2,271,900.00	1,767,390	1,164,940	1,288,712	18.18	70,886
1979	1,923,424.16	1,161,999	765,909	1,311,389	28.64	45,789
1980	22,093.09	12,995	8,565	15,296	29.60	517
1983	1,760,835.28	949,672	625,957	1,275,745	32.54	39,205
1985	5,067.02	2,566	1,691	3,781	34.52	110
1999	50,969.18	13,974	9,211	45,836	48.50	945
2003	15,340,515.10	3,186,145	2,100,085	14,467,671	52.50	275,575
2010	295,473.83	27,003	17,798	301,314	59.50	5,064
	22,451,738.31	7,739,274	5,101,189	19,146,688		463,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.3	2.06

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W02 - WATER SUPPLY SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L4						
NET SALVAGE PERCENT.. -8						
1966	36,616.00	36,461	34,849	4,696	2.34	2,007
1967	10,039.39	9,939	9,500	1,343	2.50	537
1968	7,289.13	7,174	6,857	1,015	2.66	382
1969	31,622.36	30,931	29,564	4,588	2.83	1,621
1970	5,778.10	5,616	5,368	872	3.00	291
1971	9,746.00	9,410	8,994	1,532	3.18	482
1976	13,007.24	12,086	11,552	2,496	4.19	596
1977	32,252.39	29,701	28,388	6,445	4.42	1,458
1978	52,656.72	48,073	45,948	10,921	4.64	2,354
1979	166,185.56	150,464	143,812	35,668	4.85	7,354
1980	15,467.03	13,887	13,273	3,431	5.06	678
1981	16,651.69	14,843	14,187	3,797	5.24	725
1982	72,242.09	63,978	61,149	16,872	5.40	3,124
1985	326,739.18	284,303	271,733	81,145	5.83	13,919
1986	10,359.04	8,954	8,558	2,630	5.99	439
1987	40,022.75	34,291	32,775	10,450	6.20	1,685
1988	93,343.70	79,069	75,573	25,238	6.47	3,901
1989	135,698.19	113,238	108,232	38,322	6.82	5,619
1990	44,904.42	36,777	35,151	13,346	7.25	1,841
1991	28,308.25	22,655	21,653	8,920	7.77	1,148
1992	90,973.91	70,840	67,708	30,544	8.37	3,649
1993	18,883.67	14,249	13,619	6,775	9.04	749
1995	139,943.07	98,139	93,800	57,339	10.52	5,450
1996	39,359.32	26,483	25,312	17,196	11.31	1,520
1999	18,116.97	10,540	10,074	9,492	13.84	686
2003	1,242,574.09	556,922	532,300	809,680	17.55	46,136
2005	38,828.51	14,663	14,015	27,920	19.51	1,431
2006	25,217.49	8,624	8,243	18,992	20.50	926
2007	53,657.88	16,419	15,693	42,258	21.50	1,965
2008	54,235.70	14,644	13,996	44,579	22.50	1,981
2011	9,250.00	1,498	1,432	8,558	25.50	336
2013	269,116.45	24,220	23,149	267,497	27.50	9,727
2015	245,467.25	4,419	4,224	260,881	29.50	8,843
	3,394,553.54	1,873,510	1,790,681	1,875,437		133,560

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 3.93

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W03 - WATER SYSTEMS - FEED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -8						
1968	329,755.00	245,929	355,650	485	17.02	28
1971	1,732,845.00	1,231,766	1,781,316	90,157	18.80	4,796
1980	1,646,391.76	976,019	1,411,468	366,635	24.81	14,778
2013	170,885.85	7,886	11,404	173,153	52.65	3,289
2015	2,651,382.05	24,483	35,407	2,828,086	54.53	51,863
	6,531,259.66	2,486,083	3,595,245	3,458,516		74,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.3	1.14

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W03.1 - WATER SYSTEMS - FEED - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -8						
1979	1,107,382.84	1,040,222	887,212	308,761	5.07	60,900
1980	1,024,814.00	959,385	818,266	288,533	5.08	56,798
2014	95,600.00	22,893	19,526	83,722	5.23	16,008
2015	590,837.65	55,681	47,490	590,614	5.23	112,928
	2,818,634.49	2,078,181	1,772,494	1,271,631		246,634

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 8.75

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W04 - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -6						
1968	65,708.12	48,097	69,651			
1969	1,663,202.51	1,198,836	1,762,995			
1971	204,537.00	142,699	216,809			
1988	57,541.66	26,804	58,429	2,565	30.83	83
1990	15,137.27	6,587	14,359	1,687	32.42	52
1991	2,681,164.08	1,124,934	2,452,216	389,818	33.23	11,731
1995	5,359.72	1,907	4,157	1,524	36.54	42
1997	2,409,124.70	778,640	1,697,339	856,333	38.23	22,400
2012	659,794.84	41,837	91,199	608,184	51.71	11,761
2015	4,160,003.20	37,702	82,186	4,327,418	54.53	79,358
	11,921,573.10	3,408,043	6,449,340	6,187,528		125,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.3	1.05

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W04.1 - WATER TREATMENT - HOLYROOD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2021						
NET SALVAGE PERCENT.. -6						
1969	177,015.88	167,637	157,358	30,279	4.90	6,179
1979	5,098.00	4,700	4,412	992	5.07	196
1980	622,363.00	571,839	536,775	122,930	5.08	24,199
1983	18,823.46	17,097	16,049	3,904	5.11	764
1995	9,354.00	7,867	7,385	2,530	5.18	488
1996	224,794.62	187,073	175,602	62,680	5.19	12,077
2011	1,418,153.65	691,898	649,473	853,770	5.23	163,245
2013	317,359.44	108,207	101,572	234,829	5.23	44,900
	2,792,962.05	1,756,318	1,648,626	1,311,914		252,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.2 9.02

NEWFOUNDLAND AND LABRADOR HYDRO

SUMMARY OF
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

ACCT	GP	AVG. AGE	ORIGINAL COST	--ANNUAL ACCRUAL-- RATE	AMOUNT	BOOK RESERVE	REM. LIFE
A01		20.2	475,498.06	0.52	2,495	447,118	22.81
A04		15.7	6,054,938.90	2.60	157,278	2,863,282	21.45
A041		5.5	620,866.42	10.04	62,304	313,020	5.24
B01		10.3	11,399,996.31	2.51	285,771	5,831,921	20.68
B011		28.7	106,626.95	13.81	14,721	45,121	4.40
B02		38.4	23,876,045.79	0.65	156,302	22,173,735	23.11
B021		23.6	35,073,429.98	6.03	2,114,805	27,260,865	5.02
B03		21.5	175,555.52	6.45	11,331	68,815	9.42
B04		29.2	4,254,289.54	0.75	31,991	3,356,067	42.71
B05		17.9	69,176,761.36	1.36	943,874	31,590,131	42.02
B051		7.8	1,300,250.21	8.63	112,229	763,274	5.13
B06		22.0	34,029,073.35	1.11	379,283	18,159,493	44.53
B061		6.5	72,011.04	9.17	6,607	39,551	5.24
B07		14.1	1,456,107.57	2.17	31,642	546,113	30.14
B08		25.1	7,307,906.26	1.52	111,288	4,510,152	30.39
C01		10.1	2,643,339.41	0.62	16,468	2,286,539	26.48
C011		11.5	89,749.79	6.28	5,639	63,121	5.20
C02		25.8	8,901,116.47	1.99	177,249	6,446,852	20.88
C03		16.5	2,837,545.94	1.68	47,745	1,019,407	46.40
C031		35.5	544,049.00	4.90	26,664	481,561	5.20
C04		27.0	10,550,928.82	1.41	148,733	6,547,333	36.85
C041		35.5	629,827.19	4.84	30,508	560,583	5.16
C06		29.6	994,744.32	6.87	68,346	457,993	8.29
C07		41.5	509,132.36	0.42	2,146	495,386	20.64
C071		21.4	77,164.05	3.78	2,917	66,656	5.19
C09		14.0	39,656,672.47	1.70	674,044	9,636,653	49.24
C10		6.9	16,666,710.35	2.13	354,813	3,115,906	38.19
C11		1.9	4,899,775.18	12.94	633,911	2,343,713	4.03
C12		47.5	125,930.00	0.20	250	125,930	15.11
C121		32.3	2,329,666.71	2.60	60,667	2,087,816	5.14
C13		30.1	67,322,773.79	2.42	1,628,918	28,952,047	31.82
C14		17.8	34,320,049.72	2.14	733,121	16,853,643	30.38
C15		17.8	29,645,207.57	1.92	568,608	13,067,444	29.15
C151		3.5	119,879.96	11.37	13,634	48,437	5.24
C16		9.2	10,007,037.71	2.09	209,543	2,674,586	36.43
C17		26.4	3,623,088.82	1.96	70,851	1,556,773	32.23
C18		28.4	6,902,142.17	2.01	138,945	1,299,150	41.82
D01		34.0	361,909,255.63	1.30	4,716,368	35,352,203	75.38
D02		12.0	41,897,350.68	3.24	1,356,336	18,893,624	20.36
D03		16.0	20,883,527.85	1.56	325,037	6,740,368	45.44
D04		24.3	2,477,333.00	1.17	29,069	1,799,505	30.14
E01		44.5	89,800.00	0.67	604	89,800	4.46
E02		24.6	12,917,219.12	0.05	6,392	12,757,417	25.00
E03		35.8	935,875.99	1.20	11,249	678,187	22.91
E031		12.1	1,280,260.97	5.97	76,415	883,404	5.19
F01		5.4	2,509,019.97	4.87	122,244	1,215,404	10.58
F02		17.1	7,555,588.89	1.28	96,826	3,627,286	42.91
F03		14.4	13,906,919.17	1.37	190,820	5,568,798	43.70
F031		28.9	797,149.60	6.22	49,563	545,433	5.08
F04		24.9	20,413,239.04	1.46	298,682	8,981,394	43.74
F041		28.5	56,612.79	4.84	2,739	46,927	5.19

NEWFOUNDLAND AND LABRADOR HYDRO

SUMMARY OF
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

ACCT	GP	AVG. AGE	ORIGINAL COST	--ANNUAL ACCRUAL-- RATE	AMOUNT	BOOK RESERVE	REM. LIFE
F05		27.7	2,453,576.88	0.80	19,595	1,758,713	35.46
F06		11.6	28,513,898.25	1.68	478,524	9,915,217	45.42
F061		15.1	13,309,152.08	10.04	1,336,181	7,877,261	5.16
G01		12.7	69,325,760.89	1.55	1,074,620	25,791,118	41.80
G011		28.5	24,645.16	0.99	244	23,906	5.05
G02		29.3	19,048,533.44	1.85	351,600	3,368,711	48.93
G03		18.9	105,132,874.98	1.70	1,784,745	30,681,141	46.43
G031		3.1	1,067,437.71	14.02	149,610	367,373	5.25
G04		15.1	24,614,757.95	1.48	364,033	9,576,304	46.72
G05		26.4	530,653.54	1.37	7,271	446,507	17.41
G06		23.1	7,840,659.15	4.69	367,952	2,139,962	18.48
G061		16.6	2,144,382.69	7.08	151,862	1,652,526	5.22
G07		18.1	10,370,351.62	1.94	201,271	3,450,583	37.47
I02		32.2	5,967,397.57	0.64	38,194	5,010,716	25.05
I021		21.8	6,727,325.70	5.64	379,394	4,902,728	4.81
I03		16.0	41,988,321.72	2.39	1,002,593	20,326,481	21.61
I04		33.6	19,436,444.76	1.30	252,538	1,973,440	75.31
I05		29.2	521,504.81	5.61	29,280	371,033	6.56
I051		13.7	24,416.54	7.36	1,796	17,670	4.84
L03		28.0	14,196,794.43	0.67	95,457	9,017,193	54.26
L031		26.5	5,765.52	2.65	153	4,965	5.24
L04		23.8	926,303.29	0.96	8,923	557,052	41.38
L05		14.8	6,193,609.81	1.35	83,342	2,439,676	45.04
L06		31.5	11,225.56	0.00	0	11,226	0.00
M01		21.0	552,939.70	1.68	9,262	289,587	33.21
M02		35.4	3,833,871.30	0.35	13,350	3,229,543	62.50
M021		16.1	468,522.87	5.60	26,258	358,934	5.24
M03		28.0	2,233,644.58	0.90	20,019	1,718,481	32.43
M04		26.3	58,300.59	1.59	928	47,500	11.64
M05		15.4	660,416.49	1.95	12,873	283,977	29.24
M06		8.6	5,874,668.42	4.81	282,488	2,181,741	13.07
M07		29.3	698,383.99	0.61	4,235	659,749	9.12
M08		12.8	262,853.45	3.96	10,414	144,342	11.38
M10		6.8	25,815,955.78	3.40	877,924	10,083,214	17.92
M101		1.8	1,611,946.89	14.66	236,325	407,422	5.10
M11		3.1	1,906,739.25	6.74	128,420	988,839	4.18
M12		18.6	432,045.73	0.31	1,321	322,829	17.26
M13		4.1	287,286.97	0.00	0	270,068	0.00
M14		7.6	10,581,312.22	2.80	296,784	4,436,000	13.58
M16		11.8	2,812,216.87	1.87	52,487	2,220,728	11.27
O01		7.6	1,286,439.72	3.18	40,943	670,958	15.03
O02		9.6	1,477,989.91	3.07	45,350	866,277	13.49
O021		17.5	58,975.29	6.99	4,121	48,674	2.50
P01		24.5	42,479.84	0.32	137	41,427	7.68
P02		11.3	1,181,008.55	1.80	21,221	955,817	10.61
P03		36.0	58,908,420.66	2.38	1,401,094	16,867,332	33.37
P04		11.5	118,371,156.27	3.55	4,200,868	40,540,863	24.16
P05		21.7	129,790,285.41	2.26	2,931,713	48,775,465	36.49
P06		26.9	333,760.26	9.27	30,933	307,440	3.01
P07		11.1	72,604,629.74	2.24	1,622,818	27,332,178	36.85
P08		18.0	4,971,572.41	1.30	64,497	4,329,788	14.58

NEWFOUNDLAND AND LABRADOR HYDRO

SUMMARY OF
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

ACCT	GP	AVG. AGE	ORIGINAL COST	--ANNUAL ACCRUAL-- RATE	AMOUNT	BOOK RESERVE	REM. LIFE
P09		11.2	664,592.12	5.42	36,037	342,360	10.05
P10		30.5	93,718,745.32	1.90	1,784,113	20,425,400	45.28
P101		35.5	8,903,431.82	3.82	339,798	7,852,132	5.19
P11		2.9	1,038,000.60	4.85	50,319	818,313	4.37
P12		9.3	9,507,129.09	2.21	210,252	3,266,574	29.68
P121		7.5	106,685.08	7.40	7,899	65,531	5.21
R01		15.9	9,759,106.16	1.12	109,198	7,079,596	37.05
R02		12.0	6,212,763.77	2.56	159,307	4,646,541	9.83
R03		6.4	101,662.46	5.81	5,907	36,875	10.97
R04		13.7	560,165.96	1.83	10,243	448,857	10.87
R05		8.8	7,278,663.84	4.49	326,656	5,004,461	6.96
R06		12.7	1,593,557.62	2.96	47,238	784,653	17.12
R07		17.5	1,225,065.37	3.09	37,797	415,447	21.42
R08		14.8	7,158,606.54	1.70	121,575	3,012,684	38.81
R09		17.2	5,667,640.00	2.22	125,542	2,392,726	29.70
R11		16.2	1,242,915.61	2.76	34,278	495,989	21.79
R12		28.7	21,729,648.80	1.36	296,373	10,327,231	38.47
R13		29.4	84,440,747.06	2.90	2,447,688	16,404,114	30.56
R131		35.5	1,859.00	3.87	72	1,635	5.18
R14		2.5	2,730,977.70	7.93	216,573	1,833,487	4.14
R15		42.3	11,669,843.52	3.64	424,434	6,299,567	12.65
S01		9.6	4,929,933.00	3.02	149,129	2,829,101	14.09
S02		32.7	154,008.88	4.49	6,911	126,212	4.02
S03		4.3	3,019,203.92	1.56	47,011	2,756,280	5.59
S04		19.4	2,919,319.29	0.99	29,000	1,894,968	41.36
S05		3.3	10,081,798.96	18.12	1,826,510	3,806,822	3.44
S06		34.5	28,120,270.20	1.28	361,215	3,203,543	75.21
S07		16.8	7,850,849.72	1.34	104,944	3,172,485	50.56
S071		24.1	9,202,118.78	7.90	727,257	6,183,907	5.16
S08		23.1	8,333,064.53	8.91	742,344	3,979,751	6.54
S081		39.9	1,461,434.58	27.58	402,998	1,004,244	1.35
S09		34.7	734,326.59	0.44	3,256	727,391	15.66
S10		19.9	5,233,335.89	2.54	133,072	1,741,249	28.60
S11		29.3	3,114,097.12	2.31	72,035	643,196	34.30
S12		27.9	14,402.67	0.00	0	14,403	0.00
S13		28.8	1,308,713.40	0.50	6,537	1,054,925	38.82
S14		9.9	3,874,989.30	4.88	189,090	1,657,192	12.96
S15		23.6	11,677,609.15	1.48	172,322	6,274,387	35.42
S17		10.2	667,245.14	4.31	28,764	135,218	18.50
S18		28.4	6,972,889.12	1.37	95,314	3,352,973	37.98
S19		17.7	11,650,032.24	2.30	267,874	4,719,809	25.87
S20		25.5	2,304,608.56	2.60	59,845	396,950	31.88
T01		14.0	12,429,278.97	2.35	292,605	6,824,711	19.15
T02		8.8	1,955,313.90	2.85	55,804	1,128,984	14.81
T03		8.3	11,434,327.69	3.31	378,698	6,018,424	14.30
T031		6.3	351,261.50	9.09	31,914	183,716	5.25
T04		25.4	77,739,423.64	2.17	1,689,411	27,526,269	38.93
T05		25.2	89,255,274.41	1.99	1,773,286	37,368,104	32.28
T051		2.5	126,690.40	14.50	18,375	38,007	5.24
T06		4.6	17,723,651.92	2.57	454,728	2,188,073	37.28
T07		9.4	37,040,456.72	3.32	1,229,218	10,664,694	23.87

NEWFOUNDLAND AND LABRADOR HYDRO

SUMMARY OF
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

ACCT	GP	AVG. AGE	ORIGINAL COST	--ANNUAL ACCRUAL-- RATE	AMOUNT	BOOK RESERVE	REM. LIFE
T09		27.8	65,159,636.27	2.36	1,536,922	27,353,903	30.53
T091		10.9	27,077,372.48	12.67	3,430,912	12,977,563	5.21
T10		0.5	2,206,062.36	39.27	866,247	40,444	2.50
T11		0.5	2,206,062.35	17.85	393,749	40,444	5.50
T12		0.5	3,088,487.29	8.54	263,640	56,622	11.50
V01		39.1	72,451.00	0.29	212	66,980	25.81
V02		25.6	7,567,759.99	1.91	144,222	2,366,964	40.26
V03		2.5	51,647.92	9.77	5,047	16,140	5.50
V04		3.6	5,167,169.80	3.60	186,126	3,260,796	6.08
V05		4.9	14,954,546.26	5.43	812,750	5,943,877	8.33
V06		4.7	1,795,372.08	0.12	2,081	1,516,681	4.51
V07		12.5	11,535.00	0.00	0	11,535	0.00
W01		21.0	22,451,738.31	2.06	463,145	5,101,189	41.34
W02		18.2	3,394,553.54	3.93	133,560	1,790,681	14.04
W03		23.4	6,531,259.66	1.14	74,754	3,595,245	46.27
W031		27.4	2,818,634.49	8.75	246,634	1,772,494	5.16
W04		17.3	11,921,573.10	1.05	125,427	6,449,340	49.33
W041		15.4	2,792,962.05	9.02	252,048	1,648,626	5.21
GRAND TOTAL		22.2	2,580,159,220.55	2.52	64,912,188	932,976,291	28.80

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
LIFE

ACCOUNT	ACCOUNT DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
A01.	AIRCRAFT LANDING STRIP	33-R2	0	475,498	447,118	28,380	1,124	0.24	25.2	106,867	1.05	4.27
A04.	AUXILIARY POWER SYSTEMS	30-R4	0	6,054,939	2,863,282	3,191,657	139,592	2.31	22.9	3,875,070	3.60	3.55
B01.	BATTERY AND POWER SYSTEMS	26-L1.5	0	11,399,996	5,831,921	5,568,076	267,402	2.35	20.8	6,859,869	3.90	5.37
B02.	BOILER SYSTEM	40-R3	0	23,876,046	22,173,735	1,702,310	51,390	0.22	33.1	1,848,235	2.78	2.92
B03.	BOOMS - TIMBER	25-R2	0	175,556	68,815	106,740	11,331	6.45	9.4	112,339	10.09	5.52
B04.	BRIDGES	65-R4	0	4,254,290	3,356,067	898,223	19,633	0.46	45.8	965,004	2.03	1.64
B05.	BUILDINGS - OTHER	50-R0.5	0	69,176,761	31,590,131	37,586,631	890,378	1.29	42.2	40,332,978	2.21	4.42
B06.	BUILDINGS - METAL	55-R3	0	34,029,073	18,159,493	15,869,581	348,099	1.02	45.6	16,435,007	2.12	2.13
B07.	BUS DUCT GENERATOR	40-R4	0	1,456,108	546,113	909,995	29,315	2.01	31.0	985,315	2.98	2.66
B08.	BUSWORK AND HARDWARE	50-R4	0	7,307,906	4,510,152	2,797,755	86,913	1.19	32.2	3,340,456	2.60	2.13
C01.	CABLES - TELECONTROL	30-R4	0	2,643,339	2,286,539	356,800	13,448	0.51	26.5	393,321	3.42	3.55
C02.	CABLE - SUBMARINE	45-R4	0	8,901,116	6,446,852	2,454,264	113,135	1.27	21.7	2,776,722	4.07	2.37
C03.	CABLES - UNDERGROUND	60-S4	0	2,837,546	1,019,407	1,818,138	36,594	1.29	49.7	1,905,314	1.92	1.72
C04.	CABLES - ABOVE GROUND	60-R4	0	10,550,929	6,547,333	4,003,596	100,613	0.95	39.8	4,494,725	2.24	1.77
C06.	CAPACITORS	35-R3	0	994,744	457,993	536,751	64,049	6.44	8.4	690,109	9.28	3.33
C07.	CHEMICAL FEED SYSTEMS	45-R4	0	509,132	495,386	13,747	338	0.07	40.7	18,552	1.82	2.37
C09.	CIRCUIT BREAKERS	60-R2.5	0	39,656,672	9,636,653	30,020,020	598,316	1.51	50.2	31,594,197	1.89	2.21
C10.	COMPRESSED AIR SYSTEMS	41-R1.5	0	16,666,710	3,115,906	13,550,805	354,813	2.13	38.2	14,222,905	2.49	4.00
C11.	COMPUTERS	5-SQ	0	4,899,775	2,343,713	2,556,063	633,911	12.94	4.0	4,407,813	14.38	20.00
C12.	CONDENSERS	55-R3	0	125,930	125,930	0	0	0.00	0.0	0	-	2.13
C13.	CONDUCTOR - TRANSMISSION	60-R3	0	67,322,774	28,952,047	38,370,727	1,185,060	1.76	32.4	42,025,239	2.82	1.96
C14.	CONDUCTOR - DISTRIBUTION	45-R3	0	34,320,050	16,853,643	17,466,406	543,107	1.58	32.2	18,601,762	2.92	2.60
C15.	CONTROL, METERING, RELAYING	40-R3	0	29,645,208	13,067,444	16,577,763	568,608	1.92	29.2	18,702,830	3.04	2.92
C16.	COOLING SYSTEMS	40-R1.5	0	10,007,038	2,674,586	7,332,452	200,251	2.00	36.6	7,732,067	2.59	4.10
C17.	COUNTERPOISE	55-R2.5	0	3,623,089	1,556,773	2,066,316	63,340	1.75	32.6	2,310,209	2.74	2.39
C18.	CRANES	70-R3	0	6,902,142	1,299,150	5,602,992	133,857	1.94	41.9	6,044,509	2.21	1.69
D01.	DAMS, DYKES, CANALS AND TUNNELS	110-R4	0	361,909,256	35,352,203	326,557,053	4,330,896	1.20	75.4	340,976,393	1.27	0.97
D02.	DIESEL SYSTEMS AND ENGINES	25-L0.5	0	41,897,351	18,893,624	23,003,727	1,100,941	2.63	20.9	27,128,109	4.06	6.96
D03.	DISCONNECT SWITCHES	55-R2.5	0	20,883,528	6,740,368	14,143,160	306,802	1.47	46.1	15,314,119	2.00	2.39
D04.	DYKES AND LINERS	42-L1.5	0	2,477,333	1,799,505	677,828	21,022	0.85	32.2	745,693	2.82	3.36
E01.	ELEVATORS	45-S5	0	89,800	89,800	0	0	0.00	0.0	0	-	2.25
E02.	EMS EQUIPMENT	35-R2.5	0	12,917,219	12,757,417	159,802	6,392	0.05	25.0	189,571	3.37	3.68
E03.	ENVIRONMENTAL EQUIPMENT	45-R2.5	0	935,876	678,187	257,689	11,249	1.20	22.9	349,053	3.22	2.90
F01.	FALL ARREST EQUIPMENT	15-R4	0	2,509,020	1,215,404	1,293,616	122,244	4.87	10.6	2,007,509	6.09	7.09
F02.	FENCING	52-R3	0	7,555,589	3,627,286	3,928,303	90,277	1.19	43.5	4,183,349	2.16	2.25
F03.	FIRE FIGHTING EQUIPMENT	50-R4	0	13,906,919	5,568,798	8,338,121	190,820	1.37	43.7	8,924,743	2.14	2.13
F04.	FOOTINGS AND FOUNDATIONS	65-R3	0	20,413,239	8,981,394	11,431,845	255,345	1.25	44.8	12,276,179	2.08	1.81
F05.	FREQUENCY CONVERSION	45-S4	0	2,453,577	1,758,713	694,864	19,595	0.80	35.5	755,877	2.59	2.30
F06.	FUEL SYSTEMS	50-R1.5	0	28,513,898	9,915,217	18,598,681	403,163	1.41	46.1	19,575,128	2.06	3.36
G01.	GAS TURBINE SYSTEMS	45-R3	0	69,325,761	25,791,118	43,534,643	1,033,370	1.49	42.1	46,097,528	2.24	2.60
G02.	GATES	80-R4	0	19,048,533	3,368,711	15,679,823	319,645	1.68	49.1	16,550,695	1.93	1.33
G03.	GENERATORS	65-S3	0	105,132,875	30,681,141	74,451,734	1,576,563	1.50	47.2	79,119,107	1.99	1.65
G04.	GENERATOR - WINDINGS	50-S3	0	24,614,758	9,576,304	15,038,454	321,672	1.31	46.8	17,789,053	1.81	2.15
G05.	GLYCOL SYSTEMS	40-S3	0	530,654	446,507	84,147	4,831	0.91	17.4	98,436	4.91	2.68
G06.	GOVERNORS	45-S4	0	7,840,659	2,139,962	5,700,697	303,354	3.87	18.8	6,562,987	4.62	2.30
G07.	GROUND WIRE SYSTEM	55-R4	0	10,370,352	3,450,583	6,919,769	181,680	1.75	38.1	7,515,444	2.42	1.94
I02.	INSTRUMENTATION	30-L0.5	0	5,967,398	5,010,716	956,682	38,194	0.64	25.0	1,113,173	3.43	5.90
I03.	INSULATORS	35-L3	0	41,988,322	20,326,481	21,661,840	1,002,593	2.39	21.6	25,983,406	3.86	3.23
I04.	INTAKE STRUCTURES	110-R4	0	19,436,445	1,973,440	17,463,005	231,764	1.19	75.3	18,225,951	1.27	0.97
I05.	INVERTERS	25-S1.5	0	521,505	371,033	150,471	12,036	2.31	12.5	176,682	6.81	4.81
L03.	LAND IMPROVEMENTS	75-R3	0	14,196,794	9,017,193	5,179,601	95,457	0.67	54.3	5,735,273	1.66	1.57
L04.	LIGHTING SYSTEMS	50-R4	0	926,303	557,052	369,251	8,923	0.96	41.4	483,472	1.85	2.13
L05.	LIGHTNING ARRESTORS	58-R3	0	6,193,610	2,439,676	3,753,934	83,342	1.35	45.0	3,984,825	2.09	2.02
L06.	LINE COUPLING EQUIPMENT	24-R5	0	11,226	11,226	0	0	0.00	0.0	0	-	4.25
M01.	MAIN BREAKERS	42-R0.5	0	552,940	289,587	263,353	7,867	1.42	33.5	288,042	2.73	5.11
M02.	MARINE TERMINAL	65-R4	0	3,833,871	3,229,543	604,328	9,669	0.25	62.5	860,754	1.12	1.64
M03.	METALCLAD SWITCHGEAR CUB/EQU 4kv/600	45-R4	0	2,233,645	1,718,481	515,163	14,247	0.64	36.2	669,662	2.13	2.37
M04.	METER TEST SWITCHES	35-R5	0	58,301	47,500	10,800	928	1.59	11.6	13,519	6.86	2.92
M05.	METERING TANKS	37-R3	0	660,416	283,977	376,440	12,873	1.95	29.2	438,378	2.94	3.15
M06.	METERS - DIGITAL	20-L3	0	5,874,668	2,181,741	3,692,927	282,488	4.81	13.1	4,566,868	6.19	5.66
M07.	METERS - ANALOGUE	25-L2	0	698,384	659,749	38,635	4,235	0.61	9.1	76,225	5.56	5.05
M08.	METERS - OTHER	22-L4	0	262,853	144,342	118,512	10,414	3.96	11.4	166,747	6.25	4.82
M10.	MISCELLANEOUS UNITS OF PROPERTY	22-R1.5	0	25,815,956	10,083,214	15,732,742	877,924	3.40	17.9	24,143,424	3.64	6.96
M11.	MOBILE - A.T.V.'S AND SNOWMOBILES	6-L3	20	1,906,739	988,839	536,552	128,420	6.74	3.7	1,630,167	7.88	15.02
M12.	MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT	20-L0	20	432,046	322,829	22,807	1,321	0.31	16.4	131,898	1.00	7.59
M13.	MOBILE - ARGOS	9-R5	20	287,287	270,068	(40,239)	0	0.00	6.5	180,781	-	9.08

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
LIFE

ACCOUNT	ACCOUNT DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
M14.	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	18-L3	20	10,581,312	4,436,000	4,029,050	296,784	2.80	12.4	7,185,044	4.13	5.03
M16.	MULTIPLEX EQUIPMENT	18-S1.5	0	2,812,217	2,220,728	591,489	52,487	1.87	11.3	822,074	6.38	6.67
O01.	OFFICE EQUIPMENT	20-SQ	0	1,286,440	670,958	615,481	40,943	3.18	15.0	731,009	5.60	5.00
O02.	OFFICE FURNITURE	20-SQ	0	1,477,990	866,277	611,713	45,350	3.07	13.5	743,513	6.10	5.00
P01.	P.C.B. STORAGE CONTAINER	30-R4	0	42,480	41,427	1,052	137	0.32	7.7	1,483	9.24	3.55
P02.	PABX - PRIVATE AUTO BRANCH EXCHANGE	20-R4	0	1,181,009	955,817	225,191	21,221	1.80	10.6	277,879	7.64	5.32
P03.	PENSTOCK	70-R4	0	58,908,421	16,867,332	42,041,089	1,255,120	2.13	33.5	44,875,320	2.80	1.52
P04.	POLE CRIBS AND POLE HARDWARE	35-S2.5	0	118,371,156	40,540,863	77,830,293	3,063,406	2.59	25.4	82,813,901	3.70	3.15
P05.	POLE STRUCTURES - WOOD	57-R3	0	129,790,285	48,775,465	81,014,821	2,162,600	1.67	37.5	89,077,051	2.43	2.06
P06.	POLES - CONCRETE	25-R4	0	333,760	307,440	1,240	21.2	0.37	21.2	55,346	2.24	4.26
P07.	POLES - WOOD	43-R1	0	72,604,630	27,332,178	45,272,452	1,198,843	1.65	37.8	49,437,902	2.42	4.34
P08.	POWER LINE CARRIER	25-R3	0	4,971,572	4,329,788	641,785	40,639	0.82	15.8	798,185	5.09	4.64
P09.	POWER SYSTEMS	20-L3	0	664,592	342,360	322,232	31,737	4.78	10.2	457,452	6.94	5.66
P10.	POWERHOUSE	75-R3	0	93,718,745	20,425,400	73,293,346	1,614,786	1.72	45.4	77,547,345	2.08	1.57
P11.	PRINTERS	6-SQ	0	1,038,001	818,313	219,688	50,319	4.85	4.4	968,970	5.19	16.67
P12.	PROTECTIVE CONTROL AND RELAY PANELS	35-R3	0	9,507,129	3,266,574	6,240,555	210,252	2.21	29.7	7,232,549	2.91	3.33
R01.	RADIO TOWERS (WOOD OR STEEL)	48-R3	0	9,759,106	7,079,596	2,679,510	71,439	0.73	37.5	3,006,850	2.38	2.44
R02.	RADIOS - FIXED MICROWAVE EQUIPMENT	19-R5	0	6,212,764	4,646,541	1,566,223	159,307	2.56	9.8	1,854,531	8.59	5.37
R03.	RADIOS - FIXED UHF EQUIPMENT	15-L0.5	0	101,662	36,875	64,787	5,907	5.81	11.0	81,822	7.22	11.00
R04.	RADIOS - FIXED VHF EQUIPMENT	19-R3	0	560,166	448,857	111,309	10,243	1.83	10.9	153,938	6.65	6.08
R05.	RADIOS - MOBILE VHF BASE STATION	15-R4	0	7,278,664	5,004,461	2,274,203	326,656	4.49	7.0	3,124,097	10.46	7.09
R06.	RAMPS - YARD STORAGE	25-R3	0	1,593,558	784,653	808,905	47,238	2.96	17.1	935,272	5.05	4.64
R07.	REACTORS AND RESISTORS	40-S4	0	1,225,065	415,447	809,618	37,797	3.09	21.4	903,491	4.18	2.58
R08.	RECLOSERS	48-R3	0	7,158,607	3,012,684	4,145,922	103,688	1.45	40.0	4,572,762	2.27	2.44
R09.	REGULATORS	40-S0.5	0	5,667,640	2,392,726	3,274,914	106,726	1.88	30.7	3,706,121	2.88	3.56
R11.	REVENUE METERING	35-R3	0	1,242,916	495,989	746,926	34,278	2.76	21.8	849,542	4.03	3.33
R12.	RIGHT-OF-WAYS	65-R4	0	21,729,649	10,327,231	11,402,418	296,373	1.36	38.5	12,488,097	2.37	1.64
R13.	ROADS	60-R4	0	84,440,747	16,404,114	68,036,633	2,224,719	2.63	30.6	75,174,354	2.96	1.77
R14.	ROUTERS AND LAN	5-SQ	0	2,730,978	1,833,487	897,491	216,573	7.93	4.1	2,448,737	8.84	20.00
R15.	RUNNER	55-R5	0	11,669,844	6,299,567	5,370,277	424,434	3.64	12.7	6,821,838	6.22	1.86
S01.	SCADA EQUIPMENT	20-L3	0	4,929,933	2,829,101	2,100,832	149,129	3.02	14.1	2,481,772	6.01	5.66
S02.	SECTIONALIZERS	25-R5	0	154,009	126,212	27,797	6,911	4.49	4.0	45,666	15.13	4.08
S03.	SERVERS	7-SQ	0	3,019,204	2,756,280	262,924	47,011	1.56	5.6	1,643,300	2.86	14.29
S04.	SEWAGE DISPOSAL SYSTEM	55-R4	0	2,919,319	1,894,968	1,024,351	24,407	0.84	42.0	1,121,167	2.18	1.94
S05.	SOFTWARE	7-SQ	0	10,081,799	3,806,822	6,274,977	1,826,510	18.12	3.4	8,980,374	20.34	14.29
S06.	SPILLWAY STRUCTURES	110-R4	0	28,120,270	3,203,543	24,916,728	331,214	1.18	75.2	26,004,636	1.27	0.97
S07.	STACKS	55-R4	0	7,850,850	3,172,485	4,678,365	89,340	1.14	52.4	4,868,525	1.84	1.94
S08.	STATIC EXCITATION SYSTEM	32-R4	0	8,333,065	3,979,751	4,353,314	574,915	6.90	7.6	5,117,789	11.23	3.33
S09.	STATIC EXCITATION - TRANSFORMERS	45-R4	0	734,327	727,391	6,936	429	0.06	16.2	16,538	2.59	2.37
S10.	STATION SERVICE	50-R4	0	5,233,336	1,741,249	3,492,087	118,552	2.27	29.5	3,966,436	2.99	2.13
S11.	STOP LOGS	65-R4	0	3,114,097	643,196	2,470,901	72,035	2.31	34.3	2,650,931	2.72	1.64
S12.	STORAGE PALLETS AND RACKINGS	30-R3	0	14,403	14,403	0	0	0.00	0.0	0	-	3.87
S13.	STORM AND YARD DRAINAGE	55-R4	0	1,308,713	1,054,925	253,788	6,537	0.50	38.8	283,067	2.31	1.94
S14.	STREET LIGHTS	20-R2	0	3,874,989	1,657,192	2,217,797	165,622	4.27	13.4	2,805,557	5.90	6.79
S15.	STRUCTURAL SUPPORTS (WOOD OR STEEL)	55-R4	0	11,677,609	6,274,387	5,403,222	147,060	1.26	36.7	6,251,538	2.35	1.94
S17.	SUMP SYSTEMS	35-R4	0	667,245	135,218	532,027	28,764	4.31	18.5	561,992	5.12	3.04
S18.	SURGE SYSTEMS	60-R4	0	6,972,889	3,352,973	3,619,917	95,314	1.37	38.0	4,069,890	2.34	1.77
S19.	STATION SWITCHING	38-S0.5	0	11,650,032	4,719,809	6,930,224	267,874	2.30	25.9	7,525,863	3.56	3.74
S20.	SWITCHING SYSTEMS - L.V.	60-R5	0	2,304,609	396,950	1,907,659	59,845	2.60	31.9	2,071,699	2.89	1.70
T01.	TELECONTROL SYSTEM	25-L1.5	0	12,429,279	6,824,711	5,604,568	292,605	2.35	19.2	6,362,279	4.60	5.58
T02.	TEST EQUIPMENT	20-SQ	0	1,955,314	1,128,984	826,330	55,804	2.85	14.8	955,358	5.84	5.00
T03.	TOOLS AND EQUIPMENT	20-SQ	0	11,434,328	6,018,424	5,415,904	378,698	3.31	14.3	6,366,862	5.95	5.00
T04.	TOWERS	65-R4	0	77,739,424	27,526,269	50,213,155	1,256,447	1.62	40.0	54,042,115	2.32	1.64
T05.	TRANSFORMERS - OTHER	55-R3	0	89,255,274	37,368,104	51,887,170	1,573,209	1.76	33.0	55,908,373	2.81	2.13
T06.	TRANSFORMERS - PAD MOUNT	40-R1.5	0	17,723,652	2,188,073	15,535,579	414,873	2.34	37.4	16,335,856	2.54	4.10
T07.	TRANSFORMERS - POLE MOUNTED	30-L1	0	37,040,457	10,664,694	26,375,763	1,097,039	2.96	24.0	29,543,794	3.71	5.14
T09.	TURBINES	55-R2.5	0	65,159,636	27,353,903	37,805,733	1,207,313	1.85	31.3	42,271,663	2.86	2.39
T10.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	3-SQ	0	2,206,062	40,444	2,165,618	866,247	39.27	2.5	2,206,062	39.27	33.33
T11.	HOLYROOD GAS TURBINE - TURBINE OVERHAUL	6-SQ	0	2,206,062	40,444	2,165,618	393,749	17.85	5.5	2,206,062	17.85	16.67
T12.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	12-SQ	0	3,088,487	56,622	3,031,865	263,640	8.54	11.5	3,088,487	8.54	8.33
V01.	VACUUM CLEANING SYSTEM	60-R4	0	72,451	66,980	5,471	212	0.29	25.8	6,099	3.48	1.77
V02.	VALVES - PENSTOCK	65-R3	0	7,567,760	2,366,964	5,200,796	127,701	1.69	40.7	5,558,323	2.30	1.81
V03.	VEHICLES - 1 TON	8-L4	15	51,648	16,140	27,761	5,047	9.77	5.5	51,648	9.77	11.29
V04.	VEHICLES - 3/4 TON AND UNDER	7-L3	15	5,167,170	3,260,796	1,131,298	186,126	3.60	5.3	4,033,711	4.61	13.71
V05.	VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS	12-L3	15	14,954,546	5,943,877	6,767,488	812,750	5.43	7.9	10,855,821	7.49	8.02
V06.	VEHICLES - CARS, STATION WAGONS AND VAN	6-L3	15	1,795,372	1,516,681	9,385	2,081	0.12	3.8	1,134,905	0.18	15.96
V07.	VEHICLES - DUMP TRUCKS	10-L5	15	11,535	11,535	(1,730)	0	0.00	0.0	0	-	8.74

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
LIFE

ACCOUNT	ACCOUNT DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
W01.	WATER REGULATING STRUCTURES	65-S4	0	22,451,738	5,101,189	17,350,549	415,932	1.85	41.7	18,454,117	2.25	1.59
W02.	WATER SUPPLY SYSTEMS	30-L4	0	3,394,554	1,790,681	1,603,873	105,478	3.11	15.2	1,972,019	5.35	3.53
W03.	WATER SYSTEMS - FEED	55-R2.5	0	6,531,260	3,595,245	2,936,015	57,526	0.88	51.0	3,023,065	1.90	2.39
W04.	WATER TREATMENT	55-R2.5	0	11,921,573	6,449,340	5,472,233	108,057	0.91	50.6	6,307,665	1.71	2.39
	Sub-Total			2,458,776,655	852,381,210	1,600,456,929	47,660,418	1.94		1,756,107,129	2.71	

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
LIFE

ACCOUNT	ACCOUNT DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
HOLYROOD ASSETS												
	TRUCATION DATE	3/31/2021	3/31/2021									
A04.1	AUXILIARY POWER SYSTEMS	30-R4	0	620,866	313,020	307,846	58,749	9.46	5.2	492,554	11.93	24.32
B01.1	BATTERY AND POWER SYSTEMS	26-L1.5	0	106,627	45,121	61,506	13,957	13.09	4.4	86,099	16.21	24.53
B02.1	BOILER SYSTEM	40-R3	0	35,073,430	27,260,865	7,812,565	1,538,571	4.39	5.1	12,295,071	12.51	24.37
B05.1	BUILDINGS - OTHER	50-R0.5	0	1,300,250	763,274	536,976	104,628	8.05	5.1	859,162	12.18	25.12
B06.1	BUILDINGS - METAL	55-R3	0	72,011	39,551	32,460	6,195	8.60	5.2	51,935	11.93	24.35
C01.1	CABLES - TELECONTROL	30-R4	0	89,750	63,121	26,629	5,121	5.71	5.2	42,606	12.02	24.32
C03.1	CABLES - UNDERGROUND	60-S4	0	544,049	481,561	62,488	12,017	2.21	5.2	68,519	17.54	24.31
C04.1	CABLES - ABOVE GROUND	60-R4	0	629,827	560,583	69,244	13,419	2.13	5.2	78,084	17.19	24.32
C07.1	CHEMICAL FEED SYSTEMS	45-R4	0	77,164	66,656	10,508	2,024	2.62	5.2	16,813	12.04	24.32
C12.1	CONDENSERS	55-R3	0	2,329,667	2,087,816	241,851	46,983	2.02	5.1	386,962	12.14	24.35
C15.1	CONTROL, METERING, RELAYING	40-R3	0	119,880	48,437	71,443	13,634	11.37	5.2	115,036	11.85	24.37
E03.1	ENVIRONMENTAL EQUIPMENT	45-R2.5	0	1,280,261	883,404	396,857	76,415	5.97	5.2	624,419	12.24	24.45
F03.1	FIRE FIGHTING EQUIPMENT	50-R4	0	797,150	545,433	251,716	49,563	6.22	5.1	290,151	17.08	24.32
F04.1	FOOTINGS AND FOUNDATIONS	65-R3	0	56,613	46,927	9,685	1,866	3.30	5.2	10,668	17.49	24.34
F06.1	FUEL SYSTEMS	50-R1.5	0	13,309,152	7,877,261	5,431,891	1,050,852	7.90	5.2	8,233,153	12.76	24.70
G01.1	GAS TURBINE SYSTEMS	45-R3	0	24,645	23,906	739	146	0.59	5.1	887	16.46	24.36
G03.1	GENERATORS	65-S3	0	1,067,438	367,373	700,064	133,346	12.49	5.2	1,228,857	10.85	24.31
G06.1	GOVERNORS	45-S4	0	2,144,383	1,652,526	491,857	94,078	4.39	5.2	773,352	12.16	24.31
I02.1	INSTRUMENTATION	30-L0.5	0	6,727,326	4,902,728	1,824,598	379,394	5.64	4.8	2,327,089	16.30	24.94
I05.1	INVERTERS	25-S1.5	0	24,417	17,670	6,747	1,391	5.70	4.9	10,794	12.89	24.35
L03.1	LAND IMPROVEMENTS	75-R3	0	5,766	4,965	801	153	2.65	5.2	1,281	11.94	24.34
M02.1	MARINE TERMINAL	65-R4	0	468,523	358,934	109,589	20,895	4.46	5.2	175,342	11.92	24.32
M10.1	MISCELLANEOUS UNITS OF PROPERTY	22-R1.5	0	1,611,947	407,422	1,204,525	236,325	14.66	5.1	1,583,560	14.92	25.26
O02.1	OFFICE FURNITURE	20-SQ	0	58,975	48,674	10,302	4,121	6.99	2.5	16,483	25.00	24.31
P10.1	POWERHOUSE	75-R3	0	8,903,432	7,852,132	1,051,300	202,559	2.28	5.2	1,133,208	17.87	24.34
P12.1	PROTECTIVE CONTROL AND RELAY PANELS	35-R3	0	106,685	65,531	41,154	7,899	7.40	5.2	65,847	12.00	24.38
R13.1	ROADS	60-R4	0	1,859	1,635	224	43	2.31	5.2	248	17.35	24.32
S07.1	STACKS	55-R4	0	9,202,119	6,183,907	3,018,212	582,779	6.33	5.2	4,786,711	12.17	24.32
S08.1	STATIC EXCITATION SYSTEM	32-R4	0	1,461,435	1,004,244	457,191	332,027	22.72	1.4	729,359	45.52	24.32
T03.1	TOOLS AND EQUIPMENT	20-SQ	0	351,262	183,716	167,546	31,914	9.09	5.2	268,073	11.90	24.31
T05.1	TRANSFORMERS	55-R3	0	126,690	38,007	88,683	16,924	13.36	5.2	126,690	13.36	24.35
T09.1	TURBINES	55-R2.5	0	27,077,372	12,977,563	14,099,810	2,700,859	9.97	5.2	20,041,663	13.48	24.43
W03.1	WATER SYSTEMS - FEED	55-R2.5	0	2,818,634	1,772,494	1,046,140	202,521	7.19	5.2	1,270,349	15.94	24.43
W04.1	WATER TREATMENT	55-R2.5	0	2,792,962	1,648,626	1,144,336	219,631	7.86	5.2	1,772,842	12.39	24.43
	Sub-Total			121,382,565	80,595,081	40,787,483	8,160,999	6.72		59,963,868	13.61	
	TOTAL			2,580,159,221	932,976,291	1,641,244,412	55,821,417	2.16		1,816,070,997	3.07	

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1B. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
COST OF REMOVAL

ACCOUNT	ACCOUNT DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
A01.	AIRCRAFT LANDING STRIP	33-R2	(6)	475,498	0	28,530	1,371	0.28	25.2	106,867	1.28	0.43
A04.	AUXILIARY POWER SYSTEMS	30-R4	(3)	6,054,939	0	181,648	17,686	0.29	22.9	3,875,070	0.46	0.18
B01.	BATTERY AND POWER SYSTEMS	26-L1.5	(3)	11,399,996	0	11,399,996	18,369	0.16	20.8	6,859,869	0.27	0.27
B02.	BOILER SYSTEM	40-R3	(8)	23,876,046	0	1,910,084	104,912	0.43	33.1	1,849,235	5.88	0.44
B03.	BOOMS - TIMBER	25-R2	0	175,556	0	0	0	0.00	9.4	112,339	-	0
B04.	BRIDGES	65-R4	(11)	4,254,290	0	467,972	12,358	0.29	45.8	965,004	1.28	0.33
B05.	BUILDINGS - OTHER	50-R0.5	(3)	69,176,761	0	2,075,302	53,496	0.07	42.2	40,332,978	0.13	0.22
B06.	BUILDINGS - METAL	55-R3	(3)	34,029,073	0	1,020,872	31,184	0.09	45.6	16,435,007	0.19	0.11
B07.	BUS DUCT GENERATOR	40-R4	(3)	1,456,108	0	43,683	2,327	0.16	31.0	985,315	0.24	0.13
B08.	BUSBORY AND HARDWARE	50-R4	(8)	7,307,906	0	584,632	24,375	0.33	32.2	3,340,456	0.73	0.32
C01.	CABLES - TELECONTROL	30-R4	(3)	2,643,339	0	79,301	3,020	0.11	26.5	393,321	0.77	0.18
C02.	CABLE - SUBMARINE	45-R4	(14)	8,901,116	0	1,246,156	64,114	0.72	21.7	2,776,722	2.31	0.59
C03.	CABLES - UNDERGROUND	60-S4	(14)	2,837,546	0	397,257	11,151	0.39	49.7	1,905,314	0.59	0.43
C04.	CABLES - ABOVE GROUND	60-R4	(14)	10,550,929	0	1,477,130	48,120	0.46	39.8	4,494,725	1.07	0.44
C06.	CAPACITORS	35-R3	(3)	994,744	0	29,843	4,297	0.43	8.4	690,109	0.62	0.17
C07.	CHEMICAL FEED SYSTEMS	45-R4	(6)	509,132	0	30,548	1,808	0.35	40.7	16,552	3.75	0.24
C09.	CIRCUIT BREAKERS	60-R2.5	(8)	39,656,672	0	3,172,534	75,728	0.19	50.2	31,594,197	0.24	0.33
C10.	COMPRESSED AIR SYSTEMS	41-R1.5	0	16,666,710	0	0	0	0.00	38.2	14,222,905	-	0
C11.	COMPUTERS	5-SQ	0	4,899,775	0	0	0	0.00	4.0	4,407,813	-	0
C12.	CONDENSERS	55-R3	(3)	125,930	0	3,778	250	0.20	0.0	0	-	0.11
C13.	CONDUCTOR - TRANSMISSION	60-R3	(20)	67,322,774	0	13,464,554	443,858	0.66	32.4	42,025,239	1.06	0.68
C14.	CONDUCTOR - DISTRIBUTION	45-R3	(14)	3,525,676	0	4,804,807	190,014	0.56	32.2	18,601,762	1.02	0.65
C15.	CONTROL, METERING, RELAYING	40-R3	0	29,645,208	0	0	0	0.00	29.2	18,702,830	-	0
C16.	COOLING SYSTEMS	40-R1.5	(3)	10,007,038	0	300,211	9,292	0.09	36.6	7,732,067	0.12	0.2
C17.	COUNTERPOISE	55-R2.5	(6)	3,623,089	0	217,385	7,511	0.21	32.6	2,310,209	0.33	0.24
C18.	CRANES	70-R3	(3)	6,902,142	0	207,064	5,088	0.07	41.9	6,044,509	0.08	0.09
D01.	DAMS, DYKES, CANALS AND TUNNELS	110-R4	(8)	381,903,256	0	28,952,740	385,472	0.10	75.4	340,375,393	0.11	0.15
D02.	DIESEL SYSTEMS AND ENGINES	25-L0.5	(11)	41,897,351	0	4,608,708	255,355	0.61	20.9	27,128,109	0.94	1.39
D03.	DISCONNECT SWITCHES	55-R2.5	(3)	20,883,528	0	626,505	18,235	0.09	46.1	15,314,119	0.12	0.12
D04.	DYKES AND LINERS	42-L1.5	(8)	2,477,333	0	198,186	8,047	0.32	32.2	745,693	1.08	0.5
E01.	ELEVATORS	45-S5	(3)	89,800	0	2,694	604	0.67	0.0	0	-	0.11
E02.	EMS EQUIPMENT	35-R2.5	0	12,917,219	0	0	0	0.00	25.0	189,571	-	0
E03.	ENVIRONMENTAL EQUIPMENT	45-R2.5	0	935,676	0	0	0	0.00	22.9	340,053	-	0
F01.	FALL ARREST EQUIPMENT	15-R4	0	2,509,020	0	0	0	0.00	10.6	2,007,509	-	0
F02.	FENCING	52-R3	(3)	7,555,589	0	226,668	6,549	0.09	43.5	4,183,349	0.16	0.11
F03.	FIRE FIGHTING EQUIPMENT	50-R4	0	13,906,919	0	0	0	0.00	43.7	8,924,743	-	0
F04.	FOOTINGS AND FOUNDATIONS	65-R3	(8)	20,413,239	0	1,633,059	43,337	0.21	44.8	12,276,179	0.35	0.27
F05.	FREQUENCY CONVERSION	45-S4	0	2,453,577	0	0	0	0.00	35.5	755,877	-	0
F06.	FUEL SYSTEMS	50-R1.5	(11)	28,513,898	0	3,136,529	75,361	0.27	46.7	19,575,528	0.38	0.67
G01.	GAS TURBINE SYSTEMS	45-R3	(2)	69,325,717	0	1,386,515	41,250	0.06	42.1	46,097,528	0.09	0.08
G02.	GATES	80-R4	(8)	19,048,533	0	1,523,882	31,955	0.17	49.1	16,550,695	0.19	0.2
G03.	GENERATORS	65-S3	(8)	105,132,875	0	8,410,630	208,182	0.20	47.2	79,119,107	0.26	0.25
G04.	GENERATOR - WINDINGS	50-S3	(8)	24,614,758	0	1,969,180	42,361	0.17	46.8	17,789,053	0.24	0.32
G05.	GLYCOL SYSTEMS	40-S3	(8)	530,654	0	17,416	42,440	0.17	17.4	98,436	2.48	0.4
G06.	GOVERNORS	45-S4	(14)	7,840,659	0	1,097,693	64,598	0.82	18.8	6,562,987	0.98	0.58
G07.	GROUND WIRE SYSTEM	55-R4	(6)	10,370,352	0	622,221	19,591	0.19	38.1	7,515,444	0.26	0.19
I02.	INSTRUMENTATION	30-L0.5	0	5,967,398	0	0	0	0.00	25.0	1,113,173	-	0
I03.	INSULATORS	35-L3	0	41,988,322	0	0	0	0.00	21.6	25,983,406	-	0
I04.	INTAKE STRUCTURES	110-R4	(8)	19,436,445	0	1,554,916	20,774	0.11	75.3	18,225,951	0.11	0.15
I05.	INVERTERS	25-S1.5	(8)	527,505	0	41,721	17,244	0.10	12.5	176,682	9.76	0.72
L03.	LAND IMPROVEMENTS	75-R3	0	14,196,794	0	0	0	0.00	54.3	5,735,273	-	0
L04.	LIGHTING SYSTEMS	50-R4	0	926,303	0	0	0	0.00	41.4	483,472	-	0
L05.	LIGHTNING ARRESTORS	58-R3	0	6,193,610	0	0	0	0.00	45.0	3,984,825	-	0
L06.	LINE COUPLING EQUIPMENT	24-R5	0	11,226	0	0	0	0.00	0.0	0	-	0
M01.	MAIN BREAKERS	42-R0.5	(8)	552,940	0	44,225	1,395	0.25	33.3	288,042	0.48	0.74
M02.	MARINE TERMINAL	65-R4	(6)	3,833,871	0	230,032	3,681	0.10	62.5	860,574	0.43	0.16
M03.	METALCLAD SWITCHGEAR CUB/EQU 4kv/600	45-R4	(6)	2,233,645	0	134,019	5,772	0.26	36.2	669,662	0.86	0.24
M04.	METER TEST SWITCHES	35-R5	0	58,301	0	0	0	0.00	11.6	13,519	-	0
M05.	METERING TANKS	37-R3	0	660,416	0	0	0	0.00	29.2	438,378	-	0
M06.	METERS - DIGITAL	20-L3	0	5,874,668	0	0	0	0.00	13.1	4,566,868	-	0
M07.	METERS - ANALOGUE	25-L2	0	698,384	0	0	0	0.00	9.1	70,225	-	0
M08.	METERS - OTHER	22-L4	0	262,853	0	0	0	0.00	11.4	166,747	-	0
M10.	MISCELLANEOUS UNITS OF PROPERTY	22-R1.5	0	25,815,956	0	0	0	0.00	17.9	24,143,424	-	0
M11.	MOBILE - A.T.V.'S AND SNOWMOBILES	6-L3	0	1,906,739	0	0	0	0.00	3.7	1,630,167	-	0
M12.	MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT	20-L0	0	432,046	0	0	0	0.00	16.4	131,898	-	0
M13.	MOBILE - ARGO'S	9-R5	0	287,287	0	0	0	0.00	6.0	180,781	-	0
M14.	MOBILE - FLEXFORK/LOAD/GRADE/MUSK/TRAILER	18-L3	0	10,581,312	0	0	0	0.00	12.4	7,185,044	-	0
M16.	MULTIPLEX EQUIPMENT	18-S1.5	0	2,812,217	0	0	0	0.00	11.3	822,074	-	0
O01.	OFFICE EQUIPMENT	20-SQ	0	1,286,440	0	0	0	0.00	15.0	731,009	-	0
O02.	OFFICE FURNITURE	20-SQ	0	1,477,990	0	0	0	0.00	13.5	743,513	-	0
P01.	P.C.B. STORAGE CONTAINER	30-R4	0	42,480	0	0	0	0.00	7.7	1,483	-	0
P02.	PRIVATE AUTO BRANCH EXCHANGE	20-R4	0	11,009	0	0	0	0.00	10.4	277,879	-	0
P03.	PENSTOCK	70-R4	(8)	58,906,421	0	4,712,674	145,974	0.25	33.5	44,875,320	0.33	0.23
P04.	POLE CRIBS AND POLE HARDWARE	35-S2.5	(20)	118,371,156	0	23,674,231	1,137,462	0.96	25.4	82,813,901	1.37	1.11
P05.	POLE STRUCTURES - WOOD	57-R3	(3)	129,790,285	0	25,958,057	769,113	0.59	37.5	89,077,051	0.86	0.72
P06.	POLES - CONCRETE	25-R4	(20)	333,760	0	66,752	29,693	8.90	21.2	55,346	53.65	1.49
P07.	POLES - WOOD	43-R1	(20)	72,604,293	0	14,520,926	423,975	0.37	37.8	49,437,907	0.86	0.66
P08.	POWER LINE CARRIER	25-R3	(6)	4,971,572	0	298,294	23,858	0.48	15.8	798,185	2.99	0.46
P09.	POWER SYSTEMS	20-L3	(6)	664,592	0	39,876	4,300	0.64	10.2	457,452	0.94	0.57
P10.	POWERHOUSE	75-R3	(8)	93,718,745	0	7,497,499	169,327	0.18	45.4	77,547,345	0.22	0.24
P11.	PRINTERS	6-SQ	0	1,038,001	0	0	0	0.00	4.4	968,970	-	0
P12.	PROTECTIVE CONTROL AND RELAY PANELS	35-R3	0	9,507,129	0	0	0	0.00	29.7	7,232,549	-	0
R01.	RADIO TOWERS (WOOD OR STEEL)	48-R3	(14)	7,750,192	0	1,366,275	37,759	0.39	37.5	3,903,650	1.26	0.6
R02.	RADIOS - FIXED MICROWAVE EQUIPMENT	19-R5	0	6,212,764	0	0	0	0.00	9.8	1,854,531	-	0
R03.	RADIOS - FIXED UHF EQUIPMENT	15-L0.5	0	101,662	0	0	0	0.00	11.0	81,822	-	0
R04.	RADIOS - FIXED VHF EQUIPMENT	19-R3	0	560,166	0	0	0	0.00	10.9	153,938	-	0
R05.	RADIOS - MOBILE VHF BASE STATION	15-R4	0	7,276,664	0	0	0	0.00	7.0	3,129,097	-	0
R06.	RAMPS - YARD STORAGE	25-R3	0	1,593,558	0	0	0	0.00	17.1	935,272	-	0
R07.	REACTORS AND RESISTORS	40-S4	0	1,233,685	0	0	0	0.00	21.4	903,491	-	0
R08.	RECLOSERS	48-R3	(8)	7,158,607	0	572,689	17,887	0.25	40.0	4,572,762	0.39	0.36
R09.	REGULATORS	40-S0.5	(8)	5,667,640	0	453,411	18,816	0.34	30.7	3,706,121	0.51	0.53
R11.	REVENUE METERING	35-R3	0	1,242,916	0	0	0	0.00	21.8	849,542	-	0
R12.	RIGHT-OF-WAYS	65-R4	0	21,729,649	0	0	0	0.00	38.5	12,488,097	-	0
R13.	ROADS	60-R4	(8)	84,440,747	0	6,755,260	222,969	0.27	30.6	75,174,354	0.30	0.27
R14.	ROUTERS AND LAN	5-SQ	0	2,730,978	0	0	0	0.00	4.1	2,448,737	-	0
R15.	RUNNER	55-R5	0	11,669,844	0	0	0	0.00	12.7	6,821,838	-	0
S01.	SCADA EQUIPMENT	20-L3	0	4,929,933	0	0	0	0.00	14.1	2,481,772	-	0
S02.	SECTIONALIZERS	25-R5	0	154,009	0	0	0	0.00	4.0	45,666	-	0
S03.	SERVERS	7-SQ	0	3,019,2								

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1B. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
COST OF REMOVAL

ACCOUNT	ACCOUNT DESCRIPTION	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
V03.	VEHICLES - 1 TON	8-L4	0	51,648	0	0	0	0.00	5.5	51,648	-	0
V04.	VEHICLES - 3/4 TON AND UNDER	7-L3	0	5,167,170	0	0	0	0.00	5.3	4,033,711	-	0
V05.	VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS	12-L3	0	14,954,546	0	0	0	0.00	7.9	10,855,821	-	0
V06.	VEHICLES - CARS, STATION WAGONS AND VAN	6-L3	0	1,795,372	0	0	0	0.00	3.8	1,134,905	-	0
V07.	VEHICLES - DUMP TRUCKS	10-L5	0	11,535	0	0	0	0.00	0.0	0	-	0
W01.	WATER REGULATING STRUCTURES	65-S4	(8)	22,451,738	0	1,796,139	47,213	0.21	41.7	18,454,117	0.26	0.24
W02.	WATER SUPPLY SYSTEMS	30-L4	(8)	3,394,554	0	271,564	28,082	0.82	15.2	1,972,019	1.42	0.53
W03.	WATER SYSTEMS - FEED	55-R2.5	(8)	6,531,260	0	522,501	17,228	0.26	51.0	3,023,065	0.57	0.36
W04.	WATER TREATMENT	55-R2.5	(6)	11,921,573	0	715,295	17,370	0.14	50.6	6,307,665	0.28	0.24
	Sub-Total			2,458,776,655	0	217,605,468	6,928,507	0.28		1,756,107,129	0.39	

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1B. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015
COST OF REMOVAL

ACCOUNT	ACCOUNT DESCRIPTION	TRUCATION DATE	SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	COMPOSITE REMAINING LIFE	DEEMED COST DECEMBER 31, 2015	DEEMED COST ACCRUAL RATE	WHOLE LIFE ACCRUAL RATE
HOLYROOD ASSETS													
A04.1	AUXILIARY POWER SYSTEMS		30-R4	(3)	620,866	0	18,626	3,555	0.58	5.2	492,554	0.72	1.21
B01.1	BATTERY AND POWER SYSTEMS		26-L1.5	(3)	106,627	0	3,199	764	0.72	4.4	86,099	0.89	1.22
B02.1	BOILER SYSTEM		40-R3	(8)	35,073,430	0	2,805,875	576,234	1.64	5.1	12,295,071	4.69	3.65
B05.1	BUILDINGS - OTHER		50-R0.5	(3)	1,300,250	0	39,007	7,601	0.58	5.1	859,162	0.98	1.26
B06.1	BUILDINGS - METAL		55-R3	(3)	72,011	0	2,160	412	0.57	5.2	51,935	0.79	1.22
C01.1	CABLES - TELECONTROL		30-R4	(3)	89,750	0	2,692	518	0.57	5.2	42,606	1.22	1.21
C03.1	CABLES - UNDERGROUND		60-S4	(14)	544,049	0	76,167	14,647	2.69	5.2	68,519	21.38	6.08
C04.1	CABLES - ABOVE GROUND		60-R4	(14)	629,827	0	88,176	17,089	2.71	5.2	78,084	21.89	6.08
C07.1	CHEMICAL FEED SYSTEMS		45-R4	(6)	77,164	0	4,630	893	1.16	5.2	16,813	5.31	2.43
C12.1	CONDENSERS		55-R3	(3)	2,329,667	0	69,890	13,884	0.58	5.1	386,982	3.54	1.22
C15.1	CONTROL, METERING, RELAYING		40-R3	0	119,880	0	0	0	0.00	5.2	115,036	-	0
E03.1	ENVIRONMENTAL EQUIPMENT		45-R2.5	0	1,280,261	0	0	0	0.00	5.2	624,419	-	0
F03.1	FIRE FIGHTING EQUIPMENT		50-R4	0	797,150	0	0	0	0.00	5.1	290,151	-	0
F04.1	FOOTINGS AND FOUNDATIONS		65-R3	(8)	56,613	0	4,529	873	1.54	5.2	10,668	8.18	3.65
F06.1	FUEL SYSTEMS		50-R1.5	(11)	13,309,152	0	1,464,007	285,329	2.14	5.2	8,233,153	3.47	4.94
G01.1	GAS TURBINE SYSTEMS		45-R3	(2)	24,645	0	493	98	0.40	5.1	887	11.05	0.73
G03.1	GENERATORS		65-S3	(8)	1,067,438	0	85,395	16,264	1.53	5.2	1,228,857	1.32	3.65
G06.1	GOVENORS		45-S4	(14)	2,144,383	0	300,214	57,784	2.69	5.2	773,352	7.47	6.08
I02.1	INSTRUMENTATION		30-L0.5	0	6,727,326	0	0	0	0.00	4.8	2,327,089	-	0
I05.1	INVERTERS		25-S1.5	(8)	24,417	0	1,953	405	1.66	4.9	10,794	3.75	3.66
L03.1	LAND IMPROVEMENTS		75-R3	0	5,766	0	0	0	0.00	5.2	1,281	-	0
M02.1	MARINE TERMINAL		65-R4	(6)	468,523	0	28,111	5,363	1.14	5.2	175,342	3.06	2.43
M10.1	MISCELLANEOUS UNITS OF PROPERTY		22-R1.5	0	1,611,947	0	0	0	0.00	5.1	1,583,560	-	0
O02.1	OFFICE FURNITURE		20-SQ	0	58,975	0	0	0	0.00	2.5	16,483	-	0
P10.1	POWERHOUSE		75-R3	(8)	8,903,432	0	712,275	137,239	1.54	5.2	1,133,208	12.11	3.65
P12.1	PROTECTIVE CONTROL AND RELAY PANELS		35-R3	0	106,685	0	0	0	0.00	5.2	65,847	-	0
R13.1	ROADS		60-R4	(8)	1,859	0	149	29	1.56	5.2	248	11.70	3.65
S07.1	STACKS		55-R4	(8)	9,202,119	0	736,169	144,478	1.57	5.2	4,786,711	3.02	3.65
S08.1	STATIC EXCITATION SYSTEM		32-R4	(6)	1,461,435	0	87,686	70,971	4.86	1.4	729,359	9.73	2.43
T03.1	TOOLS AND EQUIPMENT		20-SQ	0	351,262	0	0	0	0.00	5.2	268,073	-	0
T05.1	TRANSFORMERS		55-R3	(6)	126,690	0	7,802	1,451	1.14	5.2	126,690	1.15	2.43
T09.1	TURBINES		55-R2.5	(14)	27,077,372	0	3,790,832	730,053	2.70	5.2	20,041,663	3.64	8.11
W03.1	WATER SYSTEMS - FEED		55-R2.5	(8)	2,818,634	0	225,491	44,113	1.56	5.2	1,270,349	3.47	3.66
W04.1	WATER TREATMENT		55-R2.5	(6)	2,792,962	0	167,578	32,417	1.16	5.2	1,772,842	1.83	2.44
	Sub-Total				121,382,565	0	10,722,906	2,162,264	1.78		59,963,868	3.61	
	TOTAL				2,580,159,221	0	228,328,374	9,090,771	0.35		1,816,070,997	0.50	

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
A01.	151,888	51,389	203,277	0.52	175	4.70	2,415	2,591	0.53	178	4.53	2,415	2,594	0.01	3	(0.17)	-	3
A04.	5,930,886	771,973	6,702,859	2.60	155,304	3.73	26,625	181,929	2.65	158,364	3.66	26,625	184,990	0.05	3,060	(0.07)	-	3,060
B01.	10,928,968	3,394,953	14,323,921	2.51	277,313	5.64	142,593	419,906	2.63	290,613	5.53	142,593	433,206	0.12	13,300	(0.11)	-	13,300
B02.	23,333,424	13,533,079	36,866,503	0.65	110,455	3.36	2,853,076	2,963,531	0.65	110,455	3.15	2,853,076	2,963,531	-	-	(0.21)	-	-
B03.	175,556	-	175,556	6.45	11,335	5.52	-	11,335	7.06	12,391	5.52	-	12,391	0.61	1,056	-	-	1,056
B04.	4,254,290	680,217	4,934,507	0.75	31,942	1.97	13,400	45,342	0.75	31,942	1.82	13,400	45,342	-	-	(0.15)	-	-
B05.	67,941,679	33,487,409	101,429,088	1.36	929,400	4.64	727,919	1,657,319	1.46	996,921	4.55	727,919	1,724,840	0.10	67,521	(0.09)	-	67,521
B06.	33,421,820	4,166,200	37,588,020	1.11	378,522	2.24	60,401	438,924	1.23	416,211	2.19	60,401	476,612	0.12	37,688	(0.05)	-	37,688
B07.	1,456,108	78,298	1,534,405	2.17	31,727	2.79	2,185	33,912	2.25	32,712	2.74	2,185	34,897	0.08	985	(0.05)	-	985
B08.	7,276,394	243,594	7,519,988	1.52	110,498	2.45	5,741	116,239	1.52	110,498	2.30	5,741	116,239	-	-	(0.15)	-	-
C01.	2,643,339	-	2,643,339	0.62	16,480	3.73	-	16,480	0.62	16,480	3.66	-	16,480	-	-	(0.07)	-	-
C02.	8,901,116	1,509,034	10,410,150	1.99	177,155	2.96	44,667	221,822	1.99	177,155	2.70	44,667	221,822	-	-	(0.26)	-	-
C03.	2,832,465	3,320,061	6,152,525	1.68	47,696	2.15	24,423	72,119	1.69	48,076	1.96	24,423	72,499	0.01	380	(0.19)	-	380
C04.	10,550,929	620,183	11,171,112	1.41	148,775	2.21	2,912	151,688	1.41	148,775	2.02	2,912	151,688	-	-	(0.19)	-	-
C06.	988,222	-	988,222	6.87	67,789	3.50	-	67,789	6.87	67,789	3.43	-	67,789	-	-	(0.07)	-	-
C07.	509,132	-	509,132	0.42	2,146	2.61	-	2,146	0.42	2,146	2.51	-	2,146	-	-	(0.10)	-	-
C09.	38,562,735	106,415,228	144,977,963	1.70	678,969	2.54	1,896,110	2,575,079	1.92	768,224	2.38	1,896,110	2,664,334	0.22	89,254	(0.16)	-	89,254
C10.	16,617,120	363,044	16,980,163	2.13	354,092	4.00	14,522	368,614	3.03	504,830	4.00	14,522	519,351	0.90	150,738	-	-	150,738
C11.	6,716,428	2,944,752	9,661,180	12.94	186,710	20.00	437,271	623,982	12.94	186,710	20.00	437,271	623,982	-	-	-	-	-
C12.	125,930	-	125,930	0.20	-	2.24	-	-	0.20	-	2.19	-	-	-	-	(0.05)	-	-
C13.	67,322,774	41,953,472	109,276,246	2.42	1,630,579	2.64	1,084,259	2,714,838	2.42	1,630,579	2.35	1,084,259	2,714,838	-	-	(0.29)	-	-
C14.	34,317,377	829,735	35,147,112	2.14	723,155	3.25	26,713	749,868	2.15	730,495	2.96	26,713	757,208	0.01	7,340	(0.29)	-	7,340
C15.	29,027,489	8,013,635	37,041,124	1.92	556,348	2.92	195,479	751,827	2.02	585,629	2.92	195,479	781,108	0.10	29,281	-	-	29,281
C16.	9,555,715	1,149,000	10,704,715	2.09	203,965	4.30	49,407	253,372	2.73	265,679	4.22	49,407	315,086	0.64	61,714	(0.08)	-	61,714
C17.	3,623,089	-	3,623,089	1.96	70,923	2.63	-	70,923	1.96	70,923	2.53	-	70,923	-	-	(0.10)	-	-
C18.	6,883,242	580,607	7,463,849	2.01	138,254	1.78	10,335	148,589	2.01	138,858	1.74	10,335	149,192	-	604	(0.04)	-	604
D01.	361,908,097	3,931,781	365,839,878	1.30	4,705,459	1.12	36,820	4,742,279	1.30	4,705,459	1.05	36,820	4,742,279	-	-	(0.07)	-	-
D02.	26,054,786	26,150,840	52,205,626	3.24	1,255,647	8.35	1,412,223	2,667,870	3.46	1,341,019	7.73	1,412,223	2,753,242	0.22	85,372	(0.62)	-	85,372
D03.	16,473,250	9,449,419	25,922,669	1.56	244,293	2.51	135,795	380,088	1.70	267,333	2.46	135,795	403,128	0.14	23,040	(0.05)	-	23,040
D04.	2,477,333	1,773,600	4,250,933	1.17	29,082	3.86	5,705	34,787	1.17	29,082	3.63	5,705	34,787	-	-	(0.23)	-	-
E01.	89,800	-	89,800	0.67	0	2.36	-	0	0.67	-	2.32	-	0	-	(0)	(0.04)	-	(0)
E02.	12,608,968	110,488	12,719,456	0.05	2,225	3.68	4,066	6,290	0.05	2,225	3.68	4,066	6,290	-	-	-	-	-
E03.	913,876	-	913,876	1.20	10,885	2.90	-	10,885	1.22	11,054	2.90	-	11,054	0.02	169	-	-	169
F01.	2,421,496	424,657	2,846,153	4.87	116,927	7.09	28,517	145,444	4.90	117,695	7.09	28,517	146,212	0.03	768	-	-	768
F02.	7,510,589	334,728	7,845,317	1.28	96,006	2.36	7,900	103,905	1.33	99,317	2.32	7,900	107,216	0.05	3,311	(0.04)	-	3,311
F03.	13,717,640	9,186,552	22,904,193	1.37	190,529	2.13	139,619	330,148	1.40	194,090	2.13	139,619	333,709	0.03	3,561	-	-	3,561
F04.	20,053,428	85,948,965	106,002,394	1.46	297,432	2.08	1,747,427	2,044,859	1.51	307,224	1.95	1,747,427	2,054,651	0.05	9,792	(0.13)	-	9,792
F05.	2,441,533	2,990,689	5,432,222	0.80	19,557	2.30	6,721	26,278	0.80	19,557	2.30	6,721	26,278	-	-	-	-	-
F06.	28,287,021	4,314,340	32,601,361	1.68	473,714	4.03	133,527	607,241	2.22	629,028	3.73	133,527	762,555	0.54	155,314	(0.30)	-	155,314
G01.	68,846,964	9,758,715	78,605,679	1.55	1,066,182	2.68	142,061	1,208,243	1.74	1,198,883	2.65	142,061	1,340,944	0.19	132,701	(0.03)	-	132,701
G02.	19,034,580	744,111	19,778,691	1.85	350,837	1.53	9,705	360,542	1.85	352,492	1.44	9,705	362,197	-	1,655	(0.09)	-	1,655
G03.	103,642,255	9,803,163	113,445,418	1.70	1,777,625	1.90	184,189	1,961,814	1.74	1,825,029	1.78	184,189	2,009,217	0.04	47,403	(0.12)	-	47,403
G04.	23,543,526	2,159,822	25,703,348	1.48	345,286	2.47	53,348	398,634	1.48	345,286	2.32	53,348	398,634	-	-	(0.15)	-	-
G05.	530,654	-	530,654	1.37	7,274	3.08	-	7,274	1.37	7,274	2.89	-	7,274	-	-	(0.19)	-	-
G06.	7,840,659	273,500	8,114,159	4.69	367,527	2.88	7,877	375,404	4.69	367,527	2.62	7,877	375,404	-	-	(0.26)	-	-
G07.	10,359,282	9,244,028	19,603,310	1.94	201,117	2.13	163,325	364,442	1.95	201,868	2.06	163,325	365,192	0.01	750	(0.07)	-	750
I01.	-	348,100	348,100	-	-	-	5,138	5,138	-	-	-	5,138	5,138	-	-	-	-	-
I02.	5,628,425	992,068	6,620,493	0.64	26,555	5.90	58,532	85,087	0.64	26,555	5.90	58,532	85,087	-	-	-	-	-
I03.	41,432,512	6,297,614	47,730,127	2.39	987,856	3.23	162,296	1,150,152	2.39	987,856	3.23	162,296	1,150,152	-	-	-	-	-
I04.	19,436,125	288,656	19,724,780	1.30	251,514	1.12	3,233	254,747	1.30	251,514	1.05	3,233	254,747	-	-	(0.07)	-	-
I05.	521,505	-	521,505	5.61	29,276	5.53	-	29,276	5.72	29,859	5.20	-	29,859	0.11	583	(0.33)	-	583
L02.	4,628,999	464,147	5,093,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L03.	14,203,744	-	14,203,744	0.67	95,321	1.57	-	95,321	0.68	96,469	1.57	-	96,469	0.01	1,148	-	-	1,148
L04.	896,160	394,258	1,290,418	0.96	8,611	2.13	6,921	15,532	0.96	8,611	2.13	6,921	15,532	-	-	-	-	-
L05.	6,167,373	757,400	6,924,773	1.35	83,046	2.02	8,600	91,646	1.36	84,238	2.02	8,600	92,838	0.01	1,192	-	-	1,192

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate
L06.	11,226	-	11,226	-	-	4.25	-	-	-	-	4.25	-	-	-	-	-	-	-
M01.	551,348	-	551,348	1.68	9,246	5.87	-	9,246	1.68	9,246	5.52	-	9,246	-	-	(0.35)	-	-
M02.	3,833,871	-	3,833,871	0.35	13,342	1.80	-	13,342	0.35	13,342	1.74	-	13,342	-	-	(0.06)	-	-
M03.	2,233,645	232,193	2,465,837	0.90	20,023	2.61	6,060	26,083	0.92	20,626	2.51	6,060	26,686	0.02	603	(0.10)	-	603
M04.	58,301	-	58,301	1.59	927	2.92	-	927	1.59	927	2.92	-	927	-	-	-	-	-
M05.	656,435	-	656,435	1.95	12,830	3.15	-	12,830	1.95	12,830	3.15	-	12,830	-	-	-	-	-
M06.	5,026,624	3,055,141	8,081,765	4.81	254,742	5.66	70,700	325,442	4.86	257,211	5.66	70,700	327,912	0.05	2,469	-	-	2,469
M07.	698,384	-	698,384	0.61	4,238	5.05	-	4,238	0.61	4,238	5.05	-	4,238	-	-	-	-	-
M08.	262,853	1,363,900	1,626,753	3.96	10,422	4.82	56,996	67,418	3.96	10,422	4.82	56,996	67,418	-	-	-	-	-
M10.	11,940,067	(2,225,555)	9,714,512	3.40	(249,403)	6.96	(187,550)	(436,953)	3.44	(248,791)	6.96	(187,550)	(436,341)	0.04	612	-	-	612
M11.	1,886,541	1,046,075	2,932,616	6.74	130,392	15.02	97,049	227,441	6.97	134,860	15.02	97,049	231,909	0.23	4,468	-	-	4,468
M12.	403,390	35,882	439,272	0.31	1,319	7.59	2,723	4,042	0.31	1,319	7.59	2,723	4,042	-	-	-	-	-
M13.	287,287	-	287,287	-	-	9.08	-	-	-	16,415	9.08	-	16,415	-	16,415	-	-	16,415
M14.	10,403,667	807,546	11,211,213	2.80	290,683	5.03	23,421	314,104	2.83	292,794	5.03	23,421	316,215	0.03	2,111	-	-	2,111
M16.	2,164,481	239,066	2,403,547	1.87	44,909	6.67	0	44,909	1.87	44,909	6.67	0	44,909	-	-	-	(0)	(0)
O01.	1,274,330	1,072,423	2,346,752	3.18	31,459	5.00	5,359	36,818	3.18	31,459	5.00	5,359	36,818	-	-	-	-	-
O02.	4,647,870	98,726	4,746,596	3.07	45,354	5.00	1,843	47,197	3.07	45,354	5.00	1,843	47,197	-	-	-	-	-
P01.	42,480	-	42,480	0.32	137	3.55	-	137	0.32	137	3.55	-	137	-	-	-	-	-
P02.	1,181,009	-	1,181,009	1.80	21,230	5.32	-	21,230	1.80	21,230	5.32	-	21,230	-	-	-	-	-
P03.	57,882,142	17,722,711	75,604,854	2.38	1,398,641	1.75	286,284	1,684,925	2.38	1,398,641	1.64	286,284	1,684,925	-	-	(0.11)	-	-
P04.	118,296,270	8,358,634	126,654,904	3.55	4,164,995	4.25	346,180	4,511,175	3.57	4,197,848	3.78	346,180	4,544,029	0.02	32,853	(0.47)	-	32,853
P05.	129,395,060	18,006,531	147,401,591	2.26	2,929,904	2.78	312,722	3,242,626	2.27	2,947,715	2.47	312,722	3,260,437	0.01	17,811	(0.31)	-	17,811
P06.	333,760	-	333,760	9.27	30,933	5.75	-	30,933	9.27	30,933	5.11	-	30,933	-	-	(0.64)	-	-
P07.	72,422,201	6,996,232	79,418,433	2.24	1,599,682	5.86	331,423	1,931,105	2.56	1,833,413	5.21	331,423	2,164,836	0.32	233,731	(0.65)	-	233,731
P08.	4,971,572	836,800	5,808,372	1.30	64,493	5.10	42,677	107,170	1.30	64,493	4.92	42,677	107,170	-	-	(0.18)	-	-
P09.	664,592	-	664,592	5.42	36,047	6.23	-	36,047	5.42	36,047	6.00	-	36,047	-	-	(0.23)	-	-
P10.	93,424,424	2,409,615	95,834,039	1.90	1,783,561	1.81	43,614	1,827,175	1.91	1,791,316	1.70	43,614	1,834,930	0.01	7,755	(0.11)	-	7,755
P11.	1,214,470	690,051	1,904,522	4.85	4,667	16.67	53,609	58,276	4.85	4,667	16.67	53,609	58,276	-	-	-	-	-
P12.	9,416,744	4,545,057	13,961,801	2.21	209,489	3.33	25,928	235,417	2.25	213,089	3.33	25,928	239,016	0.04	3,599	-	-	3,599
R01.	9,582,533	1,170,500	10,753,033	1.12	105,036	3.05	35,700	140,736	1.12	105,036	2.78	35,700	140,736	-	-	(0.27)	-	-
R02.	4,673,957	-	4,673,957	2.56	148,803	5.37	-	148,803	2.56	148,803	5.37	-	148,803	-	-	-	-	-
R03.	101,662	-	101,662	5.81	5,908	11.00	-	5,908	5.89	6,088	11.00	-	6,088	0.18	180	-	-	180
R04.	560,166	-	560,166	1.83	10,237	6.08	-	10,237	1.83	10,237	6.08	-	10,237	-	-	-	-	-
R05.	7,236,646	-	7,236,646	4.49	325,274	7.09	-	325,274	4.49	325,274	7.09	-	325,274	-	-	-	-	-
R06.	1,582,483	816,300	2,398,783	2.96	46,672	4.64	3,156	49,828	3.02	47,596	4.64	3,156	50,752	0.06	924	-	-	924
R07.	1,215,192	-	1,215,192	3.09	37,766	2.58	-	37,766	3.09	37,766	2.58	-	37,766	-	90	-	-	90
R08.	7,144,315	832,133	7,976,447	1.70	119,637	2.80	23,127	142,763	1.73	121,888	2.63	23,127	145,014	0.03	2,251	(0.17)	-	2,251
R09.	5,573,201	450,262	6,023,463	2.22	124,612	4.09	2,845	127,456	2.24	126,082	3.85	2,845	128,927	0.02	1,470	(0.24)	-	1,470
R11.	1,220,710	629,314	1,850,024	2.76	33,508	3.33	20,956	54,464	2.88	35,004	3.33	20,956	55,960	0.12	1,497	-	-	1,497
R12.	21,729,649	126,056	21,855,704	1.36	295,078	1.64	1,090	296,169	1.37	296,323	1.64	1,090	297,414	0.01	1,245	-	-	1,245
R13.	84,439,448	4,335,123	88,774,570	2.90	2,450,644	2.04	77,527	2,528,171	2.90	2,450,644	1.91	77,527	2,528,171	-	-	(0.13)	-	-
R14.	6,616,500	269,648	6,886,148	7.93	54,012	20.00	18,503	72,516	7.93	54,012	20.00	18,503	72,516	-	-	-	-	-
R15.	9,625,892	-	9,625,892	3.64	418,828	1.86	-	418,828	3.64	418,828	1.86	-	418,828	-	-	-	-	-
S01.	4,920,223	571,898	5,492,121	3.02	148,955	5.66	8,207	157,162	3.14	154,407	5.66	8,207	162,614	0.12	5,453	-	-	5,453
S02.	154,009	-	154,009	4.49	6,909	4.08	-	6,909	4.49	6,909	4.08	-	6,909	-	-	-	-	-
S03.	3,918,011	1,031,663	4,949,674	1.56	1,055	14.29	44,623	45,678	1.56	1,055	14.29	44,623	45,678	-	-	-	-	-
S04.	2,919,319	-	2,919,319	0.99	29,038	2.13	-	29,038	0.99	29,038	2.06	-	29,038	-	-	(0.07)	-	-
S05.	33,744,883	4,503,502	38,248,385	18.12	1,321,581	14.29	357,612	1,679,194	18.12	1,321,581	14.29	357,612	1,679,194	-	-	-	-	-
S06.	28,120,270	546,531	28,666,801	1.28	361,464	1.12	6,121	367,586	1.28	361,464	1.05	6,121	367,586	-	-	(0.07)	-	-
S07.	7,370,081	48,377	7,418,458	1.34	105,160	2.23	1,079	106,239	1.40	110,029	2.10	1,079	111,107	0.06	4,869	(0.13)	-	4,869
S08.	8,333,065	63,298	8,396,362	8.91	742,079	3.66	2,317	744,396	8.93	744,127	3.53	2,317	746,443	0.02	2,047	(0.13)	-	2,047
S09.	642,093	-	642,093	0.44	3,255	2.61	-	3,255	0.44	3,255	2.51	-	3,255	-	-	(0.10)	-	-
S10.	5,233,336	583,337	5,816,673	2.54	133,170	2.34	12,349	145,519	2.59	135,152	2.26	12,349	147,500	0.05	1,982	(0.08)	-	1,982
S11.	3,106,597	-	3,106,597	2.31	71,901	1.64	-	71,901	2.32	72,166	1.64	-	72,166	0.01	264	-	-	264
S12.	14,403	-	14,403	-	-	3.87	-	-	-	-	3.87	-	-	-	-	-	-	-
S13.	1,308,713	-	1,308,713	0.50	6,539	1.94	-	6,539	0.50	6,539	1.94	-	6,539	-	-	-	-	-
S14.	3,893,679	160,426	4,054,105	4.88	190,305	7.47	12,225	202,531	5.06	197,082	7.20	12,225	209,307	0.18	6,776	(0.27)	-	6,776
S15.	11,710,019	6,976,266	18,686,285	1.48	172,889	2.13	73,323	246,212	1.48	172,889	2.06	73,323	246,212	-	-	(0.07)	-	-
S16.	3,298,788	-	3,298,788	-	15,694	-	-	15,694	-	87,033	-	-	87,033	-	71,338	-	-	71,338

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate
S17.	667,245	303,200	970,445	4.31	28,774	3.04	2,304	31,078	4.45	29,729	3.04	2,304	32,034	0.14	955	-	-	955
S18.	6,855,290	6,053,280	12,908,570	1.37	93,137	1.77	53,315	146,452	1.39	94,332	1.77	53,315	147,647	0.02	1,194	-	-	1,194
S19.	11,365,720	48,894	11,414,614	2.30	265,025	3.74	1,829	266,853	2.30	265,025	3.74	1,829	266,853	-	-	-	-	-
S20.	2,304,609	-	2,304,609	2.60	59,872	1.70	-	59,872	2.60	59,872	1.70	-	59,872	-	-	-	-	-
T01.	12,261,301	1,898,269	14,159,571	2.35	297,945	5.58	78,016	375,961	2.45	309,604	5.58	78,016	387,620	0.10	11,659	-	-	11,659
T02.	3,366,326	249,079	3,615,406	2.85	55,633	5.00	10,974	66,606	2.85	55,633	5.00	10,974	66,606	-	-	-	-	-
T03.	14,232,015	1,723,903	15,955,918	3.31	377,647	5.00	52,508	430,154	3.31	377,647	5.00	52,508	430,154	-	-	-	-	-
T04.	77,670,535	168,467,315	246,137,850	2.17	1,684,655	2.21	3,500,032	5,184,687	2.17	1,684,655	1.97	3,500,032	5,184,687	-	-	(0.24)	-	-
T05.	84,519,969	29,901,963	114,421,932	1.99	1,685,479	2.34	508,977	2,194,455	2.02	1,712,037	2.26	508,977	2,221,013	0.03	26,558	(0.08)	-	26,558
T06.	17,517,398	16,618,029	34,135,427	2.57	450,092	4.71	337,525	787,617	2.60	458,187	4.43	337,525	795,712	0.03	8,095	(0.28)	-	8,095
T07.	37,345,486	11,511,155	48,856,641	3.32	1,245,043	5.91	374,240	1,619,283	3.46	1,298,913	5.55	374,240	1,673,152	0.14	53,869	(0.36)	-	53,869
T09.	60,646,883	9,599,238	70,246,121	2.36	1,400,661	2.99	163,276	1,563,936	2.41	1,368,453	2.72	163,276	1,531,728	0.05	(32,208)	(0.27)	-	(32,208)
T10.	-	5,030,668	5,030,668	39.27	-	33.33	1,676,889	1,676,889	39.27	-	33.33	1,676,889	1,676,889	-	-	-	-	-
T11.	2,206,062	-	2,206,062	17.85	367,677	16.67	-	367,677	17.85	367,677	16.67	-	367,677	-	-	-	-	-
T12.	3,088,487	-	3,088,487	8.54	257,374	8.33	-	257,374	8.54	257,374	8.33	-	257,374	-	-	-	-	-
V01.	72,451	-	72,451	0.29	212	1.77	-	212	0.29	212	1.77	-	212	-	-	-	-	-
V02.	7,424,851	1,897,236	9,322,087	1.91	141,190	2.08	39,463	180,652	1.91	141,733	1.95	39,463	181,195	-	543	(0.13)	-	543
V03.	51,648	53,071	104,719	9.77	5,046	11.29	5,992	11,038	9.77	5,046	11.29	5,992	11,038	-	-	-	-	-
V04.	4,703,347	4,700,282	9,403,629	3.60	172,055	13.71	337,684	509,739	3.94	188,477	13.71	337,684	526,161	0.34	16,422	-	-	16,422
V05.	14,321,609	6	14,321,615	5.43	818,654	8.02	0	818,655	5.61	844,886	8.02	0	844,886	0.18	26,232	-	-	26,232
V06.	1,596,910	199,821	1,796,731	0.12	2,073	15.96	31,891	33,965	0.12	2,073	15.96	31,891	33,965	-	-	-	-	-
V07.	11,535	-	11,535	-	-	8.74	-	-	-	-	7.20	-	-	-	-	(1.54)	-	-
W01.	22,451,738	1,141,600	23,593,338	2.06	463,198	1.83	8,308	471,507	2.06	463,198	1.72	8,308	471,507	-	-	(0.11)	-	-
W02.	3,384,217	2,346,200	5,730,417	3.93	132,998	4.06	53,242	186,240	3.95	133,587	3.81	53,242	186,829	0.02	589	(0.25)	-	589
W03.	3,879,878	1,242,800	5,122,678	1.14	9,181	2.75	2,848	12,029	1.43	11,485	2.58	2,848	14,333	0.29	2,304	(0.17)	-	2,304
W04.	11,771,885	-	11,771,885	1.05	123,805	2.63	-	123,805	1.29	151,179	2.53	-	151,179	0.24	27,374	(0.10)	-	27,374
	2,435,010,973	761,639,174	3,196,650,147		50,567,193		21,543,107	72,110,300		52,063,280		21,543,107	73,606,387		1,496,087		-	1,496,087

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

Holyrood Assets			Net Salvage					ELG					Variance					
UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation
A04.1	620,866	210,800	831,666		61,569		68,368	129,937		61,569		68,368	129,937		-		-	-
B01.1	106,627	469,378	576,005		10,762		114,950	125,712		10,762		114,950	125,712		-		-	-
B02.1	35,616,052	3,141,367	38,757,419		1,689,361		962,900	2,652,262		1,689,361		962,900	2,652,262		-		-	-
B05.1	1,300,250	784,100	2,084,350		107,395		62,728	170,123		107,395		62,728	170,123		-		-	-
B06.1	72,011	-	72,011		6,492		-	6,492		6,492		-	6,492		-		-	-
C01.1	89,750	-	89,750		5,326		-	5,326		5,326		-	5,326		-		-	-
C03.1	544,049	-	544,049		8,565		-	8,565		8,565		-	8,565		-		-	-
C04.1	629,827	-	629,827		9,761		-	9,761		9,761		-	9,761		-		-	-
C07.1	77,164	-	77,164		2,102		-	2,102		2,102		-	2,102		-		-	-
C10.1	-	352,033	352,033		-		86,212	86,212		-		86,212	86,212		-		-	-
C12.1	2,329,667	-	2,329,667		48,370		-	48,370		48,370		-	48,370		-		-	-
C15.1	119,880	-	119,880		14,531		-	14,531		14,531		-	14,531		-		-	-
C16.1	-	93,100	93,100		-		3,325	3,325		-		3,325	3,325		-		-	-
D03.1	3,632,290	-	3,632,290		691,865		-	691,865		691,865		-	691,865		-		-	-
E03.1	1,280,261	-	1,280,261		81,206		-	81,206		81,206		-	81,206		-		-	-
F01.1	82,020	-	82,020		17,443		-	17,443		17,443		-	17,443		-		-	-
F03.1	797,150	-	797,150		36,244		-	36,244		36,244		-	36,244		-		-	-
F04.1	56,613	-	56,613		1,333		-	1,333		1,333		-	1,333		-		-	-
F06.1	13,453,910	259,046	13,712,956		1,087,238		82,046	1,169,284		1,087,238		82,046	1,169,284		-		-	-
G01.1	24,645	-	24,645		111		-	111		111		-	111		-		-	-
G03.1	1,067,438	-	1,067,438		169,410		-	169,410		169,410		-	169,410		-		-	-
G06.1	2,144,383	-	2,144,383		96,669		-	96,669		96,669		-	96,669		-		-	-
I02.1	7,066,298	-	7,066,298		350,462		-	350,462		350,462		-	350,462		-		-	-
I05.1	24,417	-	24,417		1,349		-	1,349		1,349		-	1,349		-		-	-
L03.1	5,766	-	5,766		160		-	160		160		-	160		-		-	-
M02.1	468,523	-	468,523		21,918		-	21,918		21,918		-	21,918		-		-	-
M10.1	1,611,947	-	1,611,947		307,214		-	307,214		307,214		-	307,214		-		-	-
O02.1	58,975	-	58,975		2,060		-	2,060		2,060		-	2,060		-		-	-
P10.1	8,903,432	-	8,903,432		141,651		-	141,651		141,651		-	141,651		-		-	-
P12.1	106,685	-	106,685		8,231		-	8,231		8,231		-	8,231		-		-	-
R13.1	1,859	-	1,859		31		-	31		31		-	31		-		-	-
S07.1	9,202,119	-	9,202,119		602,581		-	602,581		602,581		-	602,581		-		-	-
S08.1	1,461,435	-	1,461,435		91,170		-	91,170		91,170		-	91,170		-		-	-
S16.1	-	2,267,400	2,267,400		-		80,979	80,979		-		80,979	80,979		-		-	-
T03.1	404,075	-	404,075		33,509		-	33,509		33,509		-	33,509		-		-	-
T05.1	126,690	870,326	997,017		16,892		204,783	221,675		16,892		204,783	221,675		-		-	-
T09.1	29,486,220	6,116,300	35,602,520		3,478,791		950,603	4,429,394		3,478,791		950,603	4,429,394		-		-	-
V04.1	57,444	29,122	86,566		12,309		6,561	18,870		12,309		6,561	18,870		-		-	-
W02.1	-	207,404	207,404		-		49,777	49,777		-		49,777	49,777		-		-	-
W03.1	3,033,868	1,101,212	4,135,081		299,859		227,555	527,414		299,859		227,555	527,414		-		-	-
W04.1	2,792,962	-	2,792,962		227,275		-	227,275		227,275		-	227,275		-		-	-
	128,857,566	15,901,590	144,759,155		9,741,218		2,900,786	12,642,003		9,741,218		2,900,786	12,642,003		-		-	-
	2,563,868,538	777,540,764	3,341,409,302		60,308,411		24,443,892	84,752,304		61,804,498		24,443,892	86,248,390		1,496,087		-	1,496,087
	Total (000's)							84,752					86,248					1,496
	Loss on Disposal							3,987					3,987					-
	Per Hydro's response to PUB-NLH-070							88,739					90,235					1,496
	LOSS ON DISPOSAL																	
	Less Loss on Disposal:																	
	Loss on Disposal												(3,987)					
	Per Hydro's response to PUB-NLH-070												86,248					

NEWFOUNDLAND AND LABRADOR HYDRO
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2018

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2018	ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
A01.	AIRCRAFT LANDING STRIP	203,277	2,594	0.53	2,591	0.52	3
A04.	AUXILIARY POWER SYSTEMS	6,702,859	184,990	2.65	181,929	2.60	3,060
B01.	BATTERY AND POWER SYSTEMS	14,323,921	433,206	2.63	419,906	2.51	13,300
B02.	BOILER SYSTEM	36,866,503	2,963,531	0.65	2,963,531	0.65	0
B03.	BOOMS - TIMBER	175,556	12,391	7.06	11,335	6.45	1,056
B04.	BRIDGES	4,934,507	45,342	0.75	45,342	0.75	0
B05.	BUILDINGS - OTHER	101,429,088	1,724,840	1.46	1,657,319	1.36	67,521
B06.	BUILDINGS - METAL	37,588,020	476,612	1.23	438,924	1.11	37,688
B07.	BUS DUCT GENERATOR	1,534,405	34,897	2.25	33,912	2.17	985
B08.	BUSWORK AND HARDWARE	7,519,988	116,239	1.52	116,239	1.52	0
C01.	CABLES - TELECONTROL	2,643,339	16,480	0.62	16,480	0.62	0
C02.	CABLE - SUBMARINE	10,410,150	221,822	1.99	221,822	1.99	0
C03.	CABLES - UNDERGROUND	6,152,525	72,499	1.69	72,119	1.68	380
C04.	CABLES - ABOVE GROUND	11,171,112	151,688	1.41	151,688	1.41	0
C06.	CAPACITORS	988,222	67,789	6.87	67,789	6.87	0
C07.	CHEMICAL FEED SYSTEMS	509,132	2,146	0.42	2,146	0.42	0
C09.	CIRCUIT BREAKERS	144,977,963	2,664,334	1.92	2,575,079	1.70	89,254
C10.	COMPRESSED AIR SYSTEMS	16,980,163	519,351	3.03	368,614	2.13	150,738
C11.	COMPUTERS	9,661,180	623,982	12.94	623,982	12.94	0
C12.	CONDENSERS	125,930	0	0.20	0	0.20	0
C13.	CONDUCTOR - TRANSMISSION	109,276,246	2,714,838	2.42	2,714,838	2.42	0
C14.	CONDUCTOR - DISTRIBUTION	35,147,112	757,208	2.15	749,868	2.14	7,340
C15.	CONTROL, METERING, RELAYING	37,041,124	781,108	2.02	751,827	1.92	29,281
C16.	COOLING SYSTEMS	10,704,715	315,086	2.73	253,372	2.09	61,714
C17.	COUNTERPOISE	3,623,089	70,923	1.96	70,923	1.96	0
C18.	CRANES	7,463,849	149,192	2.01	148,589	2.01	604
D01.	DAMS, DYKES, CANALS AND TUNNELS	365,839,878	4,742,279	1.30	4,742,279	1.30	0
D02.	DIESEL SYSTEMS AND ENGINES	52,205,626	2,753,242	3.46	2,667,870	3.24	85,372
D03.	DISCONNECT SWITCHES	25,922,669	403,128	1.70	380,088	1.56	23,040
D04.	DYKES AND LINERS	4,250,933	34,787	1.17	34,787	1.17	0
E01.	ELEVATORS	89,800	0.00	0.67	0.00	0.67	0
E02.	EMS EQUIPMENT	12,719,456	6,290	0.05	6,290	0.05	0
E03.	ENVIRONMENTAL EQUIPMENT	913,876	11,054	1.22	10,885	1.20	169
F01.	FALL ARREST EQUIPMENT	2,846,153	146,212	4.90	145,444	4.87	768
F02.	FENCING	7,845,317	107,216	1.33	103,905	1.28	3,311
F03.	FIRE FIGHTING EQUIPMENT	22,904,193	333,709	1.40	330,148	1.37	3,561
F04.	FOOTINGS AND FOUNDATIONS	106,002,394	2,054,651	1.51	2,044,859	1.46	9,792
F05.	FREQUENCY CONVERSION	5,432,222	26,278	0.80	26,278	0.80	0
F06.	FUEL SYSTEMS	32,601,361	762,555	2.22	607,241	1.68	155,314
G01.	GAS TURBINE SYSTEMS	78,605,679	1,340,944	1.74	1,208,243	1.55	132,701
G02.	GATES	19,778,691	362,197	1.85	360,542	1.85	1,655
G03.	GENERATORS	113,445,418	2,009,217	1.74	1,961,814	1.70	47,403
G04.	GENERATOR - WINDINGS	25,703,348	398,634	1.48	398,634	1.48	0
G05.	GLYCOL SYSTEMS	530,654	7,274	1.37	7,274	1.37	0
G06.	GOVENORS	8,114,159	375,404	4.69	375,404	4.69	0
G07.	GROUND WIRE SYSTEM	19,603,310	365,192	1.95	364,442	1.94	750
I01.	INFORMATION DELIVERY SYS - ECC	348,100	5,138	0.00	5,138	0.00	0
I02.	INSTRUMENTATION	6,620,493	85,087	0.64	85,087	0.64	0
I03.	INSULATORS	47,730,127	1,150,152	2.39	1,150,152	2.39	0
I04.	INTAKE STRUCTURES	19,724,780	254,747	1.30	254,747	1.30	0
I05.	INVERTERS	521,505	29,859	5.72	29,276	5.61	583
L02.	LAND ACQUISITIONS	5,093,145	0.00	0.00	0.00	0.00	0
L03.	LAND IMPROVEMENTS	14,203,744	96,469	0.68	95,321	0.67	1,148
L04.	LIGHTING SYSTEMS	1,290,418	15,532	0.96	15,532	0.96	0
L05.	LIGHTNING ARRESTORS	6,924,773	92,838	1.36	91,646	1.35	1,192
L06.	LINE COUPLING EQUIPMENT	11,226	0.00	0.00	0.00	0.00	0
M01.	MAIN BREAKERS	551,348	9,246	1.68	9,246	1.68	0
M02.	MARINE TERMINAL	3,833,871	13,342	0.35	13,342	0.35	0
M03.	METALCLAD SWITCHGEAR CUB/EQU 4kv/600	2,465,837	26,686	0.92	26,083	0.90	603
M04.	METER TEST SWITCHES	58,301	927	1.59	927	1.59	0
M05.	METERING TANKS	656,435	12,830	1.95	12,830	1.95	0
M06.	METERS - DIGITAL	8,081,765	327,912	4.86	325,442	4.81	2,469
M07.	METERS - ANALOGUE	698,384	4,238	0.61	4,238	0.61	0
M08.	METERS - OTHER	1,626,753	67,418	3.96	67,418	3.96	0
M10.	MISCELLANEOUS UNITS OF PROPERTY	9,714,512	(435,841)	3.44	(436,953)	3.40	1,112
M11.	MOBILE - A.T.V.'S AND SNOWMOBILES	2,932,616	231,909	6.97	227,441	6.74	4,468
M12.	MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT	439,272	4,042	0.31	4,042	0.31	0
M13.	MOBILE - ARGO'S	287,287	16,415	0.00	0.00	0.00	16,415
M14.	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	11,211,213	316,215	2.83	314,104	2.80	2,111
M16.	MULTIPLEX EQUIPMENT	2,403,547	44,909	1.87	44,909	1.87	0
O01.	OFFICE EQUIPMENT	2,346,752	36,818	3.18	36,818	3.18	0
O02.	OFFICE FURNITURE	4,746,596	47,197	3.07	47,197	3.07	0

NEWFOUNDLAND AND LABRADOR HYDRO
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2018

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2018	ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
P01.	P.C.B. STORAGE CONTAINER	42,480	137	0.32	137	0.32	0
P02.	PABX - PRIVATE AUTO BRANCH EXCHANGE	1,181,009	21,230	1.80	21,230	1.80	0
P03.	PENSTOCK	75,604,854	1,684,925	2.38	1,684,925	2.38	0
P04.	POLE CRIBS AND POLE HARDWARE	126,654,904	4,544,029	3.57	4,511,175	3.55	32,853
P05.	POLE STRUCTURES - WOOD	147,401,591	3,260,437	2.27	3,242,626	2.26	17,811
P06.	POLES - CONCRETE	333,760	30,933	9.27	30,933	9.27	0
P07.	POLES - WOOD	79,418,433	2,164,836	2.56	1,931,105	2.24	233,731
P08.	POWER LINE CARRIER	5,808,372	107,170	1.30	107,170	1.30	0
P09.	POWER SYSTEMS	664,592	36,047	5.42	36,047	5.42	0
P10.	POWERHOUSE	95,834,039	1,834,930	1.91	1,827,175	1.90	7,755
P11.	PRINTERS	1,904,522	58,276	4.85	58,276	4.85	0
P12.	PROTECTIVE CONTROL AND RELAY PANELS	13,961,801	239,016	2.25	235,417	2.21	3,599
R01.	RADIO TOWERS (WOOD OR STEEL)	10,753,033	140,736	1.12	140,736	1.12	0
R02.	RADIOS - FIXED MICROWAVE EQUIPMENT	4,673,957	148,803	2.56	148,803	2.56	0
R03.	RADIOS - FIXED UHF EQUIPMENT	101,662	6,088	5.99	5,908	5.81	180
R04.	RADIOS - FIXED VHF EQUIPMENT	560,166	10,237	1.83	10,237	1.83	0
R05.	RADIOS - MOBILE VHF BASE STATION	7,236,646	325,274	4.49	325,274	4.49	0
R06.	RAMPS - YARD STORAGE	2,398,783	50,752	3.02	49,828	2.96	924
R07.	REACTORS AND RESISTORS	1,215,192	37,856	3.09	37,766	3.09	90
R08.	RECLOSERS	7,976,447	145,014	1.73	142,763	1.70	2,251
R09.	REGULATORS	6,023,463	128,927	2.24	127,456	2.22	1,470
R11.	REVENUE METERING	1,850,024	55,960	2.88	54,464	2.76	1,497
R12.	RIGHT-OF-WAYS	21,855,704	297,414	1.37	296,169	1.36	1,245
R13.	ROADS	88,774,570	2,528,171	2.90	2,528,171	2.90	0
R14.	ROUTERS AND LAN	6,886,148	72,516	7.93	72,516	7.93	0
R15.	RUNNER	9,625,892	418,828	3.64	418,828	3.64	0
S01.	SCADA EQUIPMENT	5,492,121	162,614	3.14	157,162	3.02	5,453
S02.	SECTIONALIZERS	154,009	6,909	4.49	6,909	4.49	0
S03.	SERVERS	4,949,674	45,678	1.56	45,678	1.56	0
S04.	SEWAGE DISPOSAL SYSTEM	2,919,319	29,038	0.99	29,038	0.99	0
S05.	SOFTWARE	38,248,385	1,679,194	18.12	1,679,194	18.12	0
S06.	SPILLWAY STRUCTURES	28,666,801	367,586	1.28	367,586	1.28	0
S07.	STACKS	7,418,458	111,107	1.40	106,239	1.34	4,869
S08.	STATIC EXCITATION SYSTEM	8,396,362	746,443	8.93	744,396	8.91	2,047
S09.	STATIC EXCITATION - TRANSFORMERS	642,093	3,255	0.44	3,255	0.44	0
S10.	STATION SERVICE	5,816,673	147,500	2.59	145,519	2.54	1,982
S11.	STOP LOGS	3,106,597	72,166	2.32	71,901	2.31	264
S12.	STORAGE PALLETS AND RACKINGS	14,403	0	0.00	0	0.00	0
S13.	STORM AND YARD DRAINAGE	1,308,713	6,539	0.50	6,539	0.50	0
S14.	STREET LIGHTS	4,054,105	209,307	5.06	202,531	4.88	6,776
S15.	STRUCTURAL SUPPORTS (WOOD OR STEEL)	18,686,285	246,212	1.48	246,212	1.48	0
S16.	STUDIES	3,298,788	87,033		15,694		71,338
S17.	SUMP SYSTEMS	970,445	32,034	4.45	31,078	4.31	955
S18.	SURGE SYSTEMS	12,908,570	147,647	1.39	146,452	1.37	1,194
S19.	STATION SWITCHING	11,414,614	266,853	2.30	266,853	2.30	0
S20.	SWITCHING SYSTEMS - L.V.	2,304,609	59,872	2.60	59,872	2.60	0
T01.	TELECONTROL SYSTEM	14,159,571	387,620	2.45	375,961	2.35	11,659
T02.	TEST EQUIPMENT	3,615,406	66,606	2.85	66,606	2.85	0
T03.	TOOLS AND EQUIPMENT	15,955,918	430,154	3.31	430,154	3.31	0
T04.	TOWERS	246,137,850	5,184,687	2.17	5,184,687	2.17	0
T05.	TRANSFORMERS - OTHER	114,421,932	2,221,013	2.02	2,194,455	1.99	26,558
T06.	TRANSFORMERS - PAD MOUNT	34,135,427	795,712	2.60	787,617	2.57	8,095
T07.	TRANSFORMERS - POLE MOUNTED	48,856,641	1,673,152	3.46	1,619,283	3.32	53,869
T09.	TURBINES	70,246,121	1,531,728	2.41	1,563,936	2.36	(32,208)
T10.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	5,030,668	1,676,889	0.00	1,676,889	0.00	0
T11.	HOLYROOD GAS TURBINE - TURBINE OVERHAUL	2,206,062	367,677	0.00	367,677	0.00	0
T12.	HOLYROOD GAS TURBINE - COMPRESSOR OVERHAUL	3,088,487	257,374	0.00	257,374	0.00	0
V01.	VACUUM CLEANING SYSTEM	72,451	212	0.29	212	0.29	0
V02.	VALVES - PENSTOCK	9,322,087	181,195	1.91	180,652	1.91	543
V03.	VEHICLES - 1 TON	104,719	11,038	9.77	11,038	9.77	0
V04.	VEHICLES - 3/4 TON AND UNDER	9,403,629	526,161	3.94	509,739	3.60	16,422
V05.	VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS	14,321,615	844,886	5.61	818,655	5.43	26,232
V06.	VEHICLES - CARS, STATION WAGONS AND VAN	1,796,731	33,965	0.12	33,965	0.12	0
V07.	VEHICLES - DUMP TRUCKS	11,535	0	0.00	0	0.00	0
W01.	WATER REGULATING STRUCTURES	23,593,338	471,507	2.06	471,507	2.06	0
W02.	WATER SUPPLY SYSTEMS	5,730,417	186,829	3.95	186,240	3.93	589
W03.	WATER SYSTEMS - FEED	5,122,678	14,333	1.43	12,029	1.14	2,304
W04.	WATER TREATMENT	11,771,885	151,179	1.29	123,805	1.05	27,374
	Sub-Total	3,196,650,147	73,606,887		72,110,300		1,496,587

NEWFOUNDLAND AND LABRADOR HYDRO
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2018

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2018	ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
A04.1	AUXILIARY POWER SYSTEMS	831,666	129,937	10.04	129,937	10.04	0
B01.1	BATTERY AND POWER SYSTEMS	576,005	125,712	13.81	125,712	13.81	0
B02.1	BOILER SYSTEM	38,757,419	2,652,262	6.03	2,652,262	6.03	0
B05.1	BUILDINGS - OTHER	2,084,350	170,123	8.63	170,123	8.63	0
B06.1	BUILDINGS - METAL	72,011	6,492	9.17	6,492	9.17	0
C01.1	CABLES - TELECONTROL	89,750	5,326	6.28	5,326	6.28	0
C03.1	CABLES - UNDERGROUND	544,049	8,565	4.90	8,565	4.90	0
C04.1	CABLES - ABOVE GROUND	629,827	9,761	4.84	9,761	4.84	0
C07.1	CHEMICAL FEED SYSTEMS	77,164	2,102	3.78	2,102	3.78	0
C10.1	COMPRESSED AIR SYSTEMS	352,033	86,212	0.00	86,212	0.00	0
C12.1	CONDENSERS	2,329,667	48,370	2.60	48,370	2.60	0
C15.1	CONTROL, METERING, RELAYING	119,880	14,531	11.37	14,531	11.37	0
C16.1	COOLING SYSTEMS	93,100	3,325	0.00	3,325	0.00	0
D03.1	DISCONNECT SWITCHES	3,632,290	691,865	0.00	691,865	0.00	0
E03.1	ENVIRONMENTAL EQUIPMENT	1,280,261	81,206	5.97	81,206	5.97	0
F01.1	FALL ARREST EQUIPMENT	82,020	17,443	0.00	17,443	0.00	0
F03.1	FIRE FIGHTING EQUIPMENT	797,150	36,244	6.22	36,244	6.22	0
F04.1	FOOTINGS AND FOUNDATIONS	56,613	1,333	4.84	1,333	4.84	0
F06.1	FUEL SYSTEMS	13,712,956	1,169,284	10.04	1,169,284	10.04	0
G01.1	GAS TURBINE SYSTEMS	24,645	111	0.99	111	0.99	0
G03.1	GENERATORS	1,067,438	169,410	14.02	169,410	14.02	0
G06.1	GOVENORS	2,144,383	96,669	7.08	96,669	7.08	0
I02.1	INSTRUMENTATION	7,066,298	350,462	5.64	350,462	5.64	0
I05.1	INVERTERS	24,417	1,349	7.36	1,349	7.36	0
L03.1	LAND IMPROVEMENTS	5,766	160	2.65	160	2.65	0
M02.1	MARINE TERMINAL	468,523	21,918	5.60	21,918	5.60	0
M10.1	MISCELLANEOUS UNITS OF PROPERTY	1,611,947	307,214	14.66	307,214	14.66	0
O02.1	OFFICE FURNITURE	58,975	2,060	6.99	2,060	6.99	0
P10.1	POWERHOUSE	8,903,432	141,651	3.82	141,651	3.82	0
P12.1	PROTECTIVE CONTROL AND RELAY PANELS	106,685	8,231	7.40	8,231	7.40	0
R13.1	ROADS	1,859	31	3.87	31	3.87	0
S07.1	STACKS	9,202,119	602,581	7.90	602,581	7.90	0
S08.1	STATIC EXCITATION SYSTEM	1,461,435	91,170	27.58	91,170	27.58	0
S16.1	STUDIES	2,267,400	80,979	0.00	80,979	0.00	0
T03.1	TOOLS AND EQUIPMENT	404,075	33,509	9.09	33,509	9.09	0
T05.1	TRANSFORMERS	997,017	221,675	14.50	221,675	14.50	0
T09.1	TURBINES	35,602,520	4,429,094	12.67	4,429,394	12.67	(300)
V04.1	VEHICLES - 3/4 TON & UNDER	86,566	18,870	0.00	18,870	0.00	0
W02.1	WATER SUPPLY SYSTEMS	207,404	49,777	0.00	49,777	0.00	0
W03.1	WATER SYSTEMS - FEED	4,135,081	527,414	8.79	527,414	8.75	0
W04.1	WATER TREATMENT	2,792,962	227,275	9.02	227,275	9.02	0
Sub-Total		144,759,155	12,641,703		12,642,003		(300)
Loss on Disposal		-	3,987,000		3,987,000		-
Sunnyside		-	-		(19,000)		19,000
Total		3,341,409,302	90,235,590		88,720,304		1,515,287
Total (000's) (Per PUB-NLH-070)		3,341,409	90,236		88,720		1,515

NEWFOUNDLAND AND LABRADOR HYDRO
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2019

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2019	ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
A01.	AIRCRAFT LANDING STRIP	203,277	2,594	0.53	2,591	0.52	3
A04.	AUXILIARY POWER SYSTEMS	11,477,459	199,831	2.65	196,770	2.60	3,060
B01.	BATTERY AND POWER SYSTEMS	16,229,395	519,250	2.63	505,968	2.51	13,282
B02.	BOILER SYSTEM	37,866,503	2,997,131	0.65	2,997,131	0.65	0
B03.	BOOMS - TIMBER	175,556	12,391	7.06	11,335	6.45	1,056
B04.	BRIDGES	4,934,507	45,342	0.75	45,342	0.75	0
B05.	BUILDINGS - OTHER	111,846,971	2,608,729	1.46	2,541,220	1.36	67,509
B06.	BUILDINGS - METAL	38,647,618	496,059	1.23	459,002	1.11	37,058
B07.	BUS DUCT GENERATOR	1,804,905	35,526	2.25	34,541	2.17	985
B08.	BUSWORK AND HARDWARE	7,757,611	116,732	1.52	116,732	1.52	0
C01.	CABLES - TELECONTROL	2,643,339	16,480	0.62	16,480	0.62	0
C02.	CABLE - SUBMARINE	10,410,150	221,822	1.99	221,822	1.99	0
C03.	CABLES - UNDERGROUND	6,602,156	107,436	1.69	107,056	1.68	380
C04.	CABLES - ABOVE GROUND	11,720,881	163,496	1.41	163,496	1.41	0
C06.	CAPACITORS	988,222	67,789	6.87	67,789	6.87	0
C07.	CHEMICAL FEED SYSTEMS	509,132	2,146	0.42	2,146	0.42	0
C09.	CIRCUIT BREAKERS	160,290,254	3,345,018	1.92	3,256,066	1.70	88,952
C10.	COMPRESSED AIR SYSTEMS	16,980,163	518,434	3.03	367,970	2.13	150,464
C11.	COMPUTERS	10,087,080	658,907	12.94	658,907	12.94	0
C12.	CONDENSERS	125,930	0	0.20	0	0.20	(0)
C13.	CONDUCTOR - TRANSMISSION	109,276,246	2,738,151	2.42	2,738,151	2.42	0
C14.	CONDUCTOR - DISTRIBUTION	35,072,112	755,854	2.15	748,514	2.14	7,340
C15.	CONTROL, METERING, RELAYING	40,090,078	840,655	2.02	811,406	1.92	29,250
C16.	COOLING SYSTEMS	11,793,454	318,871	2.73	257,185	2.09	61,686
C17.	COUNTERPOISE	3,623,089	70,923	1.96	70,923	1.96	0
C18.	CRANES	7,827,649	154,589	2.01	153,985	2.01	604
D01.	DAMS, DYKES, CANALS AND TUNNELS	366,814,184	4,750,403	1.30	4,750,403	1.30	0
D02.	DIESEL SYSTEMS AND ENGINES	61,079,690	3,604,277	3.46	3,520,018	3.24	84,259
D03.	DISCONNECT SWITCHES	30,716,836	513,927	1.70	490,905	1.56	23,022
D04.	DYKES AND LINERS	4,250,933	97,543	1.17	97,543	1.17	0
E01.	ELEVATORS	89,800	0	0.67	-	0.67	0
E02.	EMS EQUIPMENT	12,719,456	6,290	0.05	6,290	0.05	0
E03.	ENVIRONMENTAL EQUIPMENT	913,876	11,054	1.22	10,885	1.20	169
F01.	FALL ARREST EQUIPMENT	2,846,153	149,247	4.90	148,479	4.87	768
F02.	FENCING	7,845,317	107,216	1.33	103,905	1.28	3,311
F03.	FIRE FIGHTING EQUIPMENT	26,536,993	396,212	1.40	392,650	1.37	3,561
F04.	FOOTINGS AND FOUNDATIONS	107,398,994	2,101,347	1.51	2,091,555	1.46	9,792
F05.	FREQUENCY CONVERSION	5,432,222	88,118	0.80	88,118	0.80	0
F06.	FUEL SYSTEMS	46,011,449	860,181	2.22	704,867	1.68	155,314
G01.	GAS TURBINE SYSTEMS	91,953,376	1,492,217	1.74	1,359,549	1.55	132,668
G02.	GATES	19,757,892	363,845	1.85	362,191	1.85	1,655
G03.	GENERATORS	114,138,193	1,996,389	1.74	1,949,433	1.70	46,956
G04.	GENERATOR - WINDINGS	25,703,348	398,634	1.48	398,634	1.48	0
G05.	GLYCOL SYSTEMS	530,654	7,274	1.37	7,274	1.37	0
G06.	GOVENORS	8,114,159	375,404	4.69	375,404	4.69	0
G07.	GROUND WIRE SYSTEM	19,750,570	399,028	1.95	398,278	1.94	750
I01.	INFORMATION DELIVERY SYS - ECC	703,400	20,658	-	20,658	-	0
I02.	INSTRUMENTATION	6,620,493	85,087	0.64	85,087	0.64	0
I03.	INSULATORS	48,691,924	1,191,860	2.39	1,191,860	2.39	0
I04.	INTAKE STRUCTURES	19,680,180	254,715	1.30	254,715	1.30	0
I05.	INVERTERS	521,505	29,859	5.72	29,276	5.61	583
L02.	LAND ACQUISITIONS	5,093,145	-	-	-	-	0
L03.	LAND IMPROVEMENTS	14,526,844	98,583	0.68	97,435	0.67	1,148
L04.	LIGHTING SYSTEMS	1,850,018	18,636	0.96	18,636	0.96	0
L05.	LIGHTNING ARRESTORS	7,341,973	100,240	1.36	99,048	1.35	1,192
L06.	LINE COUPLING EQUIPMENT	11,226	0	0.00	-	-	0
M01.	MAIN BREAKERS	551,348	9,246	1.68	9,246	1.68	0
M02.	MARINE TERMINAL	3,833,871	13,342	0.35	13,342	0.35	0
M03.	METALCLAD SWITCHGEAR CUB/EQU 4kv/600	2,465,837	26,686	0.92	26,083	0.90	603
M04.	METER TEST SWITCHES	58,301	927	1.59	927	1.59	0
M05.	METERING TANKS	656,435	12,830	1.95	12,830	1.95	0
M06.	METERS - DIGITAL	9,157,965	435,208	4.86	432,739	4.81	2,469
M07.	METERS - ANALOGUE	698,384	4,238	0.61	4,238	0.61	0
M08.	METERS - OTHER	1,826,453	76,964	3.96	76,964	3.96	0
M10.	MISCELLANEOUS UNITS OF PROPERTY	7,906,906	(516,485)	3.44	(517,596)	3.40	1,112
M11.	MOBILE - A.T.V.'S AND SNOWMOBILES	3,402,216	297,858	6.97	293,390	6.74	4,468
M12.	MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT	439,272	4,042	0.31	4,042	0.31	0
M13.	MOBILE - ARGO'S	287,287	16,415	0.00	-	-	16,415
M14.	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	12,211,213	337,605	2.83	335,494	2.80	2,111

NEWFOUNDLAND AND LABRADOR HYDRO
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2019

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2019	ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
M16.	MULTIPLEX EQUIPMENT	2,403,547	44,909	1.87	44,909	1.87	0
O01.	OFFICE EQUIPMENT	2,363,952	37,921	3.18	37,921	3.18	0
O02.	OFFICE FURNITURE	4,768,496	50,382	3.07	50,382	3.07	0
P01.	P.C.B. STORAGE CONTAINER	42,480	137	0.32	137	0.32	0
P02.	PABX - PRIVATE AUTO BRANCH EXCHANGE	1,181,009	21,230	1.80	21,230	1.80	0
P03.	PENSTOCK	76,474,654	1,710,057	2.38	1,710,057	2.38	0
P04.	POLE CRIBS AND POLE HARDWARE	126,639,904	4,543,311	3.57	4,510,457	3.55	32,853
P05.	POLE STRUCTURES - WOOD	147,394,651	3,343,230	2.27	3,325,420	2.26	17,811
P06.	POLES - CONCRETE	333,760	30,933	9.27	30,933	9.27	0
P07.	POLES - WOOD	82,223,633	2,253,598	2.56	2,019,867	2.24	233,731
P08.	POWER LINE CARRIER	6,266,872	109,119	1.30	109,119	1.30	0
P09.	POWER SYSTEMS	664,592	36,047	5.42	36,047	5.42	0
P10.	POWERHOUSE	95,834,039	1,834,930	1.91	1,827,175	1.90	7,755
P11.	PRINTERS	1,993,322	98,980	4.85	98,980	4.85	0
P12.	PROTECTIVE CONTROL AND RELAY PANELS	22,332,869	342,778	2.25	339,179	2.21	3,599
R01.	RADIO TOWERS (WOOD OR STEEL)	10,753,033	140,736	1.12	140,736	1.12	0
R02.	RADIOS - FIXED MICROWAVE EQUIPMENT	5,383,980	153,740	2.56	153,740	2.56	0
R03.	RADIOS - FIXED UHF EQUIPMENT	101,662	6,088	5.99	5,908	5.81	180
R04.	RADIOS - FIXED VHF EQUIPMENT	560,166	10,237	1.83	10,237	1.83	0
R05.	RADIOS - MOBILE VHF BASE STATION	7,236,646	325,274	4.49	325,274	4.49	0
R06.	RAMPS - YARD STORAGE	2,814,283	87,079	3.02	86,155	2.96	924
R07.	REACTORS AND RESISTORS	1,215,192	37,856	3.09	37,766	3.09	90
R08.	RECLOSERS	8,308,495	145,799	1.73	143,548	1.70	2,251
R09.	REGULATORS	6,023,463	141,340	2.24	139,870	2.22	1,470
R11.	REVENUE METERING	1,850,024	55,960	2.88	54,464	2.76	1,497
R12.	RIGHT-OF-WAYS	21,855,704	297,414	1.37	296,169	1.36	1,245
R13.	ROADS	88,902,170	2,539,949	2.90	2,539,949	2.90	0
R14.	ROUTERS AND LAN	7,084,248	89,253	7.93	89,253	7.93	0
R15.	RUNNER	9,625,892	358,435	3.64	358,435	3.64	0
S01.	SCADA EQUIPMENT	5,604,121	187,305	3.14	181,852	3.02	5,453
S02.	SECTIONALIZERS	154,009	6,909	4.49	6,909	4.49	0
S03.	SERVERS	5,379,174	145,388	1.56	145,388	1.56	0
S04.	SEWAGE DISPOSAL SYSTEM	2,919,319	29,038	0.99	29,038	0.99	0
S05.	SOFTWARE	38,712,485	1,339,152	18.12	1,339,152	18.12	0
S06.	SPILLWAY STRUCTURES	30,367,201	372,347	1.28	372,347	1.28	0
S07.	STACKS	7,418,458	111,107	1.40	106,239	1.34	4,869
S08.	STATIC EXCITATION SYSTEM	8,396,362	746,443	8.93	744,396	8.91	2,047
S09.	STATIC EXCITATION - TRANSFORMERS	642,093	3,255	0.44	3,255	0.44	0
S10.	STATION SERVICE	6,059,638	148,046	2.59	146,066	2.54	1,979
S11.	STOP LOGS	3,106,597	72,166	2.32	71,901	2.31	264
S12.	STORAGE PALLETS AND RACKINGS	14,403	0	0.00	-	-	0
S13.	STORM AND YARD DRAINAGE	1,308,713	6,539	0.50	6,539	0.50	0
S14.	STREET LIGHTS	4,054,105	209,307	5.06	202,531	4.88	6,776
S15.	STRUCTURAL SUPPORTS (WOOD OR STEEL)	21,448,185	326,386	1.48	326,386	1.48	0
S16.	STUDIES	3,298,788	87,033		15,694		71,338
S17.	SUMP SYSTEMS	970,445	38,947	4.45	37,991	4.31	955
S18.	SURGE SYSTEMS	12,908,570	201,394	1.39	200,201	1.37	1,193
S19.	STATION SWITCHING	11,414,614	266,532	2.30	266,532	2.30	0
S20.	SWITCHING SYSTEMS - L.V.	2,304,609	59,872	2.60	59,872	2.60	0
T01.	TELECONTROL SYSTEM	15,704,371	422,710	2.45	411,052	2.35	11,659
T02.	TEST EQUIPMENT	3,695,506	68,420	2.85	68,420	2.85	0
T03.	TOOLS AND EQUIPMENT	16,547,118	465,233	3.31	465,233	3.31	0
T04.	TOWERS	246,519,150	5,270,415	2.17	5,270,415	2.17	0
T05.	TRANSFORMERS - OTHER	134,003,372	2,449,571	2.02	2,423,038	1.99	26,533
T06.	TRANSFORMERS - PAD MOUNT	35,316,427	1,238,317	2.60	1,230,222	2.57	8,095
T07.	TRANSFORMERS - POLE MOUNTED	57,721,641	2,023,695	3.46	1,969,826	3.32	53,869
T09.	TURBINES	77,105,521	1,657,296	2.41	1,689,505	2.36	(32,208)
T10.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	5,030,668	621,070	0.00	621,070	0.00	0
T11.	HOLYROOD GAS TURBINE - TURBINE OVERHAUL	2,206,062	367,677	0.00	367,677	0.00	0
T12.	HOLYROOD GAS TURBINE - COMPRESSOR OVERHAUL	3,088,487	257,374	0.00	257,374	0.00	0
V01.	VACUUM CLEANING SYSTEM	72,451	212	0.29	212	0.29	0
V02.	VALVES - PENSTOCK	9,322,087	181,195	1.91	180,652	1.91	543
V03.	VEHICLES - 1 TON	104,719	11,038	9.77	11,038	9.77	0
V04.	VEHICLES - 3/4 TON AND UNDER	13,123,629	875,386	3.94	858,965	3.60	16,422
V05.	VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS	14,494,615	839,257	5.61	813,235	5.43	26,021
V06.	VEHICLES - CARS, STATION WAGONS AND VAN	1,796,731	33,965	0.12	33,965	0.12	0
V07.	VEHICLES - DUMP TRUCKS	11,535	0	0.00	-	-	0
W01.	WATER REGULATING STRUCTURES	28,378,438	491,387	2.06	491,387	2.06	0
W02.	WATER SUPPLY SYSTEMS	6,993,817	241,346	3.95	240,756	3.93	589
W03.	WATER SYSTEMS - FEED	5,496,678	46,519	1.43	44,215	1.14	2,304
W04.	WATER TREATMENT	11,771,884.88	151,179	1.29	123804.7573	1.05	27,374
	Sub-Total	3,357,743,560	78,168,430		76,674,991		1,493,439

NEWFOUNDLAND AND LABRADOR HYDRO
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2019

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2019	ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
A04.1	AUXILIARY POWER SYSTEMS	831,666	115,499	10.04	115,499	10.04	0
B01.1	BATTERY AND POWER SYSTEMS	576,005	111,950	13.81	111,950	13.81	0
B02.1	BOILER SYSTEM	38,757,419	2,322,464	6.03	2,322,464	6.03	0
B05.1	BUILDINGS - OTHER	2,084,350	416,072	8.63	416,072	8.63	0
B06.1	BUILDINGS - METAL	72,011	5,771	9.17	5,771	9.17	0
C01.1	CABLES - TELECONTROL	89,750	4,734	6.28	4,734	6.28	0
C03.1	CABLES - UNDERGROUND	544,049	7,613	4.90	7,613	4.90	0
C04.1	CABLES - ABOVE GROUND	629,827	8,676	4.84	8,676	4.84	0
C07.1	CHEMICAL FEED SYSTEMS	77,164	1,868	3.78	1,868	3.78	0
C10.1	COMPRESSED AIR SYSTEMS	352,033	76,633	0.00	76,633	0.00	0
C12.1	CONDENSERS	2,329,667	42,996	2.60	42,996	2.60	0
C15.1	CONTROL, METERING, RELAYING	119,880	12,378	11.37	12,378	11.37	0
C16.1	COOLING SYSTEMS	93,100	39,900	0.00	39,900	0.00	0
D03.1	DISCONNECT SWITCHES	3,632,290	614,991	0.00	614,991	0.00	0
E03.1	ENVIRONMENTAL EQUIPMENT	1,280,261	68,105	5.97	68,105	5.97	0
F01.1	FALL ARREST EQUIPMENT	82,020	17,443	0.00	17,443	0.00	0
F03.1	FIRE FIGHTING EQUIPMENT	797,150	32,217	6.22	32,217	6.22	0
F04.1	FOOTINGS AND FOUNDATIONS	56,613	1,185	4.84	1,185	4.84	0
F06.1	FUEL SYSTEMS	13,712,956	1,050,044	10.04	1,050,044	10.04	0
G01.1	GAS TURBINE SYSTEMS	24,645	99	0.99	99	0.99	0
G03.1	GENERATORS	1,067,438	85,255	14.02	85,255	14.02	0
G06.1	GOVENORS	2,144,383	85,928	7.08	85,928	7.08	0
I02.1	INSTRUMENTATION	7,066,298	310,761	5.64	310,761	5.64	0
I05.1	INVERTERS	24,417	1,199	7.36	1,199	7.36	0
L03.1	LAND IMPROVEMENTS	5,766	142	2.65	142	2.65	0
M02.1	MARINE TERMINAL	468,523	19,482	5.60	19,482	5.60	0
M10.1	MISCELLANEOUS UNITS OF PROPERTY	1,611,947	125,725	14.66	125,725	14.66	0
O02.1	OFFICE FURNITURE	58,975	1,831	6.99	1,831	6.99	0
P10.1	POWERHOUSE	8,903,432	125,912	3.82	125,912	3.82	0
P12.1	PROTECTIVE CONTROL AND RELAY PANELS	106,685	7,316	7.40	7,316	7.40	0
R13.1	ROADS	1,859	28	3.87	28	3.87	0
S07.1	STACKS	9,202,119	523,816	7.90	523,816	7.90	0
S08.1	STATIC EXCITATION SYSTEM	1,461,435	81,040	27.58	81,040	27.58	0
S16.1	STUDIES	4,126,200	1,087,918	0.00	1,087,918	0.00	0
T03.1	TOOLS AND EQUIPMENT	404,075	29,786	9.09	29,786	9.09	0
T05.1	TRANSFORMERS	997,017	198,921	14.50	198,921	14.50	0
T09.1	TURBINES	35,602,520	4,824,670	12.67	4,824,670	12.67	0
V04.1	VEHICLES - 3/4 TON & UNDER	86,566	14,192	0.00	14,192	0.00	0
W02.1	WATER SUPPLY SYSTEMS	207,404	44,246	0.00	44,246	0.00	0
W03.1	WATER SYSTEMS - FEED	4,135,081	624,088	8.79	624,088	8.75	0
W04.1	WATER TREATMENT	2,792,962	200,343	9.02	200,343	9.02	0
	Sub-Total	146,617,955	13,343,241		13,343,241		-
	Loss on Disposal		3,987,000		3,987,000		0
	Sunnyside		-		(19,000)		19,000
	Removal Cost Budget		-		1,477,500		(1,477,500)
	Total	3,504,361,515	95,498,671		95,463,732		34,939
	Total (000's) (Per Hydro's response to PUB-NLH-070)	3,504,361.52	95,499		95,464		35