

- 1 Q. With regard to the recent change in depreciation methods and total depreciation  
2 for Newfoundland Hydro, please provide:
- 3 a) The reasons driving the study and changes in depreciation lives and methods.  
4 b) Benchmarks from other Canadian utilities regarding depreciable lives and  
5 methods.  
6 c) Are other Canadian utilities more aggressive regarding depreciation? Please  
7 specify those that are.  
8 d) Please provide an estimate of the revenue requirement result if Newfoundland  
9 Hydro were to adopt the most aggressive depreciation lives and methods used  
10 by other Canadian utilities.  
11  
12
- 13 A. a) The depreciation methodology which was settled in the 2017 General Rate  
14 Application (GRA) resulted in a reduction in depreciation<sup>1</sup> of approximately \$10  
15 million. The reduction in depreciation was driven by lengthening the previously  
16 approved average service life estimates and the inclusion of gain/loss into the  
17 accumulated depreciation account as compared to being directly included in  
18 revenue requirement. These reductions were partially offset by the inclusion of  
19 net salvage<sup>2</sup> into depreciation rates. An account by account explanation for the  
20 changes in depreciation lives can be found beginning on page II-4 of the  
21 depreciation study, which is attached as PUB-Nalcor-267, Attachment 1.<sup>3</sup> For

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<sup>1</sup> Includes depreciation of property, plant and equipment, amortization of contribution in aid of construction, loss on retirement, disposal costs and salvage proceeds.

<sup>2</sup> Hydro's "net salvage" is comprised of asset removal costs for assets that are not replaced in the same location.

<sup>3</sup> Please note that the Depreciation Study was completed prior to the 2017 GRA settlement agreement and as a result, includes discussion around the proposed ELG methodology which was not approved and also the net salvage rates prior to the settled reductions.

1 the final settled depreciation methodology, please refer to PUB-Nalcor-267,  
2 Attachment 2.

3  
4 b) Please see PUB-Nalcor-267, Attachment 3.

5  
6 c) Concentric Advisors (Concentric) note that the use of the “more aggressive  
7 regarding depreciation” has been confirmed to mean “seeking approval of  
8 methods, procedures, and policies that would result in a lesser amount of  
9 depreciation expense” for the purposes of this question. Concentric asked for  
10 clarification as “more aggressive” usually means “seeking approval of methods,  
11 procedures, and policies that would result in a greater amount of depreciation  
12 expense”. With this clarification, Concentric provides the following response.

13  
14 Please refer to the schedule provided PUB-Nalcor-267, Attachment 3. The Hydro  
15 use of the Average Life Group (ALG) procedure results in a lesser amount of  
16 depreciation expense then would result with the use of the Equal Life Group  
17 (ELG) procedure. Additionally, as discussed in account by account discussions  
18 provided in PUB-Nalcor-267, Attachment 1, Part II,<sup>4</sup> relevant comparable  
19 Canadian utilities that have approval for the inclusion of net salvage within the  
20 depreciation rates, have approved net salvage percentages that are much more  
21 negative than those approved by Hydro.<sup>5</sup> As such, the Hydro depreciation  
22 policies regarding the depreciation methods and related recommended net  
23 salvage percentages result in a lesser amount of depreciation expense than

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<sup>4</sup> Please refer to PUB-Nalcor-267, Attachment 2 for the net salvage rates that were reduced as part of the settlement agreement.

<sup>5</sup> However, it is noted, that as discussed at page I-6 and I-7 of the Depreciation study attached to this response, the Hydro policy of capitalizing costs of removal for replaced assets to the cost of installation of the replacement asset will result in less negative net salvage percentages.

1 most of the Canadian peers.<sup>6</sup>

2

3 A comparison of the selection of average service life estimates on the basis of a  
4 peer comparison is difficult as the level of componentization within the Hydro  
5 system is much more detailed than most peers. Additionally, the average  
6 service life estimates will vary among peers based on geographic conditions and  
7 company capitalization and retirement policies. For example, poles in  
8 Newfoundland are much more subject to wind and the impacts of salt than  
9 would be the poles in Alberta. However, to be fully responsive, to this question,  
10 a peer analysis of life estimates has been provided in response to part (b) of this  
11 question.

12

13 Concentric notes that in the attachment to the response to part (b) of this  
14 question, the most relevant peer is Newfoundland Power, given that they are  
15 subject to more similar regulatory, environmental and operating conditions.  
16 Concentric notes Newfoundland Power incorporates the use of the Equal Life  
17 Group procedure, which will result in higher shorter term depreciation expense.  
18 Additionally, Concentric notes that in most of the significant accounts the  
19 average service life estimate used by Newfoundland Power is shorter than the  
20 comparable Hydro estimate, and, the net salvage percentages used by  
21 Newfoundland Power are more negative than the net salvage percentages  
22 proposed by Hydro. As such the Newfoundland Power use of the ELG  
23 procedure, combined with shorter average service lives and more negative net  
24 salvage percentages will all combine to result in higher resultant depreciation  
25 rates.

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<sup>6</sup> Please refer to PUB-Nalcor-267, Attachment 4 and PUB-Nalcor-267, Attachment 5 for further information.

1 d) As noted in the response to part (c) of this question, the depreciation method  
2 used by Hydro results in lower depreciation expense as compared to the  
3 method used by many of the Canadian peers. Also, as noted in the depreciation  
4 provided in response to part (a) of this question, the average service lives have  
5 been already extended in the original depreciation study and therefore they  
6 cannot be reasonably extended further. Lastly, the net salvage percentages  
7 used by the majority of other regulated Canadian companies result in higher  
8 depreciation expense than those approved in the settlement agreement  
9 recommended in the depreciation study.

10  
11 Concentric notes that the results of the depreciation study were subjected to  
12 intense scrutiny by intervenors as part of the negotiated settlement process,  
13 where a number of changes were made. As such, it is Concentric's view that the  
14 depreciation rates as submitted to the Board in the Settlement Applications in  
15 the 2017 GRA result in the lowest reasonable depreciation expense possible.

**NEWFOUNDLAND AND LABRADOR HYDRO**  
**ST. JOHN'S, NEWFOUNDLAND**

**2016 DEPRECIATION STUDY**  
**CALCULATED ANNUAL DEPRECIATION**  
**ACCRUAL RATES APPLICABLE**  
**TO PLANT IN SERVICE**  
**AS OF DECEMBER 31, 2015**

**Revised: October 5, 2017**

*Prepared by:*



Calgary, Alberta



September 15, 2017

Newfoundland and Labrador Hydro  
Hydro Place, 500 Columbus Drive  
P.O. Box 12400  
St. John's, NL  
A1B 4K7

Attention: Mr. Michael Conway, CA, CPA  
Manager Regulatory Finance

Ladies and Gentlemen:

Pursuant to your request, we have conducted a review and assessment of the electric generation, transmission and distribution systems of Newfoundland and Labrador Hydro ("NL Hydro") as of December 31, 2015. Our report presents a description of the methods used in the estimation of depreciation, the statistical analyses of service life and net salvage percentages and, the summary and detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of NL Hydro personnel in the completion of the review.

Respectfully submitted,

CONCENTRIC ADVISORS CANADA ULC

A handwritten signature in blue ink, appearing to read "LEK", is written over a light blue circular stamp or watermark.

LARRY E. KENNEDY, CDP  
Vice President

LEK/  
Project: 061170

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## NEWFOUNDLAND AND LABRADOR HYDRO DEPRECIATION STUDY

### EXECUTIVE SUMMARY

Pursuant to Newfoundland and Labrador Hydro's ("NL Hydro" or "Company") request, Concentric Advisors Canada ULC ("Concentric Advisors") conducted a depreciation study related to generation, transmission, distribution, and general plant accounts as of December 31, 2015.

Concentric Advisors is proposing changes from NL Hydro's last approved depreciation study. The first change is applicable to 2015 investment only. For all vintages up to and including 2014, depreciation rates are based on the straight line method using the Average Service Life (ASL) group procedure and applied on a remaining life basis consistent with the previous depreciation study. For current plant (i.e. 2015 vintage) the depreciation rates are based on the straight line method using the Equal Life Group (ELG) procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life.

Secondly, this study makes provision for the recovery of the original cost of investment (net of anticipated gross salvage proceeds) and for the cost of removal<sup>1</sup> to be collected through depreciation expense, as compared to the current collection of cost of removal in the year of occurrence.

Third, to recognize the early and complete retirement of a large portion of the Holyrood Generating Station assets, the assets that are anticipated to be retired have been identified by NL Hydro and have been subjected to a truncation date of March 31, 2021. The truncation date results in a corresponding increase in each account's depreciation rate to reflect the complete recovery of the Holyrood assets that will be retired by the recommended truncation date of March 31, 2021. This change and results are shown in Table 1A and 1B.

Fourth, to recognize that NL Hydro utilizes deemed cost in its accounting systems for financial disclosure purposes, Concentric Advisors has developed deemed cost

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<sup>1</sup> Does not include the expected costs of retirement that are included in Asset Retirement Obligation calculations

accrual rates for each depreciable account as shown on Tables 1A and 1B. For post 2015 additions Concentric Advisors recommends and has provided whole life accrual rates that do not reflect the booked depreciation deficiency or surplus position as of December 31, 2015. These deemed cost accrual rates will then ensure the accurate recovery of NL Hydro’s deemed cost investment as of December 31, 2015.

Fifth, in this report Concentric Advisors recommends the conversion to a more traditional group accounting concept. This recommendation is in response to a **PUB** directive resulting from the last depreciation study and negotiated settlement application relating to the historical NL Hydro departure from the use of typical regulated group depreciation accounting. Concentric Advisors has prepared a report titled “Evidence of Larry E. Kennedy Related To The Conversion To Group Accounting Methods” which is attached as Appendix 1 to this report. This evidence discusses the issues and concepts related to Group Depreciation and provides a recommendation to convert to Group Depreciation accounting. Under Group Depreciation no gain or loss on disposal is recognized since the accumulated depreciation relates to the entire group rather than to specific assets within the group. This recommendation was used in the development of the depreciation rates that are determined in the Concentric Advisors Depreciation Study.

The effect of the proposed partial incorporation of the ELG procedure, the changes to the average service lives, the introduction of the recovery of cost of removal related to the final retirement of assets and the elimination of losses on retirements<sup>2</sup>, when applied to 2015 original cost is an approximate **\$0.8M** increase in annual depreciation expense as detailed below.

|                                    | <u>Expense</u> | <u>Change</u>       |
|------------------------------------|----------------|---------------------|
| Previous Parameters                | \$60,623,582   |                     |
| Life Parameter Change              | \$56,736,099   | -\$3,887,483        |
| Net Salvage Change                 | \$64,912,188   | \$8,176,089         |
| ELG Change                         | \$66,402,637   | \$1,490,449         |
| Losses on Retirements <sup>3</sup> |                | <u>-\$4,969,000</u> |

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<sup>2</sup> Includes costs associated with loss on retirement, disposal costs, and salvage proceeds that were previously charged to NL Hydro’s income statement.

<sup>3</sup> For the period 2012 to 2015.

Total Change \$ 810,055

Concentric Advisors recommends the calculated annual depreciation accrual rates set forth herein as summarized by Tables 1A and 1B of the study by account detail. Supporting data and calculations are provided in Parts V and VI in the Supporting Documents.

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## PART I. INTRODUCTION

**NEWFOUNDLAND AND LABRADOR HYDRO**  
**DEPRECIATION STUDY**  
**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for NL Hydro to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of NL Hydro's generation, transmission, distribution, and general plant assets as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to the electric plant in service.

The service life and net salvage estimates resulting from the study were based on: consideration of current practice in the electric generation, transmission and distribution industry, including knowledge of service lives used for other electric utilities; a review of company practice and outlook as they relate to plant operation and retirement; a review of the company's upcoming capital and retirement projects; and informed professional judgment which incorporated analyses of historical plant retirement data as recorded through December 31, 2015.

**PLAN OF REPORT**

Part I. Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II. Development of Depreciation Parameters, presents descriptions of the methods used and factors considered in the service life and net salvage studies. Part III. Calculation of Annual and Accrued Depreciation presents the methods and procedures used in the calculation of depreciation. Part IV. Results of Study, presents summaries by depreciable group of annual and accrued depreciation. The Additional Evidence of Larry Kennedy Related to the Conversion to Group Accounting Methods is presented in Appendix 1. An overview of Iowa curves and the Retirement Rate Analysis are set forth in Appendix 2 of the report. Parts V and VI of this report are found in the Supporting Documents. Part V presents the results of the Retirement Rate

and Service Life Statistics and detailed tabulations of annual and accrued depreciation are presented in Part VI.

## **BASIS OF THE STUDY**

### **Depreciation**

As mentioned in the Executive Summary, Concentric Advisors is proposing a change in procedure for current plant from the ASL procedure to the ELG procedure. Concentric Advisors is proposing a gradual phased in approach to the ELG procedure which will result in a more accurate alignment of the depreciation expense to the consumption of the service value of the assets providing utility service. The Board of Commissioners of Public Utilities (the “Board”) has long accepted the better accuracy of ELG depreciation rates for Newfoundland Power. In the circumstances of Newfoundland Power, the Board first accepted ELG rates for new plant in their 1978 general rate hearing. Following the 1982 general rate hearing, the Board accepted that ELG rates would be used for all plant, and since 1983 the procedure has been in place for Newfoundland Power. Concentric Advisors recommends a similar gradual phased in process as described above in order to minimize the impact to current customers while implementing a change that will benefit future customers.

Other jurisdictions in Canada and the United States have also concluded that ELG procedure is the most appropriate depreciation procedure<sup>4</sup>. In the United States, more utilities use ASL, although ELG is still used in some states. However, in Canada the use of ELG is much more pronounced. The ELG procedure is widely accepted for depreciation rates in Canada, and is the long-standing practice of Newfoundland Power. Its use for more than three decades by Newfoundland Power provides a net benefit to current customers and the transition of NL Hydro to ELG provides a net benefit for future customers for NL Hydro as well.

The incorporation of ELG procedure in the depreciation rate calculation is in compliance with the International Financial Reporting Standards (IFRS) when using group

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<sup>4</sup> In Canada, this includes most utilities in Alberta and Saskatchewan, in addition to Gaz Metro and Yukon Electrical Company Limited

accounting methods. External Auditors have generally been very accepting of the group accounting process when the ELG procedure is used by utilities reporting under the IFRS. The acceptance is based on the better and proper matching of the depreciation expense to the consumption of service value of the assets with the ELG procedure. Both the ASL and ELG procedures will result in 100% recovery of original costs. However, the ASL procedure utilizes an averaging principle which under recovers the original cost on assets that retire prior to the average service life while over recovering the original cost on assets that retire after the average service life. This inherent assumption results in an under recovery during the early years of a fixed asset account (or UOP) compensated by an over recovery in the later years but still reflecting complete recovery over the fixed asset account's life. The ELG procedure, however, recognizes that some assets retire before and after the average service. By recognizing the actual physical life retirements through its inherent calculations, the ELG procedure more accurately reflects each asset's original cost recovery to its physical life.

To recognize the early and complete retirement of a large portion of the Holyrood Generating Station assets, the assets that are anticipated to be retired have been identified by NL Hydro and have been subjected to a truncation date of March 31, 2021. This represents a small update from the previous Depreciation study where a truncation date of 2020 was identified. The current truncation date results in a corresponding increase in each account's depreciation rate to reflect the complete recovery of the Holyrood assets that will be retired by the recommended truncation date of March 31, 2021. This change and results are shown in Table 1A and 1B.

For most accounts, the annual and accrued depreciation were calculated by the straight line method ASL procedure for all vintages up to and including 2014 and the straight line method ELG procedure for 2015 vintages. For certain General Plant accounts, the annual and accrued depreciation are based on amortization accounting. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required to track small assets in these accounts. Many regulated utilities in North America have received approval to adopt amortization accounting for these accounts. All the calculations were based on original cost, attained ages, and estimates of service lives and salvage.

This study also recommends the incorporation of the anticipated cost of removal within the depreciation rate calculations. However, the cost of removal percentage recommendations were moderated to ensure continuity of the past practices of NL Hydro. NL Hydro policy is to capitalize site preparation costs to the new assets in replacement projects. NL Hydro has indicated that they will continue with this practice which results in a less cost of removal percentage as compared to a number of the industry peers including Newfoundland Power. The NL Hydro policy reflects the IFRS view that the replacement of an asset is dependent upon the removal of the existing asset and thus should be capitalized to the new replacement asset. However, if there are no replacement assets (i.e. meaning replacement in the exact same location), **NL Hydro currently records the removal costs to an income statement account in the year occurred. This practice has required that the removal entries be forecast for all test periods which requires estimation and inclusion in the test year's revenue requirement. Given the current practices requirement to estimate forecast removal costs, there exists a potential of material over or under recovery of NL Hydro's net income. Therefore Concentric Advisors recommends that cost of removal be charged to accumulated depreciation.** The inclusion of an allowance for cost of removal in this manner provides for the proper matching of expenses to revenues, without any double counting of the estimates in revenue requirement request. The recovery of cost of removal in the depreciation rates is widely accepted throughout North America<sup>5</sup>, including Newfoundland Power for many decades. Delaying collection until such costs are incurred results in a charge to customers for plant from which they did not receive service and, as a result of the delay in recovery, also results in higher revenue requirements related to cost of removal. The appropriateness and accuracy of including cost of removal into NL Hydro's rates should be reviewed during each depreciation study to ensure they reflect that the most up to date information has been incorporated into net salvage rate development.

Gross salvage (i.e. proceeds upon retirement) have been incorporated into the Life component of depreciation rates (i.e. Table 1A-Life) and cost of removal (i.e. removal

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<sup>5</sup> For example, Canadian jurisdictions such as Alberta, British Columbia, Saskatchewan, Manitoba, Ontario, Quebec, Northwest Territories, Nova Scotia, and many jurisdictions in the United States.



expenditures upon retirement) into the Cost of Removal component of depreciation rates (i.e. Table 1B-Cost of Removal). This delineation of gross salvage and cost of removal is consistent with financial disclosure requirements of IFRS.

### **Service Life and Cost of Removal Estimates**

The service life and cost of removal estimates used in the depreciation and amortization calculations were based on informed professional judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and cost of removal estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future, which included reviews of detailed upcoming project business cases and operational staff interviews. Additionally, detailed asset retirement information (where known) for upcoming retirement projects was incorporated into the data files for the analysis of average service life. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The procedure for estimating cost of removal considered to a large extent the approved cost of removal parameters for Newfoundland Power's 2015 depreciation study. However, due to differing accounting policies related to cost of removal between NL Hydro and Newfoundland Power, adjustments to NL Hydro's recommended cost of removal were required. Since at least the early 1980's, Newfoundland Power charges all cost of removal to accumulated depreciation (in accordance with Newfoundland Power's financial disclosure under Canadian and USGAAP) whereas NL Hydro's policy is to capitalize cost of removal to the new assets in replacement projects (in accordance with the IFRS requirements) and NL Hydro has indicated that they will continue with this

practice. This reflects NL Hydro's view that the replacement of an asset is dependent upon the removal of the existing asset and thus should be capitalized to the new replacement asset. However, if there are no replacement assets (i.e. meaning replacement in the exact same location), then Concentric Advisors recommends that cost of removal will be charged to accumulated depreciation. The effect of this policy is a reduced cost of removal **expectation as NL Hydro is capitalizing a portion of the removal costs.** NL Hydro does not have account specific cost of removal results however corporate removal costs are available and have been provided for the past four years. To reflect this recent corporate cost of removal experience, Concentric Advisors has applied a reduced percentage to all cost of removal accounts accordingly.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

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## **PART II. DEVELOPMENT OF DEPRECIATION PARAMETERS**

## PART II. DEVELOPMENT OF DEPRECIATION PARAMETERS

### DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, and obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and is described in the following sections of this report. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed in Part III of this report.

### ESTIMATION OF SURVIVOR CURVES

#### Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages using the retirement rate method of analysis.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and relative height of the modes. The left-moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical-moded curves are those in which the greatest frequency of retirement occurs at average service life. The right-moded curves are those in which the greatest frequency occurs to the right of, or after, the average service life. The origin-moded curves are those in which the greatest frequency of retirement occurs at the origin, or immediately after age 0. The letter designation of each family of curves (L, S, R or O) represents the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

A discussion of the general concept of survivor curves and retirement rate method is presented in Appendix 2 of this report.

### **Survivor Curve and Net Salvage Judgments**

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analysis of data; current policies and outlook as determined during conversations with management personnel, knowledge and review of upcoming capital projects, which included reviews of detailed upcoming project business cases and operational staff interviews. The average service life analysis also included a review of the impact of large retirements caused by forces of nature, and on the knowledge Concentric Advisors developed through the completion of numerous electric utility studies. Additionally, detailed asset retirement information (where known) for upcoming retirement projects was incorporated into the data files for the analysis of average service life in order to ensure that all known impacts of retirements could be considered.

NL Hydro has indicated that there is minimal historical net salvage data. As such, the initial estimates of net salvage were based on peer comparison and on the knowledge and experience of Concentric Advisors.

## **NL Hydro Accounts**

Account B02 – Boiler System - The investment in Boiler System comprises 2.2% of the total depreciable plant. The investment in this account mainly consists of steam generator, boiler structure & boiler secondary super-heater. The currently approved average service life estimate is the Iowa 35-R3. The retirement rate analysis prepared in this study reviewed the plant installed over the period of 1968 through 2015 and the retirement experience covering the period of 1968 through 2015. Over this period this account has experienced \$11,281,692 of retirements over a widely sparse range of ages as summarized on the observed life table provided on pages V-12 and V-13 of this report. An analysis of the currently approved Iowa 35-R3 did not provide a good fit over the observed data. To better fit the data a five-year increase to the average service life was deemed appropriate. As shown on the fitted smooth curve on page V-11, an Iowa 40-R3 provides a better fit to the observed data. Discussions and review with NL Hydro representatives suggested that the recommended 40-R3 was reasonable for this account. Therefore, the current approved Iowa 40-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has used its knowledge and experience, peer comparisons, knowledge of NL Hydro's capitalization and removal policies, and discussions with NL Hydro representatives to recommend negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is a reasonable for this account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account B05 – Buildings - Other - The investment in Buildings - Other comprises 2.7% of the total depreciable plant. The investment in this account mainly consists of building structures and components including HVAC systems, security, etc. The currently approved average service life estimate is the Iowa 50-R0.5. The retirement rate analysis prepared in this study reviewed the plant over the period of 1965 through 2015. Over this period this account has experienced \$11,256,905 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-21 and V-22 of this report. As shown on the fitted smooth curve on page V-20, the currently approved Iowa 50-R0.5 provides a reasonable fit to the complete observed data. A peer

comparison of Canadian utilities produced a wide range from 20 to 70 years. Discussions and review with NL Hydro representatives suggested that the currently approved lowa 50-R0.5 is a reasonable expectation for this account. Based on the above, the current approved lowa 50-R0.5 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 30 percent for their Hydro Production Structures, negative 35 percent for their Diesel Structures, 0 percent for their Substation Structures, negative 5 percent for their Distribution Structures, and 5 percent and 15 percent for their small and large General Plant Structures respectively. Nova Scotia Power Inc. utilizes negative 5 percentage for their Distribution Structures and for their General Plant Structures. Newfoundland Power Inc. has a net salvage percentage of negative 10 percent for their Hydro Production Structures, negative 20% for their Diesel Structures, negative 15 percent for their Transmission Substation Structures, and negative 10 percent and 0 percent for their small and large buildings respectively. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 3 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 3 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 3 percent to best represent the future expectations for the equipment in this account.

Account B06 – Buildings - Metal - The investment in Buildings - Metal comprises 1.3% of the total depreciable plant. The investment in this account mainly consists of powerhouse and pump-house structures and components, and metal control buildings in stations. The currently approved average service life estimate is the lowa 55-R3. The retirement rate analysis prepared in this study reviewed the plant over the period of 1965 through 2015. Over this period this account has experienced \$1,895,706 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-24 and V-25 of this report. As shown on the fitted smooth curve on page V-23, the currently approved lowa 55-R3 still provides a reasonable fit to the complete observed data. A peer comparison of Canadian utilities produced a wide range from 20

to 70 years. Discussions and review with NL Hydro representatives suggested that the currently approved IOWA 55-R3 is a reasonable expectation for this account. Based on the above, the currently approved IOWA 55-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of 5 percent and 15 percent for their small and large buildings respectively. Nova Scotia Power Inc. utilizes negative 5 percentage. Newfoundland Power Inc. has a net salvage percentage of negative 10 percent and 0 percent for their small and large buildings respectively. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 3 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 3 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 3 percent to best represent the future expectations for the equipment in this account.

Account C09 – Circuit Breakers - The investment in Circuit Breakers comprises 1.5% of the total depreciable plant. The investment in this account mainly consists of breakers & upgrades, switches and switchgear. The currently approved average service life estimate is the IOWA 55-R3. The retirement rate analysis prepared in this study reviewed the plant over the period of 1965 through 2015. Over this period this account has experienced \$2,751,415 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-49 and V-50 of this report. A significant amount of retirements have occurred relatively early at ages 0.0 to 9.5. Concentric Advisors has placed less emphasis on this early retirement activity. An analysis of the currently approved IOWA 55-R3 did not provide a good fit over the observed data. As shown on the fitted smooth curve on page V-48, an IOWA 60-R2.5 provides an excellent fit to the observed data. Discussions and review with NL Hydro representatives agreed that the recommended IOWA 60-R2.5 is a reasonable expectation for this account. Based on the above, the current approved IOWA 60-R2.5 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has used its knowledge and experience, peer comparisons, knowledge of NL Hydro's capitalization and removal policies, and discussions with NL



Hydro representatives to recommend negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is a reasonable for this account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account C13 – Conductor - Transmission - The investment in Conductor - Transmission account comprises 2.6% of the total depreciable plant. The investment in this account mainly consists of transmission conductor. The currently approved average service life estimate is the Iowa 60-R3. The retirement rate analysis prepared in this study reviewed the plant over the period of 1967 through 2015. Over this period this account has experienced \$3,158,000 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-58 and V-59 of this report. As shown on the fitted smooth curve on page V-57, the currently approved Iowa 60-R3 provides a good fit over the available observed data. A peer comparison of Canadian utilities produced a range from 45 to 80 years. **Discussions and review with NL Hydro representatives indicated that there are no major issues with conductor.** They also indicated that existing conductor is mainly bare but there is some coated conductor and that there are no salt water issues. NL Hydro representatives suggested that the current 60-R3 was reasonable for this account. Based on the above, the current approved Iowa 60-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 25 percent. Nova Scotia Power Inc. utilizes negative 10 percentage for their Transmission Conductor. Newfoundland Power Inc. utilizes negative 35 percentage for their Transmission Conductor. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 20 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 20 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 20 percent to best represent the future expectations for the equipment in this account.

Account C14 – Conductor - Distribution - The investment in Conductor - Distribution comprises 1.3% of the total depreciable plant. The investment in this account mainly consists of distribution conductors at 25 kV and below including primary, secondary and service drop conductors. The currently approved average service life estimate is the Iowa 55-R3. The retirement rate analysis prepared in this study reviewed the plant over the period of 1971 through 2015. Over this period this account has experienced \$2,500,908 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-61 and V-62 of this report. An analysis of the currently approved Iowa 55-R3 did not provide a good fit to the observed data. As shown on the fitted smooth curve on page V-60, an Iowa 45-R3 provides an excellent fit over the available observed data. A peer comparison of Canadian utilities produced a wide range from 29 to 60 years. Discussions and review with NL Hydro representatives indicated that there are no major issues with conductor, the smaller communities are converting to electrical power sources so there is a need to upgrade conductor size. They also indicated that existing conductor is mainly bare but there is some coated conductor and that there are no salt water issues. NL Hydro representatives agreed that the recommended 45-R3 was reasonable for this account. Based on the above, the currently approved Iowa 45-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 25 percent. Nova Scotia Power Inc. utilizes negative 15 percentage for their Distribution Conductor. Newfoundland Power Inc. utilizes a range of negative 25 percent to negative 35 percent for their Distribution Conductor. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 14 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 14 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 14 percent to best represent the future expectations for the equipment in this account.

Account C15 – Control, Meter, Relaying - The investment in Control, Meter, Relaying account comprises 1.1% of the total depreciable plant. The investment in this

account mainly consists of plant and turbine protection, control meter/relay including revenue metering, station controls and protection. The currently approved average service life estimate is the Iowa 30-R1. The retirement rate analysis prepared in this study reviewed the plant over the period of 1966 through 2015. Over this period this account has experienced \$2,594,863 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-64 and V-65 of this report. An analysis of the currently approved Iowa 30-R1 did not provide a good fit to the observed data. As shown on the fitted smooth curve on page V-63, a recommended Iowa 40-R2.5 provides a good fit to the observed data. Discussions and review with NL Hydro representatives suggested that the recommended Iowa 40-R2.5 is a reasonable expectation for this account. Based on the above, the currently approved Iowa 40-R2.5 is recommended to best represent the future expectations for the equipment in this account.

NL Hydro representatives have indicated that 0 percent is a reasonable net salvage expectation for this account. Based on these comments, Concentric Advisors recommends 0 percent to best represent the future expectations for the equipment in this account.

Account D01 – Dams, Dykes, Canals and Tunnels – The investment in Dams, Dykes, Canals and Tunnels is the largest account and comprises approximately 13.8% of the total depreciable plant. The investment in this account mainly consists of dams, dykes, canals, and tunnels. The currently approved average service life estimate is an Iowa 100-R4. The retirement experience has been very small and as such has not resulted in any reliable historical indications. As such, the average service life recommendations were based primarily on the comments received from the NL Hydro operational staff, and on the experience of Concentric Advisors. A peer comparison of Canadian utilities was conducted which indicated a range from 70 years to 125 years. Discussions and review with NL Hydro representatives indicated that an active condition assessment program along with routine surveillance is utilized. No large capital programs are forecasted other than for routine maintenance. There was also general agreement that a 110-year life was reasonable for this account. Based on these comments and on

the peer comparison of Canadian utilities, an Iowa 110-R4 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 30 percent with Nova Scotia Power Inc. utilizing a range for all Hydro accounts of negative 20 percentage to negative 445 percent with an investment weighted average of negative 69 percent. Newfoundland Power Inc. has a net salvage percentage of negative 25 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account D02 – Diesel Systems and Engines - The investment in Diesel Systems and Engines comprises 1.6% of the total depreciable plant. The investment in this account mainly consists of engines, generators, cooling systems, and switchgear. The currently approved average service life estimate is the Iowa 25-S0.5. The retirement rate analysis prepared in this study reviewed the plant over the period of 1965 through 2015. Over this period this account has experienced \$20,478,011 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-79 and V-80 of this report. An analysis of the currently approved Iowa 25-S0.5 did not provide a good fit over the observed data. As shown on the fitted smooth curve on page V-78, an Iowa 25-L0.5 provides an excellent fit over the observed data. Discussions and review with NL Hydro representatives indicated that the historical indications and recommended 25-L0.5 was reasonable for this account. Therefore, an Iowa 25-L0.5 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from two electric utilities. Northwest Territories Power Corporation has a recommendation of negative 25 percent and negative 5 percent for their Diesel Primer Movers and Generators respectively. Newfoundland Power Inc. has a net salvage percentage range of negative 20 percent to negative 65 percent for their Primer Movers and Generators. In

consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 11 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 11 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 11 percent to best represent the future expectations for the equipment in this account.

Account F06 – Fuel Systems - The investment in Fuel Systems comprises 1.6% of the total depreciable plant. The investment in this account mainly consists of fuel systems including storage tanks. The currently approved average service life estimate is the IOWA 50-R1.5. The retirement rate analysis prepared in this study reviewed the plant over the period of 1956 through 2015. Over this period this account has experienced \$4,654,704 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-109 and V-110 of this report. As shown on the fitted smooth curve on page V-108, an IOWA 50-R1.5 still provides a good fit over the observed data. Discussions and review with NL Hydro representatives indicated that the historical indications and recommended 50-R1.5 was reasonable for this account. Therefore, an IOWA 50-R1.5 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from two electric utilities. Northwest Territories Power Corporation has a recommendation of negative 75 percent. Newfoundland Power Inc. has a net salvage range of negative 20 percent to negative 65 percentage. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 11 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 11 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 11 percent to best represent the future expectations for the equipment in this account.

Account G01 – Gas Turbine Systems - The investment in Gas Turbine Systems comprises 2.6% of the total depreciable plant. The investment in this account mainly consists of turbine engine and generators. The currently approved average service life estimate is the IOWA 35-R4. The retirement rate analysis prepared in this study reviewed the plant over the period of 1968 through 2015. Over this period this account has

experienced \$5,403,986 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-112 and V-113 of this report. An analysis of the currently approved Iowa 35-R4 did not provide a good fit over the observed data. As shown on the fitted smooth curve on page V-111, an Iowa 45-R3 provides a good fit over the observed data. A peer comparison of Canadian utilities produced a range from 30 to 55 years. Discussions and review with NL Hydro representatives indicated that there are four Gas Turbines in NL Hydro's system. These turbines are mainly used for **stand by** and peaking purposes and that there has been little historical use and that this will likely continue in the near future. Discussions and review with NL Hydro representatives suggested that the current 35-year average service life appeared short and that the recommended 45-R3 was reasonable for this account. Therefore, the current approved Iowa 45-R3 is recommended to best represent the future expectations for the equipment in this account.

Newfoundland Power Inc. has a net salvage of negative 3 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 2 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 2 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 2 percent to best represent the future expectations for the equipment in this account.

**Account G03 – Generators** - The investment in Generators comprises **4.0%** of the total depreciable plant. The investment in this account mainly consists of the electric power generator and assembly including rotor, bearings and excitation systems. The currently approved average service life estimate is the Iowa 60-S4. The retirement rate analysis prepared in this study reviewed plant over the period of 1966 through 2015. Over this period this account has experienced \$2,804,759 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-118 and V-119 of this report. The currently approved Iowa 60-S4 did not fit the observed data as well as the Iowa 65-S3. A peer comparison of Canadian utilities indicated a range from 50 years to 70 years. Discussions and review with NL Hydro representatives suggested that the current 60-S4 appeared a little short and that an increase to a 65 year average service life was more reasonable for the equipment in this account. Based on

the above and the peer comparison of Canadian utilities, an Iowa 65-S3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 15 percent with Nova Scotia Power Inc. utilizing a range for all Hydro accounts of negative 20 percentage to negative 445 with an investment average of negative 69 percent. Newfoundland Power Inc. has a net salvage percentage of negative 25 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account I03 – Insulators - The investment in Insulators comprises 1.6% of the total depreciable plant. The investment in this account mainly consists of insulators for transmission lines and stations. The currently approved average service life estimate is the Iowa 30-L3. The retirement rate analysis prepared in this study reviewed the plant over the period of 1966 through 2015. Over this period this account has experienced \$6,332,763 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-136 and V-137 of this report. An analysis of the currently approved Iowa 30-L3 did not provide a good fit over the observed data. As shown on the fitted smooth curve on page V-135, an Iowa 35-L3 provides an excellent fit over the observed data. A peer comparison of Canadian utilities produced a range from 31 to 37 years. Discussions and review with NL Hydro representatives indicated that porcelain and glass insulators are used in NL Hydro's system. They also viewed that the historical indications of a recommended 35-L3 was reasonable for this account. Therefore, an Iowa 35-L3 is recommended to best represent the future expectations for the equipment in this account.

NL Hydro representatives have indicated an expectation of 0 percent as a reasonable net salvage expectation for this account. Based on these comments, Concentric Advisors recommends 0 percent to best represent the future expectations for the equipment in this account.

Account M10 – Miscellaneous Units of Property - The investment in Miscellaneous Units of Property comprises 1.0% of the total depreciable plant. The investment in this account mainly consists of studies and assessments. The currently approved average service life estimate is the Iowa 20-R1. The retirement rate analysis prepared in this study reviewed the plant over the period of 1966 through 2015. Over this period this account has experienced \$3,507,943 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-176 and V-177 of this report. As shown on the fitted smooth curve on page V-175, a recommended Iowa 22-R1.5 provides a good fit to the observed data. Discussions and review with NL Hydro representatives suggested that the recommended Iowa 22-R1.5 is a reasonable expectation for this account. Based on the above, the current approved Iowa 22-R1.5 is recommended to best represent the future expectations for the equipment in this account.

NL Hydro representatives have indicated that 0 percent is a reasonable net salvage expectation for this account. Based on these comments, Concentric Advisors recommends 0 percent to best represent the future expectations for the equipment in this account.

Account P03 – Penstock - The investment in Penstock comprises 2.2% of the total depreciable plant. The investment in this account mainly consists of penstock. The currently approved average service life estimate is an Iowa 70-R4. The retirement experience has been very small and as such has not resulted in reliable historical indications. A peer comparison of Canadian utilities indicated a 60-year average service life. Discussions and review with NL Hydro representatives suggested that the current 70-R4 was reasonable for this account. Therefore, the currently approved Iowa 70-R4 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from two electric utilities. Nova Scotia Power Inc. utilizes a range for all Hydro accounts of negative 20 percentage to negative 445 with an investment average of negative 69 percent. Newfoundland Power Inc. has a net salvage percentage of negative 25 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is reasonable for this



account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account P04 – Pole Cribs and Pole Hardware - The investment in Pole Cribs and Pole Hardware comprises 4.5% of the total depreciable plant. The investment in this account mainly consists of pole cribs and pole hardware at the distribution level including cross arms, insulators, brackets, pole gains, and cut-outs/fuse assemblies. The currently approved average service life estimate is the Iowa 50-L2. The retirement rate analysis prepared in this study reviewed plant over the years 1966 through 2015. Over this period this account has experienced \$9,700,360 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-196 and V-197 of this report. The currently approved Iowa 50-L2 provided a good fit up to age 15, but does not fit to the ages afterwards. The Iowa 35-S2.5 provides a more appropriate fit to the complete observed data. A peer comparison of Canadian utilities produced a range from 31 to 85 years. Discussions and review with NL Hydro representatives suggested that the historical experience and the recommended Iowa 35-S2.5 is a reasonable expectation for this account. Based on the above and the peer comparison of Canadian utilities, the Iowa 35-S2.5 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized the net salvage recommendation of Account P05 of negative 20 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 20 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 20 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 20 percent to best represent the future expectations for the equipment in this account.

Account P05 – Pole Structures - Wood - The investment in Pole Structures – Wood comprises 4.9% of the total depreciable plant. The investment in this account mainly consists of wood pole structures including inspection and refurbishment at the transmission level (46 kV and above). The currently approved average service life estimate is an Iowa 53-R4. The retirement rate analysis prepared in this study reviewed the plant installed over the period of 1960 through 2015 and the retirement experience

covering the period of 1965 through 2015. Over this period this account has experienced \$11,310,961 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-199 to V-200 of this report. The currently approved Iowa 53-R4 did not provide a good fit to the observed data. As shown on the fitted smooth curve on page V-198, the Iowa 57-R3 provides an excellent fit to the observed data. A peer comparison of Canadian utilities produced a range from 40 to 65 years. NL Hydro representatives suggested that the historical experience and resultant Iowa 57-R3 are reasonable expectations for this account. Based on the above, the Iowa 57-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 25 percent. Nova Scotia Power Inc. utilizes negative 35 percentage. Newfoundland Power Inc. has a net salvage percentage of negative 35 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 20 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 20 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 20 percent to best represent the future expectations for the equipment in this account.

Account P07 – Poles - Wood - The investment in Poles - Wood comprises 2.8% of the total depreciable plant. The investment in this account mainly consists of wood poles generally at the distribution level 25 kV and below. The currently approved average service life estimate is the Iowa 37-R3. The retirement rate analysis prepared in this study reviewed the plant over the period of 1967 through 2015. Over this period this account has experienced \$11,072,192 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-204 and V-205 of this report. The currently approved Iowa 37-R3 provided a poor fit on the observed data. A peer comparison of Canadian utilities produced a range from 38 to 65 years. NL Hydro representatives indicated that the historical life for this account appeared too short. They indicated that the purchase previously owned facilities and subsequent retirements (with an original vintage equal to the acquisition date) has resulted in a short average service

life. Based on this, it was agreed that a peer comparison of Canadian utilities, Iowa 43-R1 would be a more appropriate estimate. As such, the Iowa 43-R1 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation for their station equipment of negative 25 percent with Nova Scotia Power Inc. utilizing a negative 40 percent. Newfoundland Power Inc. has a net salvage percentage of negative 35 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 20 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 20 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 20 percent to best represent the future expectations for the equipment in this account.

Account P10 – Powerhouse - The investment in Powerhouse comprises 3.9% of the total depreciable plant. The investment in this account mainly consists of powerhouse structures. The currently approved average service life estimate is an Iowa 75-R3. The retirement experience has been very small and as such has not resulted in any reliable historical indications. A peer comparison produced a life of 75 years. Discussions and review with NL Hydro representatives suggested that the current 75-R3 was reasonable for the equipment in this account. Based on the above and the peer comparison, an Iowa 75-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 30 percent with Nova Scotia Power Inc. utilizing a range for all Hydro accounts of negative 20 percentage to negative 445 with an investment average for all their Hydro accounts of negative 69 percent. Newfoundland Power Inc. has a net salvage percentage of negative 10 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is reasonable for this account. Based on the above, Concentric Advisors recommends

negative 8 percent to best represent the future expectations for the equipment in this account.

Account R13 – Roads - The investment in Roads comprises 3.2% of the total depreciable plant. The investment in this account mainly consists of gravel and access roads. The currently approved average service life estimate is the Iowa 50-R4. The retirement experience has been very small and as such has not resulted in any reliable historical indications. A peer comparison of Canadian utilities produced a range from 40 years to 65 years. Discussions and review with NL Hydro representatives suggested that the current 50-year average service life appeared a little short and that an increase to a 60 year average service life was more reasonable for the equipment in this account. Based on the above and the peer comparison of Canadian utilities, an Iowa 60-R4 is recommended to best represent the future expectation for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation for their station equipment of negative 5 percent with Nova Scotia Power Inc. utilizing a range for all Hydro accounts of negative 20 percentage to negative 445 with an investment average of negative 69 percent. Newfoundland Power Inc. has a net salvage percentage of negative 15 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account T04 – Towers - The investment in Towers comprises 3.0% of the total depreciable plant. The investment in this account mainly consists of steel towers including inspection and refurbishment. The currently approved average service life estimate is the Iowa 65-R3. The retirement rate analysis prepared in this study reviewed plant over the period of 1967 through 2015. Over this period this account has experienced \$1,861,164 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-301 and V-302 of this report. Although the historical data is limited, it did indicate that a slightly higher Iowa curve of R4 did provide

a better fit to the historical data than the currently approved R3 curve. A peer comparison of Canadian utilities produced a range from 55 years to 85 years. Discussions and review with NL Hydro representatives suggested that the recommended 65-R4 was reasonable for this account. Based on the above, an Iowa 65-R4 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation for their station equipment of negative 25 percent with Nova Scotia Power Inc. utilizing a negative 35 percent. Newfoundland Power Inc. has a net salvage percentage of negative 35 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 20 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 20 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 20 percent to best represent the future expectations for the equipment in this account.

Account T05 – Transformers - Other - The investment in Transformers - Other comprises 3.4% of the total depreciable plant. The investment in this account mainly consists of transformers including power transformers, autotransformers and generator step-up transformers. The currently approved average service life estimate is the Iowa 55-R3. The retirement rate analysis prepared in this study reviewed plant over the period of 1964 through 2015. Over this period this account has experienced \$6,447,435 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-304 and V-305 of this report. As shown on the fitted smooth curve on page V-303, the currently approved Iowa 55-R3 provides a good fit over the observed data. A peer comparison of Canadian utilities produced a range from 40 to 50 years. Discussions and review with NL Hydro representatives suggested that the historical experience and currently approved Iowa 55-R3 are reasonable expectations for this account. Based on the above, the current approved Iowa 55-R3 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation for their station equipment of negative 20 percent with Nova Scotia Power Inc. utilizing a negative 69

percent. Newfoundland Power Inc. has a net salvage percentage of negative 15 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 6 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 6 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 6 percent to best represent the future expectations for the equipment in this account.

Account T07 – Transformers – Pole Mounted - The investment in Distribution Transformers – Pole Mounted comprises 1.4% of the total depreciable plant. The investment in this account mainly consists of pole mounted distribution transformers. The currently approved average service life estimate is the Iowa 30-R2. The retirement rate analysis prepared in this study reviewed plant over the period of 1965 through 2015. Over this period this account has experienced \$7,011,936 of retirements over a widely dispersed range of ages as summarized on the observed life table provided on pages V-310 and V-311 of this report. An analysis of the currently approved Iowa 30-R2 did not provide a good fit to the observed data. As shown on the fitted smooth curve on page V-309, an Iowa 30-L1 provides an excellent fit over the observed data. A peer comparison of Canadian utilities produced a range from 33 to 40 years. Discussions and review with NL Hydro representatives suggested that the historical experience of an Iowa 30-L1 is a reasonable expectation for this account. Based on the above, the currently approved Iowa 30-L1 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 20 percent. Nova Scotia Power Inc. utilizes negative 5 percentage for their Substation Equipment. Newfoundland Power Inc. utilizes negative 15 percentage for their Substation Equipment. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 8 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 8 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 8 percent to best represent the future expectations for the equipment in this account.

Account T09 – Turbines - The investment in Turbines comprises 3.5% of the total depreciable plant. The investment in this account mainly consists of turbines. The currently approved average service life estimate is the Iowa 50-R3. The retirement experience has been very small and as such has not resulted in any reliable historical indications. A peer comparison of Canadian utilities produced a range of 30 to 55 years. Discussions and review with NL Hydro representatives indicated that there are four gas turbines utilized for mainly stand-by and peaking purposes and have little historical usage. Discussions and review with NL Hydro representatives also suggested that the current 50-year average service life appeared a little short and that an increase to a 55-year average service life was more reasonable for the equipment in this account. Based on the above and the peer comparison of Canadian utilities, an Iowa 55-R2.5 is recommended to best represent the future expectations for the equipment in this account.

Concentric Advisors has utilized net salvage recommendations from three electric utilities. Northwest Territories Power Corporation has a recommendation of negative 15 percent with Nova Scotia Power Inc. utilizing a range for all Hydro accounts of negative 20 percentage to negative 445 with an investment average for all their Hydro accounts of negative 69 percent. Newfoundland Power Inc. has a net salvage percentage of negative 25 percent. In consideration of the above and knowledge of NL Hydro's capitalization and removal policies, Concentric Advisors views negative 14 percent as a net salvage expectation. NL Hydro representatives have indicated that negative 14 percent is reasonable for this account. Based on the above, Concentric Advisors recommends negative 14 percent to best represent the future expectations for the equipment in this account.

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## **PART III. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**



## PART III. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

#### Review of Conversion to a Group Accounting Method

In the Public Utilities Board Order No P.U. 40(2012), the Board directed as follows:

*“In accordance with the terms of the Settlement Agreement Hydro has agreed to provide, at the time of its next depreciation study, a report, on a limited number of groups of property, comparing the agreed methodology to the application of depreciation on a pure group basis. The Board notes that the findings of this report would not be applied retroactively but rather would provide information for future rate making purposes. In the Board's view this is a reasonable approach to resolve what appears to have been a difference in expert opinion on this specific issue. The Board will accept this recommendation.”<sup>6</sup>*

Attached as Appendix 1 to this report is the “Evidence of Larry E. Kennedy Related to the Conversion to Group Accounting Methods” (Additional Evidence of Larry Kennedy). This Evidence provides the detailed response to the above PUB directive resulting from the last depreciation study and negotiated settlement application relating to the historical NL Hydro departure from the use of typical regulated group depreciation accounting.

Group depreciation refers to the widely accepted procedure for rate regulated utilities where, rather than depreciating each item by itself (unit depreciation), a group containing homogenous units of plant which are alike in character, used in the same manner throughout the utilities service territory, and operated under the same general conditions is formed. Group depreciation recognizes that there will be differing lives for individual units within the group. For example, poles are often combined into a single group. Some poles will be retired due to storms or third party damage (for example automobile accidents, for strikes by farm equipment, etc.). Others will decay, while some will be displaced due to road relocations, and some will be replaced due to the need to provide underground service. However they are combined into the same group because they are homogenous units. With group depreciation, the entire group is considered as

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<sup>6</sup> Order No. P.U. 40(2012), page 3, lines 28-35.

the asset being depreciated, therefore, one depreciation rate is applied to the entire group and only one accumulated depreciation account is tracked for the entire group.

Under group depreciation no gain or loss is recognized for retirement of individual assets, as only one depreciation calculation is made on the entire group. Upon retirement of an asset from the group, the total original cost of the asset is debited to the accumulated depreciation account and credited to the asset account. Gross salvage received (if applicable) for the retired asset is credited to the accumulated depreciation account and cost of removal is debited to the accumulated depreciation account. Under group depreciation, since the accumulated depreciation relates to the entire group rather than to specific assets within the group, no gain or loss is recognized. This assumes that the group depreciation rate is accurate for the group as a whole and that the cost of the retired asset, net of gross salvage and cost of removal, is being fully provided for in the accumulated depreciation account.

A full description of the review is provided in the Additional Evidence of Larry Kennedy. Based on the review it is noted that long life accounts such as Wood Poles and Conductor are virtually neutral as to the use of the current hybrid approach versus traditional grouping accounting approaches. The Additional Evidence of Larry Kennedy recommends that:

- NL Hydro convert to a more traditional Group Accounting and Depreciation Practice for all accounts other than Amortized accounts as discussed below;
- That Amortized accounts (as noted with a Square or SQ Iowa curve) be subjected to a pure amortization procedure wherein the investment in these accounts is retired when it reaches its full amortization period. All retirements in these accounts should be made only at the expiration of the amortization period.

### **Group Depreciation Procedures**

Based on the recommended conversion to Group Accounting, the selection of a group depreciation procedure is required. When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally

all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, Average Service Life (ASL) and Equal Life Group (ELG).

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to the average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the ELG procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

In the determination of the depreciation rates in this study, the use of the average service life procedure has been continued for all vintages up to and including 2014. For current plant (i.e. 2015 vintages), the use of the equal life group procedure will be utilized providing an enhanced matching of depreciation expense to the consumption of service value.

### **Impact of the International Financial Reporting Standards (IFRS) in this Study**

In the determination of the depreciation rates for Regulatory purposes Concentric Advisors has applied its depreciation parameters on an original cost basis. However, upon implementation of IFRS NL Hydro's reported asset values are calculated on a deemed cost basis in the disclosure of the plant in service in its accounting systems for financial disclosure purposes. Therefore the depreciation rates need to recognize that the cost basis is a deemed cost rather than an original cost. To ensure proper and accurate recovery, Concentric Advisors has applied its developed depreciation expense (as determined from an original cost base) to NL Hydro's deemed costs to develop

deemed cost accrual rates for each depreciable account as shown on Table 1. Concentric Advisors notes that the deemed cost depreciation rates are for financial disclosure purposes only. These deemed cost accrual rates will then ensure the accurate recovery of NL Hydro's deemed cost investment as of December 31, 2015.

The above deemed cost accrual rates reflect the position of each account's booked depreciation reserve as of December 31, 2015. If an account's booked depreciation reserve is in a deficiency or surplus position, the resultant accrual rate reflects an adjustment to correct this deficiency or surplus over the applicable account's composite remaining life. However, for future additions (i.e. post 2015), the application of the developed deemed cost accrual rates will incorrectly adjust the post 2015 addition's depreciation expense due to the above 2015 book depreciation reserve adjustment for each applicable account. As such, Concentric Advisors recommends, and has provided whole life accrual rates that do not reflect the booked depreciation deficiency or surplus position as of December 31, 2015. This will more accurately reflect the correct depreciation expense on post 2015 additions.

The Concentric Advisors recommendation of including an accrual provision for the recovery of future costs of removal in the depreciation expense, and to implement traditional group accounting practices are in accordance with the IFRS 14. However, in order to rely upon IFRS 14, the cost of removal component being recovered through depreciation expense needs to be specifically identified and tracked in accordance with IFRS 14. Therefore, this study separately provides for the depreciation rates associated with the recovery of future cost of removal in Table 1B provided in the Results section of this report. Additionally, the impacts of the conversion to traditional group accounting will also require the tracking of gains or losses on retirements through the reporting as directed under IFRS 14<sup>7</sup>. While Concentric Advisors notes that the use of the ELG procedure and accruing for cost of removal will ultimately eliminate the need to calculate gains and losses on most retirement transactions, it will take a number of years of use of

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<sup>7</sup> Including gains and losses associated with original costs of retirements, costs of removal and gross salvage proceeds

the ELG procedure and cost of removal accrual before the tracking of gains and losses through IFRS 14 can be eliminated.

### **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period through the use of a square lowa curve, which assumes no retirement over the life of the investment through to its final retirement at the end of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

Amortization accounting is proposed for a number of accounts that represent a small portion of depreciable December 31, 2015 plant in service. The accounts and their amortization periods are as follows:

| <u>ACCOUNT</u> | <u>TITLE</u>                           | <u>AMORTIZATION<br/>PERIOD, YEARS</u> |
|----------------|--|---------------------------------------|
| C11            | Computers                              | 5                                     |
| O01            | Office Equipment                       | 20                                    |
| O02            | Office Furniture                       | 20                                    |
| P11            | Printers                               | 6                                     |
| R14            | Routers and LAN                        | 5                                     |
| S03            | Servers                                | 7                                     |
| S05            | Software                               | 7                                     |
| T02            | Test Equipment                         | 20                                    |
| T03            | Tools and Equipment                    | 20                                    |
| T10            | Holyrood Turbines – Combuster Overhaul | 3                                     |
| T11            | Holyrood Turbines – Turbine Overhaul   | 6                                     |
| T12            | Holyrood Turbine – Compressor Overhaul | 12                                    |

For the above accounts where amortization accounting is proposed, Concentric Advisors recommends that for each vintage, for each applicable account, the complete amortization period be utilized irrespective of whether the related fixed asset equipment is removed from active service. Likewise, Concentric Advisors further recommends that when each vintage for each applicable account reaches the complete amortization period, that vintage be fully retired irrespective of whether the associated equipment is still in service.

### **MONITORING OF BOOK ACCUMULATED DEPRECIATION**

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The recommended amortization of the variance between the book accumulated depreciation and the calculated accrued depreciation is based on an amortization period

equal to the composite remaining life for each property group where the variance exceeds five percent of the calculated accrued depreciation.

The composite remaining life for use in the calculation of accumulated depreciation variances is derived by developing the composite sum of the individual equal life group remaining lives in accordance with the following equation:

The book costs and lives of the several equal life groups, which are summed in the foregoing equation, are defined by the estimated future survivor curve. Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

Or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

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## PART IV. RESULTS OF STUDY



## PART IV. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line method, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

### DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions and review with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in Part V beginning on V-2 of the Supporting Documents.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2015 are presented in account sequence starting on page **VI-2** of the

Supporting Documents. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, and the calculated annual accrual.

**NEWFOUNDLAND AND LABRADOR HYDRO  
DEPRECIATION STUDY PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**

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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          | 1,156          | 0.24                       | 22.5                     | 106,867                       | 1.08                     | 4.27                    |
| A04.    | AUXILIARY POWER SYSTEMS              | 30-R4          | 0                      | 6,054,939                       | 2,863,282                 | 3,191,657       | 142,690        | 2.36                       | 21.0                     | 3,875,070                     | 3.68                     | 3.55                    |
| B01.    | BATTERY AND POWER SYSTEMS            | 26-L1.5        | 0                      | 11,399,996                      | 5,831,921                 | 5,568,076       | 281,160        | 2.47                       | 19.7                     | 6,859,869                     | 4.10                     | 5.37                    |
| B02.    | BOILER SYSTEM                        | 40-R3          | 0                      | 23,876,046                      | 22,173,735                | 1,702,310       | 51,390         | 0.22                       | 23.1                     | 1,848,235                     | 2.78                     | 2.92                    |
| B03.    | BOOMS - TIMBER                       | 25-R2          | 0                      | 175,556                         | 68,815                    | 106,740         | 12,386         | 7.06                       | 8.6                      | 112,339                       | 11.03                    | 5.52                    |
| B04.    | BRIDGES                              | 65-R4          | 0                      | 4,254,290                       | 3,356,067                 | 898,223         | 19,633         | 0.46                       | 42.7                     | 965,004                       | 2.03                     | 1.64                    |
| B05.    | BUILDINGS - OTHER                    | 50-R0.5        | 0                      | 69,176,761                      | 31,590,131                | 37,586,631      | 954,632        | 1.38                       | 39.3                     | 40,332,978                    | 2.37                     | 4.42                    |
| B06.    | BUILDINGS - METAL                    | 55-R3          | 0                      | 34,029,073                      | 18,159,493                | 15,869,581      | 384,804        | 1.13                       | 40.5                     | 16,435,007                    | 2.34                     | 2.13                    |
| B07.    | BUS DUCT GENERATOR                   | 40-R4          | 0                      | 1,456,108                       | 546,113                   | 909,995         | 30,373         | 2.09                       | 29.1                     | 985,315                       | 3.08                     | 2.66                    |
| B08.    | BUSWORK AND HARDWARE                 | 50-R4          | 0                      | 7,307,906                       | 4,510,152                 | 2,797,755       | 86,974         | 1.19                       | 30.4                     | 3,340,456                     | 2.60                     | 2.13                    |
| C01.    | CABLES - TELECONTROL                 | 30-R4          | 0                      | 2,643,339                       | 2,286,539                 | 356,800         | 13,452         | 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                       | 20.9                     | 2,776,722                     | 4.07                     | 2.37                    |
| C03.    | CABLES - UNDERGROUND                 | 60-S4          | 0                      | 2,837,546                       | 1,019,407                 | 1,818,138       | 36,892         | 1.30                       | 46.1                     | 1,905,314                     | 1.94                     | 1.72                    |
| C04.    | CABLES - ABOVE GROUND                | 60-R4          | 0                      | 10,550,929                      | 6,547,333                 | 4,003,596       | 100,721        | 0.95                       | 36.8                     | 4,494,725                     | 2.24                     | 1.77                    |
| C06.    | CAPACITORS                           | 35-R3          | 0                      | 994,744                         | 457,993                   | 536,751         | 64,049         | 6.44                       | 8.3                      | 690,109                       | 9.28                     | 3.33                    |
| C07.    | CHEMICAL FEED SYSTEMS                | 45-R4          | 0                      | 509,132                         | 495,386                   | 13,747          | 338            | 0.07                       | 20.6                     | 18,552                        | 1.82                     | 2.37                    |
| C09.    | CIRCUIT BREAKERS                     | 60-R2.5        | 0                      | 39,656,672                      | 9,636,653                 | 30,020,020      | 678,934        | 1.71                       | 43.6                     | 31,594,197                    | 2.15                     | 2.21                    |
| C10.    | COMPRESSED AIR SYSTEMS               | 41-R1.5        | 0                      | 16,666,710                      | 3,115,906                 | 13,550,805      | 505,554        | 3.03                       | 28.8                     | 14,222,905                    | 3.55                     | 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                       | 15.1                     | 0                             | -                        | 2.13                    |
| C13.    | CONDUCTOR - TRANSMISSION             | 60-R3          | 0                      | 67,322,774                      | 28,952,047                | 38,370,727      | 1,185,060      | 1.76                       | 31.8                     | 42,025,239                    | 2.82                     | 1.96                    |
| C14.    | CONDUCTOR - DISTRIBUTION             | 45-R3          | 0                      | 34,320,050                      | 16,853,643                | 17,466,406      | 547,899        | 1.60                       | 30.2                     | 18,601,762                    | 2.95                     | 2.60                    |
| C15.    | CONTROL, METERING, RELAYING          | 40-R3          | 0                      | 29,645,208                      | 13,067,444                | 16,577,763      | 599,361        | 2.02                       | 27.7                     | 18,702,830                    | 3.20                     | 2.92                    |
| C16.    | COOLING SYSTEMS                      | 40-R1.5        | 0                      | 10,007,038                      | 2,674,586                 | 7,332,452       | 261,458        | 2.61                       | 28.0                     | 7,732,067                     | 3.38                     | 4.10                    |
| C17.    | COUNTERPOISE                         | 55-R2.5        | 0                      | 3,623,089                       | 1,556,773                 | 2,066,316       | 63,340         | 1.75                       | 32.2                     | 2,310,209                     | 2.74                     | 2.39                    |
| C18.    | CRANES                               | 70-R3          | 0                      | 6,902,142                       | 1,299,150                 | 5,602,992       | 133,894        | 1.94                       | 41.8                     | 6,044,509                     | 2.22                     | 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      | 1,182,488      | 2.82                       | 19.1                     | 27,128,109                    | 4.36                     | 6.96                    |
| D03.    | DISCONNECT SWITCHES                  | 55-R2.5        | 0                      | 20,883,528                      | 6,740,368                 | 14,143,160      | 336,802        | 1.61                       | 41.5                     | 15,314,119                    | 2.20                     | 2.39                    |
| D04.    | DYKES AND LINERS                     | 42-L1.5        | 0                      | 2,477,333                       | 1,799,505                 | 677,828         | 21,022         | 0.85                       | 30.1                     | 745,693                       | 2.82                     | 3.36                    |
| E01.    | ELEVATORS                            | 45-S5          | 0                      | 89,800                          | 89,800                    | 0               | 0              | 0.00                       | 4.5                      | 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         | 11,409         | 1.22                       | 22.6                     | 349,053                       | 3.27                     | 2.90                    |
| F01.    | FALL ARREST EQUIPMENT                | 15-R4          | 0                      | 2,509,020                       | 1,215,404                 | 1,293,616       | 123,050        | 4.90                       | 10.5                     | 2,007,509                     | 6.13                     | 7.09                    |
| F02.    | FENCING                              | 52-R3          | 0                      | 7,555,589                       | 3,627,286                 | 3,928,303       | 93,592         | 1.24                       | 41.4                     | 4,183,349                     | 2.24                     | 2.25                    |
| F03.    | FIRE FIGHTING EQUIPMENT              | 50-R4          | 0                      | 13,906,919                      | 5,568,798                 | 8,338,121       | 194,950        | 1.40                       | 42.8                     | 8,924,743                     | 2.18                     | 2.13                    |
| F04.    | FOOTINGS AND FOUNDATIONS             | 65-R3          | 0                      | 20,413,239                      | 8,981,394                 | 11,431,845      | 263,514        | 1.29                       | 42.5                     | 12,276,179                    | 2.15                     | 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      | 542,202        | 1.90                       | 34.3                     | 19,575,128                    | 2.77                     | 3.36                    |
| G01.    | GAS TURBINE SYSTEMS                  | 45-R3          | 0                      | 69,325,761                      | 25,791,118                | 43,534,643      | 1,160,219      | 1.67                       | 37.3                     | 46,097,528                    | 2.52                     | 2.60                    |
| G02.    | GATES                                | 80-R4          | 0                      | 19,048,533                      | 3,368,711                 | 15,679,823      | 320,794        | 1.68                       | 48.8                     | 16,550,695                    | 1.94                     | 1.33                    |
| G03.    | GENERATORS                           | 65-S3          | 0                      | 105,132,875                     | 30,681,141                | 74,451,734      | 1,613,265      | 1.53                       | 45.4                     | 79,119,107                    | 2.04                     | 1.65                    |
| G04.    | GENERATOR - WINDINGS                 | 50-S3          | 0                      | 24,614,758                      | 9,576,304                 | 15,038,454      | 321,672        | 1.31                       | 46.7                     | 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.    | GOVENORS                             | 45-S4          | 0                      | 7,840,659                       | 2,139,962                 | 5,700,697       | 303,354        | 3.87                       | 18.5                     | 6,562,987                     | 4.62                     | 2.30                    |
| G07.    | GROUND WIRE SYSTEM                   | 55-R4          | 0                      | 10,370,352                      | 3,450,583                 | 6,919,769       | 182,386        | 1.76                       | 37.3                     | 7,515,444                     | 2.43                     | 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      | 1,002,854      | 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         | 12,485         | 2.39                       | 6.4                      | 176,682                       | 7.07                     | 4.81                    |
| L03.    | LAND IMPROVEMENTS                    | 75-R3          | 0                      | 14,196,794                      | 9,017,193                 | 5,179,601       | 96,403         | 0.68                       | 53.7                     | 5,735,273                     | 1.68                     | 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       | 84,364         | 1.36                       | 44.5                     | 3,984,825                     | 2.12                     | 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                       | 33.2                     | 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         | 14,823         | 0.66                       | 31.5                     | 669,662                       | 2.21                     | 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       | 285,363        | 4.86                       | 12.9                     | 4,566,868                     | 6.25                     | 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      | 887,243        | 3.44                       | 17.7                     | 24,143,424                    | 3.67                     | 6.96                    |

**NEWFOUNDLAND AND LABRADOR HYDRO  
DEPRECIATION STUDY PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**

**Rate Mitigation Options and Impacts, Page 48 of 630**

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 |
|---------|---|----------------|------------------------|---------------------------------|---------------------------|-----------------|----------------|----------------------------|--------------------------|-------------------------------|--------------------------|-------------------------|
| M11.    | MOBILE - A.T.V.'S AND SNOWMOBILES           | 6-L3           | 20                     | 1,906,739                       | 988,839                   | 536,552         | 132,832        | 6.97                       | 4.0                      | 1,630,167                     | 8.15                     | 15.02                   |
| M12.    | MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT | 20-L0          | 20                     | 432,046                         | 322,829                   | 22,807          | 1,321          | 0.31                       | 17.3                     | 131,898                       | 1.00                     | 7.59                    |
| M13.    | MOBILE - ARGO'S                             | 9-R5           | 20                     | 287,287                         | 270,068                   | (40,239)        | 0              | 0.00                       | 0.0                      | 180,781                       | -                        | 9.08                    |
| M14.    | MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER  | 18-L3          | 20                     | 10,581,312                      | 4,436,000                 | 4,029,050       | 299,132        | 2.83                       | 13.5                     | 7,185,044                     | 4.16                     | 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                       | 33.4                     | 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      | 3,088,060      | 2.61                       | 24.0                     | 82,813,901                    | 3.73                     | 3.15                    |
| P05.    | POLE STRUCTURES - WOOD                      | 57-R3          | 0                      | 129,790,285                     | 48,775,465                | 81,014,821      | 2,175,325      | 1.68                       | 36.3                     | 89,077,051                    | 2.44                     | 2.06                    |
| P06.    | POLES - CONCRETE                            | 25-R4          | 0                      | 333,760                         | 307,440                   | 26,320          | 1,240          | 0.37                       | 3.0                      | 55,346                        | 2.24                     | 4.26                    |
| P07.    | POLES - WOOD                                | 43-R1          | 0                      | 72,604,630                      | 27,332,178                | 45,272,452      | 1,392,688      | 1.92                       | 32.2                     | 49,437,922                    | 2.82                     | 4.34                    |
| P08.    | POWER LINE CARRIER                          | 25-R3          | 0                      | 4,971,572                       | 4,329,788                 | 641,785         | 40,639         | 0.82                       | 14.6                     | 798,185                       | 5.09                     | 4.64                    |
| P09.    | POWER SYSTEMS                               | 20-L3          | 0                      | 664,592                         | 342,360                   | 322,232         | 31,737         | 4.78                       | 10.0                     | 457,452                       | 6.94                     | 5.66                    |
| P10.    | POWERHOUSE                                  | 75-R3          | 0                      | 93,718,745                      | 20,425,400                | 73,293,346      | 1,617,203      | 1.73                       | 45.2                     | 77,547,345                    | 2.09                     | 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       | 214,367        | 2.25                       | 29.1                     | 7,232,549                     | 2.96                     | 3.33                    |
| R01.    | RADIO TOWERS (WOOD OR STEEL)                | 48-R3          | 0                      | 9,759,106                       | 7,079,596                 | 2,679,510       | 71,439         | 0.73                       | 37.0                     | 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          | 6,085          | 5.99                       | 10.6                     | 81,822                        | 7.44                     | 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         | 48,198         | 3.02                       | 16.8                     | 935,272                       | 5.15                     | 4.64                    |
| R07.    | REACTORS AND RESISTORS                      | 40-S4          | 0                      | 1,225,065                       | 415,447                   | 809,618         | 37,859         | 3.09                       | 21.4                     | 903,491                       | 4.19                     | 2.58                    |
| R08.    | RECLOSERS                                   | 48-R3          | 0                      | 7,158,607                       | 3,012,684                 | 4,145,922       | 105,835        | 1.48                       | 38.1                     | 4,572,762                     | 2.31                     | 2.44                    |
| R09.    | REGULATORS                                  | 40-S0.5        | 0                      | 5,667,640                       | 2,392,726                 | 3,274,914       | 108,120        | 1.91                       | 29.3                     | 3,706,121                     | 2.92                     | 3.56                    |
| R11.    | REVENUE METERING                            | 35-R3          | 0                      | 1,242,916                       | 495,989                   | 746,926         | 35,790         | 2.88                       | 20.9                     | 849,542                       | 4.21                     | 3.33                    |
| R12.    | RIGHT-OF-WAYS                               | 65-R4          | 0                      | 21,729,649                      | 10,327,231                | 11,402,418      | 296,842        | 1.37                       | 38.4                     | 12,488,097                    | 2.38                     | 1.64                    |
| R13.    | ROADS                                       | 60-R4          | 0                      | 84,440,747                      | 16,404,114                | 68,036,633      | 2,225,706      | 2.64                       | 30.5                     | 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       | 154,652        | 3.14                       | 13.6                     | 2,481,772                     | 6.23                     | 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                       | 41.4                     | 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      | 331,244        | 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       | 93,981         | 1.20                       | 48.2                     | 4,868,525                     | 1.93                     | 1.94                    |
| S08.    | STATIC EXCITATION SYSTEM                    | 32-R4          | 0                      | 8,333,065                       | 3,979,751                 | 4,353,314       | 576,637        | 6.92                       | 6.5                      | 5,117,789                     | 11.27                    | 3.33                    |
| S09.    | STATIC EXCITATION - TRANSFORMERS            | 45-R4          | 0                      | 734,327                         | 727,391                   | 6,936           | 429            | 0.06                       | 15.7                     | 16,538                        | 2.59                     | 2.37                    |
| S10.    | STATION SERVICE                             | 50-R4          | 0                      | 5,233,336                       | 1,741,249                 | 3,492,087       | 120,651        | 2.31                       | 28.1                     | 3,966,436                     | 3.04                     | 2.13                    |
| S11.    | STOP LOGS                                   | 65-R4          | 0                      | 3,114,097                       | 643,196                   | 2,470,901       | 72,339         | 2.32                       | 34.2                     | 2,650,931                     | 2.73                     | 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       | 172,083        | 4.44                       | 12.5                     | 2,805,557                     | 6.13                     | 6.79                    |
| S15.    | STRUCTURAL SUPPORTS (WOOD OR STEEL)         | 55-R4          | 0                      | 11,677,609                      | 6,274,387                 | 5,403,222       | 147,181        | 1.26                       | 35.4                     | 6,251,538                     | 2.35                     | 1.94                    |
| S17.    | SUMP SYSTEMS                                | 35-R4          | 0                      | 667,245                         | 135,218                   | 532,027         | 29,713         | 4.45                       | 17.9                     | 561,992                       | 5.29                     | 3.04                    |
| S18.    | SURGE SYSTEMS                               | 60-R4          | 0                      | 6,972,889                       | 3,352,973                 | 3,619,917       | 96,658         | 1.39                       | 37.5                     | 4,069,890                     | 2.37                     | 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       | 59,963         | 2.60                       | 31.8                     | 2,071,699                     | 2.89                     | 1.70                    |
| T01.    | TELECONTROL SYSTEM                          | 25-L1.5        | 0                      | 12,429,279                      | 6,824,711                 | 5,604,568       | 304,406        | 2.45                       | 18.4                     | 6,362,279                     | 4.78                     | 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                       | 38.9                     | 54,042,115                    | 2.32                     | 1.64                    |
| T05.    | TRANSFORMERS - OTHER                        | 55-R3          | 0                      | 89,255,274                      | 37,368,104                | 51,887,170      | 1,599,600      | 1.79                       | 31.8                     | 55,908,373                    | 2.86                     | 2.13                    |
| T06.    | TRANSFORMERS - PAD MOUNT                    | 40-R1.5        | 0                      | 17,723,652                      | 2,188,073                 | 15,535,579      | 420,766        | 2.37                       | 36.8                     | 16,335,856                    | 2.58                     | 4.10                    |
| T07.    | TRANSFORMERS - POLE MOUNTED                 | 30-L1          | 0                      | 37,040,457                      | 10,664,694                | 26,375,763      | 1,145,163      | 3.09                       | 22.9                     | 29,543,794                    | 3.88                     | 5.14                    |
| T09.    | TURBINES                                    | 55-R2.5        | 0                      | 65,159,636                      | 27,353,903                | 37,805,733      | 1,233,955      | 1.89                       | 29.9                     | 42,271,663                    | 2.92                     | 2.39                    |

**NEWFOUNDLAND AND LABRADOR HYDRO  
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**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**

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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<br>DECEMBER 31, 2015 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS | ACCRUAL AMOUNT | ORIGINAL COST ACCRUAL RATE | COMPOSITE REMAINING LIFE | DEEMED COST<br>DECEMBER 31, 2015 | DEEMED COST ACCRUAL RATE | WHOLE LIFE ACCRUAL RATE |
|---------|--|----------------|------------------------|------------------------------------|---------------------------|-----------------|----------------|----------------------------|--------------------------|----------------------------------|--------------------------|-------------------------|
| 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 - COMPRESSOR 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       | 128,332        | 1.70                       | 40.1                     | 5,558,323                        | 2.31                     | 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       | 203,617        | 3.94                       | 5.6                      | 4,033,711                        | 5.05                     | 13.71                   |
| V05.    | VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS | 12-L3          | 15                     | 14,954,546                         | 5,943,877                 | 6,767,488       | 839,148        | 5.61                       | 8.1                      | 10,855,821                       | 7.73                     | 8.02                    |
| V06.    | VEHICLES - CARS, STATION WAGONS AND VAN    | 6-L3           | 15                     | 1,795,372                          | 1,516,681                 | 9,385           | 2,081          | 0.12                       | 4.5                      | 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                                | -                        | 10.28                   |
| W01.    | WATER REGULATING STRUCTURES                | 65-S4          | 0                      | 22,451,738                         | 5,101,189                 | 17,350,549      | 415,932        | 1.85                       | 41.3                     | 18,454,117                       | 2.25                     | 1.59                    |
| W02.    | WATER SUPPLY SYSTEMS                       | 30-L4          | 0                      | 3,394,554                          | 1,790,681                 | 1,603,873       | 105,993        | 3.12                       | 14.0                     | 1,972,019                        | 5.37                     | 3.53                    |
| W03.    | WATER SYSTEMS - FEED                       | 55-R2.5        | 0                      | 6,531,260                          | 3,595,245                 | 2,936,015       | 74,656         | 1.14                       | 37.0                     | 3,023,065                        | 2.47                     | 2.39                    |
| W04.    | WATER TREATMENT                            | 55-R2.5        | 0                      | 11,921,573                         | 6,449,340                 | 5,472,233       | 134,521        | 1.13                       | 40.3                     | 6,307,665                        | 2.13                     | 2.39                    |
|         | Sub-Total                                  |                |                        | 2,458,776,655                      | 852,381,210               | 1,600,456,929   | 49,040,034     | 1.99                       |                          | 1,756,107,129                    | 2.79                     |                         |

**NEWFOUNDLAND AND LABRADOR HYDRO  
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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

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|------------------------|-------------------------------------|-----------------------|------------------------|------------------------------------|---------------------------|-----------------|----------------|----------------------------|--------------------------|----------------------------------|--------------------------|-------------------------|
| <b>HOLYROOD ASSETS</b> |                                     | <b>TRUCATION DATE</b> | <b>3/31/2021</b>       |                                    |                           |                 |                |                            |                          |                                  |                          |                         |
| 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       | 1,538,636      | 4.39                       | 5.0                      | 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                       | 5.0                      | 887                              | 16.46                    | 24.36                   |
| G03.1                  | GENERATORS                          | 65-S3                 | 0                      | 1,067,438                          | 367,373                   | 700,064         | 133,346        | 12.49                      | 5.3                      | 1,228,857                        | 10.85                    | 24.31                   |
| G06.1                  | GOVENORS                            | 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                       | 4.8                      | 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       | 203,526        | 7.22                       | 5.1                      | 1,270,349                        | 16.02                    | 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      | 8,162,069      | 6.72                       |                          | 59,963,868                       | 13.61                    |                         |
|                        | TOTAL                               |                       |                        | 2,580,159,221                      | 932,976,291               | 1,641,244,412   | 57,202,103     | 2.22                       |                          | 1,816,070,997                    | 3.15                     |                         |

**NEWFOUNDLAND AND LABRADOR HYDRO  
DEPRECIATION STUDY PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**

**Rate Mitigation Options and Impacts, Page 51 of 630**

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          | 1,374          | 0.29                       | 22.5                     | 106,867                       | 1.29                     | 0.43                    |
| A04.    | AUXILIARY POWER SYSTEMS              | 30-R4          | (3)                    | 6,054,939                       | 0                         | 181,648         | 17,864         | 0.29                       | 21.0                     | 3,875,070                     | 0.46                     | 0.18                    |
| B01.    | BATTERY AND POWER SYSTEMS            | 26-L1.5        | (3)                    | 11,399,996                      | 0                         | 342,000         | 18,808         | 0.16                       | 19.7                     | 6,859,869                     | 0.27                     | 0.27                    |
| B02.    | BOILER SYSTEM                        | 40-R3          | (8)                    | 23,876,046                      | 0                         | 1,910,084       | 104,912        | 0.43                       | 23.1                     | 1,848,235                     | 5.68                     | 0.44                    |
| B03.    | BOOMS - TIMBER                       | 25-R2          | 0                      | 175,556                         | 0                         | 0               | 0              | 0.00                       | 8.6                      | 112,339                       | -                        | -                       |
| B04.    | BRIDGES                              | 65-R4          | (11)                   | 4,254,290                       | 0                         | 467,972         | 12,358         | 0.29                       | 42.7                     | 965,004                       | 1.28                     | 0.33                    |
| B05.    | BUILDINGS - OTHER                    | 50-R0.5        | (3)                    | 69,176,761                      | 0                         | 2,075,302       | 55,540         | 0.08                       | 39.3                     | 40,332,978                    | 0.14                     | 0.22                    |
| B06.    | BUILDINGS - METAL                    | 55-R3          | (3)                    | 34,029,073                      | 0                         | 1,020,872       | 32,294         | 0.10                       | 40.5                     | 16,435,007                    | 0.20                     | 0.11                    |
| B07.    | BUS DUCT GENERATOR                   | 40-R4          | (3)                    | 1,456,108                       | 0                         | 43,683          | 2,358          | 0.16                       | 29.1                     | 985,315                       | 0.24                     | 0.13                    |
| B08.    | BUSWORK AND HARDWARE                 | 50-R4          | (8)                    | 7,307,906                       | 0                         | 584,632         | 24,380         | 0.33                       | 30.4                     | 3,340,456                     | 0.73                     | 0.32                    |
| C01.    | CABLES - TELECONTROL                 | 30-R4          | (3)                    | 2,643,339                       | 0                         | 79,301          | 3,021          | 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                       | 20.9                     | 2,776,722                     | 2.31                     | 0.59                    |
| C03.    | CABLES - UNDERGROUND                 | 60-S4          | (14)                   | 2,837,546                       | 0                         | 397,257         | 11,201         | 0.39                       | 46.1                     | 1,905,314                     | 0.59                     | 0.43                    |
| C04.    | CABLES - ABOVE GROUND                | 60-R4          | (14)                   | 10,550,929                      | 0                         | 1,477,130       | 48,135         | 0.46                       | 36.8                     | 4,494,725                     | 1.07                     | 0.44                    |
| C06.    | CAPACITORS                           | 35-R3          | (3)                    | 994,744                         | 0                         | 29,843          | 4,297          | 0.43                       | 8.3                      | 690,109                       | 0.62                     | 0.17                    |
| C07.    | CHEMICAL FEED SYSTEMS                | 45-R4          | (6)                    | 509,132                         | 0                         | 30,548          | 1,808          | 0.35                       | 20.6                     | 18,552                        | 9.75                     | 0.24                    |
| C09.    | CIRCUIT BREAKERS                     | 60-R2.5        | (8)                    | 39,656,672                      | 0                         | 3,172,534       | 82,172         | 0.21                       | 43.6                     | 31,594,197                    | 0.26                     | 0.33                    |
| C10.    | COMPRESSED AIR SYSTEMS               | 41-R1.5        | 0                      | 16,666,710                      | 0                         | 0               | 0              | 0.00                       | 26.8                     | 14,222,905                    | -                        | -                       |
| C11.    | COMPUTERS                            | 5-SQ           | 0                      | 4,899,775                       | 0                         | 0               | 0              | 0.00                       | 4.0                      | 4,407,813                     | -                        | -                       |
| C12.    | CONDENSERS                           | 55-R3          | (3)                    | 125,930                         | 0                         | 3,778           | 250            | 0.20                       | 15.1                     | 0                             | -                        | 0.11                    |
| C13.    | CONDUCTOR - TRANSMISSION             | 60-R3          | (20)                   | 67,322,774                      | 0                         | 13,464,554      | 443,858        | 0.66                       | 31.8                     | 42,025,239                    | 1.06                     | 0.68                    |
| C14.    | CONDUCTOR - DISTRIBUTION             | 45-R3          | (14)                   | 34,320,050                      | 0                         | 4,804,807       | 190,688        | 0.55                       | 30.2                     | 18,601,762                    | 1.03                     | 0.65                    |
| C15.    | CONTROL, METERING, RELAYING          | 40-R3          | 0                      | 29,645,208                      | 0                         | 0               | 0              | 0.00                       | 27.7                     | 18,702,830                    | -                        | -                       |
| C16.    | COOLING SYSTEMS                      | 40-R1.5        | (3)                    | 10,007,038                      | 0                         | 300,211         | 11,276         | 0.12                       | 28.0                     | 7,732,067                     | 0.15                     | 0.20                    |
| C17.    | COUNTERPOISE                         | 55-R2.5        | (6)                    | 3,623,089                       | 0                         | 217,385         | 7,511          | 0.21                       | 32.2                     | 2,310,209                     | 0.33                     | 0.24                    |
| C18.    | CRANES                               | 70-R3          | (3)                    | 6,902,142                       | 0                         | 207,064         | 5,088          | 0.07                       | 41.8                     | 6,044,509                     | 0.08                     | 0.09                    |
| D01.    | DAMS, DYKES, CANALS AND TUNNELS      | 110-R4         | (8)                    | 361,909,256                     | 0                         | 28,952,740      | 385,472        | 0.10                       | 75.4                     | 340,976,393                   | 0.11                     | 0.15                    |
| D02.    | DIESEL SYSTEMS AND ENGINES           | 25-L0.5        | (11)                   | 41,897,351                      | 0                         | 4,608,708       | 265,556        | 0.64                       | 19.1                     | 27,128,109                    | 0.98                     | 1.39                    |
| D03.    | DISCONNECT SWITCHES                  | 55-R2.5        | (3)                    | 20,883,528                      | 0                         | 626,505         | 19,129         | 0.09                       | 41.5                     | 15,314,119                    | 0.12                     | 0.12                    |
| D04.    | DYKES AND LINES                      | 42-L1.5        | (8)                    | 2,477,333                       | 0                         | 198,186         | 8,047          | 0.32                       | 30.1                     | 745,693                       | 1.08                     | 0.50                    |
| E01.    | ELEVATORS                            | 45-S5          | (3)                    | 89,800                          | 0                         | 2,694           | 604            | 0.67                       | 4.5                      | 0                             | -                        | 0.11                    |
| E02.    | EMS EQUIPMENT                        | 35-R2.5        | 0                      | 12,917,219                      | 0                         | 0               | 0              | 0.00                       | 25.0                     | 189,571                       | -                        | -                       |
| E03.    | ENVIRONMENTAL EQUIPMENT              | 45-R2.5        | 0                      | 935,876                         | 0                         | 0               | 0              | 0.00                       | 22.6                     | 349,053                       | -                        | -                       |
| F01.    | FALL ARREST EQUIPMENT                | 15-R4          | 0                      | 2,509,020                       | 0                         | 0               | 0              | 0.00                       | 10.5                     | 2,007,509                     | -                        | -                       |
| F02.    | FENCING                              | 52-R3          | (3)                    | 7,555,589                       | 0                         | 226,668         | 6,653          | 0.09                       | 41.4                     | 4,183,349                     | 0.16                     | 0.11                    |
| F03.    | FIRE FIGHTING EQUIPMENT              | 50-R4          | 0                      | 13,906,919                      | 0                         | 0               | 0              | 0.00                       | 42.8                     | 8,924,743                     | -                        | -                       |
| F04.    | FOOTINGS AND FOUNDATIONS             | 65-R3          | (8)                    | 20,413,239                      | 0                         | 1,633,059       | 43,987         | 0.22                       | 42.5                     | 12,276,179                    | 0.36                     | 0.27                    |
| F05.    | FREQUENCY CONVERSION                 | 45-S4          | 0                      | 2,453,577                       | 0                         | 0               | 0              | 0.00                       | 35.5                     | 755,877                       | -                        | -                       |
| F06.    | FUEL SYSTEMS                         | 50-R1.5        | (11)                   | 28,513,898                      | 0                         | 3,136,529       | 91,557         | 0.32                       | 34.3                     | 19,575,128                    | 0.47                     | 0.67                    |
| G01.    | GAS TURBINE SYSTEMS                  | 45-R3          | (2)                    | 69,325,761                      | 0                         | 1,386,515       | 43,819         | 0.07                       | 37.3                     | 46,097,528                    | 0.10                     | 0.08                    |
| G02.    | GATES                                | 80-R4          | (8)                    | 19,048,533                      | 0                         | 1,523,882       | 32,043         | 0.17                       | 48.8                     | 16,550,695                    | 0.19                     | 0.20                    |
| G03.    | GENERATORS                           | 65-S3          | (8)                    | 105,132,875                     | 0                         | 8,410,630       | 211,119        | 0.21                       | 45.4                     | 79,119,107                    | 0.27                     | 0.25                    |
| G04.    | GENERATOR - WINDINGS                 | 50-S3          | (8)                    | 24,614,758                      | 0                         | 1,969,180       | 42,361         | 0.17                       | 46.7                     | 17,789,053                    | 0.24                     | 0.32                    |
| G05.    | GLYCOL SYSTEMS                       | 40-S3          | (8)                    | 530,654                         | 0                         | 42,452          | 2,440          | 0.46                       | 17.4                     | 98,436                        | 2.48                     | 0.40                    |
| G06.    | GOVENORS                             | 45-S4          | (14)                   | 7,840,659                       | 0                         | 1,097,693       | 64,598         | 0.82                       | 18.5                     | 6,562,987                     | 0.98                     | 0.58                    |
| G07.    | GROUND WIRE SYSTEM                   | 55-R4          | (6)                    | 10,370,352                      | 0                         | 622,221         | 19,634         | 0.19                       | 37.3                     | 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                     | -                        | -                       |
| I03.    | INSULATORS                           | 35-L3          | 0                      | 41,988,322                      | 0                         | 0               | 0              | 0.00                       | 21.6                     | 25,983,406                    | -                        | -                       |
| 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)                    | 521,505                         | 0                         | 41,721          | 17,362         | 3.33                       | 6.4                      | 176,682                       | 9.83                     | 0.72                    |
| L03.    | LAND IMPROVEMENTS                    | 75-R3          | 0                      | 14,196,794                      | 0                         | 0               | 0              | 0.00                       | 53.7                     | 5,735,273                     | -                        | -                       |
| L04.    | LIGHTING SYSTEMS                     | 50-R4          | 0                      | 926,303                         | 0                         | 0               | 0              | 0.00                       | 41.4                     | 483,472                       | -                        | -                       |
| L05.    | LIGHTNING ARRESTORS                  | 58-R3          | 0                      | 6,193,610                       | 0                         | 0               | 0              | 0.00                       | 44.5                     | 3,984,825                     | -                        | -                       |
| L06.    | LINE COUPLING EQUIPMENT              | 24-R5          | 0                      | 11,226                          | 0                         | 0               | 0              | 0.00                       | 0.0                      | 0                             | -                        | -                       |
| M01.    | MAIN BREAKERS                        | 42-R0.5        | (8)                    | 552,940                         | 0                         | 44,235          | 1,395          | 0.26                       | 33.2                     | 288,042                       | 0.48                     | 0.76                    |
| M02.    | MARINE TERMINAL                      | 65-R4          | (6)                    | 3,833,871                       | 0                         | 230,032         | 3,681          | 0.10                       | 62.5                     | 860,754                       | 0.43                     | 0.16                    |
| M03.    | METALCLAD SWITCHGEAR CUB/EQU 4kv/600 | 45-R4          | (6)                    | 2,233,645                       | 0                         | 134,019         | 5,817          | 0.26                       | 31.5                     | 669,662                       | 0.87                     | 0.24                    |
| M04.    | METER TEST SWITCHES                  | 35-R5          | 0                      | 58,301                          | 0                         | 0               | 0              | 0.00                       | 11.6                     | 13,519                        | -                        | -                       |
| M05.    | METERING TANKS                       | 37-R3          | 0                      | 660,416                         | 0                         | 0               | 0              | 0.00                       | 29.2                     | 438,378                       | -                        | -                       |
| M06.    | METERS - DIGITAL                     | 20-L3          | 0                      | 5,874,668                       | 0                         | 0               | 0              | 0.00                       | 12.9                     | 4,566,868                     | -                        | -                       |
| M07.    | METERS - ANALOGUE                    | 25-L2          | 0                      | 698,384                         | 0                         | 0               | 0              | 0.00                       | 9.1                      | 76,225                        | -                        | -                       |
| M08.    | METERS - OTHER                       | 22-L4          | 0                      | 262,853                         | 0                         | 0               | 0              | 0.00                       | 11.4                     | 166,747                       | -                        | -                       |
| M10.    | MISCELLANEOUS UNITS OF PROPERTY      | 22-R1.5        | 0                      | 25,815,956                      | 0                         | 0               | 0              | 0.00                       | 17.7                     | 24,143,424                    | -                        | -                       |

**NEWFOUNDLAND AND LABRADOR HYDRO  
DEPRECIATION STUDY PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**

**Rate Mitigation Options and Impacts, Page 52 of 630**

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 |
|---------|---|----------------|------------------------|---------------------------------|---------------------------|-----------------|----------------|----------------------------|--------------------------|-------------------------------|--------------------------|-------------------------|
| M11.    | MOBILE - A.T.V.'S AND SNOWMOBILES           | 6-L3           | 0                      | 1,906,739                       | 0                         | 0               | 0              | 0.00                       | 4.0                      | 1,630,167                     | -                        | -                       |
| M12.    | MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT | 20-L0          | 0                      | 432,046                         | 0                         | 0               | 0              | 0.00                       | 17.3                     | 131,898                       | -                        | -                       |
| M13.    | MOBILE - ARGO'S                             | 9-R5           | 0                      | 287,287                         | 0                         | 0               | 0              | 0.00                       | 0.0                      | 180,781                       | -                        | -                       |
| M14.    | MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER  | 18-L3          | 0                      | 10,581,312                      | 0                         | 0               | 0              | 0.00                       | 13.5                     | 7,185,044                     | -                        | -                       |
| M16.    | MULTIPLY EQUIPMENT                          | 18-S1.5        | 0                      | 2,812,217                       | 0                         | 0               | 0              | 0.00                       | 11.3                     | 822,074                       | -                        | -                       |
| O01.    | OFFICE EQUIPMENT                            | 20-SQ          | 0                      | 1,286,440                       | 0                         | 0               | 0              | 0.00                       | 15.0                     | 731,009                       | -                        | -                       |
| O02.    | OFFICE FURNITURE                            | 20-SQ          | 0                      | 1,477,990                       | 0                         | 0               | 0              | 0.00                       | 13.5                     | 743,513                       | -                        | -                       |
| P01.    | P.C.B. STORAGE CONTAINER                    | 30-R4          | 0                      | 42,480                          | 0                         | 0               | 0              | 0.00                       | 7.7                      | 1,483                         | -                        | -                       |
| P02.    | PABX - PRIVATE AUTO BRANCH EXCHANGE         | 20-R4          | 0                      | 1,181,009                       | 0                         | 0               | 0              | 0.00                       | 10.6                     | 277,879                       | -                        | -                       |
| P03.    | PENSTOCK                                    | 70-R4          | (8)                    | 58,908,421                      | 0                         | 4,712,674       | 145,974        | 0.25                       | 33.4                     | 44,875,320                    | 0.33                     | 0.23                    |
| P04.    | POLE CRIBS AND POLE HARDWARE                | 35-S2.5        | (20)                   | 118,371,156                     | 0                         | 23,674,231      | 1,142,374      | 0.96                       | 24.0                     | 82,813,901                    | 1.38                     | 1.10                    |
| P05.    | POLE STRUCTURES - WOOD                      | 57-R3          | (20)                   | 129,790,285                     | 0                         | 25,958,057      | 771,662        | 0.59                       | 36.3                     | 89,077,051                    | 0.87                     | 0.72                    |
| P06.    | POLES - CONCRETE                            | 25-R4          | (20)                   | 333,760                         | 0                         | 66,752          | 29,693         | 8.90                       | 3.0                      | 55,346                        | 53.65                    | 1.49                    |
| P07.    | POLES - WOOD                                | 43-R1          | (20)                   | 72,604,630                      | 0                         | 14,520,926      | 464,761        | 0.64                       | 32.2                     | 49,437,902                    | 0.94                     | 1.52                    |
| P08.    | POWER LINE CARRIER                          | 25-R3          | (6)                    | 4,971,572                       | 0                         | 298,294         | 23,858         | 0.48                       | 14.6                     | 798,185                       | 2.99                     | 0.46                    |
| P09.    | POWER SYSTEMS                               | 20-L3          | (6)                    | 664,592                         | 0                         | 39,876          | 4,300          | 0.64                       | 10.0                     | 457,452                       | 0.94                     | 0.57                    |
| P10.    | POWERHOUSE                                  | 75-R3          | (8)                    | 93,718,745                      | 0                         | 7,497,499       | 169,522        | 0.18                       | 45.2                     | 77,547,345                    | 0.22                     | 0.24                    |
| P11.    | PRINTERS                                    | 6-SQ           | 0                      | 1,038,001                       | 0                         | 0               | 0              | 0.00                       | 4.4                      | 968,970                       | -                        | -                       |
| P12.    | PROTECTIVE CONTROL AND RELAY PANELS         | 35-R3          | 0                      | 9,507,129                       | 0                         | 0               | 0              | 0.00                       | 29.1                     | 7,232,549                     | -                        | -                       |
| R01.    | RADIO TOWERS (WOOD OR STEEL)                | 48-R3          | (14)                   | 9,759,106                       | 0                         | 1,366,275       | 37,759         | 0.39                       | 37.0                     | 3,006,850                     | 1.26                     | 0.61                    |
| R02.    | RADIOS - FIXED MICROWAVE EQUIPMENT          | 19-R5          | 0                      | 6,212,764                       | 0                         | 0               | 0              | 0.00                       | 9.8                      | 1,854,531                     | -                        | -                       |
| R03.    | RADIOS - FIXED UHF EQUIPMENT                | 15-L0.5        | 0                      | 101,662                         | 0                         | 0               | 0              | 0.00                       | 10.6                     | 81,822                        | -                        | -                       |
| R04.    | RADIOS - FIXED VHF EQUIPMENT                | 19-R3          | 0                      | 560,166                         | 0                         | 0               | 0              | 0.00                       | 10.9                     | 153,938                       | -                        | -                       |
| R05.    | RADIOS - MOBILE VHF BASE STATION            | 15-R4          | 0                      | 7,278,664                       | 0                         | 0               | 0              | 0.00                       | 7.0                      | 3,124,097                     | -                        | -                       |
| R06.    | RAMPS - YARD STORAGE                        | 25-R3          | 0                      | 1,593,558                       | 0                         | 0               | 0              | 0.00                       | 16.8                     | 935,272                       | -                        | -                       |
| R07.    | REACTORS AND RESISTORS                      | 40-S4          | 0                      | 1,225,065                       | 0                         | 0               | 0              | 0.00                       | 21.4                     | 903,491                       | -                        | -                       |
| R08.    | RECLOSERS                                   | 48-R3          | (8)                    | 7,158,607                       | 0                         | 572,689         | 18,065         | 0.25                       | 38.1                     | 4,572,762                     | 0.40                     | 0.36                    |
| R09.    | REGULATORS                                  | 40-S0.5        | (8)                    | 5,667,640                       | 0                         | 453,411         | 18,933         | 0.33                       | 29.3                     | 3,706,121                     | 0.51                     | 0.53                    |
| R11.    | REVENUE METERING                            | 35-R3          | 0                      | 1,242,916                       | 0                         | 0               | 0              | 0.00                       | 20.9                     | 849,542                       | -                        | -                       |
| R12.    | RIGHT-OF-WAYS                               | 65-R4          | 0                      | 21,729,649                      | 0                         | 0               | 0              | 0.00                       | 38.4                     | 12,488,097                    | -                        | -                       |
| R13.    | ROADS                                       | 60-R4          | (8)                    | 84,440,747                      | 0                         | 6,755,260       | 223,049        | 0.26                       | 30.5                     | 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                     | -                        | -                       |
| R15.    | RUNNER                                      | 55-R5          | 0                      | 11,669,844                      | 0                         | 0               | 0              | 0.00                       | 12.7                     | 6,821,838                     | -                        | -                       |
| S01.    | SCADA EQUIPMENT                             | 20-L3          | 0                      | 4,929,933                       | 0                         | 0               | 0              | 0.00                       | 13.6                     | 2,481,772                     | -                        | -                       |
| S02.    | SECTIONALIZERS                              | 25-R5          | 0                      | 154,009                         | 0                         | 0               | 0              | 0.00                       | 4.0                      | 45,666                        | -                        | -                       |
| S03.    | SERVERS                                     | 7-SQ           | 0                      | 3,019,204                       | 0                         | 0               | 0              | 0.00                       | 5.6                      | 1,643,300                     | -                        | -                       |
| S04.    | SEWAGE DISPOSAL SYSTEM                      | 55-R4          | (6)                    | 2,919,319                       | 0                         | 175,159         | 4,593          | 0.15                       | 41.4                     | 1,121,167                     | 0.41                     | 0.19                    |
| S05.    | SOFTWARE                                    | 7-SQ           | 0                      | 10,081,799                      | 0                         | 0               | 0              | 0.00                       | 3.4                      | 8,980,374                     | -                        | -                       |
| S06.    | SPILLWAY STRUCTURES                         | 110-R4         | (8)                    | 28,120,270                      | 0                         | 2,249,621       | 30,004         | 0.10                       | 75.2                     | 26,004,636                    | 0.12                     | 0.15                    |
| S07.    | STACKS                                      | 55-R4          | (8)                    | 7,850,850                       | 0                         | 628,068         | 16,058         | 0.20                       | 48.2                     | 4,868,525                     | 0.33                     | 0.29                    |
| S08.    | STATIC EXCITATION SYSTEM                    | 32-R4          | (6)                    | 8,333,065                       | 0                         | 499,984         | 167,515        | 2.01                       | 6.5                      | 5,117,789                     | 3.27                     | 0.33                    |
| S09.    | STATIC EXCITATION - TRANSFORMERS            | 45-R4          | (6)                    | 734,327                         | 0                         | 44,059          | 2,827          | 0.38                       | 15.7                     | 16,538                        | 17.09                    | 0.24                    |
| S10.    | STATION SERVICE                             | 50-R4          | (6)                    | 5,233,336                       | 0                         | 314,000         | 14,642         | 0.28                       | 28.1                     | 3,966,436                     | 0.37                     | 0.21                    |
| S11.    | STOP LOGS                                   | 65-R4          | 0                      | 3,114,097                       | 0                         | 0               | 0              | 0.00                       | 34.2                     | 2,650,931                     | -                        | -                       |
| S12.    | STORAGE PALLETS AND RACKINGS                | 30-R3          | 0                      | 14,403                          | 0                         | 0               | 0              | 0.00                       | 0.0                      | 0                             | -                        | -                       |
| S13.    | STORM AND YARD DRAINAGE                     | 55-R4          | 0                      | 1,308,713                       | 0                         | 0               | 0              | 0.00                       | 38.8                     | 283,067                       | -                        | -                       |
| S14.    | STREET LIGHTS                               | 20-R2          | (6)                    | 3,874,989                       | 0                         | 232,500         | 23,891         | 0.62                       | 12.5                     | 2,805,557                     | 0.85                     | 0.68                    |
| S15.    | STRUCTURAL SUPPORTS (WOOD OR STEEL)         | 55-R4          | (6)                    | 11,677,609                      | 0                         | 700,657         | 25,273         | 0.22                       | 35.4                     | 6,251,538                     | 0.40                     | 0.19                    |
| S17.    | SUMP SYSTEMS                                | 35-R4          | 0                      | 667,245                         | 0                         | 0               | 0              | 0.00                       | 17.9                     | 561,992                       | -                        | -                       |
| S18.    | SURGE SYSTEMS                               | 60-R4          | 0                      | 6,972,889                       | 0                         | 0               | 0              | 0.00                       | 37.5                     | 4,069,890                     | -                        | -                       |
| S19.    | STATION SWITCHING                           | 38-S0.5        | 0                      | 11,650,032                      | 0                         | 0               | 0              | 0.00                       | 25.9                     | 7,525,863                     | -                        | -                       |
| S20.    | SWITCHING SYSTEMS - L.V.                    | 60-R5          | 0                      | 2,304,609                       | 0                         | 0               | 0              | 0.00                       | 31.8                     | 2,071,699                     | -                        | -                       |
| T01.    | TELECONTROL SYSTEM                          | 25-L1.5        | 0                      | 12,429,279                      | 0                         | 0               | 0              | 0.00                       | 18.4                     | 6,362,279                     | -                        | -                       |
| T02.    | TEST EQUIPMENT                              | 20-SQ          | 0                      | 1,955,314                       | 0                         | 0               | 0              | 0.00                       | 14.8                     | 955,358                       | -                        | -                       |
| T03.    | TOOLS AND EQUIPMENT                         | 20-SQ          | 0                      | 11,434,328                      | 0                         | 0               | 0              | 0.00                       | 14.3                     | 6,366,862                     | -                        | -                       |
| T04.    | TOWERS                                      | 65-R4          | (20)                   | 77,739,424                      | 0                         | 15,547,885      | 432,964        | 0.55                       | 38.9                     | 54,042,115                    | 0.80                     | 0.57                    |
| T05.    | TRANSFORMERS - OTHER                        | 55-R3          | (6)                    | 89,255,274                      | 0                         | 5,355,317       | 201,653        | 0.23                       | 31.8                     | 55,908,373                    | 0.36                     | 0.21                    |
| T06.    | TRANSFORMERS - PAD MOUNT                    | 40-R1.5        | (8)                    | 17,723,652                      | 0                         | 1,417,893       | 40,372         | 0.23                       | 36.8                     | 16,335,856                    | 0.25                     | 0.61                    |
| T07.    | TRANSFORMERS - POLE MOUNTED                 | 30-L1          | (8)                    | 37,040,457                      | 0                         | 2,963,236       | 136,116        | 0.37                       | 22.9                     | 29,543,794                    | 0.46                     | 0.77                    |
| T09.    | TURBINES                                    | 55-R2.5        | (14)                   | 65,159,636                      | 0                         | 9,122,349       | 333,332        | 0.52                       | 29.9                     | 42,271,663                    | 0.79                     | 0.60                    |



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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<br>DECEMBER 31, 2015 | BOOK<br>DEPRECIATION<br>RESERVE | FUTURE<br>ACCRUALS | ACCRUAL<br>AMOUNT | ORIGINAL<br>COST<br>ACCRUAL<br>RATE | COMPOSITE<br>REMAINING<br>LIFE | DEEMED COST<br>DECEMBER 31, 2015 | DEEMED<br>COST<br>ACCRUAL<br>RATE | WHOLE<br>LIFE<br>ACCRUAL<br>RATE |
|---------|--|----------------|------------------------|------------------------------------|---------------------------------|--------------------|-------------------|-------------------------------------|--------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| T10.    | HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL  | 3-SQ           | 0                      | 2,206,062                          | 0                               | 0                  | 0                 | 0.00                                | 2.5                            | 2,206,062                        | -                                 | -                                |
| T11.    | HOLYROOD GAS TURBINE - TURBINE OVERHAUL    | 6-SQ           | 0                      | 2,206,062                          | 0                               | 0                  | 0                 | 0.00                                | 5.5                            | 2,206,062                        | -                                 | -                                |
| T12.    | HOLYROOD GAS TURBINE - COMPRESSOR OVERHAUL | 12-SQ          | 0                      | 3,088,487                          | 0                               | 0                  | 0                 | 0.00                                | 11.5                           | 3,088,487                        | -                                 | -                                |
| V01.    | VACUUM CLEANING SYSTEM                     | 60-R4          | 0                      | 72,451                             | 0                               | 0                  | 0                 | 0.00                                | 25.8                           | 6,099                            | -                                 | -                                |
| V02.    | VALVES - PENSTOCK                          | 65-R3          | (8)                    | 7,567,760                          | 0                               | 605,421            | 16,573            | 0.21                                | 40.1                           | 5,558,323                        | 0.30                              | 0.27                             |
| V03.    | VEHICLES - 1 TON                           | 8-L4           | 0                      | 51,648                             | 0                               | 0                  | 0                 | 0.00                                | 5.5                            | 51,648                           | -                                 | -                                |
| V04.    | VEHICLES - 3/4 TON AND UNDER               | 7-L3           | 0                      | 5,167,170                          | 0                               | 0                  | 0                 | 0.00                                | 5.6                            | 4,033,711                        | -                                 | -                                |
| V05.    | VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS | 12-L3          | 0                      | 14,954,546                         | 0                               | 0                  | 0                 | 0.00                                | 8.1                            | 10,855,821                       | -                                 | -                                |
| V06.    | VEHICLES - CARS, STATION WAGONS AND VAN    | 6-L3           | 0                      | 1,795,372                          | 0                               | 0                  | 0                 | 0.00                                | 4.5                            | 1,134,905                        | -                                 | -                                |
| V07.    | VEHICLES - DUMP TRUCKS                     | 10-L5          | 0                      | 11,535                             | 0                               | 0                  | 0                 | 0.00                                | 0.0                            | 0                                | -                                 | -                                |
| W01.    | WATER REGULATING STRUCTURES                | 65-S4          | (8)                    | 22,451,738                         | 0                               | 1,796,139          | 47,213            | 0.21                                | 41.3                           | 18,454,117                       | 0.26                              | 0.24                             |
| W02.    | WATER SUPPLY SYSTEMS                       | 30-L4          | (8)                    | 3,394,554                          | 0                               | 271,564            | 28,124            | 0.83                                | 14.0                           | 1,972,019                        | 1.43                              | 0.53                             |
| W03.    | WATER SYSTEMS - FEED                       | 55-R2.5        | (8)                    | 6,531,260                          | 0                               | 522,501            | 18,729            | 0.29                                | 37.0                           | 3,023,065                        | 0.62                              | 0.36                             |
| W04.    | WATER TREATMENT                            | 55-R2.5        | (6)                    | 11,921,573                         | 0                               | 715,295            | 18,997            | 0.16                                | 40.3                           | 6,307,665                        | 0.30                              | 0.24                             |
|         | Sub-Total                                  |                |                        | 2,458,776,655                      | 0                               | 217,605,468        | 7,038,181         | 0.29                                |                                | 1,756,107,129                    | 0.40                              |                                  |

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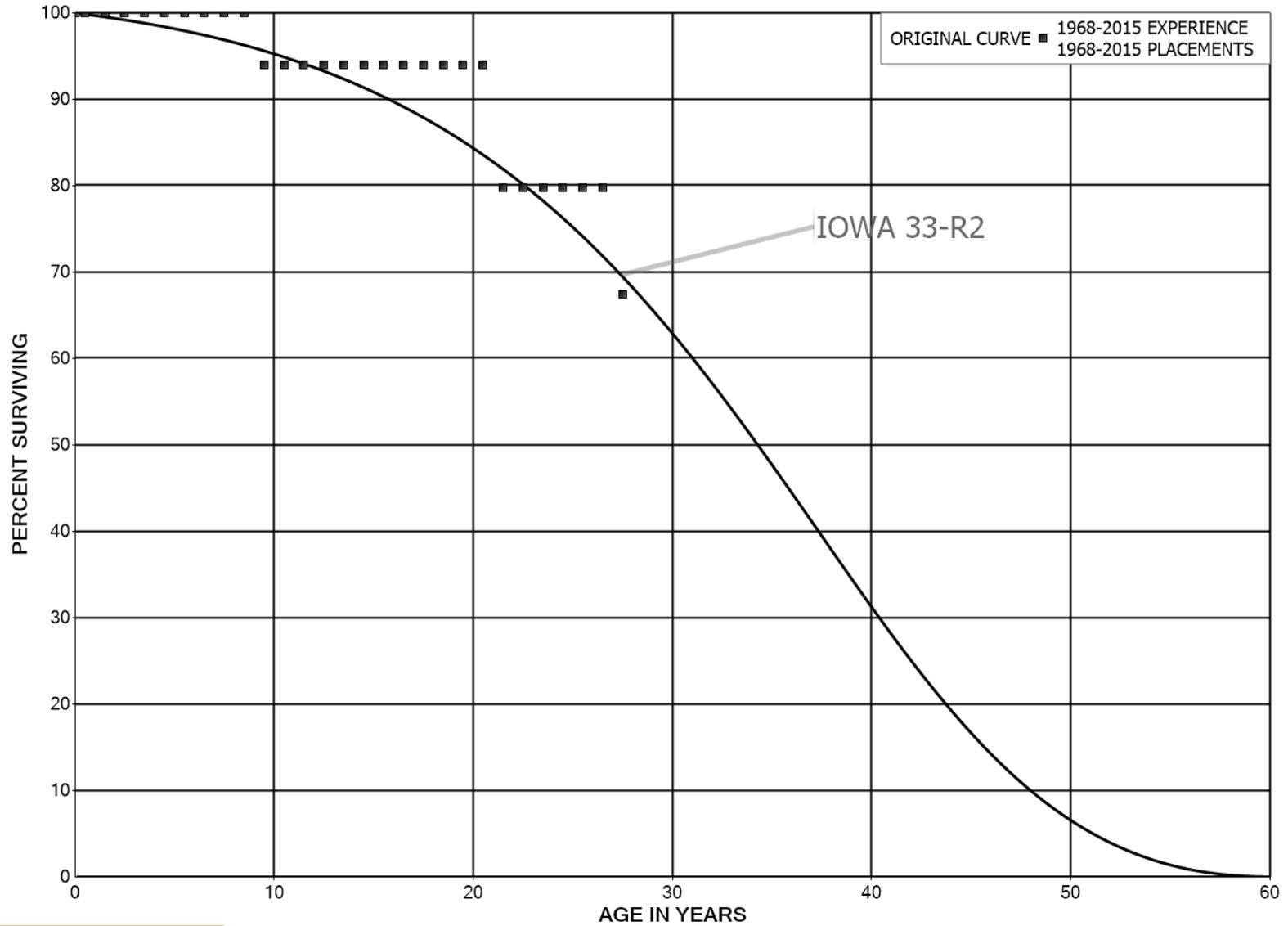
NEWFOUNDLAND AND LABRADOR HYDRO  
**TABLE 1B. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS**  
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015  
COST OF REMOVAL

| 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 |
|------------------------|-------------------------------------|-----------------------|------------------------|---------------------------------|---------------------------|-----------------|----------------|----------------------------|--------------------------|-------------------------------|--------------------------|-------------------------|
| <b>HOLYROOD ASSETS</b> |                                     | <b>TRUCATION DATE</b> | <b>3/31/2021</b>       |                                 |                           |                 |                |                            |                          |                               |                          |                         |
| 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       | 576,238        | 1.64                       | 5.0                      | 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                       | 0.88                     | 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          | 13,684         | 0.58                       | 5.1                      | 386,962                       | 3.54                     | 1.22                    |
| C15.1                  | CONTROL, METERING, RELAYING         | 40-R3                 | 0                      | 119,880                         | 0                         | 0               | 0              | 0.00                       | 5.2                      | 115,036                       | -                        | -                       |
| E03.1                  | ENVIRONMENTAL EQUIPMENT             | 45-R2.5               | 0                      | 1,280,261                       | 0                         | 0               | 0              | 0.00                       | 5.2                      | 624,419                       | -                        | -                       |
| F03.1                  | FIRE FIGHTING EQUIPMENT             | 50-R4                 | 0                      | 797,150                         | 0                         | 0               | 0              | 0.00                       | 5.1                      | 290,151                       | -                        | -                       |
| 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                       | 5.0                      | 887                           | 11.05                    | 0.73                    |
| G03.1                  | GENERATORS                          | 65-S3                 | (8)                    | 1,067,438                       | 0                         | 85,395          | 16,264         | 1.53                       | 5.3                      | 1,228,857                     | 1.32                     | 3.65                    |
| G06.1                  | GOVERNORS                           | 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                     | -                        | -                       |
| I05.1                  | INVERTERS                           | 25-S1.5               | (8)                    | 24,417                          | 0                         | 1,953           | 405            | 1.66                       | 4.8                      | 10,794                        | 3.75                     | 3.66                    |
| L03.1                  | LAND IMPROVEMENTS                   | 75-R3                 | 0                      | 5,766                           | 0                         | 0               | 0              | 0.00                       | 5.2                      | 1,281                         | -                        | -                       |
| 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                     | -                        | -                       |
| O02.1                  | OFFICE FURNITURE                    | 20-SQ                 | 0                      | 58,975                          | 0                         | 0               | 0              | 0.00                       | 2.5                      | 16,483                        | -                        | -                       |
| 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                        | -                        | -                       |
| 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                       | -                        | -                       |
| T05.1                  | TRANSFORMERS                        | 55-R3                 | (6)                    | 126,690                         | 0                         | 7,602           | 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                     | 6.11                    |
| W03.1                  | WATER SYSTEMS - FEED                | 55-R2.5               | (8)                    | 2,818,634                       | 0                         | 225,491         | 44,198         | 1.57                       | 5.1                      | 1,270,349                     | 3.48                     | 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      | 2,162,353      | 1.78                       |                          | 59,963,868                    | 3.61                     |                         |
|                        | TOTAL                               |                       |                        | 2,580,159,221                   | 0                         | 228,328,374     | 9,200,534      | 0.36                       |                          | 1,816,070,997                 | 0.51                     |                         |

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## **PART V. SERVICE LIFE STATISTICS**

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT A01 - AIRCRAFT LANDING STRIP  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts, Page 57 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A01 - AIRCRAFT LANDING STRIP

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 583,066                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 580,763                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 580,763                                      | 35,373                                | 0.0609                    | 0.9391        | 100.00                           |
| 9.5                            | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 10.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 11.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 12.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 13.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 14.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 15.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 16.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 17.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 18.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 19.5                           | 467,000                                      |                                       | 0.0000                    | 1.0000        | 93.91                            |
| 20.5                           | 467,000                                      | 70,746                                | 0.1515                    | 0.8485        | 93.91                            |
| 21.5                           | 201,633                                      |                                       | 0.0000                    | 1.0000        | 79.68                            |
| 22.5                           | 9,425  |                                       | 0.0000                    | 1.0000        | 79.68                            |
| 23.5                           | 9,425  |                                       | 0.0000                    | 1.0000        | 79.68                            |
| 24.5                           | 9,425  |                                       | 0.0000                    | 1.0000        | 79.68                            |
| 25.5                           | 9,425  |                                       | 0.0000                    | 1.0000        | 79.68                            |
| 26.5                           | 9,425  | 1,449                                 | 0.1537                    | 0.8463        | 79.68                            |
| 27.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 28.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 29.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 30.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 31.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 32.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 33.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 34.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 35.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 36.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 37.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 38.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |

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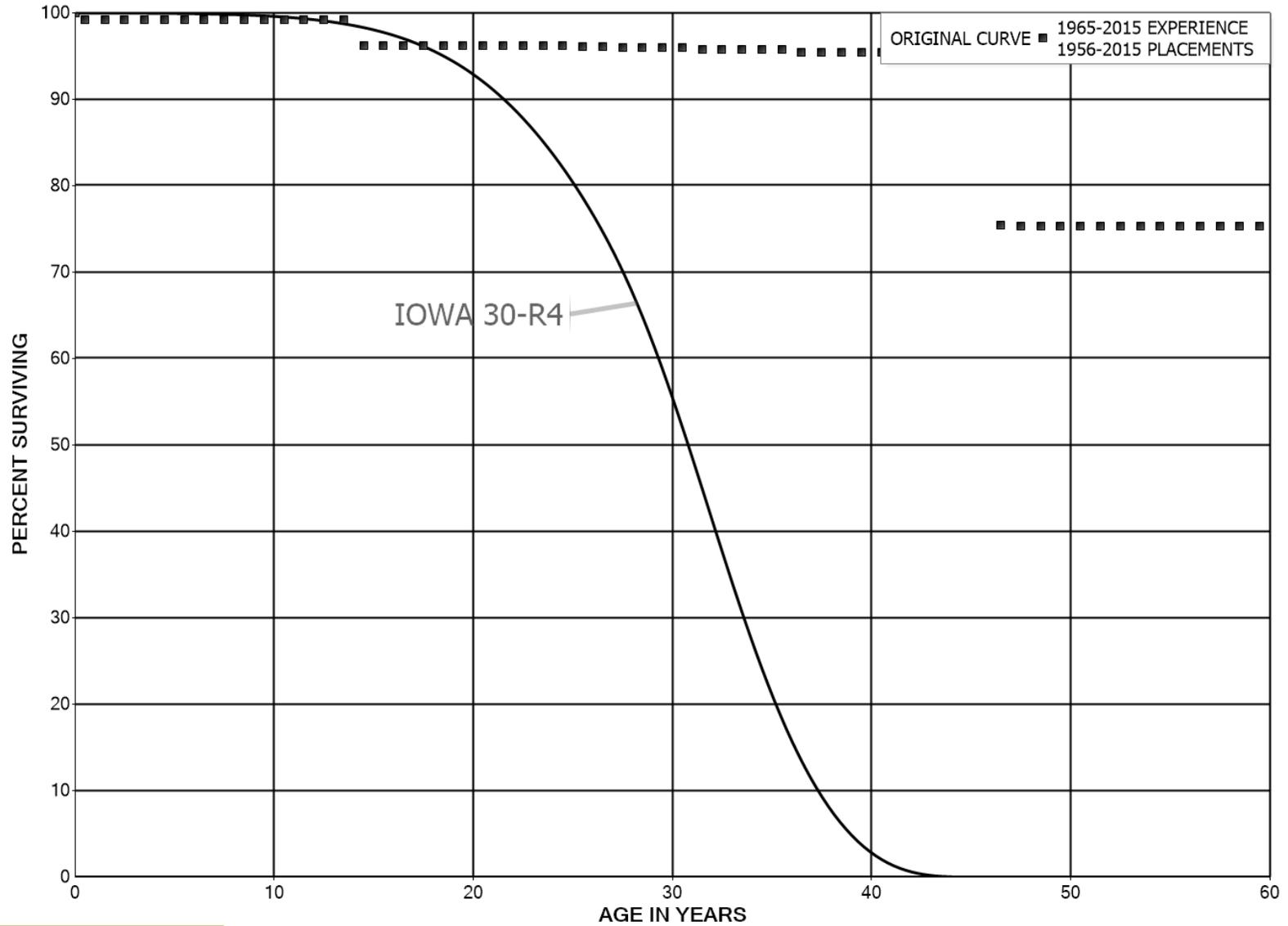
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A01 - AIRCRAFT LANDING STRIP

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 40.5                           | 7,976  |                                       | 0.0000                    | 1.0000        | 67.43                            |
| 41.5                           |  |                                       |                           |               | 67.43                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT A04 - AUXILIARY POWER SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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Rate Mitigation Options and Impacts, Page 60 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A04 - AUXILIARY POWER SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 6,844,251                                    | 56,321                                | 0.0082                    | 0.9918        | 100.00                           |  |
| 0.5                            | 5,450,620                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 1.5                            | 5,450,620                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 2.5                            | 4,648,143                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 3.5                            | 4,435,128                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 4.5                            | 4,375,301                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 5.5                            | 3,417,839                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 6.5                            | 3,417,839                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 7.5                            | 3,417,839                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 8.5                            | 3,503,309                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 9.5                            | 3,503,309                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 10.5                           | 3,405,766                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 11.5                           | 3,405,766                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 12.5                           | 2,957,369                                    |                                       | 0.0000                    | 1.0000        | 99.18                            |  |
| 13.5                           | 2,957,369                                    | 88,784                                | 0.0300                    | 0.9700        | 99.18                            |  |
| 14.5                           | 2,500,316                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 15.5                           | 2,336,231                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 16.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 17.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 18.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 19.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 20.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 21.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 22.5                           | 2,320,175                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 23.5                           | 2,256,451                                    |                                       | 0.0000                    | 1.0000        | 96.20                            |  |
| 24.5                           | 2,256,451                                    | 4,435                                 | 0.0020                    | 0.9980        | 96.20                            |  |
| 25.5                           | 2,252,016                                    |                                       | 0.0000                    | 1.0000        | 96.01                            |  |
| 26.5                           | 1,571,875                                    | 1,465                                 | 0.0009                    | 0.9991        | 96.01                            |  |
| 27.5                           | 1,404,505                                    |                                       | 0.0000                    | 1.0000        | 95.92                            |  |
| 28.5                           | 1,404,505                                    |                                       | 0.0000                    | 1.0000        | 95.92                            |  |
| 29.5                           | 1,404,505                                    |                                       | 0.0000                    | 1.0000        | 95.92                            |  |
| 30.5                           | 1,404,505                                    | 2,233                                 | 0.0016                    | 0.9984        | 95.92                            |  |
| 31.5                           | 1,181,198                                    |                                       | 0.0000                    | 1.0000        | 95.77                            |  |
| 32.5                           | 1,137,700                                    |                                       | 0.0000                    | 1.0000        | 95.77                            |  |
| 33.5                           | 724,162                                      |                                       | 0.0000                    | 1.0000        | 95.77                            |  |
| 34.5                           | 724,162                                      |                                       | 0.0000                    | 1.0000        | 95.77                            |  |
| 35.5                           | 588,602                                      | 2,388                                 | 0.0041                    | 0.9959        | 95.77                            |  |
| 36.5                           | 486,440                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |  |
| 37.5                           | 484,440                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |  |
| 38.5                           | 484,440                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |  |



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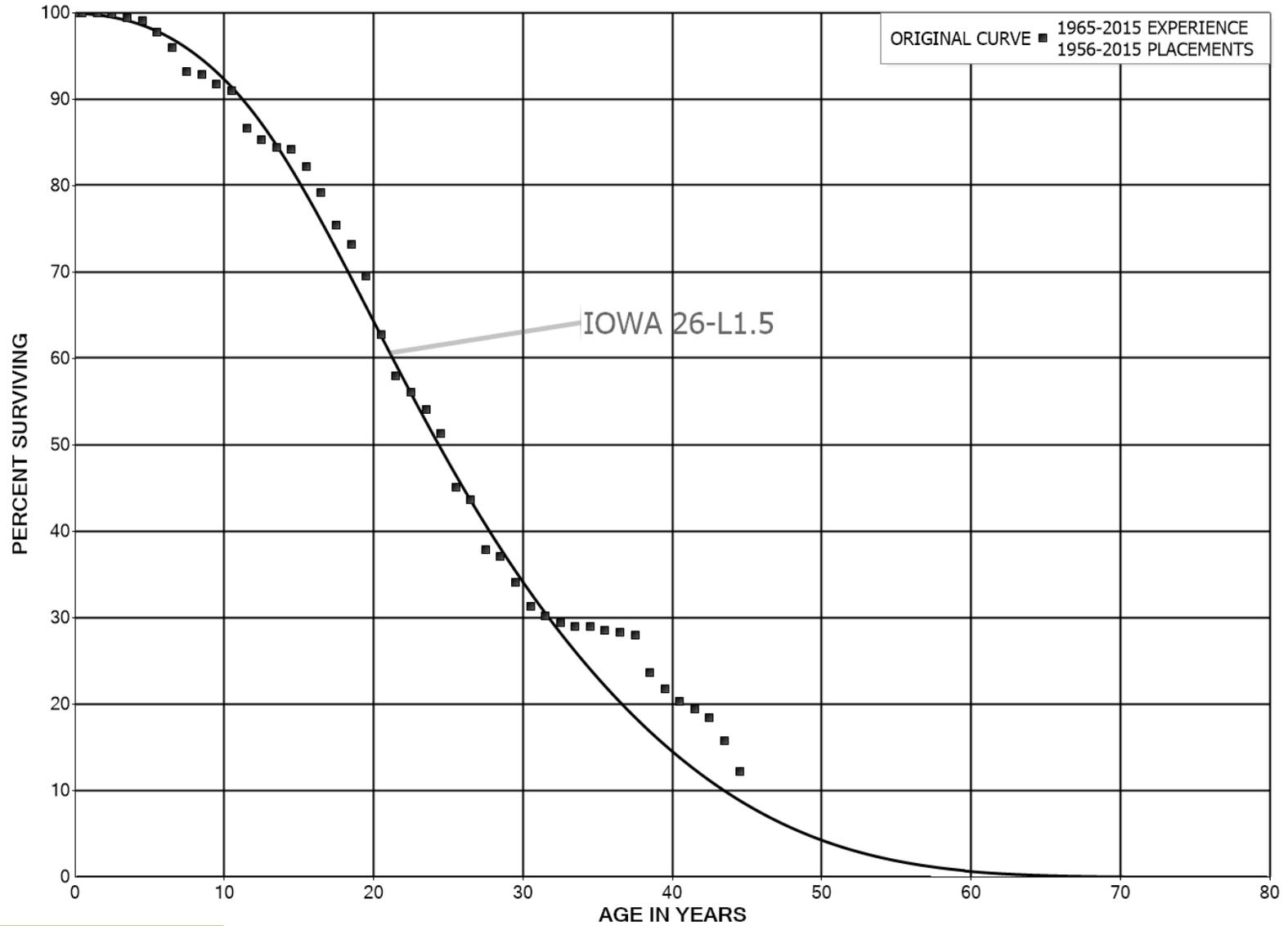
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A04 - AUXILIARY POWER SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 484,440                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |
| 40.5                           | 484,440                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |
| 41.5                           | 479,390                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |
| 42.5                           | 479,390                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |
| 43.5                           | 479,390                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |
| 44.5                           | 479,390                                      |                                       | 0.0000                    | 1.0000        | 95.38                            |
| 45.5                           | 467,390                                      | 98,000                                | 0.2097                    | 0.7903        | 95.38                            |
| 46.5                           | 369,390                                      | 289                                   | 0.0008                    | 0.9992        | 75.38                            |
| 47.5                           | 369,101                                      |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 48.5                           | 369,101                                      |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 49.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 50.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 51.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 52.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 53.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 54.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 55.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 56.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 57.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 58.5                           | 85,470                                       |                                       | 0.0000                    | 1.0000        | 75.32                            |
| 59.5                           |  |                                       |                           |               | 75.32                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B01 - BATTERY AND POWER SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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**Rate Mitigation Options and Impacts, Page 63 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B01 - BATTERY AND POWER SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 15,741,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 14,914,911                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 14,548,815                                   | 31,712                                | 0.0022                    | 0.9978        | 100.00                           |
| 2.5                            | 13,711,017                                   | 47,671                                | 0.0035                    | 0.9965        | 99.78                            |
| 3.5                            | 12,451,002                                   | 40,274                                | 0.0032                    | 0.9968        | 99.44                            |
| 4.5                            | 11,702,891                                   | 159,679                               | 0.0136                    | 0.9864        | 99.11                            |
| 5.5                            | 10,984,190                                   | 207,966                               | 0.0189                    | 0.9811        | 97.76                            |
| 6.5                            | 10,009,380                                   | 288,121                               | 0.0288                    | 0.9712        | 95.91                            |
| 7.5                            | 9,362,565                                    | 34,448                                | 0.0037                    | 0.9963        | 93.15                            |
| 8.5                            | 8,847,535                                    | 107,713                               | 0.0122                    | 0.9878        | 92.81                            |
| 9.5                            | 8,339,058                                    | 67,934                                | 0.0081                    | 0.9919        | 91.68                            |
| 10.5                           | 7,835,000                                    | 371,208                               | 0.0474                    | 0.9526        | 90.93                            |
| 11.5                           | 7,037,952                                    | 106,152                               | 0.0151                    | 0.9849        | 86.62                            |
| 12.5                           | 5,559,047                                    | 59,727                                | 0.0107                    | 0.9893        | 85.32                            |
| 13.5                           | 5,492,709                                    | 13,768                                | 0.0025                    | 0.9975        | 84.40                            |
| 14.5                           | 4,629,876                                    | 108,926                               | 0.0235                    | 0.9765        | 84.19                            |
| 15.5                           | 4,336,216                                    | 161,634                               | 0.0373                    | 0.9627        | 82.21                            |
| 16.5                           | 4,154,340                                    | 195,177                               | 0.0470                    | 0.9530        | 79.14                            |
| 17.5                           | 3,769,965                                    | 115,058                               | 0.0305                    | 0.9695        | 75.42                            |
| 18.5                           | 3,643,147                                    | 180,715                               | 0.0496                    | 0.9504        | 73.12                            |
| 19.5                           | 3,280,050                                    | 320,349                               | 0.0977                    | 0.9023        | 69.49                            |
| 20.5                           | 2,887,798                                    | 221,046                               | 0.0765                    | 0.9235        | 62.71                            |
| 21.5                           | 2,641,652                                    | 85,451                                | 0.0323                    | 0.9677        | 57.91                            |
| 22.5                           | 2,556,201                                    | 90,249                                | 0.0353                    | 0.9647        | 56.03                            |
| 23.5                           | 2,300,838                                    | 117,643                               | 0.0511                    | 0.9489        | 54.06                            |
| 24.5                           | 2,183,195                                    | 266,372                               | 0.1220                    | 0.8780        | 51.29                            |
| 25.5                           | 1,635,643                                    | 52,049                                | 0.0318                    | 0.9682        | 45.03                            |
| 26.5                           | 1,569,780                                    | 208,599                               | 0.1329                    | 0.8671        | 43.60                            |
| 27.5                           | 1,354,635                                    | 25,667                                | 0.0189                    | 0.9811        | 37.81                            |
| 28.5                           | 1,326,794                                    | 107,122                               | 0.0807                    | 0.9193        | 37.09                            |
| 29.5                           | 1,219,672                                    | 100,855                               | 0.0827                    | 0.9173        | 34.10                            |
| 30.5                           | 1,006,195                                    | 35,619                                | 0.0354                    | 0.9646        | 31.28                            |
| 31.5                           | 970,576                                      | 23,696                                | 0.0244                    | 0.9756        | 30.17                            |
| 32.5                           | 946,881                                      | 17,400                                | 0.0184                    | 0.9816        | 29.43                            |
| 33.5                           | 851,124                                      |                                       | 0.0000                    | 1.0000        | 28.89                            |
| 34.5                           | 851,124                                      | 10,357                                | 0.0122                    | 0.9878        | 28.89                            |
| 35.5                           | 530,788                                      | 5,270                                 | 0.0099                    | 0.9901        | 28.54                            |
| 36.5                           | 516,555                                      | 6,470                                 | 0.0125                    | 0.9875        | 28.26                            |
| 37.5                           | 470,539                                      | 72,512                                | 0.1541                    | 0.8459        | 27.90                            |
| 38.5                           | 398,027                                      | 32,393                                | 0.0814                    | 0.9186        | 23.60                            |

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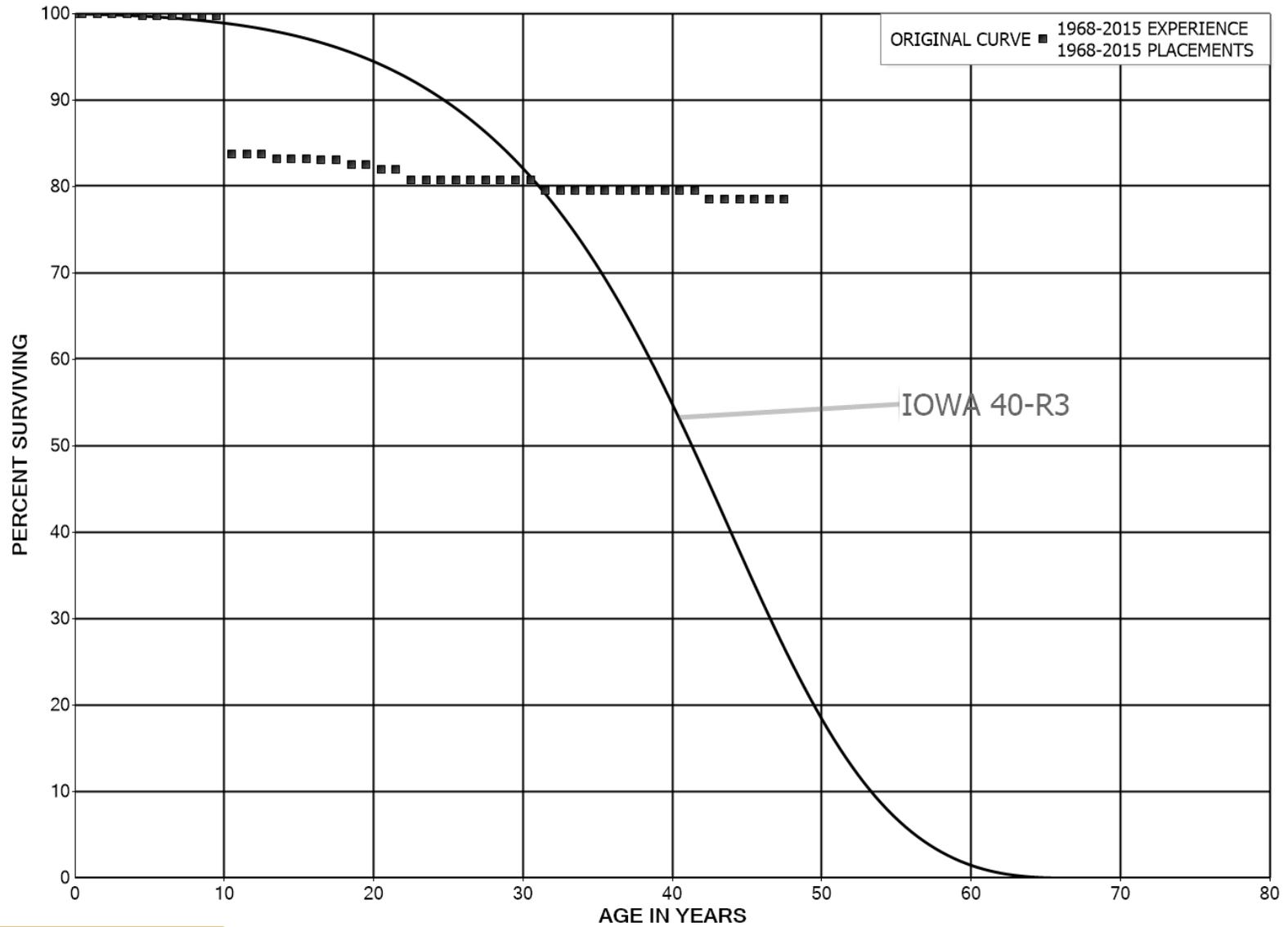
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B01 - BATTERY AND POWER SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 365,634                                      | 23,740                                | 0.0649                    | 0.9351        | 21.68                            |
| 40.5                           | 335,847                                      | 13,700                                | 0.0408                    | 0.9592        | 20.27                            |
| 41.5                           | 322,147                                      | 17,094                                | 0.0531                    | 0.9469        | 19.45                            |
| 42.5                           | 304,702                                      | 44,588                                | 0.1463                    | 0.8537        | 18.42                            |
| 43.5                           | 242,923                                      | 55,185                                | 0.2272                    | 0.7728        | 15.72                            |
| 44.5                           | 126,300                                      |                                       | 0.0000                    | 1.0000        | 12.15                            |
| 45.5                           | 122,665                                      | 12,425                                | 0.1013                    | 0.8987        | 12.15                            |
| 46.5                           | 110,240                                      |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 47.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 48.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 49.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 50.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 51.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 52.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 53.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 54.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 55.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 56.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 57.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 58.5                           | 1,466  |                                       | 0.0000                    | 1.0000        | 10.92                            |
| 59.5                           |  |                                       |                           |               | 10.92                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B02 - BOILER SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B02 - BOILER SYSTEM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 70,231,168                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 70,137,735                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 69,218,304                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 69,135,617                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 67,758,844                                   | 180,285                               | 0.0027                    | 0.9973        | 100.00                           |
| 4.5                            | 66,863,796                                   |                                       | 0.0000                    | 1.0000        | 99.73                            |
| 5.5                            | 65,506,295                                   |                                       | 0.0000                    | 1.0000        | 99.73                            |
| 6.5                            | 64,184,236                                   |                                       | 0.0000                    | 1.0000        | 99.73                            |
| 7.5                            | 59,966,281                                   |                                       | 0.0000                    | 1.0000        | 99.73                            |
| 8.5                            | 54,489,872                                   |                                       | 0.0000                    | 1.0000        | 99.73                            |
| 9.5                            | 54,489,872                                   | 8,721,695                             | 0.1601                    | 0.8399        | 99.73                            |
| 10.5                           | 45,768,177                                   |                                       | 0.0000                    | 1.0000        | 83.77                            |
| 11.5                           | 45,768,177                                   |                                       | 0.0000                    | 1.0000        | 83.77                            |
| 12.5                           | 45,768,177                                   | 328,432                               | 0.0072                    | 0.9928        | 83.77                            |
| 13.5                           | 45,439,745                                   |                                       | 0.0000                    | 1.0000        | 83.17                            |
| 14.5                           | 45,031,090                                   |                                       | 0.0000                    | 1.0000        | 83.17                            |
| 15.5                           | 45,031,090                                   | 42,746                                | 0.0009                    | 0.9991        | 83.17                            |
| 16.5                           | 44,714,746                                   |                                       | 0.0000                    | 1.0000        | 83.09                            |
| 17.5                           | 44,714,746                                   | 292,387                               | 0.0065                    | 0.9935        | 83.09                            |
| 18.5                           | 43,412,932                                   |                                       | 0.0000                    | 1.0000        | 82.55                            |
| 19.5                           | 43,383,798                                   | 338,428                               | 0.0078                    | 0.9922        | 82.55                            |
| 20.5                           | 43,045,370                                   |                                       | 0.0000                    | 1.0000        | 81.90                            |
| 21.5                           | 43,045,370                                   | 629,544                               | 0.0146                    | 0.9854        | 81.90                            |
| 22.5                           | 42,231,334                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 23.5                           | 42,066,888                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 24.5                           | 42,066,888                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 25.5                           | 42,066,888                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 26.5                           | 37,715,238                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 27.5                           | 37,234,903                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 28.5                           | 37,066,712                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 29.5                           | 36,922,122                                   |                                       | 0.0000                    | 1.0000        | 80.71                            |
| 30.5                           | 36,885,398                                   | 564,681                               | 0.0153                    | 0.9847        | 80.71                            |
| 31.5                           | 36,231,939                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 32.5                           | 34,026,361                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 33.5                           | 33,958,330                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 34.5                           | 33,644,077                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 35.5                           | 15,993,526                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 36.5                           | 15,971,096                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 37.5                           | 15,971,096                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 38.5                           | 15,971,096                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |

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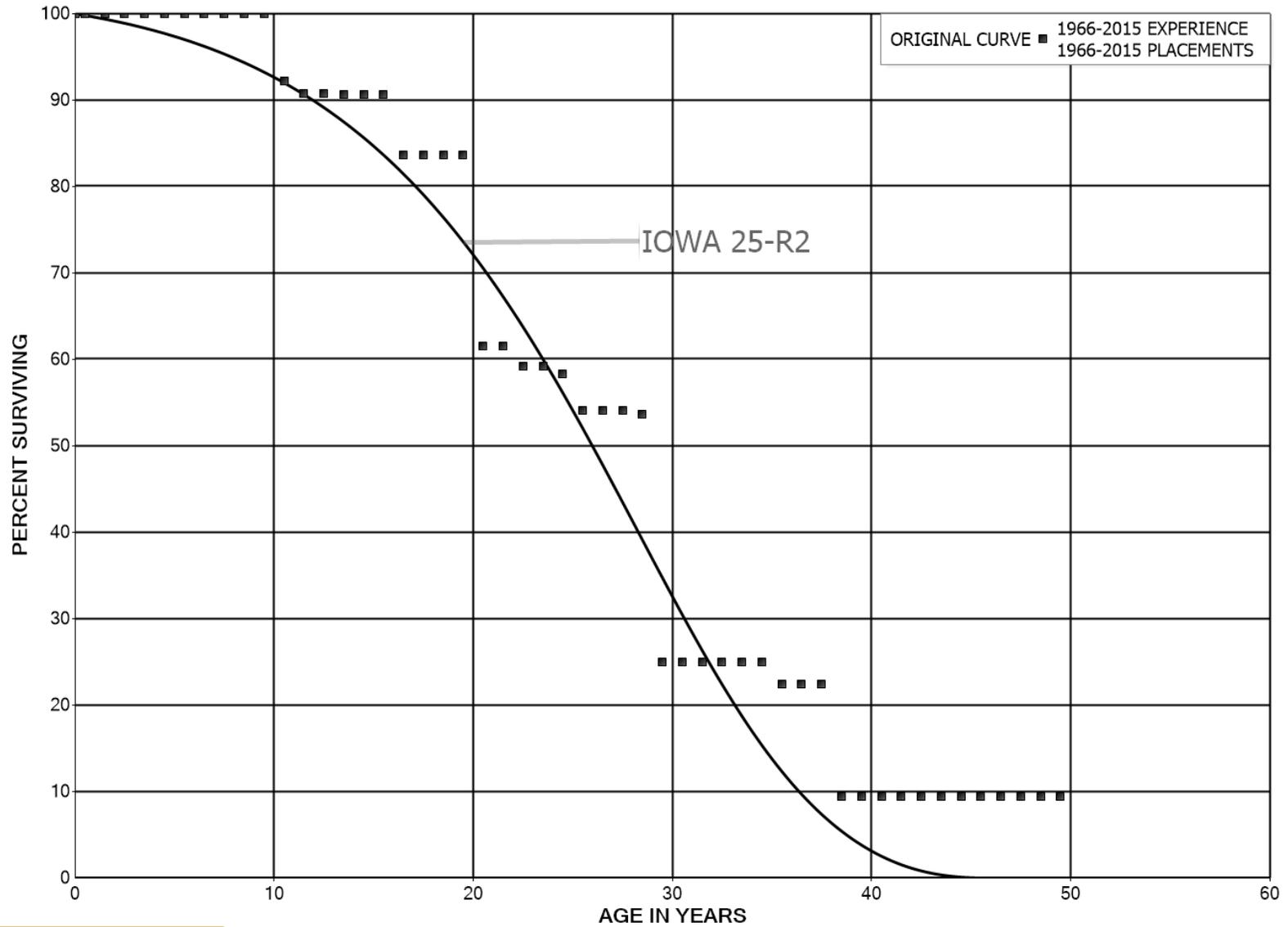
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B02 - BOILER SYSTEM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 15,964,723                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 40.5                           | 15,964,723                                   |                                       | 0.0000                    | 1.0000        | 79.47                            |
| 41.5                           | 15,964,723                                   | 183,493                               | 0.0115                    | 0.9885        | 79.47                            |
| 42.5                           | 15,781,230                                   |                                       | 0.0000                    | 1.0000        | 78.56                            |
| 43.5                           | 15,781,230                                   |                                       | 0.0000                    | 1.0000        | 78.56                            |
| 44.5                           | 14,985,641                                   |                                       | 0.0000                    | 1.0000        | 78.56                            |
| 45.5                           | 14,985,641                                   |                                       | 0.0000                    | 1.0000        | 78.56                            |
| 46.5                           | 14,985,641                                   |                                       | 0.0000                    | 1.0000        | 78.56                            |
| 47.5                           |  |                                       |                           |               | 78.56                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B03 - BOOMS - TIMBER  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B03 - BOOMS - TIMBER

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 723,485                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 671,923                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 634,914                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 634,914                                      | 50,000                                | 0.0788                    | 0.9212        | 100.00                           |
| 10.5                           | 584,914                                      | 8,673                                 | 0.0148                    | 0.9852        | 92.12                            |
| 11.5                           | 576,242                                      |                                       | 0.0000                    | 1.0000        | 90.76                            |
| 12.5                           | 576,242                                      | 818                                   | 0.0014                    | 0.9986        | 90.76                            |
| 13.5                           | 575,423                                      |                                       | 0.0000                    | 1.0000        | 90.63                            |
| 14.5                           | 575,423                                      |                                       | 0.0000                    | 1.0000        | 90.63                            |
| 15.5                           | 575,423                                      | 44,401                                | 0.0772                    | 0.9228        | 90.63                            |
| 16.5                           | 531,022                                      |                                       | 0.0000                    | 1.0000        | 83.64                            |
| 17.5                           | 531,022                                      |                                       | 0.0000                    | 1.0000        | 83.64                            |
| 18.5                           | 531,022                                      |                                       | 0.0000                    | 1.0000        | 83.64                            |
| 19.5                           | 531,022                                      | 140,269                               | 0.2641                    | 0.7359        | 83.64                            |
| 20.5                           | 390,753                                      |                                       | 0.0000                    | 1.0000        | 61.54                            |
| 21.5                           | 390,753                                      | 14,962                                | 0.0383                    | 0.9617        | 61.54                            |
| 22.5                           | 375,791                                      |                                       | 0.0000                    | 1.0000        | 59.19                            |
| 23.5                           | 375,791                                      | 5,428                                 | 0.0144                    | 0.9856        | 59.19                            |
| 24.5                           | 370,363                                      | 26,774                                | 0.0723                    | 0.9277        | 58.33                            |
| 25.5                           | 343,589                                      |                                       | 0.0000                    | 1.0000        | 54.12                            |
| 26.5                           | 343,589                                      |                                       | 0.0000                    | 1.0000        | 54.12                            |
| 27.5                           | 343,589                                      | 3,034                                 | 0.0088                    | 0.9912        | 54.12                            |
| 28.5                           | 340,555                                      | 182,066                               | 0.5346                    | 0.4654        | 53.64                            |
| 29.5                           | 158,489                                      |                                       | 0.0000                    | 1.0000        | 24.96                            |
| 30.5                           | 158,489                                      |                                       | 0.0000                    | 1.0000        | 24.96                            |
| 31.5                           | 158,489                                      |                                       | 0.0000                    | 1.0000        | 24.96                            |
| 32.5                           | 158,489                                      |                                       | 0.0000                    | 1.0000        | 24.96                            |
| 33.5                           | 158,489                                      |                                       | 0.0000                    | 1.0000        | 24.96                            |
| 34.5                           | 158,489                                      | 16,064                                | 0.1014                    | 0.8986        | 24.96                            |
| 35.5                           | 142,425                                      |                                       | 0.0000                    | 1.0000        | 22.43                            |
| 36.5                           | 95,631                                       |                                       | 0.0000                    | 1.0000        | 22.43                            |
| 37.5                           | 95,631                                       | 55,440                                | 0.5797                    | 0.4203        | 22.43                            |
| 38.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |

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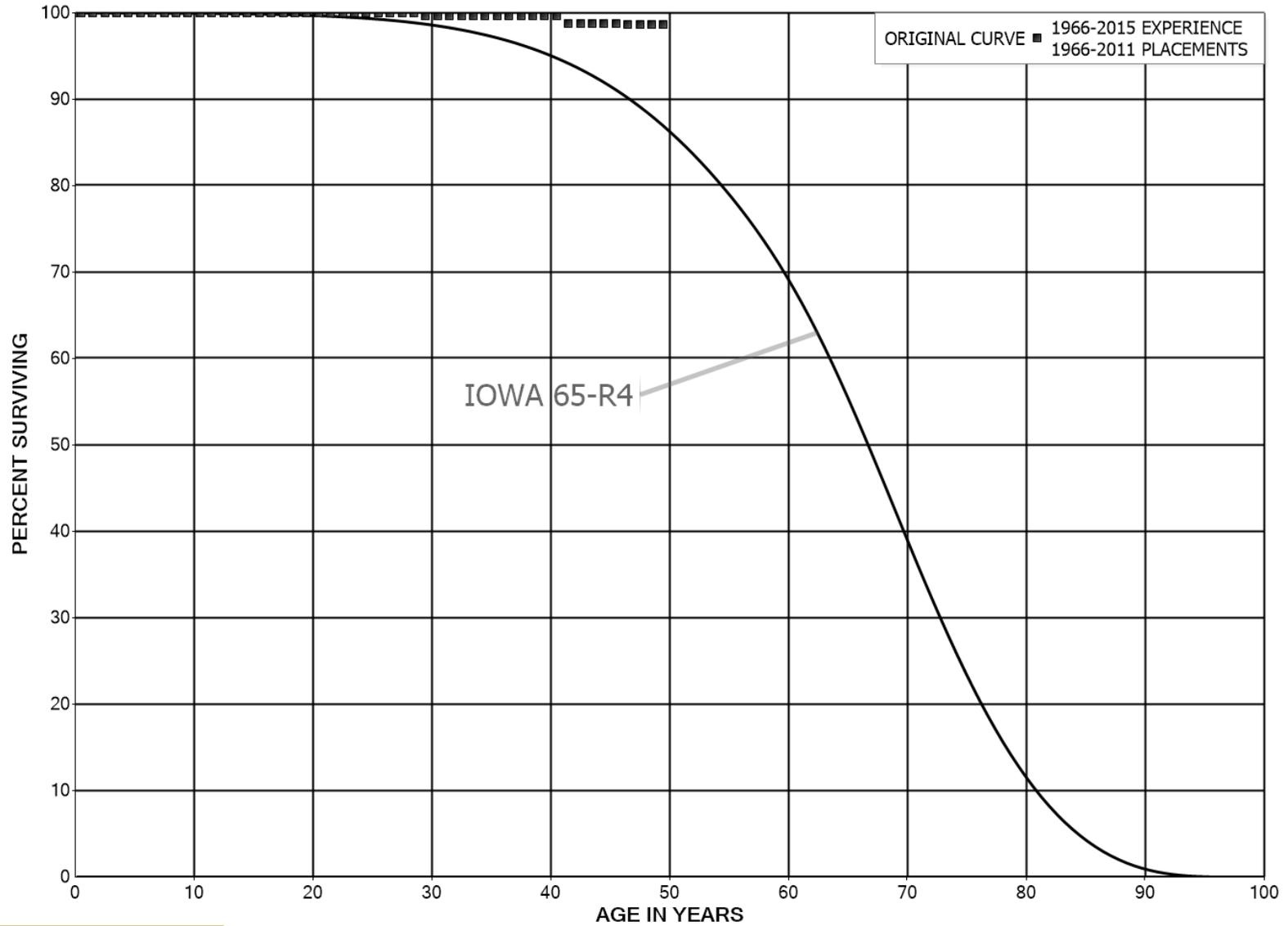
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B03 - BOOMS - TIMBER

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 40.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 41.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 42.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 43.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 44.5                           | 40,191                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 45.5                           | 38,209                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 46.5                           | 38,209                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 47.5                           | 38,209                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 48.5                           | 38,209                                       |                                       | 0.0000                    | 1.0000        | 9.43                             |
| 49.5                           |  |                                       |                           |               | 9.43                             |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B04 - BRIDGES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B04 - BRIDGES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2011       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,270,789                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,270,789                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,270,789                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,270,789                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,270,789                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,251,595                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,251,595                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,251,595                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 4,251,595                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 3,914,583                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 3,914,583                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 3,914,583                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 3,914,583                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 3,602,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 3,602,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 3,602,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 3,602,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 3,602,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 3,602,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 3,538,953                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 3,502,566                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 3,502,566                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 3,447,001                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 3,447,001                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 2,817,693                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 2,817,693                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 2,817,693                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 2,817,693                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 2,817,693                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 2,817,693                                    | 11,000                                | 0.0039                    | 0.9961        | 100.00                           |
| 29.5                           | 2,806,693                                    |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 30.5                           | 2,806,693                                    |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 31.5                           | 818,463                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 32.5                           | 791,716                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 33.5                           | 791,716                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 34.5                           | 791,716                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 35.5                           | 570,290                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 36.5                           | 570,290                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 37.5                           | 570,290                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |
| 38.5                           | 570,290                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |

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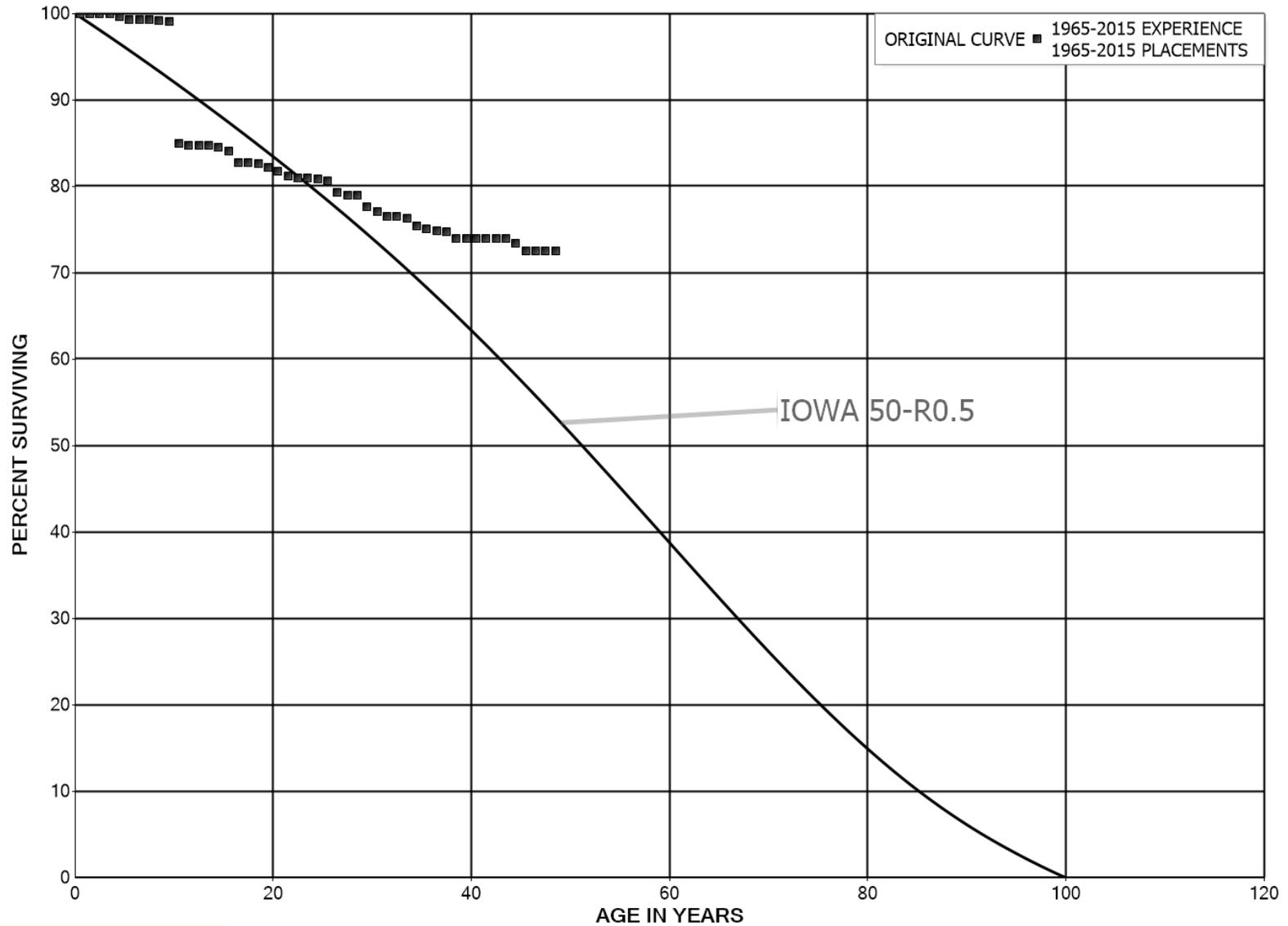
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B04 - BRIDGES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2011       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 570,290                                      |                                       | 0.0000                    | 1.0000        | 99.61                            |  |
| 40.5                           | 570,290                                      | 5,021                                 | 0.0088                    | 0.9912        | 99.61                            |  |
| 41.5                           | 565,270                                      |                                       | 0.0000                    | 1.0000        | 98.73                            |  |
| 42.5                           | 565,270                                      |                                       | 0.0000                    | 1.0000        | 98.73                            |  |
| 43.5                           | 565,270                                      |                                       | 0.0000                    | 1.0000        | 98.73                            |  |
| 44.5                           | 565,270                                      |                                       | 0.0000                    | 1.0000        | 98.73                            |  |
| 45.5                           | 565,270                                      | 479                                   | 0.0008                    | 0.9992        | 98.73                            |  |
| 46.5                           | 564,791                                      |                                       | 0.0000                    | 1.0000        | 98.65                            |  |
| 47.5                           | 564,791                                      |                                       | 0.0000                    | 1.0000        | 98.65                            |  |
| 48.5                           | 564,791                                      |                                       | 0.0000                    | 1.0000        | 98.65                            |  |
| 49.5                           |  |                                       |                           |               | 98.65                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B05 - BUILDINGS - OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B05 - BUILDINGS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 81,733,917                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 79,467,544                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 77,165,990                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 75,417,722                                   | 76,705                                | 0.0010         | 0.9990        | 100.00                           |
| 3.5                            | 73,220,560                                   | 204,506                               | 0.0028         | 0.9972        | 99.90                            |
| 4.5                            | 69,160,675                                   | 199,241                               | 0.0029         | 0.9971        | 99.62                            |
| 5.5                            | 62,203,059                                   | 18,672                                | 0.0003         | 0.9997        | 99.33                            |
| 6.5                            | 61,310,444                                   | 10,000                                | 0.0002         | 0.9998        | 99.30                            |
| 7.5                            | 60,347,764                                   | 69,496                                | 0.0012         | 0.9988        | 99.29                            |
| 8.5                            | 59,310,893                                   | 78,986                                | 0.0013         | 0.9987        | 99.17                            |
| 9.5                            | 54,131,652                                   | 7,733,707                             | 0.1429         | 0.8571        | 99.04                            |
| 10.5                           | 45,260,382                                   | 59,708                                | 0.0013         | 0.9987        | 84.89                            |
| 11.5                           | 44,413,636                                   |                                       | 0.0000         | 1.0000        | 84.78                            |
| 12.5                           | 40,998,859                                   | 25,765                                | 0.0006         | 0.9994        | 84.78                            |
| 13.5                           | 40,933,193                                   | 132,098                               | 0.0032         | 0.9968        | 84.72                            |
| 14.5                           | 38,775,766                                   | 158,952                               | 0.0041         | 0.9959        | 84.45                            |
| 15.5                           | 38,080,243                                   | 634,408                               | 0.0167         | 0.9833        | 84.11                            |
| 16.5                           | 37,082,626                                   | 13,958                                | 0.0004         | 0.9996        | 82.70                            |
| 17.5                           | 37,008,045                                   | 10,389                                | 0.0003         | 0.9997        | 82.67                            |
| 18.5                           | 36,051,567                                   | 220,139                               | 0.0061         | 0.9939        | 82.65                            |
| 19.5                           | 34,768,422                                   | 180,807                               | 0.0052         | 0.9948        | 82.15                            |
| 20.5                           | 34,024,736                                   | 238,434                               | 0.0070         | 0.9930        | 81.72                            |
| 21.5                           | 33,292,621                                   | 66,910                                | 0.0020         | 0.9980        | 81.15                            |
| 22.5                           | 33,080,894                                   | 35,887                                | 0.0011         | 0.9989        | 80.98                            |
| 23.5                           | 32,821,223                                   | 34,419                                | 0.0010         | 0.9990        | 80.89                            |
| 24.5                           | 32,650,258                                   | 66,998                                | 0.0021         | 0.9979        | 80.81                            |
| 25.5                           | 30,874,977                                   | 526,647                               | 0.0171         | 0.9829        | 80.64                            |
| 26.5                           | 8,899,240                                    | 33,373                                | 0.0038         | 0.9962        | 79.27                            |
| 27.5                           | 8,611,291                                    |                                       | 0.0000         | 1.0000        | 78.97                            |
| 28.5                           | 7,364,753                                    | 126,226                               | 0.0171         | 0.9829        | 78.97                            |
| 29.5                           | 6,738,268                                    | 44,289                                | 0.0066         | 0.9934        | 77.62                            |
| 30.5                           | 6,471,512                                    | 46,983                                | 0.0073         | 0.9927        | 77.11                            |
| 31.5                           | 6,173,052                                    | 3,730                                 | 0.0006         | 0.9994        | 76.55                            |
| 32.5                           | 6,052,164                                    | 14,175                                | 0.0023         | 0.9977        | 76.50                            |
| 33.5                           | 5,143,479                                    | 58,976                                | 0.0115         | 0.9885        | 76.32                            |
| 34.5                           | 4,896,879                                    | 27,511                                | 0.0056         | 0.9944        | 75.45                            |
| 35.5                           | 4,261,803                                    | 13,489                                | 0.0032         | 0.9968        | 75.02                            |
| 36.5                           | 4,115,454                                    | 5,307                                 | 0.0013         | 0.9987        | 74.79                            |
| 37.5                           | 4,093,941                                    | 40,283                                | 0.0098         | 0.9902        | 74.69                            |
| 38.5                           | 3,616,834                                    |                                       | 0.0000         | 1.0000        | 73.95                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

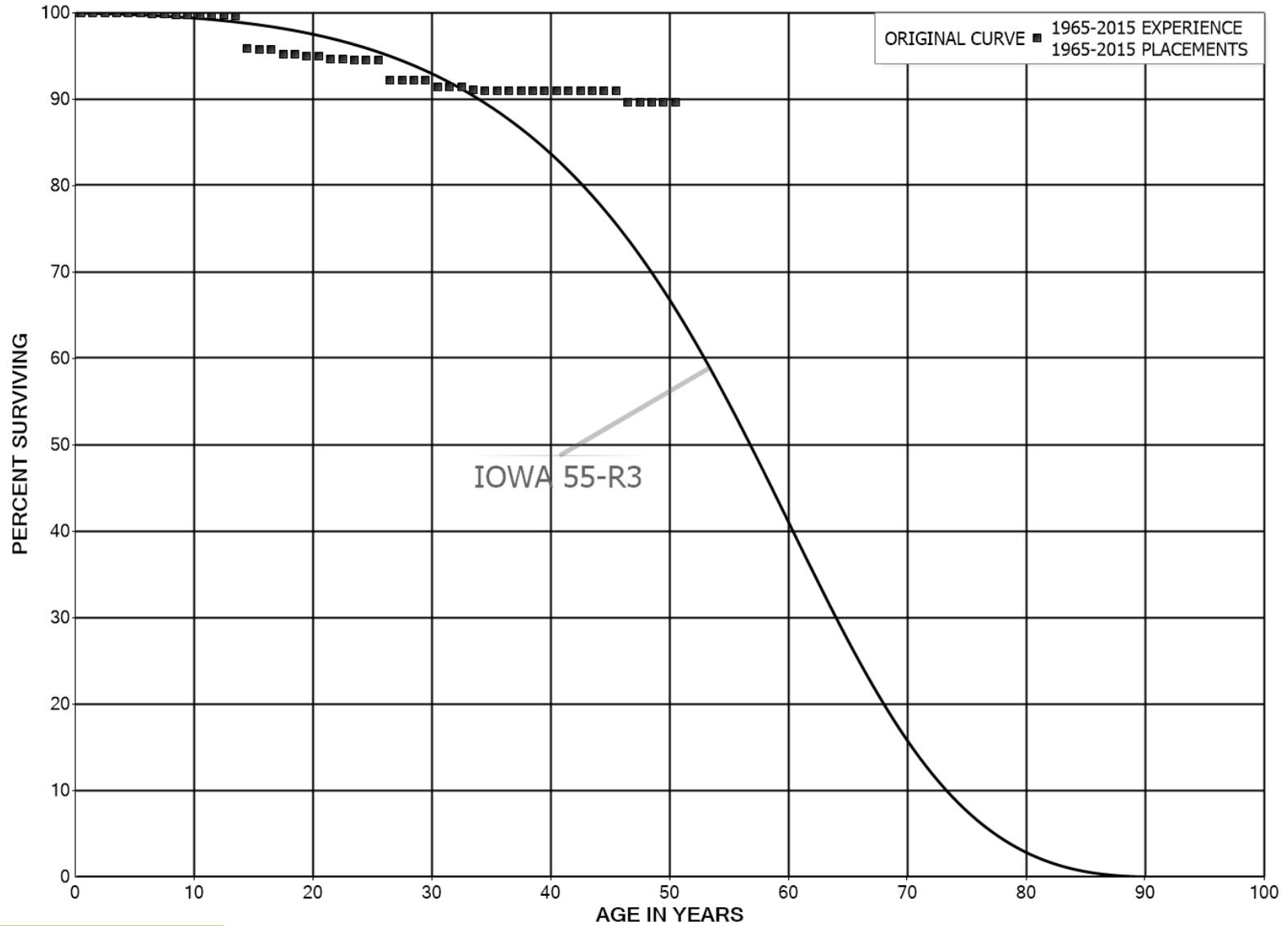
ACCOUNT B05 - BUILDINGS - OTHER

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,616,834                                    |                                       | 0.0000                    | 1.0000        | 73.95                            |
| 40.5                           | 2,711,994                                    |                                       | 0.0000                    | 1.0000        | 73.95                            |
| 41.5                           | 2,686,482                                    |                                       | 0.0000                    | 1.0000        | 73.95                            |
| 42.5                           | 2,409,250                                    |                                       | 0.0000                    | 1.0000        | 73.95                            |
| 43.5                           | 2,345,598                                    | 18,731                                | 0.0080                    | 0.9920        | 73.95                            |
| 44.5                           | 2,277,587                                    | 27,000                                | 0.0119                    | 0.9881        | 73.36                            |
| 45.5                           | 2,128,116                                    |                                       | 0.0000                    | 1.0000        | 72.49                            |
| 46.5                           | 2,025,591                                    |                                       | 0.0000                    | 1.0000        | 72.49                            |
| 47.5                           | 321,303                                      |                                       | 0.0000                    | 1.0000        | 72.49                            |
| 48.5                           |  |                                       |                           |               | 72.49                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B06 - BUILDINGS - METAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B06 - BUILDINGS - METAL

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 35,996,791                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 25,168,176                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 24,278,983                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 24,278,983                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 24,278,983                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 24,247,337                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 24,247,337                                   | 41,104                                | 0.0017                    | 0.9983        | 100.00                           |
| 6.5                            | 24,058,787                                   |                                       | 0.0000                    | 1.0000        | 99.83                            |
| 7.5                            | 24,040,969                                   | 18,990                                | 0.0008                    | 0.9992        | 99.83                            |
| 8.5                            | 23,972,589                                   | 15,545                                | 0.0006                    | 0.9994        | 99.75                            |
| 9.5                            | 23,957,044                                   |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 10.5                           | 23,672,091                                   |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 11.5                           | 23,621,849                                   |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 12.5                           | 23,454,997                                   | 14,030                                | 0.0006                    | 0.9994        | 99.69                            |
| 13.5                           | 22,659,992                                   | 864,917                               | 0.0382                    | 0.9618        | 99.63                            |
| 14.5                           | 21,685,002                                   | 29,906                                | 0.0014                    | 0.9986        | 95.82                            |
| 15.5                           | 21,655,096                                   |                                       | 0.0000                    | 1.0000        | 95.69                            |
| 16.5                           | 21,655,096                                   | 112,921                               | 0.0052                    | 0.9948        | 95.69                            |
| 17.5                           | 21,365,644                                   |                                       | 0.0000                    | 1.0000        | 95.19                            |
| 18.5                           | 21,365,644                                   | 54,966                                | 0.0026                    | 0.9974        | 95.19                            |
| 19.5                           | 20,800,414                                   |                                       | 0.0000                    | 1.0000        | 94.95                            |
| 20.5                           | 20,696,799                                   | 76,056                                | 0.0037                    | 0.9963        | 94.95                            |
| 21.5                           | 20,608,897                                   |                                       | 0.0000                    | 1.0000        | 94.60                            |
| 22.5                           | 20,117,742                                   | 26,025                                | 0.0013                    | 0.9987        | 94.60                            |
| 23.5                           | 19,159,276                                   | 0                                     | 0.0000                    | 1.0000        | 94.48                            |
| 24.5                           | 17,668,718                                   |                                       | 0.0000                    | 1.0000        | 94.48                            |
| 25.5                           | 16,093,101                                   | 393,729                               | 0.0245                    | 0.9755        | 94.48                            |
| 26.5                           | 15,552,437                                   |                                       | 0.0000                    | 1.0000        | 92.17                            |
| 27.5                           | 15,116,988                                   |                                       | 0.0000                    | 1.0000        | 92.17                            |
| 28.5                           | 14,832,765                                   |                                       | 0.0000                    | 1.0000        | 92.17                            |
| 29.5                           | 14,816,075                                   | 115,181                               | 0.0078                    | 0.9922        | 92.17                            |
| 30.5                           | 14,613,697                                   |                                       | 0.0000                    | 1.0000        | 91.45                            |
| 31.5                           | 14,205,534                                   |                                       | 0.0000                    | 1.0000        | 91.45                            |
| 32.5                           | 12,806,433                                   | 57,461                                | 0.0045                    | 0.9955        | 91.45                            |
| 33.5                           | 10,823,937                                   | 5,733                                 | 0.0005                    | 0.9995        | 91.04                            |
| 34.5                           | 10,234,044                                   |                                       | 0.0000                    | 1.0000        | 90.99                            |
| 35.5                           | 7,095,177                                    |                                       | 0.0000                    | 1.0000        | 90.99                            |
| 36.5                           | 6,847,351                                    |                                       | 0.0000                    | 1.0000        | 90.99                            |
| 37.5                           | 6,163,042                                    | 6,800                                 | 0.0011                    | 0.9989        | 90.99                            |
| 38.5                           | 6,043,170                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |

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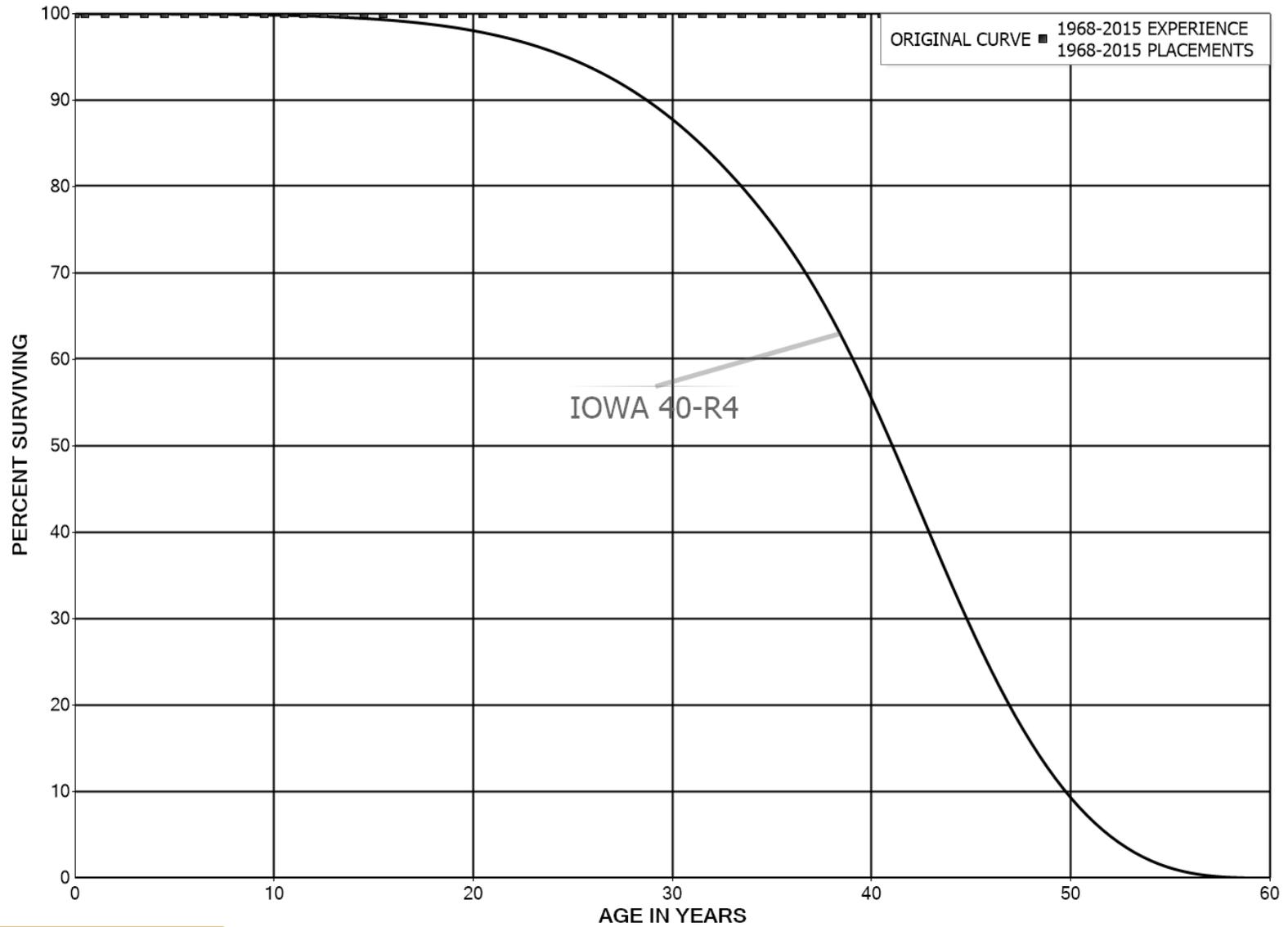
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B06 - BUILDINGS - METAL

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,731,924                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |
| 40.5                           | 5,180,227                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |
| 41.5                           | 5,180,227                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |
| 42.5                           | 5,180,227                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |
| 43.5                           | 5,180,227                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |
| 44.5                           | 4,480,030                                    |                                       | 0.0000                    | 1.0000        | 90.89                            |
| 45.5                           | 4,332,844                                    | 62,342                                | 0.0144                    | 0.9856        | 90.89                            |
| 46.5                           | 2,926,199                                    |                                       | 0.0000                    | 1.0000        | 89.58                            |
| 47.5                           | 1,577,877                                    |                                       | 0.0000                    | 1.0000        | 89.58                            |
| 48.5                           | 781,601                                      |                                       | 0.0000                    | 1.0000        | 89.58                            |
| 49.5                           | 496,681                                      |                                       | 0.0000                    | 1.0000        | 89.58                            |
| 50.5                           |  |                                       |                           |               | 89.58                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B07 - BUS DUCT GENERATOR  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B07 - BUS DUCT GENERATOR

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,456,108                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 825,804                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 459,833                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 338,955                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |

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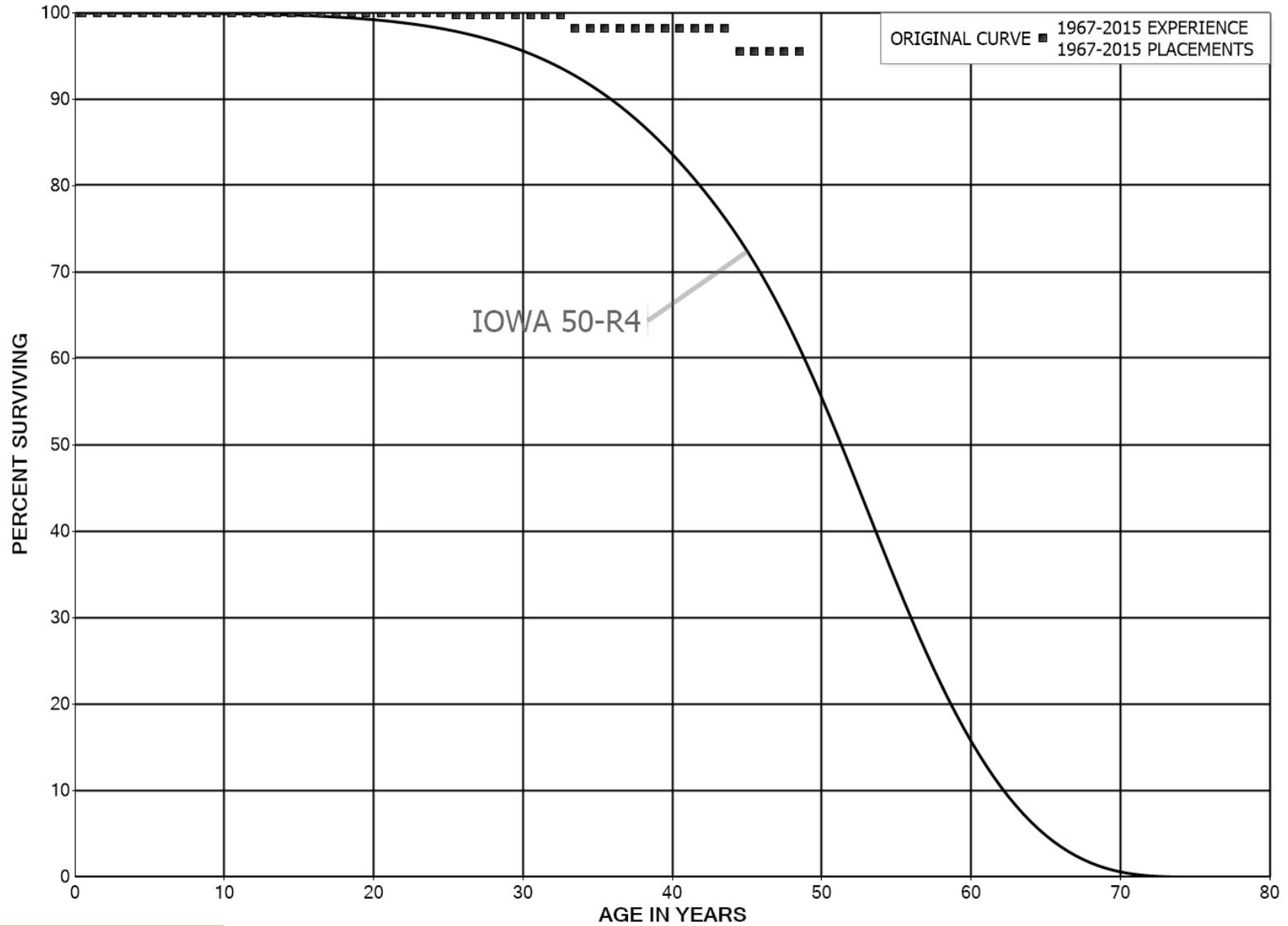
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B07 - BUS DUCT GENERATOR

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 27,238                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT B08 - BUSWORK AND HARDWARE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B08 - BUSWORK AND HARDWARE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,379,408                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 7,333,002                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,286,779                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 7,286,779                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 6,251,243                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 6,251,243                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 6,251,243                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 6,217,568                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 6,217,568                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 6,217,568                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 6,217,568                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 6,211,235                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 6,099,010                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 6,061,904                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 6,013,333                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 6,013,333                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 5,713,849                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 5,713,849                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 5,387,459                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 5,331,543                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 5,232,676                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 4,767,022                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 4,617,644                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 4,584,516                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 4,029,183                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 3,321,720                                    | 10,856                                | 0.0033                    | 0.9967        | 100.00                           |
| 25.5                           | 3,160,022                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 26.5                           | 2,759,996                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 27.5                           | 2,737,453                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 28.5                           | 2,626,785                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 29.5                           | 2,542,611                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 30.5                           | 2,518,812                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 31.5                           | 2,518,812                                    |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 32.5                           | 2,352,400                                    | 35,777                                | 0.0152                    | 0.9848        | 99.67                            |
| 33.5                           | 2,078,238                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 34.5                           | 1,866,029                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 35.5                           | 1,733,264                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 36.5                           | 1,577,519                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 37.5                           | 1,254,807                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 38.5                           | 1,016,669                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |



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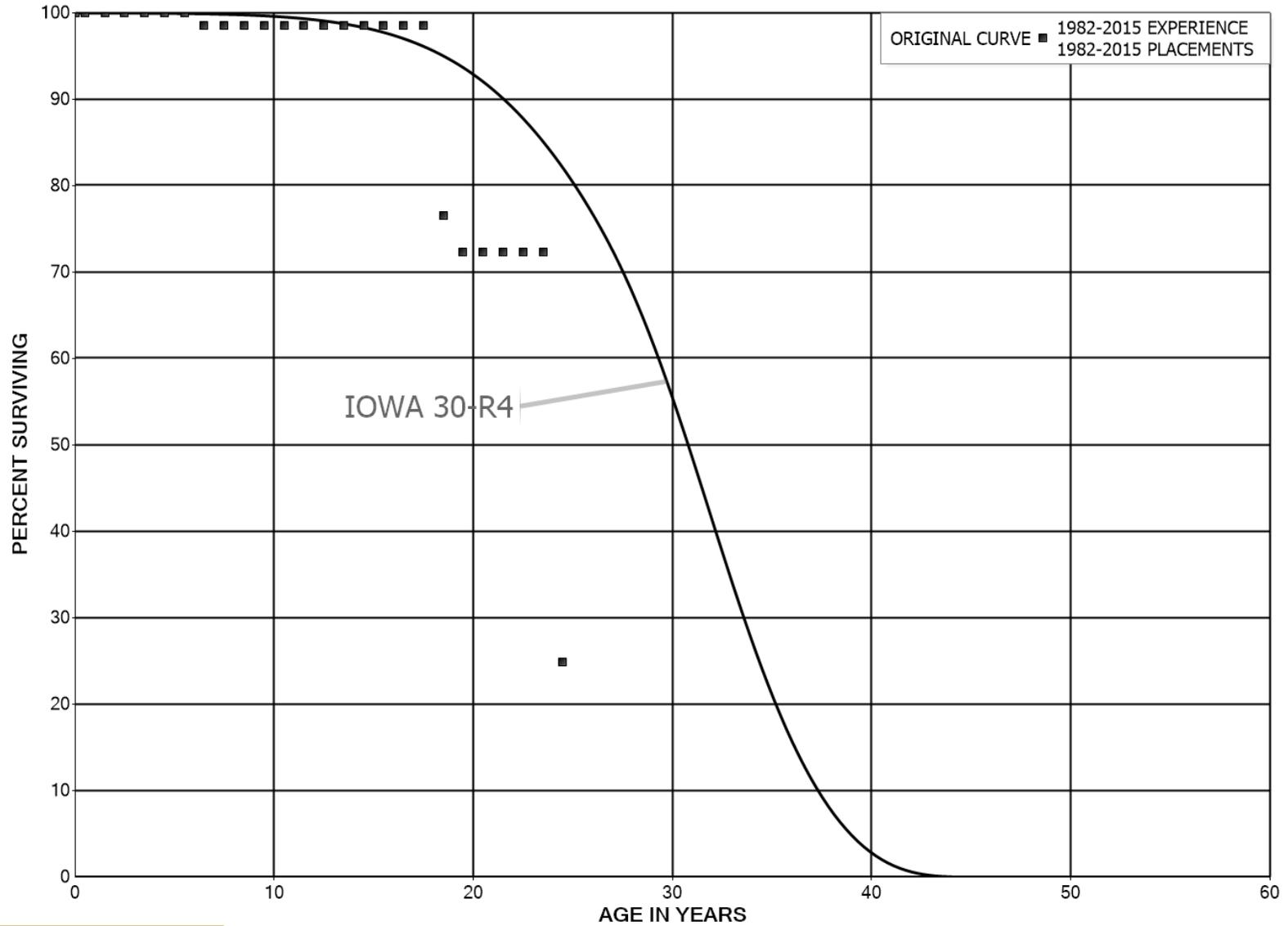
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B08 - BUSWORK AND HARDWARE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,014,371                                    |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 40.5                           | 946,331                                      |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 41.5                           | 937,636                                      |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 42.5                           | 937,636                                      |                                       | 0.0000                    | 1.0000        | 98.16                            |
| 43.5                           | 937,636                                      | 24,869                                | 0.0265                    | 0.9735        | 98.16                            |
| 44.5                           | 912,767                                      |                                       | 0.0000                    | 1.0000        | 95.55                            |
| 45.5                           | 391,137                                      |                                       | 0.0000                    | 1.0000        | 95.55                            |
| 46.5                           | 373,137                                      |                                       | 0.0000                    | 1.0000        | 95.55                            |
| 47.5                           | 268,548                                      |                                       | 0.0000                    | 1.0000        | 95.55                            |
| 48.5                           |  |                                       |                           |               | 95.55                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C01 - CABLES - TELECONTROL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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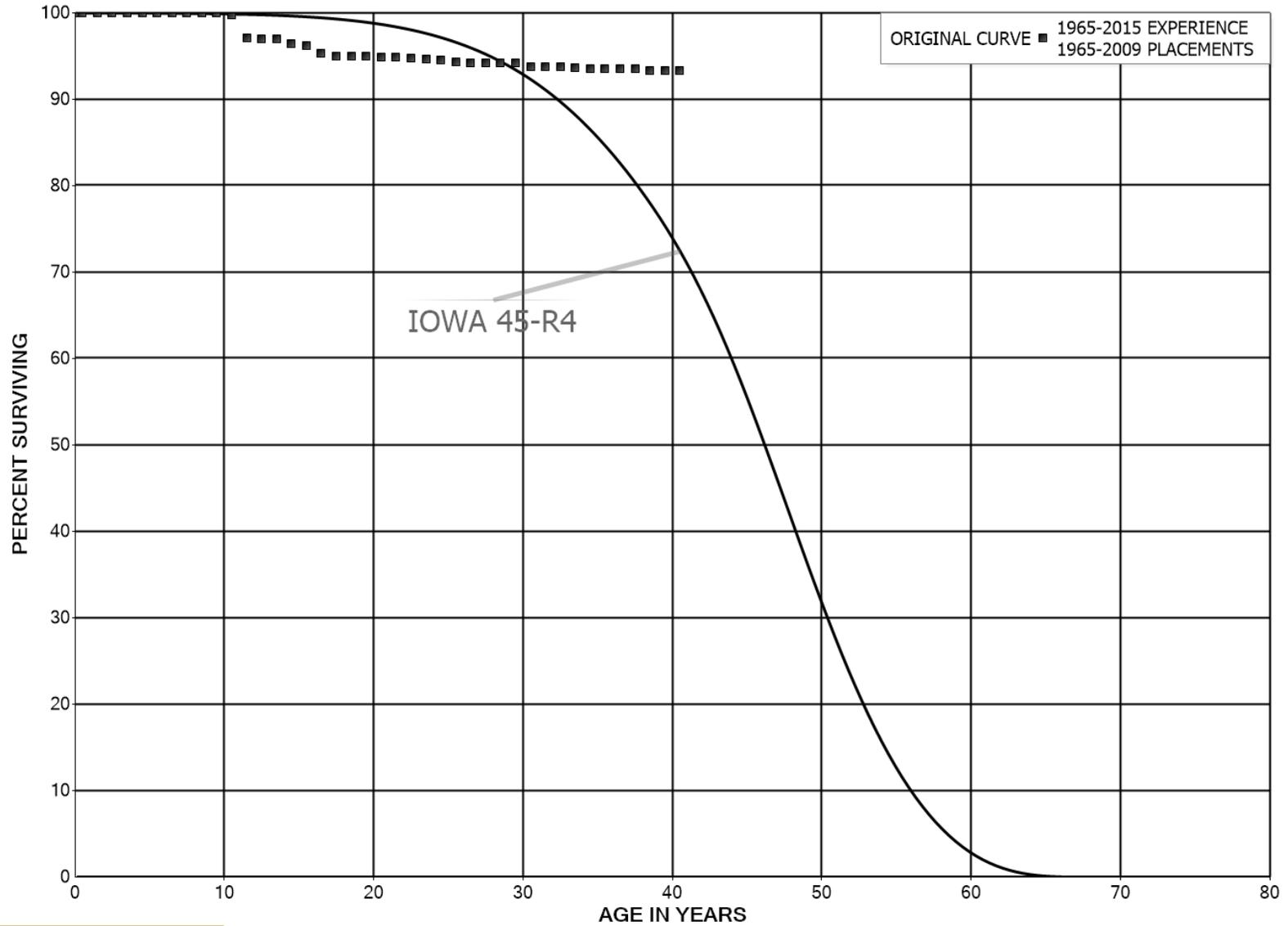
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C01 - CABLES - TELECONTROL

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1982-2015       |  |                                       | EXPERIENCE BAND 1982-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 2,838,620                                    | 0                                     | 0.0000                    | 1.0000        | 100.00                           |  |
| 0.5                            | 2,836,079                                    | 0                                     | 0.0000                    | 1.0000        | 100.00                           |  |
| 1.5                            | 2,836,079                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 2.5                            | 2,824,227                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 3.5                            | 1,900,728                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 4.5                            | 1,900,728                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 5.5                            | 1,801,277                                    | 27,391                                | 0.0152                    | 0.9848        | 100.00                           |  |
| 6.5                            | 1,773,885                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 7.5                            | 1,773,885                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 8.5                            | 1,773,885                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 9.5                            | 1,773,885                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 10.5                           | 1,773,885                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 11.5                           | 1,684,136                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 12.5                           | 791,888                                      |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 13.5                           | 531,510                                      |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 14.5                           | 401,932                                      |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 15.5                           | 379,901                                      |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 16.5                           | 203,293                                      |                                       | 0.0000                    | 1.0000        | 98.48                            |  |
| 17.5                           | 203,293                                      | 45,443                                | 0.2235                    | 0.7765        | 98.48                            |  |
| 18.5                           | 157,849                                      | 8,519                                 | 0.0540                    | 0.9460        | 76.47                            |  |
| 19.5                           | 149,330                                      |                                       | 0.0000                    | 1.0000        | 72.34                            |  |
| 20.5                           | 149,330                                      |                                       | 0.0000                    | 1.0000        | 72.34                            |  |
| 21.5                           | 149,330                                      |                                       | 0.0000                    | 1.0000        | 72.34                            |  |
| 22.5                           | 36,789                                       |                                       | 0.0000                    | 1.0000        | 72.34                            |  |
| 23.5                           | 36,789                                       | 24,177                                | 0.6572                    | 0.3428        | 72.34                            |  |
| 24.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 25.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 26.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 27.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 28.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 29.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 30.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 31.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 32.5                           | 12,612                                       |                                       | 0.0000                    | 1.0000        | 24.80                            |  |
| 33.5                           |  |                                       |                           |               | 24.80                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C02 - CABLE - SUBMARINE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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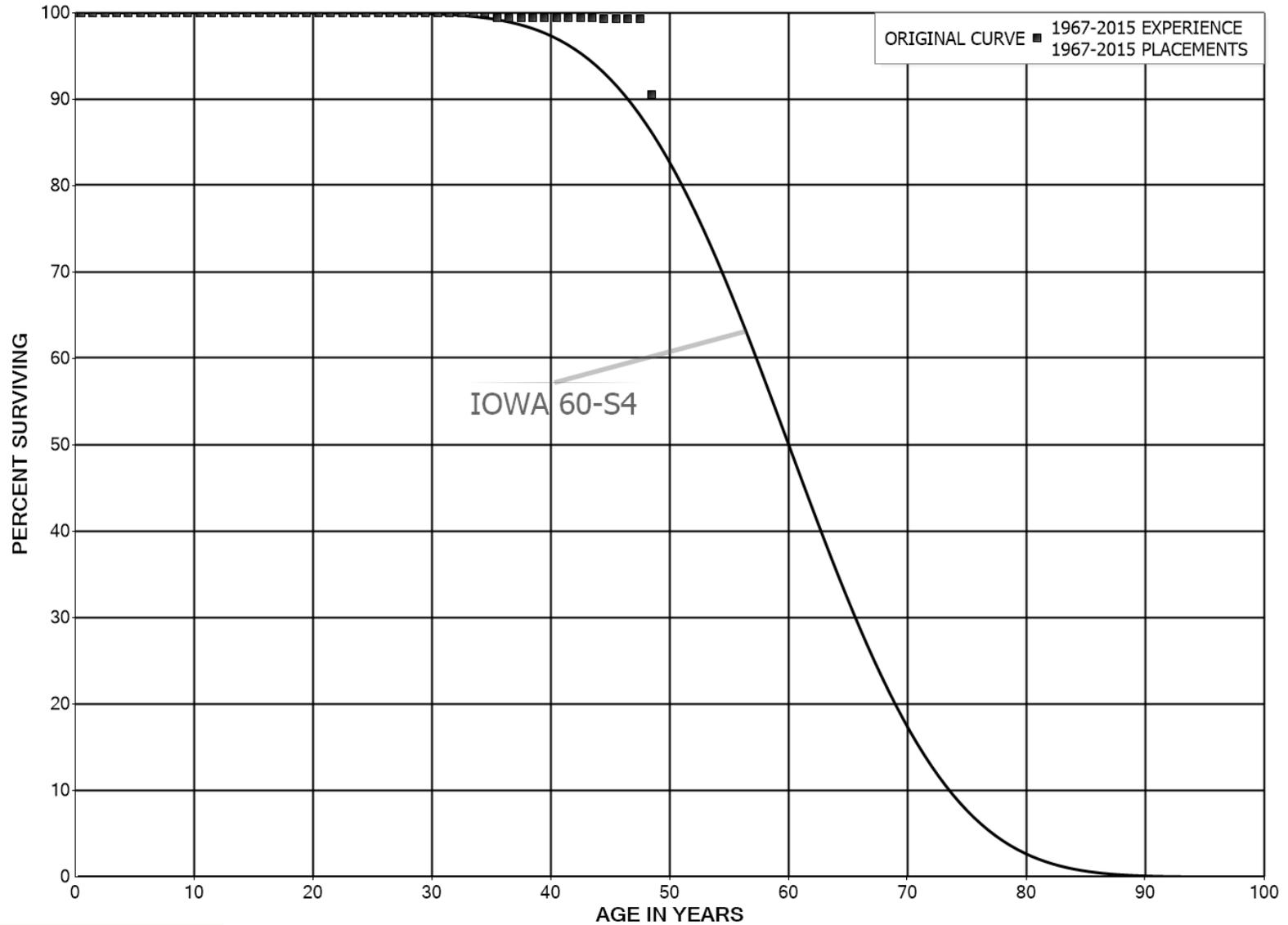
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C02 - CABLE - SUBMARINE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2009       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 9,425,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,344,728                                    | 262                                   | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 9,302,171                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 9,197,890                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 9,197,890                                    | 24,789                                | 0.0027                    | 0.9973        | 100.00                           |
| 10.5                           | 9,173,102                                    | 245,126                               | 0.0267                    | 0.9733        | 99.73                            |
| 11.5                           | 8,927,976                                    | 10,786                                | 0.0012                    | 0.9988        | 97.06                            |
| 12.5                           | 8,917,190                                    | 2,233                                 | 0.0003                    | 0.9997        | 96.95                            |
| 13.5                           | 8,914,958                                    | 48,195                                | 0.0054                    | 0.9946        | 96.92                            |
| 14.5                           | 8,866,762                                    | 19,777                                | 0.0022                    | 0.9978        | 96.40                            |
| 15.5                           | 8,846,986                                    | 87,216                                | 0.0099                    | 0.9901        | 96.18                            |
| 16.5                           | 7,837,422                                    | 21,424                                | 0.0027                    | 0.9973        | 95.23                            |
| 17.5                           | 7,815,998                                    |                                       | 0.0000                    | 1.0000        | 94.97                            |
| 18.5                           | 7,815,998                                    | 5,358                                 | 0.0007                    | 0.9993        | 94.97                            |
| 19.5                           | 7,810,640                                    | 1,990                                 | 0.0003                    | 0.9997        | 94.91                            |
| 20.5                           | 7,808,650                                    | 1,297                                 | 0.0002                    | 0.9998        | 94.88                            |
| 21.5                           | 7,807,353                                    | 13,145                                | 0.0017                    | 0.9983        | 94.87                            |
| 22.5                           | 7,794,208                                    | 4,245                                 | 0.0005                    | 0.9995        | 94.71                            |
| 23.5                           | 7,789,963                                    | 8,605                                 | 0.0011                    | 0.9989        | 94.66                            |
| 24.5                           | 7,781,358                                    | 17,612                                | 0.0023                    | 0.9977        | 94.55                            |
| 25.5                           | 4,784,397                                    | 5,538                                 | 0.0012                    | 0.9988        | 94.34                            |
| 26.5                           | 2,325,408                                    |                                       | 0.0000                    | 1.0000        | 94.23                            |
| 27.5                           | 775,017                                      |                                       | 0.0000                    | 1.0000        | 94.23                            |
| 28.5                           | 775,017                                      |                                       | 0.0000                    | 1.0000        | 94.23                            |
| 29.5                           | 775,017                                      | 4,602                                 | 0.0059                    | 0.9941        | 94.23                            |
| 30.5                           | 770,414                                      |                                       | 0.0000                    | 1.0000        | 93.67                            |
| 31.5                           | 770,414                                      |                                       | 0.0000                    | 1.0000        | 93.67                            |
| 32.5                           | 770,414                                      | 39                                    | 0.0001                    | 0.9999        | 93.67                            |
| 33.5                           | 646,975                                      | 968                                   | 0.0015                    | 0.9985        | 93.67                            |
| 34.5                           | 646,007                                      | 443                                   | 0.0007                    | 0.9993        | 93.53                            |
| 35.5                           | 476,448                                      |                                       | 0.0000                    | 1.0000        | 93.46                            |
| 36.5                           | 476,448                                      |                                       | 0.0000                    | 1.0000        | 93.46                            |
| 37.5                           | 476,448                                      | 651                                   | 0.0014                    | 0.9986        | 93.46                            |
| 38.5                           | 475,797                                      |                                       | 0.0000                    | 1.0000        | 93.33                            |
| 39.5                           | 475,797                                      |                                       | 0.0000                    | 1.0000        | 93.33                            |
| 40.5                           |  |                                       |                           |               | 93.33                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C03 - CABLE - UNDERGROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C03 - CABLE - UNDERGROUND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,395,635                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,844,830                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,379,940                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,270,771                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,947,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,929,618                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,861,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,861,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,839,011                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,839,011                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,829,125                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 1,663,088                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 1,663,088                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 1,656,465                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 1,604,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 1,510,195                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 1,429,264                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 1,351,971                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 1,351,971                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 1,307,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 1,307,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 1,307,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 1,307,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 1,274,153                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 1,174,801                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 1,127,018                                    | 7,281                                 | 0.0065                    | 0.9935        | 100.00                           |
| 35.5                           | 513,619                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 36.5                           | 429,332                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 37.5                           | 344,220                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 38.5                           | 337,437                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

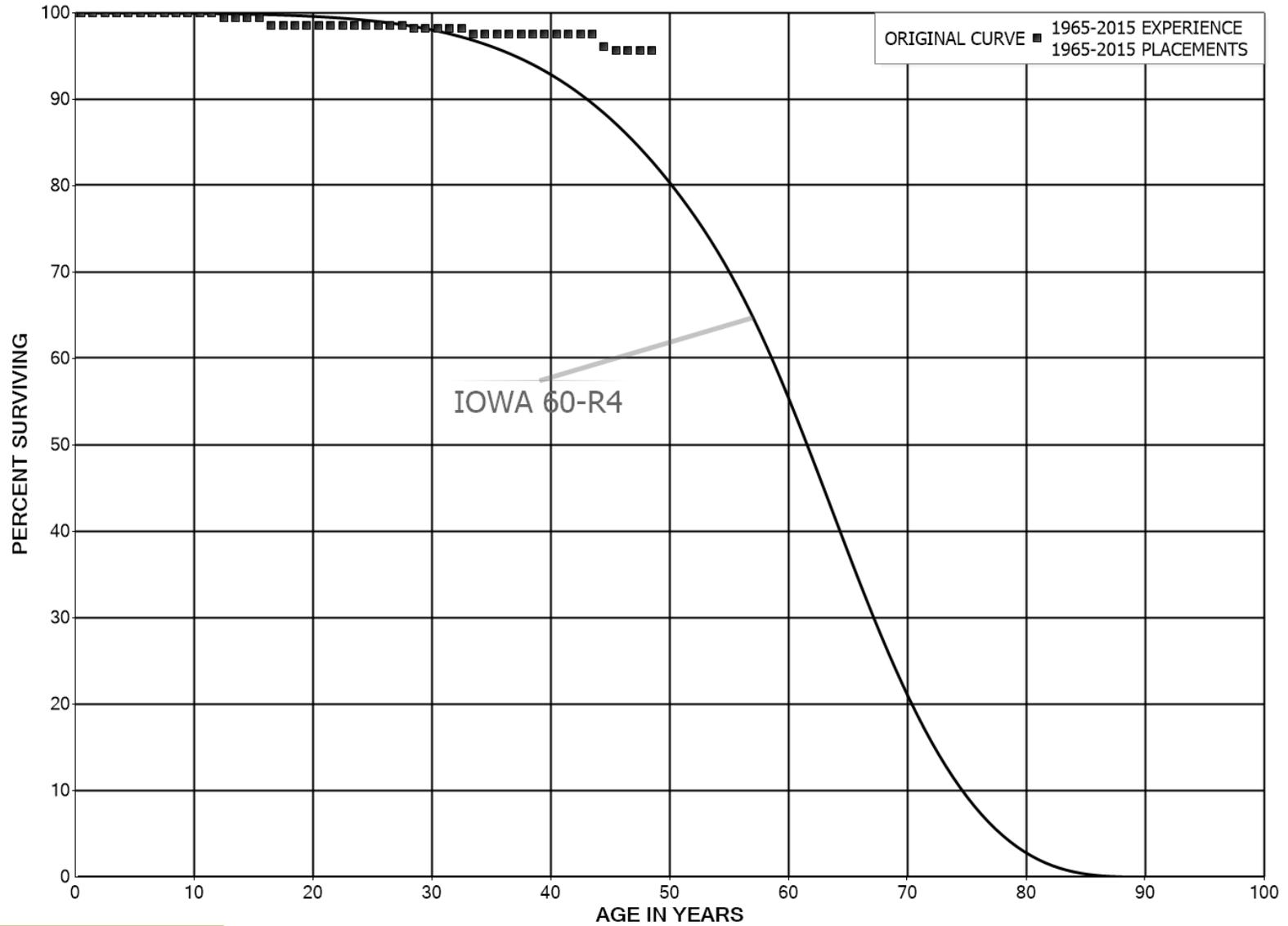
ACCOUNT C03 - CABLE - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 333,739                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 40.5                           | 318,436                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 41.5                           | 318,436                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 42.5                           | 318,436                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 43.5                           | 305,575                                      | 188                                   | 0.0006                    | 0.9994        | 99.35                            |
| 44.5                           | 276,579                                      |                                       | 0.0000                    | 1.0000        | 99.29                            |
| 45.5                           | 141,503                                      |                                       | 0.0000                    | 1.0000        | 99.29                            |
| 46.5                           | 141,503                                      |                                       | 0.0000                    | 1.0000        | 99.29                            |
| 47.5                           | 74,406                                       | 6,571                                 | 0.0883                    | 0.9117        | 99.29                            |
| 48.5                           |  |                                       |                           |               | 90.52                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C04 - CABLE - ABOVE GROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C04 - CABLE - ABOVE GROUND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 11,401,564                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 11,299,810                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 11,299,810                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 11,137,698                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 10,286,672                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 9,987,308                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 9,926,759                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,926,759                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 9,926,759                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 9,926,759                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 9,884,286                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 9,769,662                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 9,769,662                                    | 63,219                                | 0.0065                    | 0.9935        | 100.00                           |
| 12.5                           | 9,614,621                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 13.5                           | 9,580,028                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 14.5                           | 9,464,487                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 15.5                           | 9,346,771                                    | 84,913                                | 0.0091                    | 0.9909        | 99.35                            |
| 16.5                           | 9,174,365                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 17.5                           | 8,884,088                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 18.5                           | 8,863,231                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 19.5                           | 8,769,635                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 20.5                           | 8,542,287                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 21.5                           | 7,870,443                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 22.5                           | 7,815,792                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 23.5                           | 7,433,724                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 24.5                           | 6,964,552                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 25.5                           | 6,674,759                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 26.5                           | 6,267,887                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 27.5                           | 6,150,181                                    | 19,117                                | 0.0031                    | 0.9969        | 98.45                            |
| 28.5                           | 5,978,081                                    |                                       | 0.0000                    | 1.0000        | 98.14                            |
| 29.5                           | 5,893,892                                    |                                       | 0.0000                    | 1.0000        | 98.14                            |
| 30.5                           | 4,979,674                                    |                                       | 0.0000                    | 1.0000        | 98.14                            |
| 31.5                           | 4,952,895                                    |                                       | 0.0000                    | 1.0000        | 98.14                            |
| 32.5                           | 4,388,615                                    | 27,298                                | 0.0062                    | 0.9938        | 98.14                            |
| 33.5                           | 4,088,745                                    | 134                                   | 0.0000                    | 1.0000        | 97.53                            |
| 34.5                           | 4,023,163                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 35.5                           | 2,236,296                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 36.5                           | 2,091,333                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 37.5                           | 1,565,100                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 38.5                           | 1,447,446                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |

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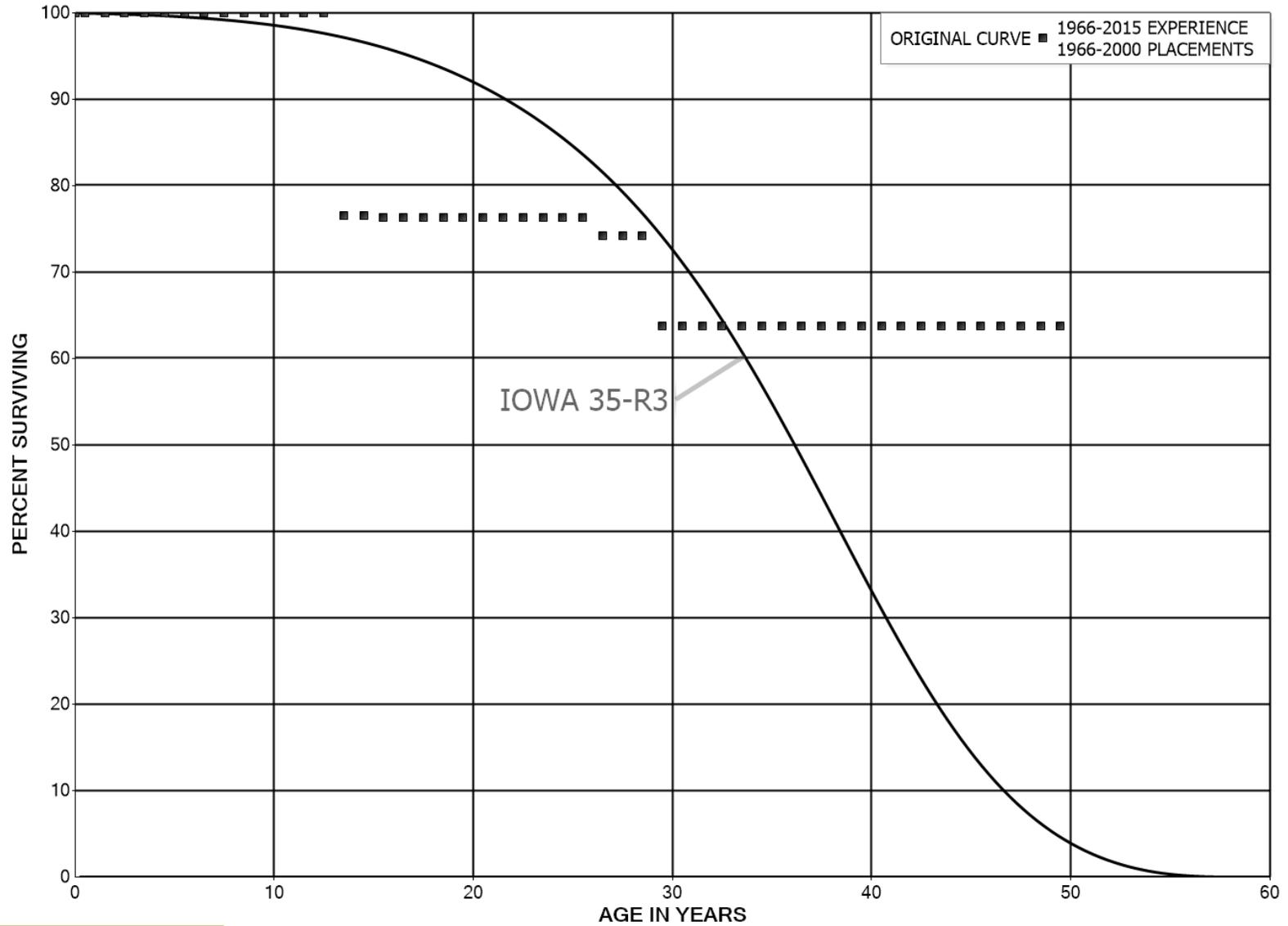
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C04 - CABLE - ABOVE GROUND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,429,253                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 40.5                           | 1,415,740                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 41.5                           | 1,360,687                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 42.5                           | 1,359,668                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 43.5                           | 1,359,668                                    | 20,755                                | 0.0153                    | 0.9847        | 97.53                            |
| 44.5                           | 1,145,684                                    | 5,372                                 | 0.0047                    | 0.9953        | 96.04                            |
| 45.5                           | 808,553                                      |                                       | 0.0000                    | 1.0000        | 95.59                            |
| 46.5                           | 808,553                                      |                                       | 0.0000                    | 1.0000        | 95.59                            |
| 47.5                           | 176,786                                      |                                       | 0.0000                    | 1.0000        | 95.59                            |
| 48.5                           |  |                                       |                           |               | 95.59                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C06 - CAPACITORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C06 - CAPACITORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2000       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,417,922                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,417,922                                    | 332,373                               | 0.2344                    | 0.7656        | 100.00                           |
| 13.5                           | 1,085,549                                    |                                       | 0.0000                    | 1.0000        | 76.56                            |
| 14.5                           | 1,085,549                                    | 4,448                                 | 0.0041                    | 0.9959        | 76.56                            |
| 15.5                           | 924,455                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 16.5                           | 924,455                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 17.5                           | 924,455                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 18.5                           | 924,455                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 19.5                           | 608,625                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 20.5                           | 599,093                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 21.5                           | 599,093                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 22.5                           | 599,093                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 23.5                           | 599,093                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 24.5                           | 599,093                                      |                                       | 0.0000                    | 1.0000        | 76.25                            |
| 25.5                           | 599,093                                      | 16,678                                | 0.0278                    | 0.9722        | 76.25                            |
| 26.5                           | 582,416                                      |                                       | 0.0000                    | 1.0000        | 74.12                            |
| 27.5                           | 582,416                                      |                                       | 0.0000                    | 1.0000        | 74.12                            |
| 28.5                           | 498,690                                      | 69,680                                | 0.1397                    | 0.8603        | 74.12                            |
| 29.5                           | 429,010                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 30.5                           | 429,010                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 31.5                           | 429,010                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 32.5                           | 429,010                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 33.5                           | 405,743                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 34.5                           | 405,743                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 35.5                           | 332,630                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 36.5                           | 332,630                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 37.5                           | 332,630                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 38.5                           | 332,630                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |

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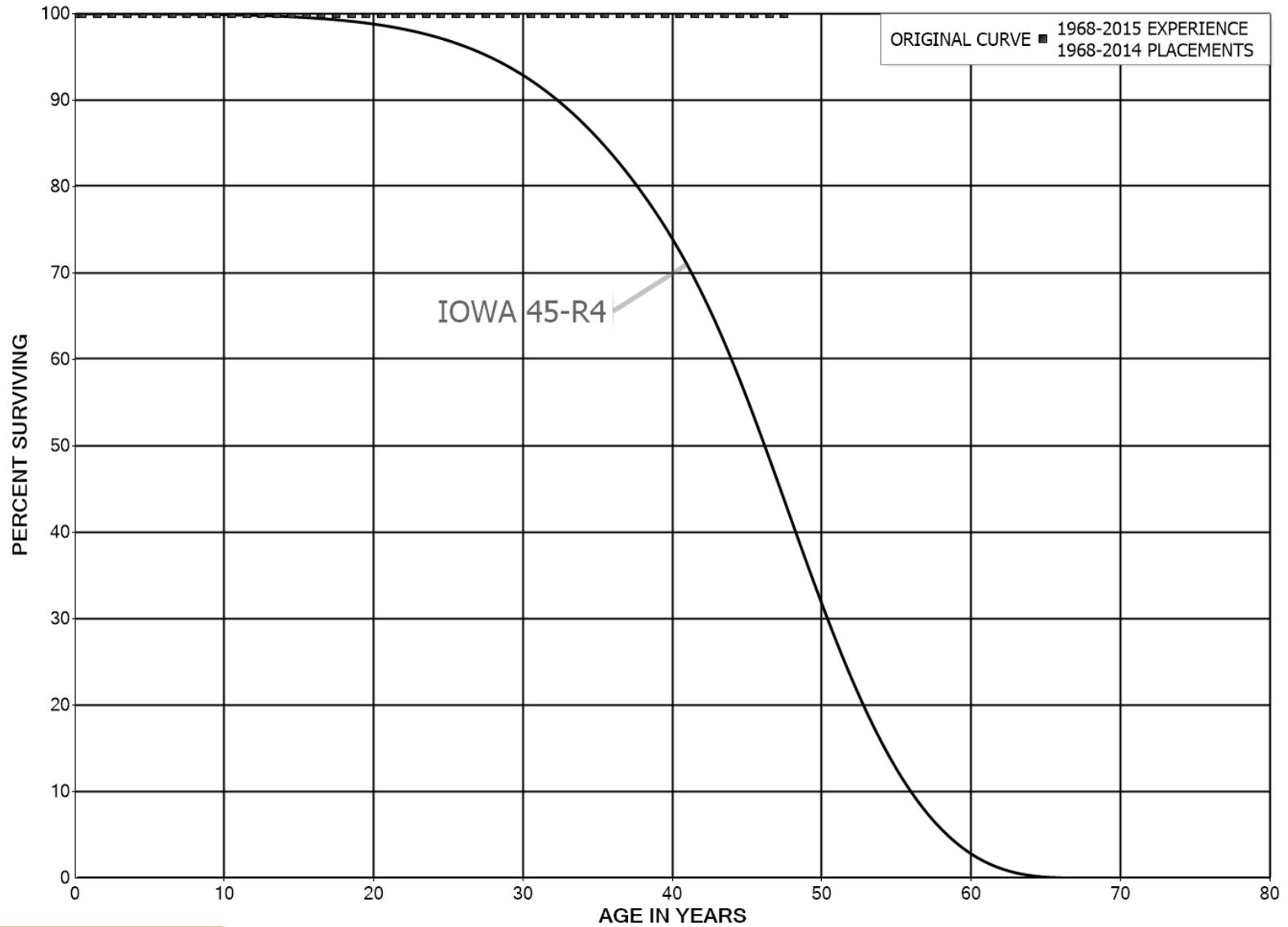
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C06 - CAPACITORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2000       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 308,195                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 40.5                           | 308,195                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 41.5                           | 308,195                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 42.5                           | 308,195                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 43.5                           | 308,195                                      |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 44.5                           | 47,294                                       |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 45.5                           | 44,471                                       |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 46.5                           | 44,471                                       |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 47.5                           | 44,471                                       |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 48.5                           | 44,471                                       |                                       | 0.0000                    | 1.0000        | 63.77                            |
| 49.5                           |  |                                       |                           |               | 63.77                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C07 - CHEMICAL FEED SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C07 - CHEMICAL FEED SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2014

EXPERIENCE BAND 1968-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 586,296                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 586,296                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 573,005                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 544,329                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 544,329                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 26.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 27.5                           | 476,006                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 28.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 29.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 30.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 31.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 32.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 33.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 34.5                           | 467,165                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 35.5                           | 417,847                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 36.5                           | 367,295                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 37.5                           | 367,295                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 38.5                           | 367,295                                      |                                       | 0.0000         | 1.0000        | 100.00                           |



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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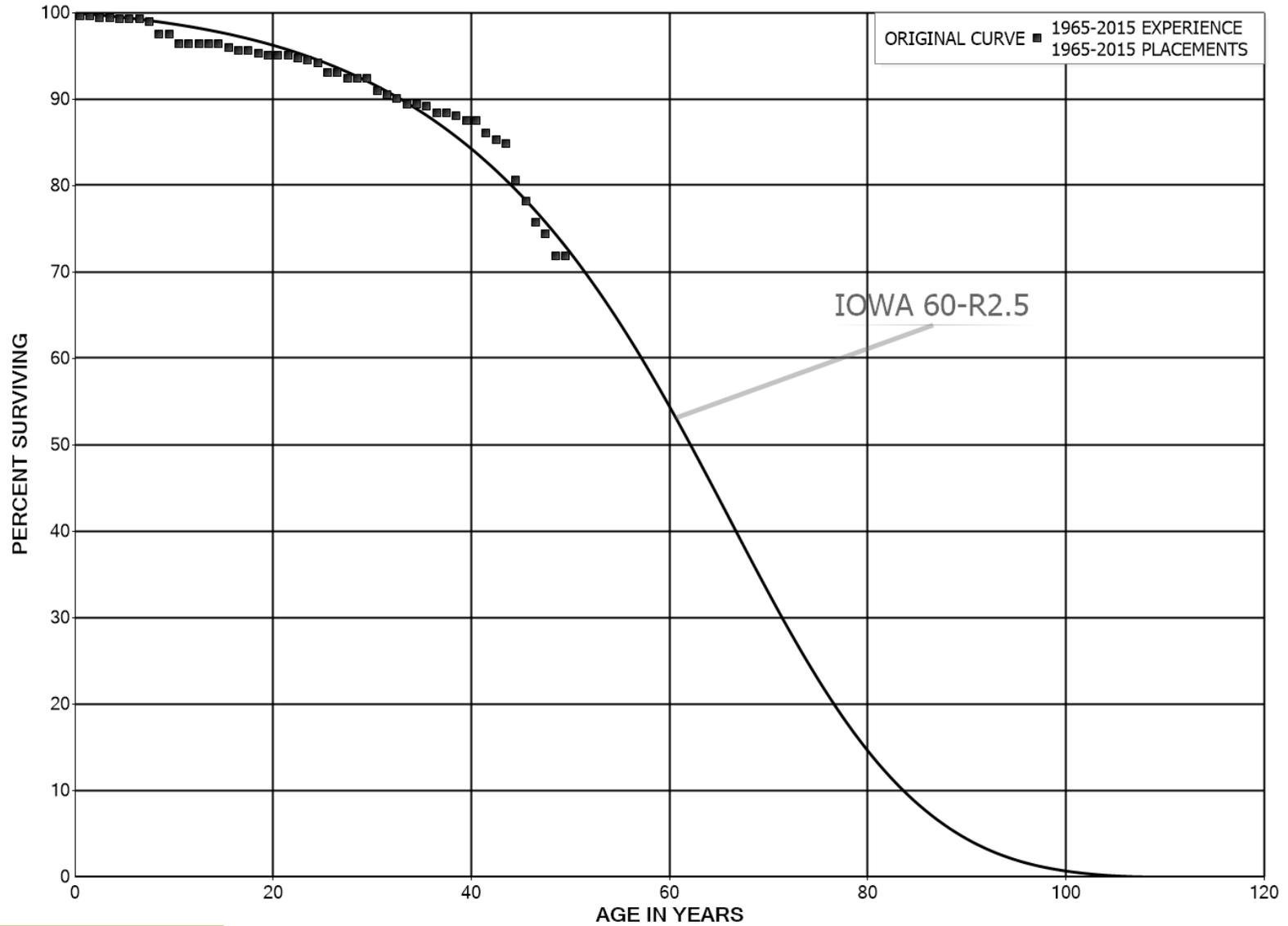
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C07 - CHEMICAL FEED SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2014       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 367,295                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 367,295                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 367,295                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 367,295                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 367,295                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 295,111                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 295,111                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 50,552                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C09 - CIRCUIT BREAKERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C09 - CIRCUIT BREAKERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 42,408,089                                   | 160,899                               | 0.0038         | 0.9962        | 100.00                           |
| 0.5                            | 28,938,215                                   |                                       | 0.0000         | 1.0000        | 99.62                            |
| 1.5                            | 27,073,477                                   | 51,514                                | 0.0019         | 0.9981        | 99.62                            |
| 2.5                            | 23,420,774                                   |                                       | 0.0000         | 1.0000        | 99.43                            |
| 3.5                            | 20,102,925                                   | 27,294                                | 0.0014         | 0.9986        | 99.43                            |
| 4.5                            | 19,123,433                                   | 7,293                                 | 0.0004         | 0.9996        | 99.30                            |
| 5.5                            | 18,642,875                                   |                                       | 0.0000         | 1.0000        | 99.26                            |
| 6.5                            | 18,034,521                                   | 60,978                                | 0.0034         | 0.9966        | 99.26                            |
| 7.5                            | 17,678,078                                   | 249,244                               | 0.0141         | 0.9859        | 98.92                            |
| 8.5                            | 17,139,665                                   |                                       | 0.0000         | 1.0000        | 97.53                            |
| 9.5                            | 16,953,058                                   | 200,915                               | 0.0119         | 0.9881        | 97.53                            |
| 10.5                           | 16,702,131                                   |                                       | 0.0000         | 1.0000        | 96.37                            |
| 11.5                           | 16,621,648                                   |                                       | 0.0000         | 1.0000        | 96.37                            |
| 12.5                           | 16,272,210                                   |                                       | 0.0000         | 1.0000        | 96.37                            |
| 13.5                           | 15,850,732                                   |                                       | 0.0000         | 1.0000        | 96.37                            |
| 14.5                           | 15,832,173                                   | 67,355                                | 0.0043         | 0.9957        | 96.37                            |
| 15.5                           | 15,499,963                                   | 58,294                                | 0.0038         | 0.9962        | 95.96                            |
| 16.5                           | 15,441,670                                   |                                       | 0.0000         | 1.0000        | 95.60                            |
| 17.5                           | 15,287,303                                   | 50,464                                | 0.0033         | 0.9967        | 95.60                            |
| 18.5                           | 15,043,281                                   | 40,862                                | 0.0027         | 0.9973        | 95.29                            |
| 19.5                           | 14,573,151                                   |                                       | 0.0000         | 1.0000        | 95.03                            |
| 20.5                           | 13,743,654                                   |                                       | 0.0000         | 1.0000        | 95.03                            |
| 21.5                           | 13,718,206                                   | 47,162                                | 0.0034         | 0.9966        | 95.03                            |
| 22.5                           | 13,398,595                                   | 20,279                                | 0.0015         | 0.9985        | 94.70                            |
| 23.5                           | 12,287,999                                   | 45,251                                | 0.0037         | 0.9963        | 94.56                            |
| 24.5                           | 12,137,656                                   | 149,323                               | 0.0123         | 0.9877        | 94.21                            |
| 25.5                           | 11,610,539                                   |                                       | 0.0000         | 1.0000        | 93.05                            |
| 26.5                           | 11,025,638                                   | 72,655                                | 0.0066         | 0.9934        | 93.05                            |
| 27.5                           | 10,808,151                                   |                                       | 0.0000         | 1.0000        | 92.44                            |
| 28.5                           | 10,733,766                                   |                                       | 0.0000         | 1.0000        | 92.44                            |
| 29.5                           | 10,696,675                                   | 173,483                               | 0.0162         | 0.9838        | 92.44                            |
| 30.5                           | 10,483,633                                   | 46,776                                | 0.0045         | 0.9955        | 90.94                            |
| 31.5                           | 10,436,857                                   | 56,847                                | 0.0054         | 0.9946        | 90.53                            |
| 32.5                           | 10,067,873                                   | 75,026                                | 0.0075         | 0.9925        | 90.04                            |
| 33.5                           | 8,982,702                                    |                                       | 0.0000         | 1.0000        | 89.37                            |
| 34.5                           | 8,780,905                                    | 22,391                                | 0.0025         | 0.9975        | 89.37                            |
| 35.5                           | 8,005,967                                    | 65,599                                | 0.0082         | 0.9918        | 89.14                            |
| 36.5                           | 7,862,991                                    |                                       | 0.0000         | 1.0000        | 88.41                            |
| 37.5                           | 7,494,955                                    | 32,264                                | 0.0043         | 0.9957        | 88.41                            |
| 38.5                           | 6,871,566                                    | 43,798                                | 0.0064         | 0.9936        | 88.03                            |

**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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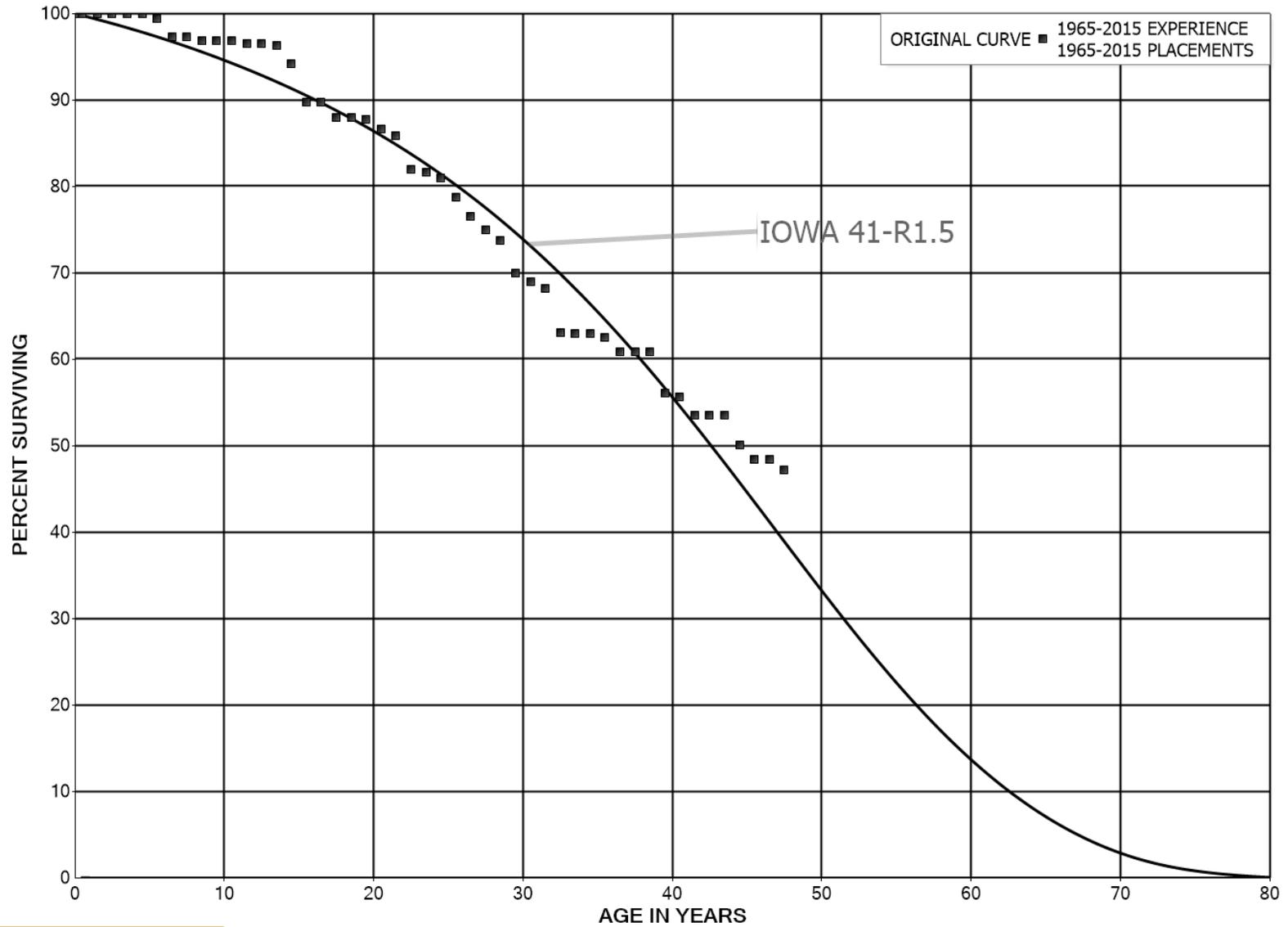
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C09 - CIRCUIT BREAKERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 6,781,445                                    |                                       | 0.0000                    | 1.0000        | 87.47                            |
| 40.5                           | 6,497,180                                    | 102,890                               | 0.0158                    | 0.9842        | 87.47                            |
| 41.5                           | 6,251,013                                    | 54,215                                | 0.0087                    | 0.9913        | 86.08                            |
| 42.5                           | 6,196,798                                    | 32,682                                | 0.0053                    | 0.9947        | 85.34                            |
| 43.5                           | 5,594,010                                    | 278,870                               | 0.0499                    | 0.9501        | 84.89                            |
| 44.5                           | 4,868,135                                    | 149,825                               | 0.0308                    | 0.9692        | 80.65                            |
| 45.5                           | 3,050,359                                    | 94,629                                | 0.0310                    | 0.9690        | 78.17                            |
| 46.5                           | 2,843,847                                    | 49,956                                | 0.0176                    | 0.9824        | 75.75                            |
| 47.5                           | 1,997,293                                    | 68,207                                | 0.0341                    | 0.9659        | 74.42                            |
| 48.5                           | 886,988                                      |                                       | 0.0000                    | 1.0000        | 71.87                            |
| 49.5                           | 519,843                                      | 94,176                                | 0.1812                    | 0.8188        | 71.87                            |
| 50.5                           |  |                                       |                           |               | 58.85                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C10 - COMPRESSED AIR SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts, Page 106 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C10 - COMPRESSED AIR SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 18,045,846                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 9,907,229                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,959,480                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 6,442,427                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 6,442,427                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 5,847,852                                    | 32,529                                | 0.0056                    | 0.9944        | 100.00                           |
| 5.5                            | 5,674,885                                    | 125,289                               | 0.0221                    | 0.9779        | 99.44                            |
| 6.5                            | 5,380,906                                    |                                       | 0.0000                    | 1.0000        | 97.25                            |
| 7.5                            | 4,943,013                                    | 19,135                                | 0.0039                    | 0.9961        | 97.25                            |
| 8.5                            | 4,678,473                                    |                                       | 0.0000                    | 1.0000        | 96.87                            |
| 9.5                            | 4,647,855                                    |                                       | 0.0000                    | 1.0000        | 96.87                            |
| 10.5                           | 4,647,855                                    | 17,971                                | 0.0039                    | 0.9961        | 96.87                            |
| 11.5                           | 4,629,884                                    |                                       | 0.0000                    | 1.0000        | 96.50                            |
| 12.5                           | 4,429,884                                    | 10,656                                | 0.0024                    | 0.9976        | 96.50                            |
| 13.5                           | 4,377,956                                    | 96,947                                | 0.0221                    | 0.9779        | 96.27                            |
| 14.5                           | 4,133,050                                    | 192,426                               | 0.0466                    | 0.9534        | 94.13                            |
| 15.5                           | 3,745,763                                    | 1,766                                 | 0.0005                    | 0.9995        | 89.75                            |
| 16.5                           | 3,579,639                                    | 70,987                                | 0.0198                    | 0.9802        | 89.71                            |
| 17.5                           | 3,425,631                                    |                                       | 0.0000                    | 1.0000        | 87.93                            |
| 18.5                           | 3,397,099                                    | 8,231                                 | 0.0024                    | 0.9976        | 87.93                            |
| 19.5                           | 3,378,212                                    | 43,863                                | 0.0130                    | 0.9870        | 87.72                            |
| 20.5                           | 3,205,312                                    | 27,663                                | 0.0086                    | 0.9914        | 86.58                            |
| 21.5                           | 2,943,004                                    | 132,489                               | 0.0450                    | 0.9550        | 85.83                            |
| 22.5                           | 2,766,426                                    | 13,168                                | 0.0048                    | 0.9952        | 81.97                            |
| 23.5                           | 2,237,625                                    | 16,940                                | 0.0076                    | 0.9924        | 81.58                            |
| 24.5                           | 2,185,057                                    | 59,522                                | 0.0272                    | 0.9728        | 80.96                            |
| 25.5                           | 2,083,992                                    | 58,872                                | 0.0282                    | 0.9718        | 78.75                            |
| 26.5                           | 1,949,912                                    | 39,150                                | 0.0201                    | 0.9799        | 76.53                            |
| 27.5                           | 1,796,026                                    | 29,172                                | 0.0162                    | 0.9838        | 74.99                            |
| 28.5                           | 1,730,649                                    | 91,004                                | 0.0526                    | 0.9474        | 73.77                            |
| 29.5                           | 1,639,645                                    | 22,151                                | 0.0135                    | 0.9865        | 69.89                            |
| 30.5                           | 1,617,494                                    | 17,783                                | 0.0110                    | 0.9890        | 68.95                            |
| 31.5                           | 1,433,255                                    | 107,523                               | 0.0750                    | 0.9250        | 68.19                            |
| 32.5                           | 1,269,188                                    | 1,504                                 | 0.0012                    | 0.9988        | 63.08                            |
| 33.5                           | 1,114,126                                    |                                       | 0.0000                    | 1.0000        | 63.00                            |
| 34.5                           | 1,114,126                                    | 9,569                                 | 0.0086                    | 0.9914        | 63.00                            |
| 35.5                           | 876,987                                      | 23,423                                | 0.0267                    | 0.9733        | 62.46                            |
| 36.5                           | 811,553                                      |                                       | 0.0000                    | 1.0000        | 60.79                            |
| 37.5                           | 749,163                                      |                                       | 0.0000                    | 1.0000        | 60.79                            |
| 38.5                           | 610,688                                      | 47,584                                | 0.0779                    | 0.9221        | 60.79                            |

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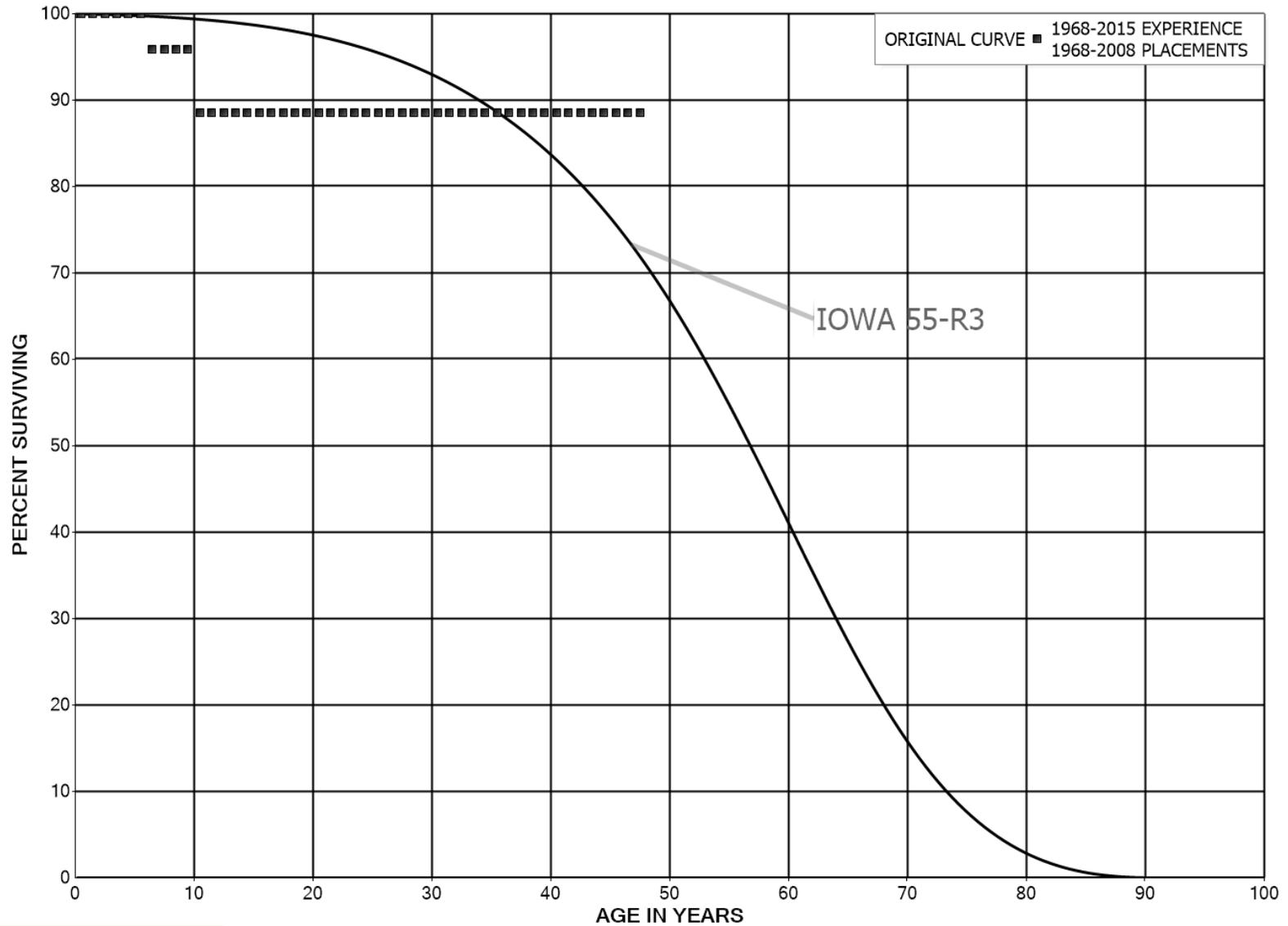
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C10 - COMPRESSED AIR SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 521,153                                      | 4,512                                 | 0.0087                    | 0.9913        | 56.06                            |  |
| 40.5                           | 506,641                                      | 18,589                                | 0.0367                    | 0.9633        | 55.57                            |  |
| 41.5                           | 391,903                                      |                                       | 0.0000                    | 1.0000        | 53.53                            |  |
| 42.5                           | 391,903                                      |                                       | 0.0000                    | 1.0000        | 53.53                            |  |
| 43.5                           | 391,903                                      | 25,370                                | 0.0647                    | 0.9353        | 53.53                            |  |
| 44.5                           | 251,208                                      | 8,181                                 | 0.0326                    | 0.9674        | 50.07                            |  |
| 45.5                           | 237,023                                      |                                       | 0.0000                    | 1.0000        | 48.44                            |  |
| 46.5                           | 195,996                                      | 5,167                                 | 0.0264                    | 0.9736        | 48.44                            |  |
| 47.5                           | 170,490                                      |                                       | 0.0000                    | 1.0000        | 47.16                            |  |
| 48.5                           | 36,402                                       |                                       | 0.0000                    | 1.0000        | 47.16                            |  |
| 49.5                           |  |                                       |                           |               | 47.16                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C12 - CONDENSERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C12 - CONDENSERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2008       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,754,393                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,754,393                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,754,393                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,754,393                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,754,393                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,754,393                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,754,393                                    | 113,499                               | 0.0412                    | 0.9588        | 100.00                           |
| 6.5                            | 2,640,894                                    |                                       | 0.0000                    | 1.0000        | 95.88                            |
| 7.5                            | 2,405,299                                    |                                       | 0.0000                    | 1.0000        | 95.88                            |
| 8.5                            | 2,405,299                                    |                                       | 0.0000                    | 1.0000        | 95.88                            |
| 9.5                            | 2,405,299                                    | 185,297                               | 0.0770                    | 0.9230        | 95.88                            |
| 10.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 11.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 12.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 13.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 14.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 15.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 16.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 17.5                           | 2,220,002                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 18.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 19.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 20.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 21.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 22.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 23.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 24.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 25.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 26.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 27.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 28.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 29.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 30.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 31.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 32.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 33.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 34.5                           | 2,168,448                                    |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 35.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 36.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 37.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 38.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |

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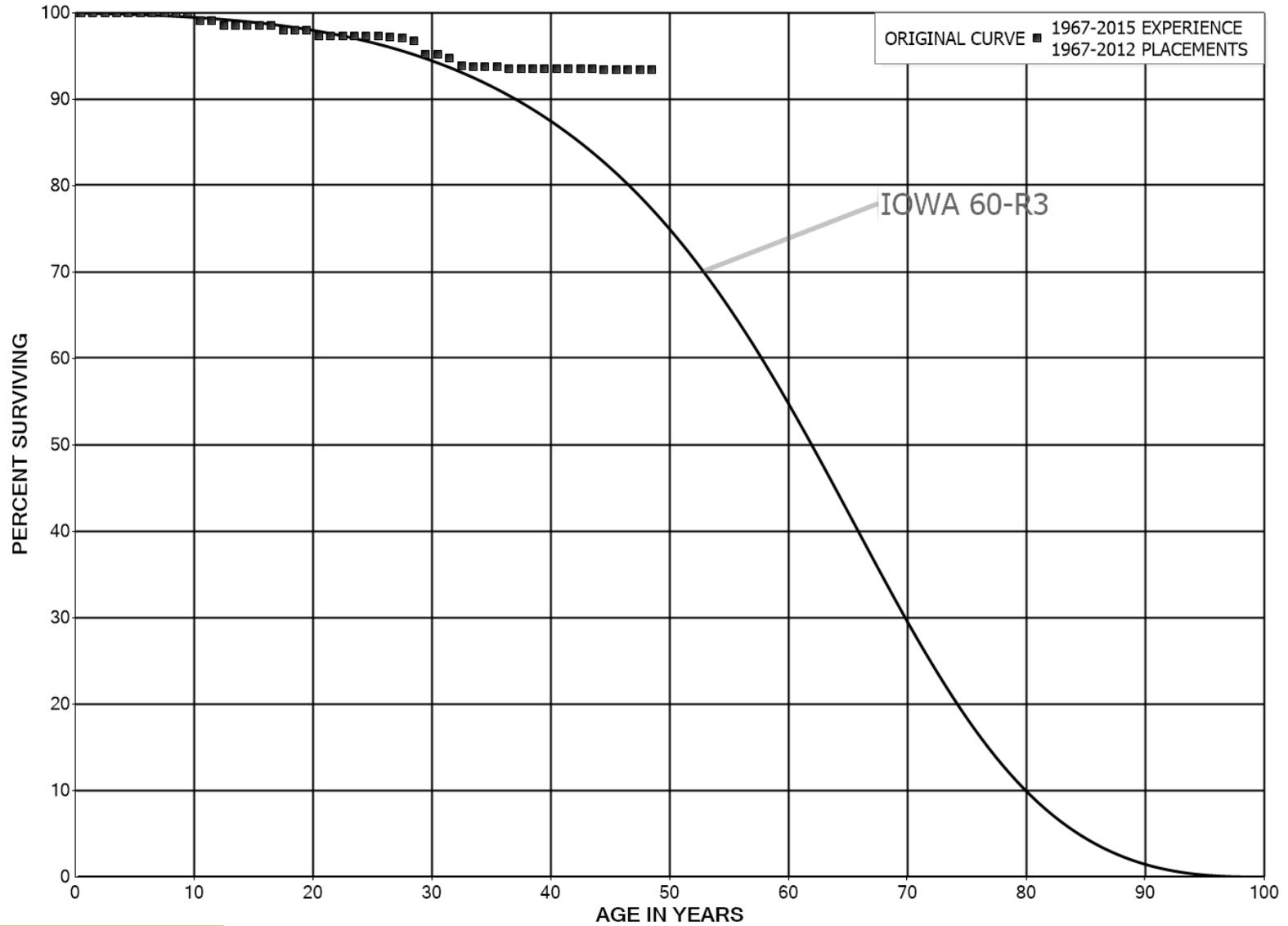
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C12 - CONDENSERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2008       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 40.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 41.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 42.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 43.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 44.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 45.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 46.5                           | 125,930                                      |                                       | 0.0000                    | 1.0000        | 88.49                            |
| 47.5                           |  |                                       |                           |               | 88.49                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C13 - CONDUCTOR  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C13 - CONDUCTOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2012

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 70,480,775                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 70,480,775                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 70,480,775                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 70,480,775                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 70,181,749                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 70,181,749                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 70,181,749                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 70,069,982                                   | 67,979                                | 0.0010         | 0.9990        | 100.00                           |
| 7.5                            | 70,002,002                                   |                                       | 0.0000         | 1.0000        | 99.90                            |
| 8.5                            | 70,002,002                                   |                                       | 0.0000         | 1.0000        | 99.90                            |
| 9.5                            | 69,296,481                                   | 578,547                               | 0.0083         | 0.9917        | 99.90                            |
| 10.5                           | 68,717,933                                   | 26,504                                | 0.0004         | 0.9996        | 99.07                            |
| 11.5                           | 68,257,032                                   | 370,056                               | 0.0054         | 0.9946        | 99.03                            |
| 12.5                           | 67,665,869                                   | 12,891                                | 0.0002         | 0.9998        | 98.49                            |
| 13.5                           | 65,058,158                                   |                                       | 0.0000         | 1.0000        | 98.48                            |
| 14.5                           | 62,746,193                                   |                                       | 0.0000         | 1.0000        | 98.48                            |
| 15.5                           | 59,738,827                                   |                                       | 0.0000         | 1.0000        | 98.48                            |
| 16.5                           | 59,717,138                                   | 285,994                               | 0.0048         | 0.9952        | 98.48                            |
| 17.5                           | 57,857,546                                   | 63,133                                | 0.0011         | 0.9989        | 98.00                            |
| 18.5                           | 56,648,660                                   |                                       | 0.0000         | 1.0000        | 97.90                            |
| 19.5                           | 55,424,640                                   | 341,068                               | 0.0062         | 0.9938        | 97.90                            |
| 20.5                           | 53,661,174                                   |                                       | 0.0000         | 1.0000        | 97.29                            |
| 21.5                           | 53,600,351                                   |                                       | 0.0000         | 1.0000        | 97.29                            |
| 22.5                           | 53,558,762                                   |                                       | 0.0000         | 1.0000        | 97.29                            |
| 23.5                           | 53,558,762                                   | 14,600                                | 0.0003         | 0.9997        | 97.29                            |
| 24.5                           | 53,458,029                                   | 990                                   | 0.0000         | 1.0000        | 97.27                            |
| 25.5                           | 42,935,498                                   | 25,135                                | 0.0006         | 0.9994        | 97.27                            |
| 26.5                           | 42,910,364                                   | 85,533                                | 0.0020         | 0.9980        | 97.21                            |
| 27.5                           | 41,350,890                                   | 119,028                               | 0.0029         | 0.9971        | 97.02                            |
| 28.5                           | 38,513,640                                   | 625,623                               | 0.0162         | 0.9838        | 96.74                            |
| 29.5                           | 37,888,017                                   |                                       | 0.0000         | 1.0000        | 95.16                            |
| 30.5                           | 32,483,669                                   | 133,501                               | 0.0041         | 0.9959        | 95.16                            |
| 31.5                           | 32,302,920                                   | 324,580                               | 0.0100         | 0.9900        | 94.77                            |
| 32.5                           | 25,980,143                                   | 24,442                                | 0.0009         | 0.9991        | 93.82                            |
| 33.5                           | 22,557,226                                   |                                       | 0.0000         | 1.0000        | 93.73                            |
| 34.5                           | 18,394,525                                   |                                       | 0.0000         | 1.0000        | 93.73                            |
| 35.5                           | 18,213,456                                   | 53,158                                | 0.0029         | 0.9971        | 93.73                            |
| 36.5                           | 18,160,298                                   |                                       | 0.0000         | 1.0000        | 93.46                            |
| 37.5                           | 13,235,211                                   |                                       | 0.0000         | 1.0000        | 93.46                            |
| 38.5                           | 10,190,032                                   |                                       | 0.0000         | 1.0000        | 93.46                            |

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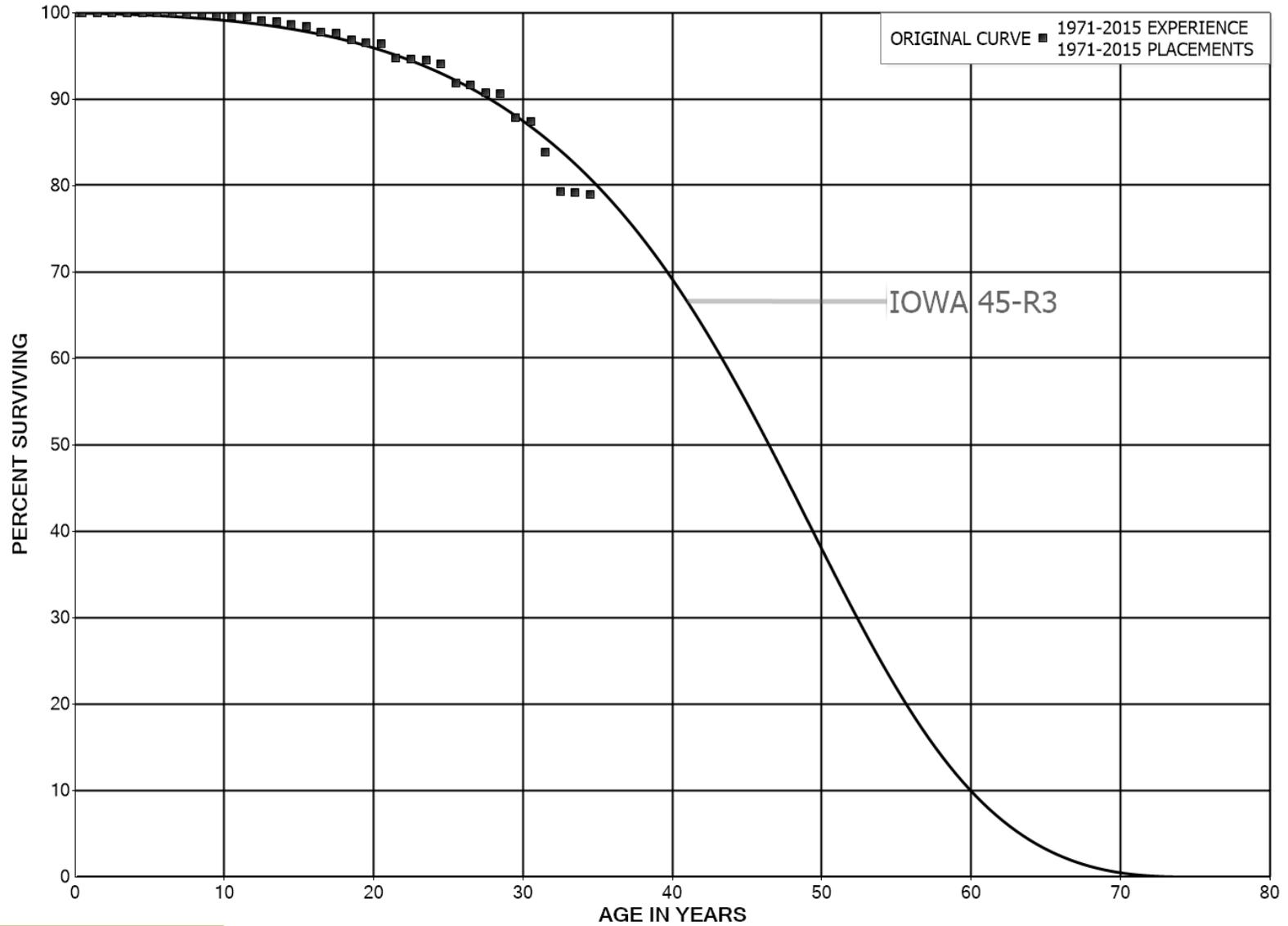
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C13 - CONDUCTOR

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2012       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 10,074,089                                   |                                       | 0.0000                    | 1.0000        | 93.46                            |
| 40.5                           | 10,074,089                                   |                                       | 0.0000                    | 1.0000        | 93.46                            |
| 41.5                           | 8,354,258                                    |                                       | 0.0000                    | 1.0000        | 93.46                            |
| 42.5                           | 8,354,258                                    |                                       | 0.0000                    | 1.0000        | 93.46                            |
| 43.5                           | 8,354,258                                    | 5,238                                 | 0.0006                    | 0.9994        | 93.46                            |
| 44.5                           | 8,349,019                                    |                                       | 0.0000                    | 1.0000        | 93.40                            |
| 45.5                           | 7,575,829                                    |                                       | 0.0000                    | 1.0000        | 93.40                            |
| 46.5                           | 7,323,183                                    |                                       | 0.0000                    | 1.0000        | 93.40                            |
| 47.5                           | 4,914,311                                    |                                       | 0.0000                    | 1.0000        | 93.40                            |
| 48.5                           |  |                                       |                           |               | 93.40                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C14 - CONDUCTOR - DISTRIBUTION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C14 - CONDUCTOR - DISTRIBUTION

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1971-2015       |  |                                       | EXPERIENCE BAND 1971-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 36,819,940                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 35,645,992                                   | 479                                   | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 33,936,800                                   | 544                                   | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 31,408,042                                   | 1,531                                 | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 29,890,463                                   | 4,045                                 | 0.0001                    | 0.9999        | 99.99                            |
| 4.5                            | 29,206,735                                   | 8,981                                 | 0.0003                    | 0.9997        | 99.98                            |
| 5.5                            | 28,940,399                                   | 13,474                                | 0.0005                    | 0.9995        | 99.95                            |
| 6.5                            | 28,226,144                                   | 4,465                                 | 0.0002                    | 0.9998        | 99.90                            |
| 7.5                            | 27,708,336                                   | 25,140                                | 0.0009                    | 0.9991        | 99.89                            |
| 8.5                            | 27,179,759                                   | 16,412                                | 0.0006                    | 0.9994        | 99.79                            |
| 9.5                            | 26,327,109                                   | 18,031                                | 0.0007                    | 0.9993        | 99.73                            |
| 10.5                           | 26,097,119                                   | 33,970                                | 0.0013                    | 0.9987        | 99.67                            |
| 11.5                           | 25,761,069                                   | 122,738                               | 0.0048                    | 0.9952        | 99.54                            |
| 12.5                           | 25,181,970                                   | 33,062                                | 0.0013                    | 0.9987        | 99.06                            |
| 13.5                           | 21,302,356                                   | 59,365                                | 0.0028                    | 0.9972        | 98.93                            |
| 14.5                           | 20,663,414                                   | 60,355                                | 0.0029                    | 0.9971        | 98.66                            |
| 15.5                           | 19,912,890                                   | 123,096                               | 0.0062                    | 0.9938        | 98.37                            |
| 16.5                           | 19,283,755                                   | 28,595                                | 0.0015                    | 0.9985        | 97.76                            |
| 17.5                           | 18,725,840                                   | 154,385                               | 0.0082                    | 0.9918        | 97.62                            |
| 18.5                           | 17,183,862                                   | 59,009                                | 0.0034                    | 0.9966        | 96.81                            |
| 19.5                           | 16,388,655                                   | 23,093                                | 0.0014                    | 0.9986        | 96.48                            |
| 20.5                           | 15,598,113                                   | 260,829                               | 0.0167                    | 0.9833        | 96.34                            |
| 21.5                           | 14,806,008                                   | 13,268                                | 0.0009                    | 0.9991        | 94.73                            |
| 22.5                           | 14,073,831                                   | 19,353                                | 0.0014                    | 0.9986        | 94.65                            |
| 23.5                           | 13,845,454                                   | 69,553                                | 0.0050                    | 0.9950        | 94.52                            |
| 24.5                           | 13,101,525                                   | 305,608                               | 0.0233                    | 0.9767        | 94.04                            |
| 25.5                           | 11,985,146                                   | 25,544                                | 0.0021                    | 0.9979        | 91.85                            |
| 26.5                           | 10,692,019                                   | 106,506                               | 0.0100                    | 0.9900        | 91.65                            |
| 27.5                           | 9,672,675                                    | 13,277                                | 0.0014                    | 0.9986        | 90.74                            |
| 28.5                           | 8,730,110                                    | 270,431                               | 0.0310                    | 0.9690        | 90.61                            |
| 29.5                           | 7,794,514                                    | 35,049                                | 0.0045                    | 0.9955        | 87.81                            |
| 30.5                           | 6,628,324                                    | 272,343                               | 0.0411                    | 0.9589        | 87.41                            |
| 31.5                           | 5,486,386                                    | 295,579                               | 0.0539                    | 0.9461        | 83.82                            |
| 32.5                           | 4,824,825                                    | 9,868                                 | 0.0020                    | 0.9980        | 79.31                            |
| 33.5                           | 4,490,644                                    | 11,911                                | 0.0027                    | 0.9973        | 79.14                            |
| 34.5                           | 684,485                                      |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 35.5                           | 4,409  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 36.5                           | 4,409  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 37.5                           | 4,409  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 38.5                           | 3,753  |                                       | 0.0000                    | 1.0000        | 78.93                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

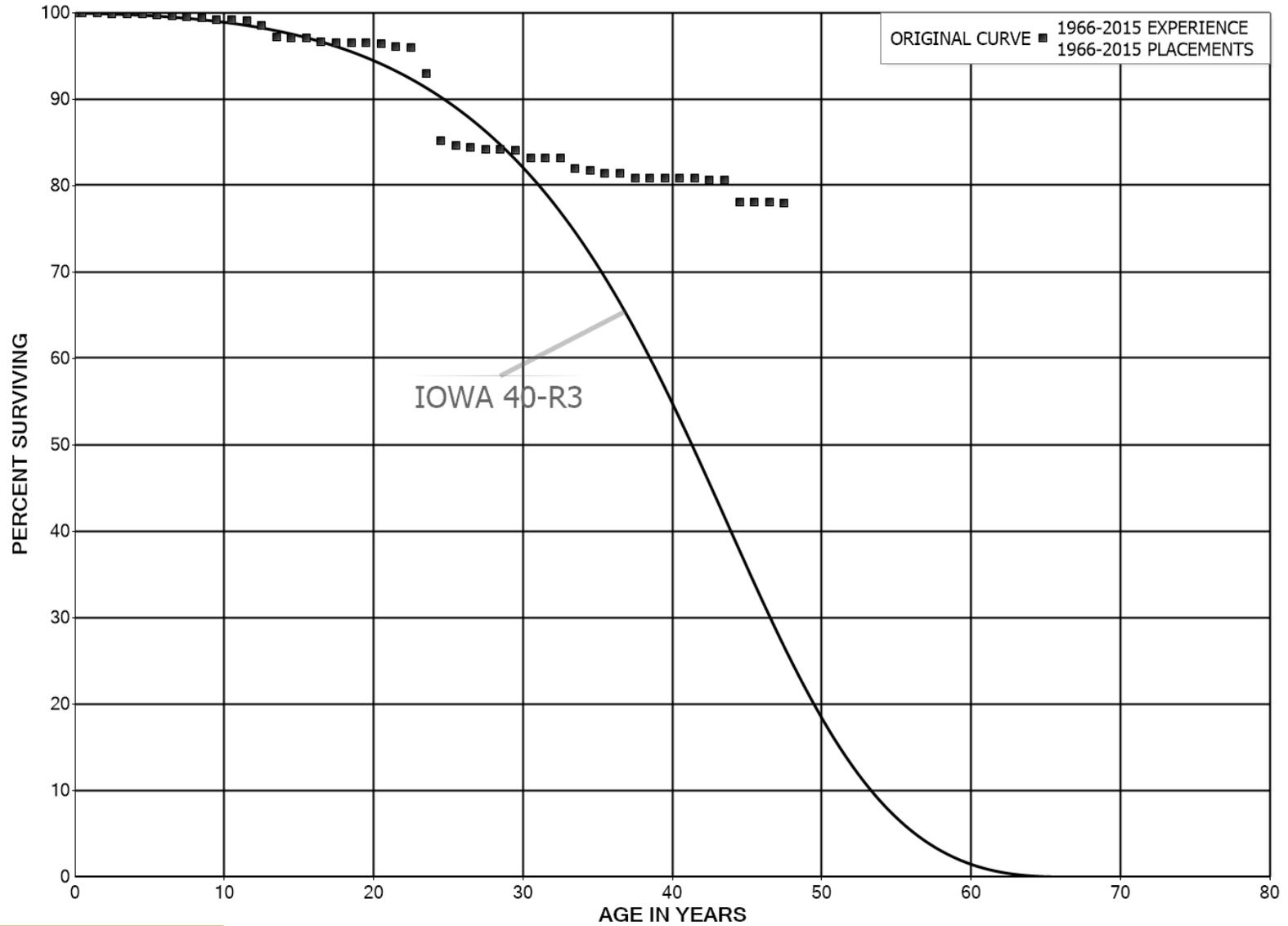
ACCOUNT C14 - CONDUCTOR - DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1971-2015       |  |                                       | EXPERIENCE BAND 1971-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,753  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 40.5                           | 3,753  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 41.5                           | 3,753  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 42.5                           | 3,753  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 43.5                           | 3,753  |                                       | 0.0000                    | 1.0000        | 78.93                            |
| 44.5                           |  |                                       |                           |               | 78.93                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C15 - CONTROL, METER / RELAYING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15 - CONTROL, METER / RELAYING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2015

EXPERIENCE BAND 1966-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 32,359,950                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 25,771,532                                   | 13,320                                | 0.0005         | 0.9995        | 100.00                           |
| 1.5                            | 25,058,141                                   | 34,993                                | 0.0014         | 0.9986        | 99.95                            |
| 2.5                            | 24,421,940                                   |                                       | 0.0000         | 1.0000        | 99.81                            |
| 3.5                            | 23,172,790                                   | 6,163                                 | 0.0003         | 0.9997        | 99.81                            |
| 4.5                            | 22,753,741                                   | 788                                   | 0.0000         | 1.0000        | 99.78                            |
| 5.5                            | 22,213,253                                   | 44,781                                | 0.0020         | 0.9980        | 99.78                            |
| 6.5                            | 21,274,185                                   | 12,423                                | 0.0006         | 0.9994        | 99.58                            |
| 7.5                            | 21,038,684                                   | 25,993                                | 0.0012         | 0.9988        | 99.52                            |
| 8.5                            | 20,930,332                                   | 51,041                                | 0.0024         | 0.9976        | 99.40                            |
| 9.5                            | 20,469,755                                   |                                       | 0.0000         | 1.0000        | 99.15                            |
| 10.5                           | 20,042,613                                   | 10,665                                | 0.0005         | 0.9995        | 99.15                            |
| 11.5                           | 19,586,316                                   | 111,002                               | 0.0057         | 0.9943        | 99.10                            |
| 12.5                           | 19,028,560                                   | 268,994                               | 0.0141         | 0.9859        | 98.54                            |
| 13.5                           | 18,520,510                                   | 10,359                                | 0.0006         | 0.9994        | 97.15                            |
| 14.5                           | 17,559,692                                   | 9,026                                 | 0.0005         | 0.9995        | 97.09                            |
| 15.5                           | 16,727,758                                   | 80,152                                | 0.0048         | 0.9952        | 97.04                            |
| 16.5                           | 16,117,217                                   | 13,444                                | 0.0008         | 0.9992        | 96.58                            |
| 17.5                           | 15,372,825                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 18.5                           | 14,807,238                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 19.5                           | 14,402,480                                   | 13,424                                | 0.0009         | 0.9991        | 96.50                            |
| 20.5                           | 13,323,080                                   | 45,052                                | 0.0034         | 0.9966        | 96.41                            |
| 21.5                           | 12,679,908                                   | 18,113                                | 0.0014         | 0.9986        | 96.08                            |
| 22.5                           | 12,475,358                                   | 395,390                               | 0.0317         | 0.9683        | 95.94                            |
| 23.5                           | 10,815,343                                   | 903,684                               | 0.0836         | 0.9164        | 92.90                            |
| 24.5                           | 9,593,893                                    | 55,378                                | 0.0058         | 0.9942        | 85.14                            |
| 25.5                           | 8,683,391                                    | 30,154                                | 0.0035         | 0.9965        | 84.65                            |
| 26.5                           | 8,180,693                                    | 13,142                                | 0.0016         | 0.9984        | 84.35                            |
| 27.5                           | 7,887,390                                    | 2,980                                 | 0.0004         | 0.9996        | 84.22                            |
| 28.5                           | 7,515,959                                    | 12,667                                | 0.0017         | 0.9983        | 84.19                            |
| 29.5                           | 7,143,772                                    | 74,334                                | 0.0104         | 0.9896        | 84.05                            |
| 30.5                           | 6,816,996                                    | 3,704                                 | 0.0005         | 0.9995        | 83.17                            |
| 31.5                           | 6,712,760                                    |                                       | 0.0000         | 1.0000        | 83.13                            |
| 32.5                           | 6,324,697                                    | 88,202                                | 0.0139         | 0.9861        | 83.13                            |
| 33.5                           | 5,577,905                                    | 15,672                                | 0.0028         | 0.9972        | 81.97                            |
| 34.5                           | 5,391,777                                    | 21,753                                | 0.0040         | 0.9960        | 81.74                            |
| 35.5                           | 4,914,807                                    |                                       | 0.0000         | 1.0000        | 81.41                            |
| 36.5                           | 4,538,826                                    | 33,134                                | 0.0073         | 0.9927        | 81.41                            |
| 37.5                           | 4,132,037                                    |                                       | 0.0000         | 1.0000        | 80.81                            |
| 38.5                           | 3,885,274                                    |                                       | 0.0000         | 1.0000        | 80.81                            |

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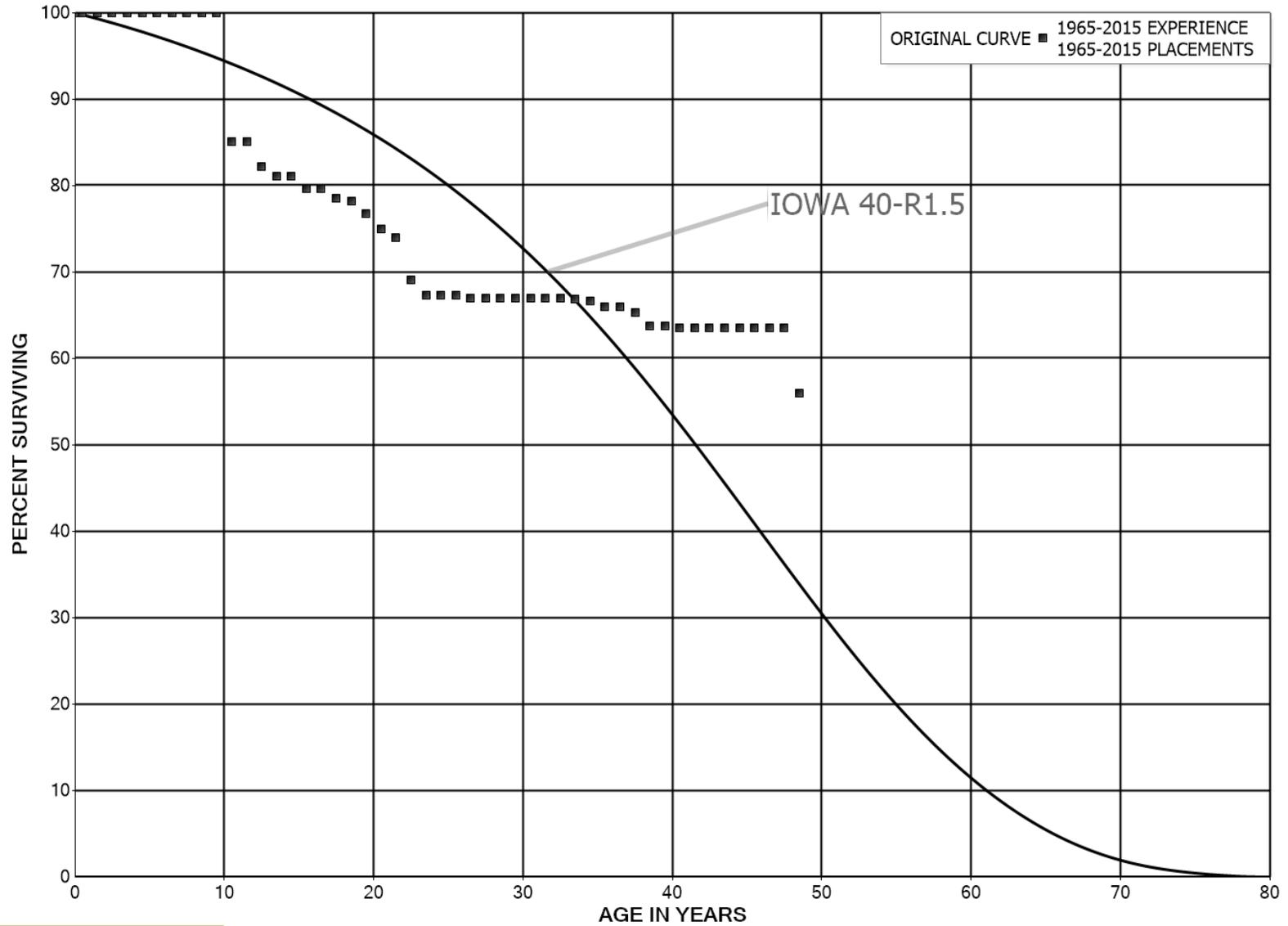
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15 - CONTROL, METER / RELAYING

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,869,706                                    |                                       | 0.0000                    | 1.0000        | 80.81                            |
| 40.5                           | 3,268,599                                    |                                       | 0.0000                    | 1.0000        | 80.81                            |
| 41.5                           | 3,147,635                                    | 6,881                                 | 0.0022                    | 0.9978        | 80.81                            |
| 42.5                           | 3,140,755                                    |                                       | 0.0000                    | 1.0000        | 80.64                            |
| 43.5                           | 3,140,755                                    | 99,116                                | 0.0316                    | 0.9684        | 80.64                            |
| 44.5                           | 3,041,639                                    |                                       | 0.0000                    | 1.0000        | 78.09                            |
| 45.5                           | 2,507,838                                    |                                       | 0.0000                    | 1.0000        | 78.09                            |
| 46.5                           | 2,492,160                                    | 6,399                                 | 0.0026                    | 0.9974        | 78.09                            |
| 47.5                           | 2,298,558                                    | 62,541                                | 0.0272                    | 0.9728        | 77.89                            |
| 48.5                           | 36,521                                       |                                       | 0.0000                    | 1.0000        | 75.77                            |
| 49.5                           |  |                                       |                           |               | 75.77                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C16 - COOLING SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C16 - COOLING SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 11,150,185                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 7,898,071                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,340,820                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 5,631,985                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 5,615,933                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 5,169,926                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,821,164                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,340,913                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 3,999,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 3,920,744                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 3,785,623                                    | 566,030                               | 0.1495                    | 0.8505        | 100.00                           |
| 10.5                           | 3,190,712                                    |                                       | 0.0000                    | 1.0000        | 85.05                            |
| 11.5                           | 3,190,712                                    | 106,045                               | 0.0332                    | 0.9668        | 85.05                            |
| 12.5                           | 2,998,348                                    | 42,775                                | 0.0143                    | 0.9857        | 82.22                            |
| 13.5                           | 2,916,218                                    |                                       | 0.0000                    | 1.0000        | 81.05                            |
| 14.5                           | 2,916,218                                    | 51,412                                | 0.0176                    | 0.9824        | 81.05                            |
| 15.5                           | 2,712,372                                    |                                       | 0.0000                    | 1.0000        | 79.62                            |
| 16.5                           | 2,605,704                                    | 36,863                                | 0.0141                    | 0.9859        | 79.62                            |
| 17.5                           | 2,255,278                                    | 7,884                                 | 0.0035                    | 0.9965        | 78.49                            |
| 18.5                           | 2,247,395                                    | 42,898                                | 0.0191                    | 0.9809        | 78.22                            |
| 19.5                           | 2,204,497                                    | 50,693                                | 0.0230                    | 0.9770        | 76.73                            |
| 20.5                           | 1,991,939                                    | 27,142                                | 0.0136                    | 0.9864        | 74.96                            |
| 21.5                           | 1,612,007                                    | 107,059                               | 0.0664                    | 0.9336        | 73.94                            |
| 22.5                           | 1,495,645                                    | 36,960                                | 0.0247                    | 0.9753        | 69.03                            |
| 23.5                           | 1,420,769                                    |                                       | 0.0000                    | 1.0000        | 67.32                            |
| 24.5                           | 1,420,769                                    |                                       | 0.0000                    | 1.0000        | 67.32                            |
| 25.5                           | 1,420,769                                    | 8,192                                 | 0.0058                    | 0.9942        | 67.32                            |
| 26.5                           | 1,283,107                                    |                                       | 0.0000                    | 1.0000        | 66.94                            |
| 27.5                           | 1,250,535                                    |                                       | 0.0000                    | 1.0000        | 66.94                            |
| 28.5                           | 1,250,535                                    |                                       | 0.0000                    | 1.0000        | 66.94                            |
| 29.5                           | 1,250,535                                    |                                       | 0.0000                    | 1.0000        | 66.94                            |
| 30.5                           | 1,250,535                                    |                                       | 0.0000                    | 1.0000        | 66.94                            |
| 31.5                           | 1,001,226                                    |                                       | 0.0000                    | 1.0000        | 66.94                            |
| 32.5                           | 992,289                                      | 1,500                                 | 0.0015                    | 0.9985        | 66.94                            |
| 33.5                           | 824,036                                      | 3,274                                 | 0.0040                    | 0.9960        | 66.83                            |
| 34.5                           | 795,673                                      | 7,916                                 | 0.0099                    | 0.9901        | 66.57                            |
| 35.5                           | 761,282                                      |                                       | 0.0000                    | 1.0000        | 65.91                            |
| 36.5                           | 623,479                                      | 6,231                                 | 0.0100                    | 0.9900        | 65.91                            |
| 37.5                           | 617,248                                      | 14,120                                | 0.0229                    | 0.9771        | 65.25                            |
| 38.5                           | 319,207                                      |                                       | 0.0000                    | 1.0000        | 63.76                            |

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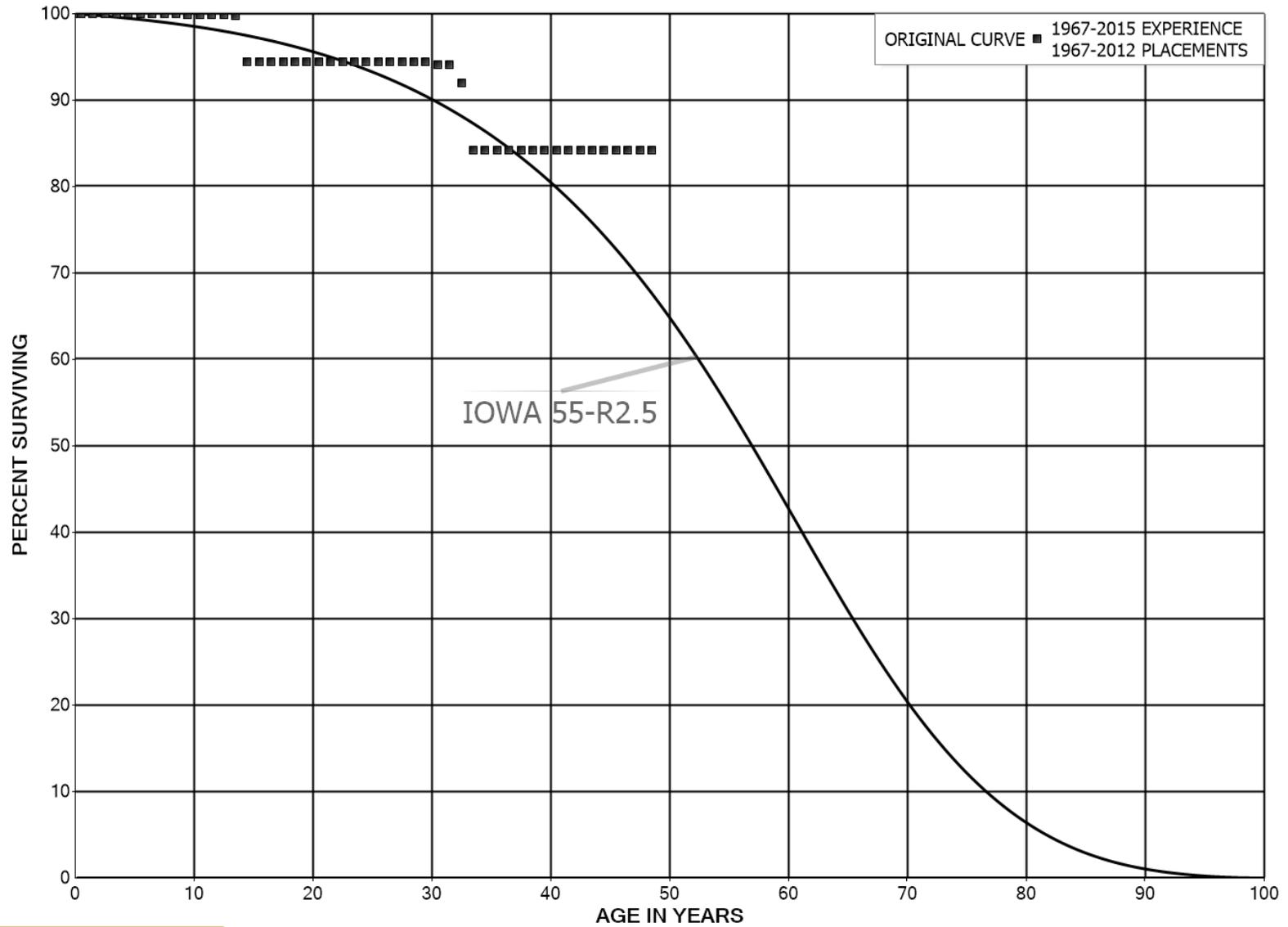
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C16 - COOLING SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 319,207                                      | 1,155                                 | 0.0036                    | 0.9964        | 63.76                            |  |
| 40.5                           | 318,052                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 41.5                           | 318,052                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 42.5                           | 298,713                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 43.5                           | 298,713                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 44.5                           | 262,697                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 45.5                           | 262,697                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 46.5                           | 213,556                                      |                                       | 0.0000                    | 1.0000        | 63.52                            |  |
| 47.5                           | 210,322                                      | 25,000                                | 0.1189                    | 0.8811        | 63.52                            |  |
| 48.5                           | 185,322                                      |                                       | 0.0000                    | 1.0000        | 55.97                            |  |
| 49.5                           | 49,715                                       |                                       | 0.0000                    | 1.0000        | 55.97                            |  |
| 50.5                           |  |                                       |                           |               | 55.97                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C17 - COUNTERPOISE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C17 - COUNTERPOISE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2012       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,915,332                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 3,915,332                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 3,915,332                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 3,915,332                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 3,871,953                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 3,871,953                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 3,871,953                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 3,871,953                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 3,871,953                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 3,871,953                                    | 5,928                                 | 0.0015                    | 0.9985        | 100.00                           |
| 9.5                            | 3,866,025                                    |                                       | 0.0000                    | 1.0000        | 99.85                            |
| 10.5                           | 3,866,025                                    |                                       | 0.0000                    | 1.0000        | 99.85                            |
| 11.5                           | 3,866,025                                    |                                       | 0.0000                    | 1.0000        | 99.85                            |
| 12.5                           | 3,513,115                                    | 5,192                                 | 0.0015                    | 0.9985        | 99.85                            |
| 13.5                           | 3,326,719                                    | 176,142                               | 0.0529                    | 0.9471        | 99.70                            |
| 14.5                           | 2,933,725                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 15.5                           | 2,652,937                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 16.5                           | 2,649,779                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 17.5                           | 2,649,779                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 18.5                           | 2,601,336                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 19.5                           | 2,583,450                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 20.5                           | 2,564,439                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 21.5                           | 2,233,040                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 22.5                           | 1,867,771                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 23.5                           | 1,705,947                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 24.5                           | 1,705,388                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 25.5                           | 1,671,216                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 26.5                           | 1,523,554                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 27.5                           | 1,308,437                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 28.5                           | 1,297,319                                    |                                       | 0.0000                    | 1.0000        | 94.42                            |
| 29.5                           | 1,190,515                                    | 4,514                                 | 0.0038                    | 0.9962        | 94.42                            |
| 30.5                           | 971,350                                      |                                       | 0.0000                    | 1.0000        | 94.06                            |
| 31.5                           | 971,350                                      | 21,504                                | 0.0221                    | 0.9779        | 94.06                            |
| 32.5                           | 934,320                                      | 78,963                                | 0.0845                    | 0.9155        | 91.98                            |
| 33.5                           | 827,814                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 34.5                           | 818,308                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 35.5                           | 818,308                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 36.5                           | 818,308                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 37.5                           | 694,989                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 38.5                           | 694,989                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |



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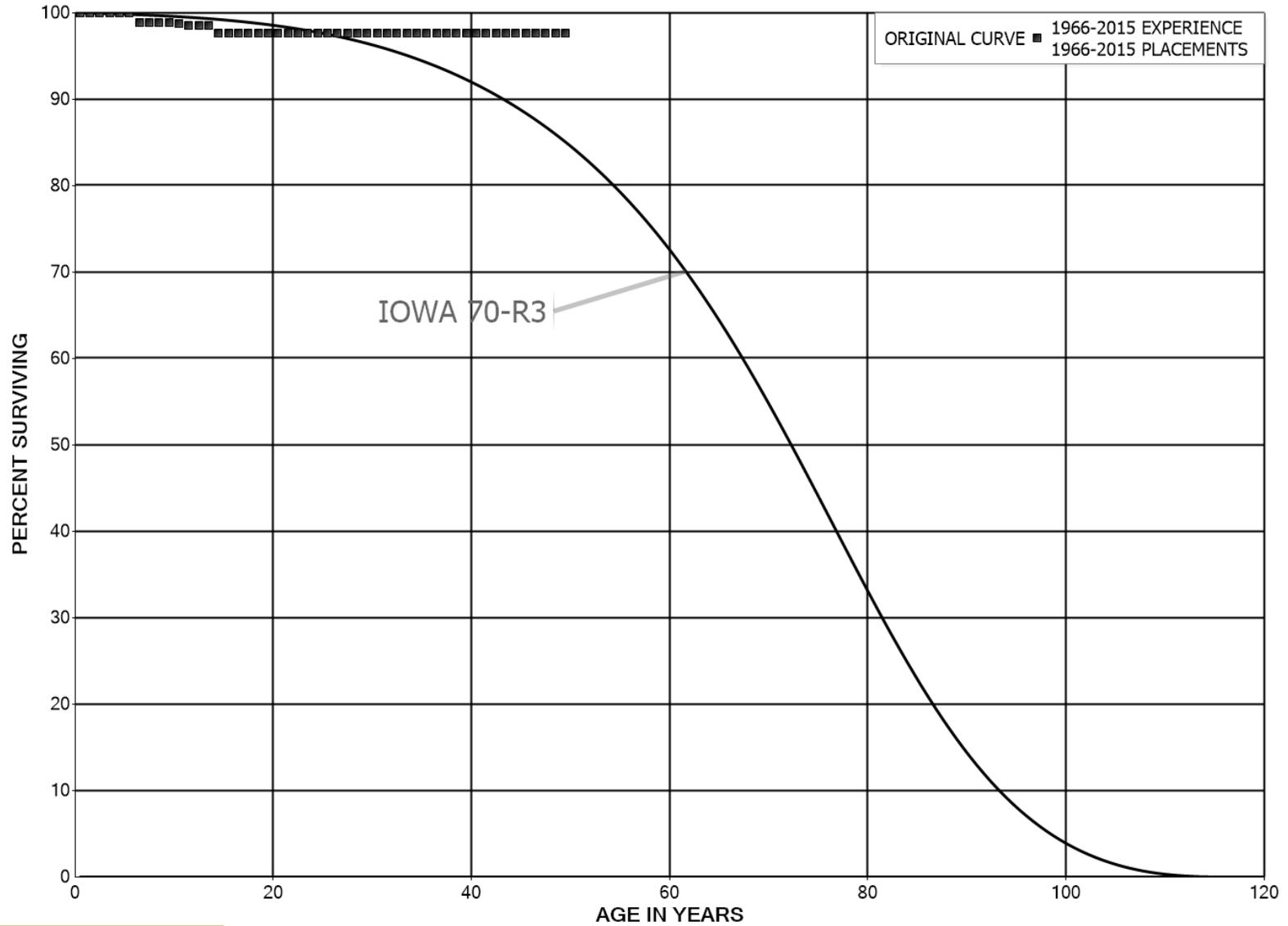
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C17 - COUNTERPOISE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2012       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 694,989                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 40.5                           | 694,989                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 41.5                           | 679,437                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 42.5                           | 679,437                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 43.5                           | 679,437                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 44.5                           | 679,437                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 45.5                           | 678,891                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 46.5                           | 678,891                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 47.5                           | 431,098                                      |                                       | 0.0000                    | 1.0000        | 84.21                            |
| 48.5                           |  |                                       |                           |               | 84.21                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT C18 - CRANES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C18 - CRANES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2015

EXPERIENCE BAND 1966-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 7,041,523                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 7,028,081                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 6,964,914                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 6,749,075                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 6,749,075                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 6,605,709                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 6,605,709                                    | 75,734                                | 0.0115         | 0.9885        | 100.00                           |
| 6.5                            | 6,529,974                                    |                                       | 0.0000         | 1.0000        | 98.85                            |
| 7.5                            | 6,514,785                                    |                                       | 0.0000         | 1.0000        | 98.85                            |
| 8.5                            | 6,514,785                                    |                                       | 0.0000         | 1.0000        | 98.85                            |
| 9.5                            | 6,420,884                                    | 4,823                                 | 0.0008         | 0.9992        | 98.85                            |
| 10.5                           | 6,416,061                                    | 16,543                                | 0.0026         | 0.9974        | 98.78                            |
| 11.5                           | 6,399,518                                    |                                       | 0.0000         | 1.0000        | 98.52                            |
| 12.5                           | 4,839,368                                    |                                       | 0.0000         | 1.0000        | 98.52                            |
| 13.5                           | 4,830,953                                    | 42,281                                | 0.0088         | 0.9912        | 98.52                            |
| 14.5                           | 4,788,672                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 15.5                           | 4,788,672                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 16.5                           | 4,788,672                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 17.5                           | 4,788,672                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 18.5                           | 4,788,672                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 19.5                           | 4,782,465                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 20.5                           | 4,778,683                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 21.5                           | 4,778,683                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 22.5                           | 4,763,241                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 23.5                           | 4,763,241                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 24.5                           | 4,763,241                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 25.5                           | 4,763,241                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 26.5                           | 4,739,441                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 27.5                           | 4,434,835                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 28.5                           | 4,434,835                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 29.5                           | 4,434,835                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 30.5                           | 4,311,217                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 31.5                           | 3,317,260                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 32.5                           | 3,317,260                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 33.5                           | 1,815,849                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 34.5                           | 1,815,849                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 35.5                           | 1,679,562                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 36.5                           | 1,081,985                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 37.5                           | 1,081,985                                    |                                       | 0.0000         | 1.0000        | 97.66                            |
| 38.5                           | 1,081,985                                    |                                       | 0.0000         | 1.0000        | 97.66                            |

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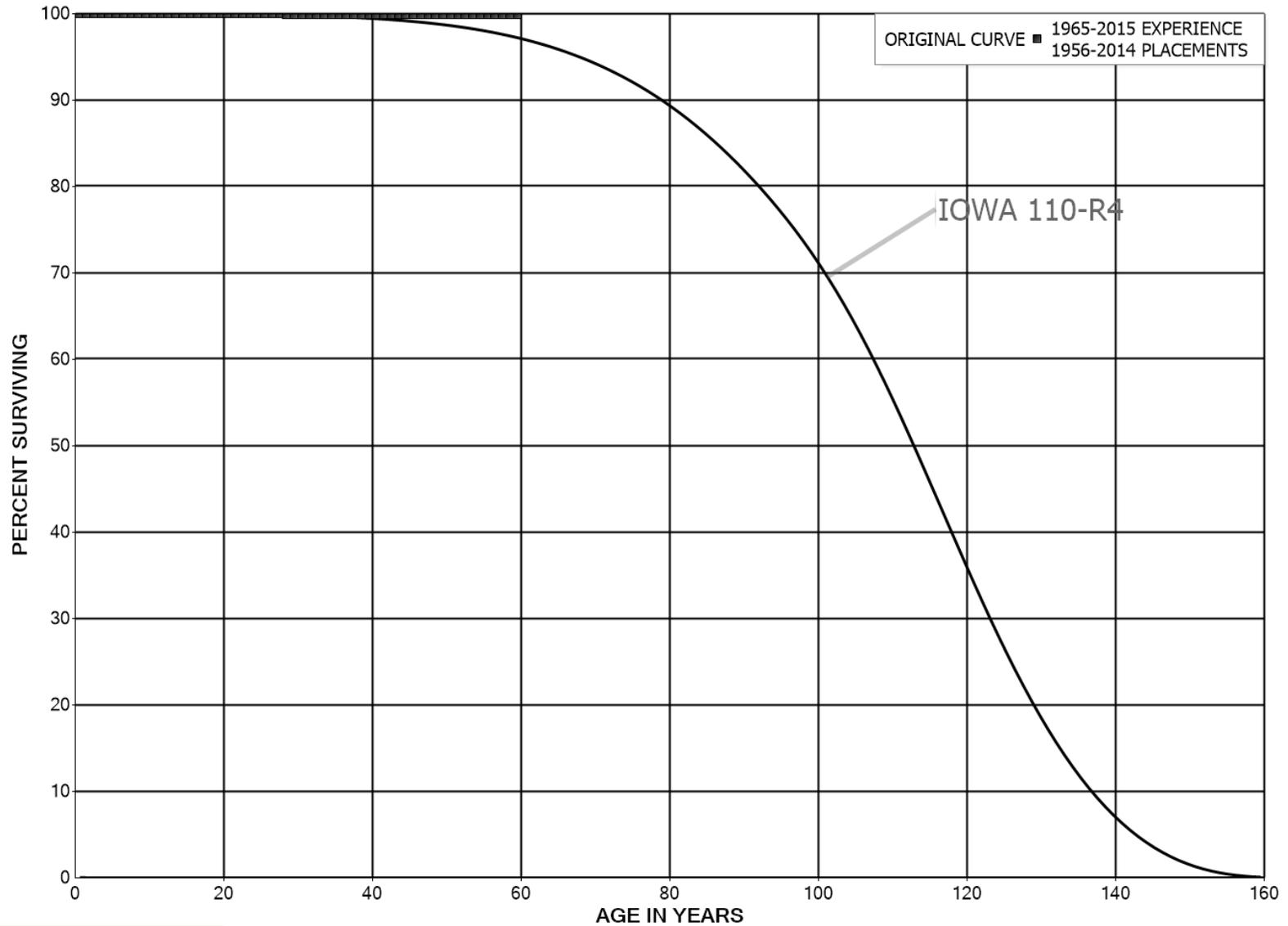
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C18 - CRANES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 40.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 41.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 42.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 43.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 44.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 45.5                           | 1,081,985                                    |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 46.5                           | 847,978                                      |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 47.5                           | 847,978                                      |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 48.5                           | 658,978                                      |                                       | 0.0000                    | 1.0000        | 97.66                            |
| 49.5                           |  |                                       |                           |               | 97.66                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT D01 - DAMS, DIKES, CANALS AND TUNNELS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D01 - DAMS, DYKES, CANALS AND TUNNELS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2014       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 361,974,611                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 361,974,611                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 361,816,305                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 361,816,305                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 360,513,319                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 360,513,319                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 360,016,433                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 359,312,256                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 359,312,256                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 359,927,562                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 359,927,562                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 357,064,279                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 357,064,279                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 328,845,243                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 328,840,531                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 328,802,521                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 328,802,521                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 328,802,521                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 328,299,433                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 316,297,101                                  | 677,266                               | 0.0021                    | 0.9979        | 100.00                           |
| 28.5                           | 315,619,835                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 29.5                           | 315,571,032                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 30.5                           | 304,575,473                                  | 134                                   | 0.0000                    | 1.0000        | 99.79                            |
| 31.5                           | 191,450,701                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 32.5                           | 169,766,434                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 33.5                           | 114,996,228                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 34.5                           | 114,996,228                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 35.5                           | 106,262,617                                  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 36.5                           | 79,308,072                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 37.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 38.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |

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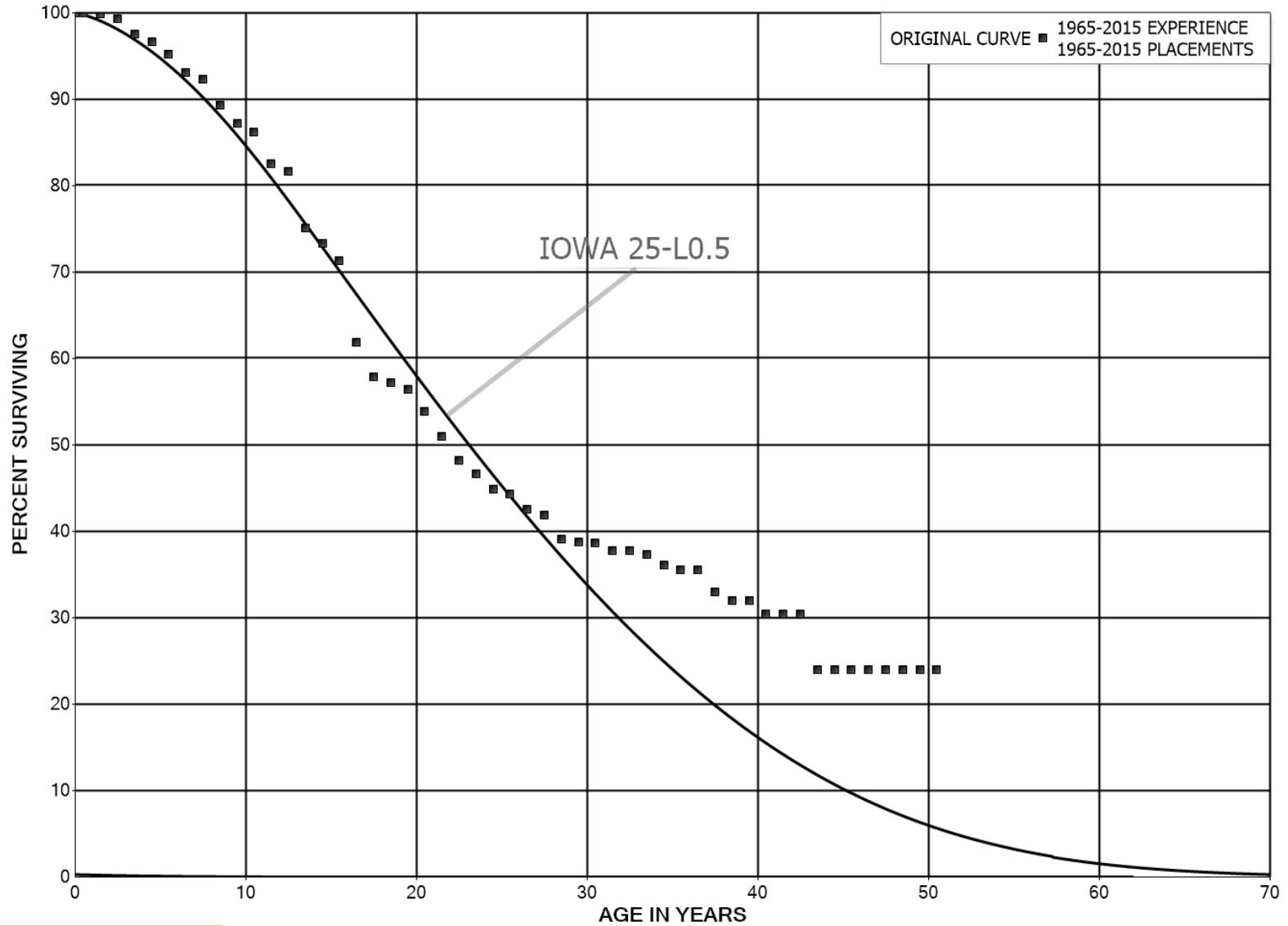
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D01 - DAMS, DIKES, CANALS AND TUNNELS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2014       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 40.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 41.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 42.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 43.5                           | 75,663,686                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 44.5                           | 75,663,686                                   | 3,146                                 | 0.0000                    | 1.0000        | 99.79                            |
| 45.5                           | 70,760,716                                   |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 46.5                           | 70,614,492                                   |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 47.5                           | 70,614,492                                   |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 48.5                           | 43,482,527                                   | 116                                   | 0.0000                    | 1.0000        | 99.78                            |
| 49.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 50.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 51.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 52.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 53.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 54.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 55.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 56.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 57.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 58.5                           | 615,306                                      |                                       | 0.0000                    | 1.0000        | 99.78                            |
| 59.5                           |  |                                       |                           |               | 99.78                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT D02 - DIESEL SYSTEMS AND ENGINES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D02 - DIESEL SYSTEMS AND ENGINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 60,908,369                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 58,476,998                                   | 126,086                               | 0.0022         | 0.9978        | 100.00                           |
| 1.5                            | 51,717,002                                   | 280,669                               | 0.0054         | 0.9946        | 99.78                            |
| 2.5                            | 49,925,783                                   | 863,917                               | 0.0173         | 0.9827        | 99.24                            |
| 3.5                            | 46,654,770                                   | 449,035                               | 0.0096         | 0.9904        | 97.53                            |
| 4.5                            | 42,463,182                                   | 624,574                               | 0.0147         | 0.9853        | 96.59                            |
| 5.5                            | 39,066,836                                   | 852,864                               | 0.0218         | 0.9782        | 95.17                            |
| 6.5                            | 35,576,464                                   | 301,402                               | 0.0085         | 0.9915        | 93.09                            |
| 7.5                            | 35,166,050                                   | 1,135,416                             | 0.0323         | 0.9677        | 92.30                            |
| 8.5                            | 33,113,977                                   | 797,058                               | 0.0241         | 0.9759        | 89.32                            |
| 9.5                            | 31,958,993                                   | 373,543                               | 0.0117         | 0.9883        | 87.17                            |
| 10.5                           | 30,479,328                                   | 1,275,308                             | 0.0418         | 0.9582        | 86.15                            |
| 11.5                           | 29,204,020                                   | 323,119                               | 0.0111         | 0.9889        | 82.55                            |
| 12.5                           | 28,638,070                                   | 2,294,762                             | 0.0801         | 0.9199        | 81.63                            |
| 13.5                           | 24,704,152                                   | 587,844                               | 0.0238         | 0.9762        | 75.09                            |
| 14.5                           | 22,153,380                                   | 608,581                               | 0.0275         | 0.9725        | 73.31                            |
| 15.5                           | 20,064,729                                   | 2,668,955                             | 0.1330         | 0.8670        | 71.29                            |
| 16.5                           | 17,163,010                                   | 1,093,659                             | 0.0637         | 0.9363        | 61.81                            |
| 17.5                           | 14,959,659                                   | 166,917                               | 0.0112         | 0.9888        | 57.87                            |
| 18.5                           | 13,363,449                                   | 201,359                               | 0.0151         | 0.9849        | 57.22                            |
| 19.5                           | 12,632,012                                   | 555,987                               | 0.0440         | 0.9560        | 56.36                            |
| 20.5                           | 11,445,530                                   | 617,375                               | 0.0539         | 0.9461        | 53.88                            |
| 21.5                           | 9,299,615                                    | 517,598                               | 0.0557         | 0.9443        | 50.97                            |
| 22.5                           | 8,673,038                                    | 277,348                               | 0.0320         | 0.9680        | 48.14                            |
| 23.5                           | 8,367,321                                    | 313,199                               | 0.0374         | 0.9626        | 46.60                            |
| 24.5                           | 7,670,193                                    | 100,631                               | 0.0131         | 0.9869        | 44.85                            |
| 25.5                           | 7,097,159                                    | 286,403                               | 0.0404         | 0.9596        | 44.27                            |
| 26.5                           | 6,746,698                                    | 95,097                                | 0.0141         | 0.9859        | 42.48                            |
| 27.5                           | 6,567,795                                    | 436,304                               | 0.0664         | 0.9336        | 41.88                            |
| 28.5                           | 6,089,567                                    | 63,530                                | 0.0104         | 0.9896        | 39.10                            |
| 29.5                           | 5,871,542                                    | 9,325                                 | 0.0016         | 0.9984        | 38.69                            |
| 30.5                           | 5,862,217                                    | 133,451                               | 0.0228         | 0.9772        | 38.63                            |
| 31.5                           | 5,391,672                                    |                                       | 0.0000         | 1.0000        | 37.75                            |
| 32.5                           | 4,153,672                                    | 48,702                                | 0.0117         | 0.9883        | 37.75                            |
| 33.5                           | 3,171,517                                    | 105,997                               | 0.0334         | 0.9666        | 37.31                            |
| 34.5                           | 2,612,444                                    | 41,778                                | 0.0160         | 0.9840        | 36.06                            |
| 35.5                           | 1,432,816                                    |                                       | 0.0000         | 1.0000        | 35.48                            |
| 36.5                           | 1,432,816                                    | 100,048                               | 0.0698         | 0.9302        | 35.48                            |
| 37.5                           | 1,332,768                                    | 42,474                                | 0.0319         | 0.9681        | 33.01                            |
| 38.5                           | 1,290,294                                    |                                       | 0.0000         | 1.0000        | 31.95                            |

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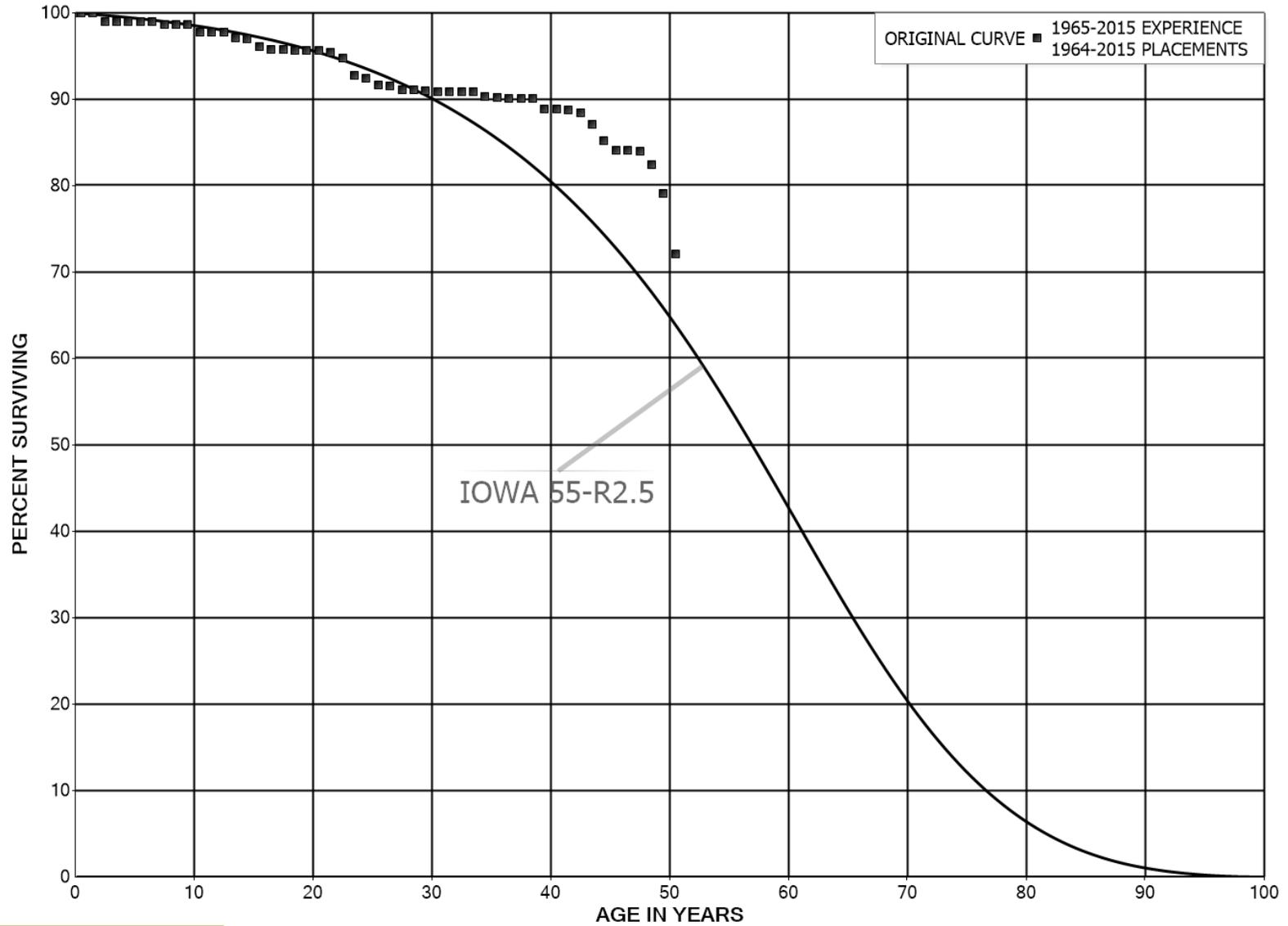
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D02 - DIESEL SYSTEMS AND ENGINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 1,290,294                                    | 63,514                                | 0.0492                    | 0.9508        | 31.95                            |  |
| 40.5                           | 1,226,781                                    |                                       | 0.0000                    | 1.0000        | 30.38                            |  |
| 41.5                           | 1,226,781                                    |                                       | 0.0000                    | 1.0000        | 30.38                            |  |
| 42.5                           | 831,977                                      | 177,189                               | 0.2130                    | 0.7870        | 30.38                            |  |
| 43.5                           | 654,787                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 44.5                           | 654,787                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 45.5                           | 654,787                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 46.5                           | 654,787                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 47.5                           | 644,462                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 48.5                           | 644,462                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 49.5                           | 644,462                                      |                                       | 0.0000                    | 1.0000        | 23.91                            |  |
| 50.5                           |  |                                       |                           |               | 23.91                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT D03 - DISCONNECT SWITCHES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D03 - DISCONNECT SWITCHES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1964-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 22,095,900                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 17,474,940                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 14,553,456                                   | 152,196                               | 0.0105                    | 0.9895        | 100.00                           |
| 2.5                            | 13,319,299                                   |                                       | 0.0000                    | 1.0000        | 98.95                            |
| 3.5                            | 11,785,456                                   |                                       | 0.0000                    | 1.0000        | 98.95                            |
| 4.5                            | 10,687,854                                   |                                       | 0.0000                    | 1.0000        | 98.95                            |
| 5.5                            | 10,630,784                                   |                                       | 0.0000                    | 1.0000        | 98.95                            |
| 6.5                            | 10,098,449                                   | 33,780                                | 0.0033                    | 0.9967        | 98.95                            |
| 7.5                            | 10,064,669                                   | 5,835                                 | 0.0006                    | 0.9994        | 98.62                            |
| 8.5                            | 10,058,833                                   |                                       | 0.0000                    | 1.0000        | 98.57                            |
| 9.5                            | 10,023,738                                   | 86,743                                | 0.0087                    | 0.9913        | 98.57                            |
| 10.5                           | 9,749,421                                    |                                       | 0.0000                    | 1.0000        | 97.71                            |
| 11.5                           | 9,591,623                                    |                                       | 0.0000                    | 1.0000        | 97.71                            |
| 12.5                           | 9,461,971                                    | 65,466                                | 0.0069                    | 0.9931        | 97.71                            |
| 13.5                           | 9,208,933                                    | 5,635                                 | 0.0006                    | 0.9994        | 97.04                            |
| 14.5                           | 9,106,778                                    | 85,267                                | 0.0094                    | 0.9906        | 96.98                            |
| 15.5                           | 8,851,445                                    | 34,139                                | 0.0039                    | 0.9961        | 96.07                            |
| 16.5                           | 8,817,307                                    | 525                                   | 0.0001                    | 0.9999        | 95.70                            |
| 17.5                           | 8,650,640                                    | 4,171                                 | 0.0005                    | 0.9995        | 95.69                            |
| 18.5                           | 8,615,939                                    |                                       | 0.0000                    | 1.0000        | 95.65                            |
| 19.5                           | 8,314,559                                    |                                       | 0.0000                    | 1.0000        | 95.65                            |
| 20.5                           | 7,892,188                                    | 16,500                                | 0.0021                    | 0.9979        | 95.65                            |
| 21.5                           | 7,839,960                                    | 59,725                                | 0.0076                    | 0.9924        | 95.45                            |
| 22.5                           | 7,675,252                                    | 165,724                               | 0.0216                    | 0.9784        | 94.72                            |
| 23.5                           | 7,278,498                                    | 24,416                                | 0.0034                    | 0.9966        | 92.67                            |
| 24.5                           | 7,217,752                                    | 57,499                                | 0.0080                    | 0.9920        | 92.36                            |
| 25.5                           | 6,678,456                                    | 10,004                                | 0.0015                    | 0.9985        | 91.63                            |
| 26.5                           | 6,165,686                                    | 29,781                                | 0.0048                    | 0.9952        | 91.49                            |
| 27.5                           | 6,003,213                                    |                                       | 0.0000                    | 1.0000        | 91.05                            |
| 28.5                           | 5,851,512                                    | 4,308                                 | 0.0007                    | 0.9993        | 91.05                            |
| 29.5                           | 5,815,459                                    | 9,658                                 | 0.0017                    | 0.9983        | 90.98                            |
| 30.5                           | 5,789,888                                    |                                       | 0.0000                    | 1.0000        | 90.83                            |
| 31.5                           | 5,745,574                                    |                                       | 0.0000                    | 1.0000        | 90.83                            |
| 32.5                           | 5,701,491                                    | 1,339                                 | 0.0002                    | 0.9998        | 90.83                            |
| 33.5                           | 5,418,574                                    | 29,924                                | 0.0055                    | 0.9945        | 90.81                            |
| 34.5                           | 5,253,728                                    | 9,267                                 | 0.0018                    | 0.9982        | 90.31                            |
| 35.5                           | 4,970,406                                    | 2,913                                 | 0.0006                    | 0.9994        | 90.15                            |
| 36.5                           | 4,925,181                                    | 1,802                                 | 0.0004                    | 0.9996        | 90.10                            |
| 37.5                           | 4,680,873                                    | 1,368                                 | 0.0003                    | 0.9997        | 90.06                            |
| 38.5                           | 4,283,650                                    | 55,197                                | 0.0129                    | 0.9871        | 90.04                            |

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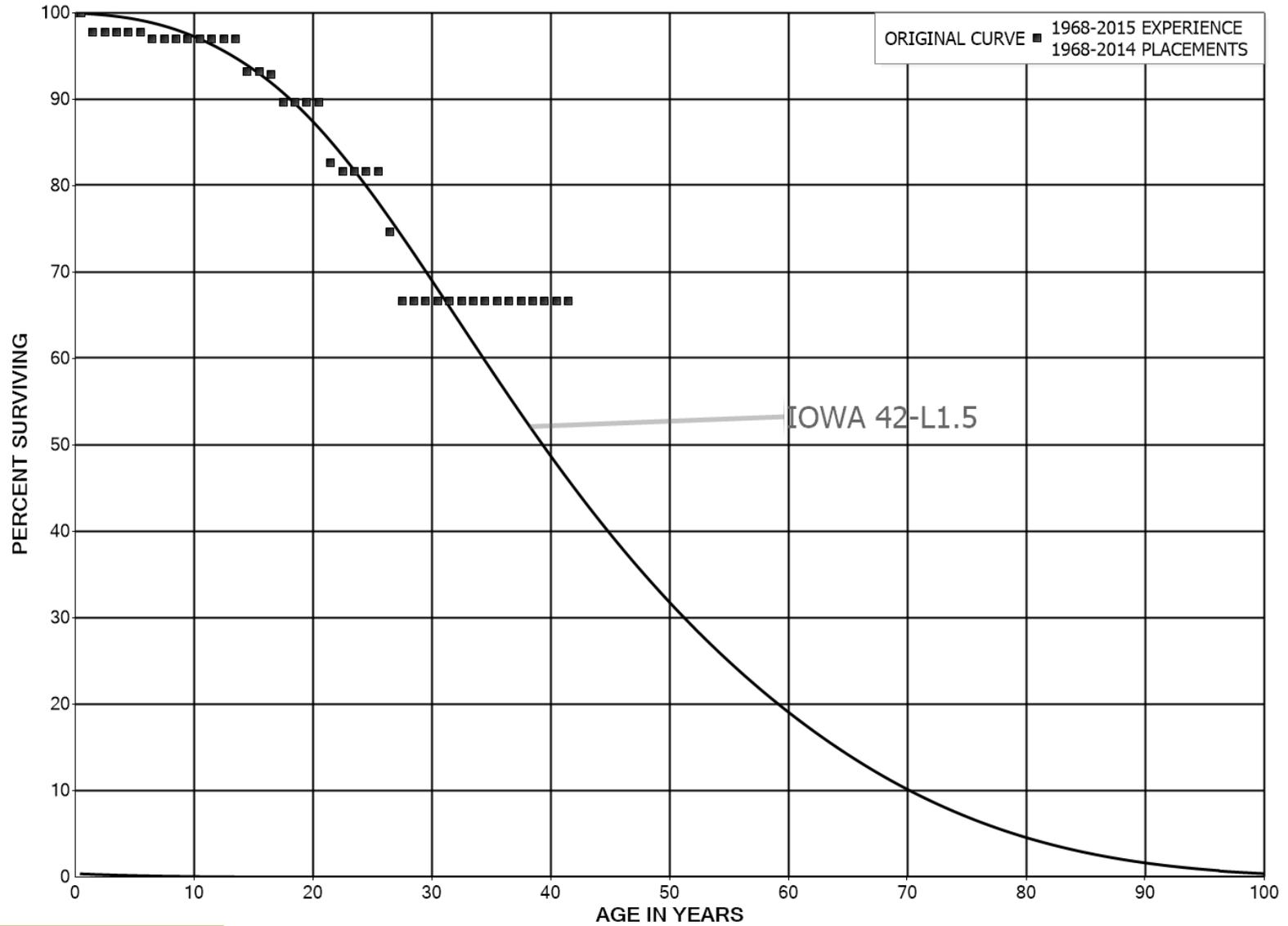
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D03 - DISCONNECT SWITCHES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1964-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,206,628                                    |                                       | 0.0000                    | 1.0000        | 88.88                            |
| 40.5                           | 4,034,274                                    | 5,338                                 | 0.0013                    | 0.9987        | 88.88                            |
| 41.5                           | 3,868,789                                    | 15,233                                | 0.0039                    | 0.9961        | 88.76                            |
| 42.5                           | 3,853,556                                    | 58,335                                | 0.0151                    | 0.9849        | 88.41                            |
| 43.5                           | 3,515,199                                    | 75,906                                | 0.0216                    | 0.9784        | 87.07                            |
| 44.5                           | 3,207,262                                    | 43,610                                | 0.0136                    | 0.9864        | 85.19                            |
| 45.5                           | 1,890,413                                    |                                       | 0.0000                    | 1.0000        | 84.03                            |
| 46.5                           | 1,682,694                                    | 1,656                                 | 0.0010                    | 0.9990        | 84.03                            |
| 47.5                           | 1,198,598                                    | 21,486                                | 0.0179                    | 0.9821        | 83.95                            |
| 48.5                           | 462,249                                      | 18,789                                | 0.0406                    | 0.9594        | 82.44                            |
| 49.5                           | 265,793                                      | 23,522                                | 0.0885                    | 0.9115        | 79.09                            |
| 50.5                           |  |                                       |                           |               | 72.09                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT D04 - DYKES AND LINERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D04 - DYKES AND LINERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2014

EXPERIENCE BAND 1968-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 3,257,663                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 3,257,663                                    | 75,464                                | 0.0232         | 0.9768        | 100.00                           |
| 1.5                            | 3,132,304                                    |                                       | 0.0000         | 1.0000        | 97.68                            |
| 2.5                            | 3,132,304                                    |                                       | 0.0000         | 1.0000        | 97.68                            |
| 3.5                            | 3,132,304                                    |                                       | 0.0000         | 1.0000        | 97.68                            |
| 4.5                            | 2,653,521                                    |                                       | 0.0000         | 1.0000        | 97.68                            |
| 5.5                            | 2,653,521                                    | 19,425                                | 0.0073         | 0.9927        | 97.68                            |
| 6.5                            | 2,634,096                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 7.5                            | 2,634,096                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 8.5                            | 2,634,096                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 9.5                            | 2,634,096                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 10.5                           | 2,617,582                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 11.5                           | 2,617,582                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 12.5                           | 2,617,582                                    |                                       | 0.0000         | 1.0000        | 96.97                            |
| 13.5                           | 2,541,694                                    | 98,455                                | 0.0387         | 0.9613        | 96.97                            |
| 14.5                           | 2,443,238                                    |                                       | 0.0000         | 1.0000        | 93.21                            |
| 15.5                           | 2,443,238                                    | 9,704                                 | 0.0040         | 0.9960        | 93.21                            |
| 16.5                           | 2,299,051                                    | 81,055                                | 0.0353         | 0.9647        | 92.84                            |
| 17.5                           | 2,178,399                                    |                                       | 0.0000         | 1.0000        | 89.57                            |
| 18.5                           | 2,178,399                                    |                                       | 0.0000         | 1.0000        | 89.57                            |
| 19.5                           | 2,178,399                                    |                                       | 0.0000         | 1.0000        | 89.57                            |
| 20.5                           | 2,178,399                                    | 168,684                               | 0.0774         | 0.9226        | 89.57                            |
| 21.5                           | 2,009,715                                    | 25,156                                | 0.0125         | 0.9875        | 82.63                            |
| 22.5                           | 1,984,559                                    |                                       | 0.0000         | 1.0000        | 81.60                            |
| 23.5                           | 1,767,499                                    |                                       | 0.0000         | 1.0000        | 81.60                            |
| 24.5                           | 1,767,499                                    |                                       | 0.0000         | 1.0000        | 81.60                            |
| 25.5                           | 1,503,267                                    | 128,562                               | 0.0855         | 0.9145        | 81.60                            |
| 26.5                           | 1,374,705                                    | 147,344                               | 0.1072         | 0.8928        | 74.62                            |
| 27.5                           | 1,227,361                                    |                                       | 0.0000         | 1.0000        | 66.62                            |
| 28.5                           | 1,045,371                                    |                                       | 0.0000         | 1.0000        | 66.62                            |
| 29.5                           | 1,045,371                                    |                                       | 0.0000         | 1.0000        | 66.62                            |
| 30.5                           | 833,860                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 31.5                           | 833,860                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 32.5                           | 765,383                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 33.5                           | 675,487                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 34.5                           | 462,303                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 35.5                           | 408,403                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 36.5                           | 408,403                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 37.5                           | 408,403                                      |                                       | 0.0000         | 1.0000        | 66.62                            |
| 38.5                           | 408,403                                      |                                       | 0.0000         | 1.0000        | 66.62                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

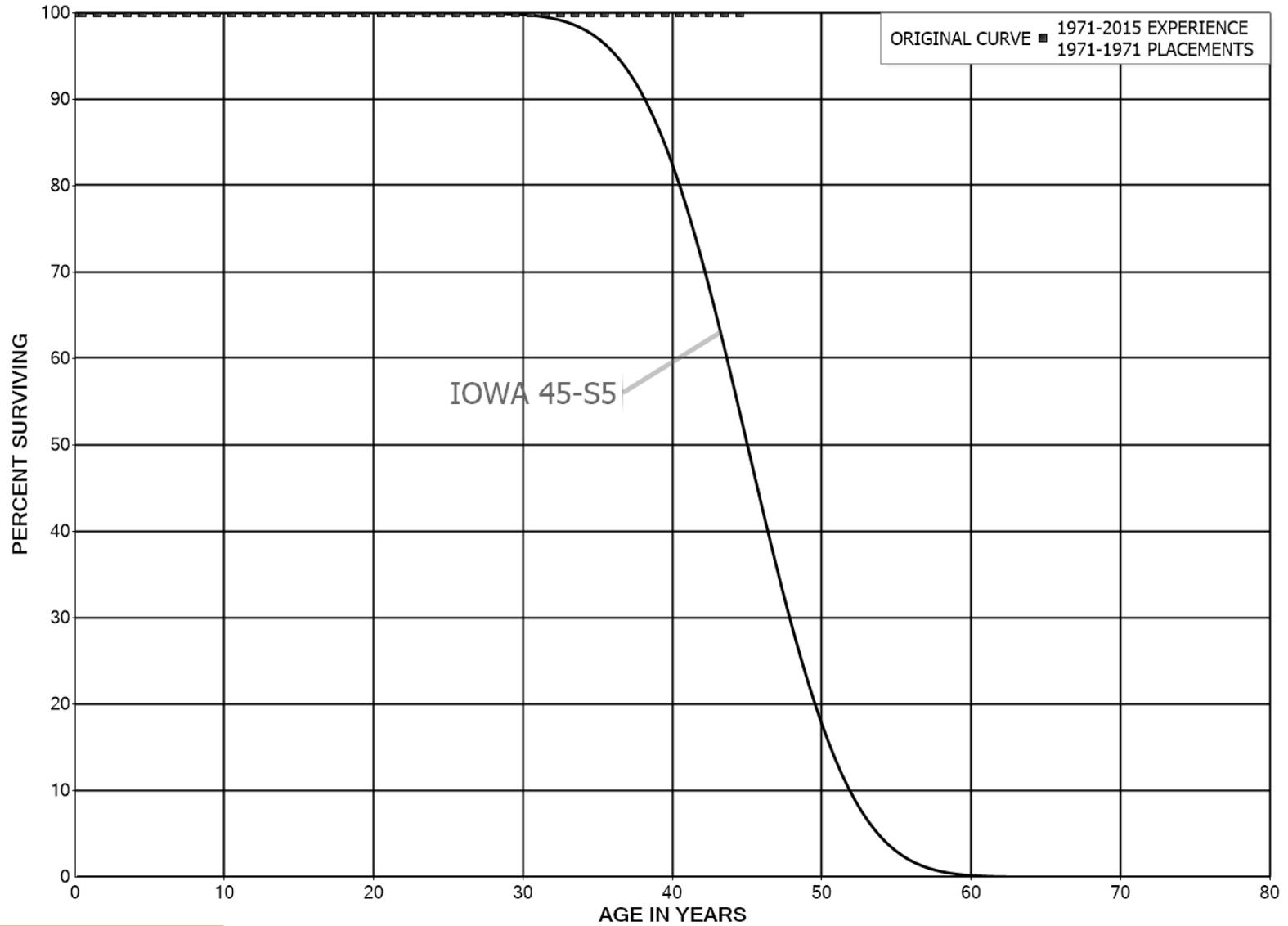
ACCOUNT D04 - DYKES AND LINERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2014       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 408,403                                      |                                       | 0.0000                    | 1.0000        | 66.62                            |
| 40.5                           | 195,060                                      |                                       | 0.0000                    | 1.0000        | 66.62                            |
| 41.5                           | 52,960                                       |                                       | 0.0000                    | 1.0000        | 66.62                            |
| 42.5                           | 52,960                                       | 26,480                                | 0.5000                    | 0.5000        | 66.62                            |
| 43.5                           | 26,480                                       |                                       | 0.0000                    | 1.0000        | 33.31                            |
| 44.5                           | 26,480                                       |                                       | 0.0000                    | 1.0000        | 33.31                            |
| 45.5                           | 26,480                                       |                                       | 0.0000                    | 1.0000        | 33.31                            |
| 46.5                           | 26,480                                       |                                       | 0.0000                    | 1.0000        | 33.31                            |
| 47.5                           |  |                                       |                           |               | 33.31                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT E01 - ELEVATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E01 - ELEVATORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1971-1971       |  |                                       | EXPERIENCE BAND 1971-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |

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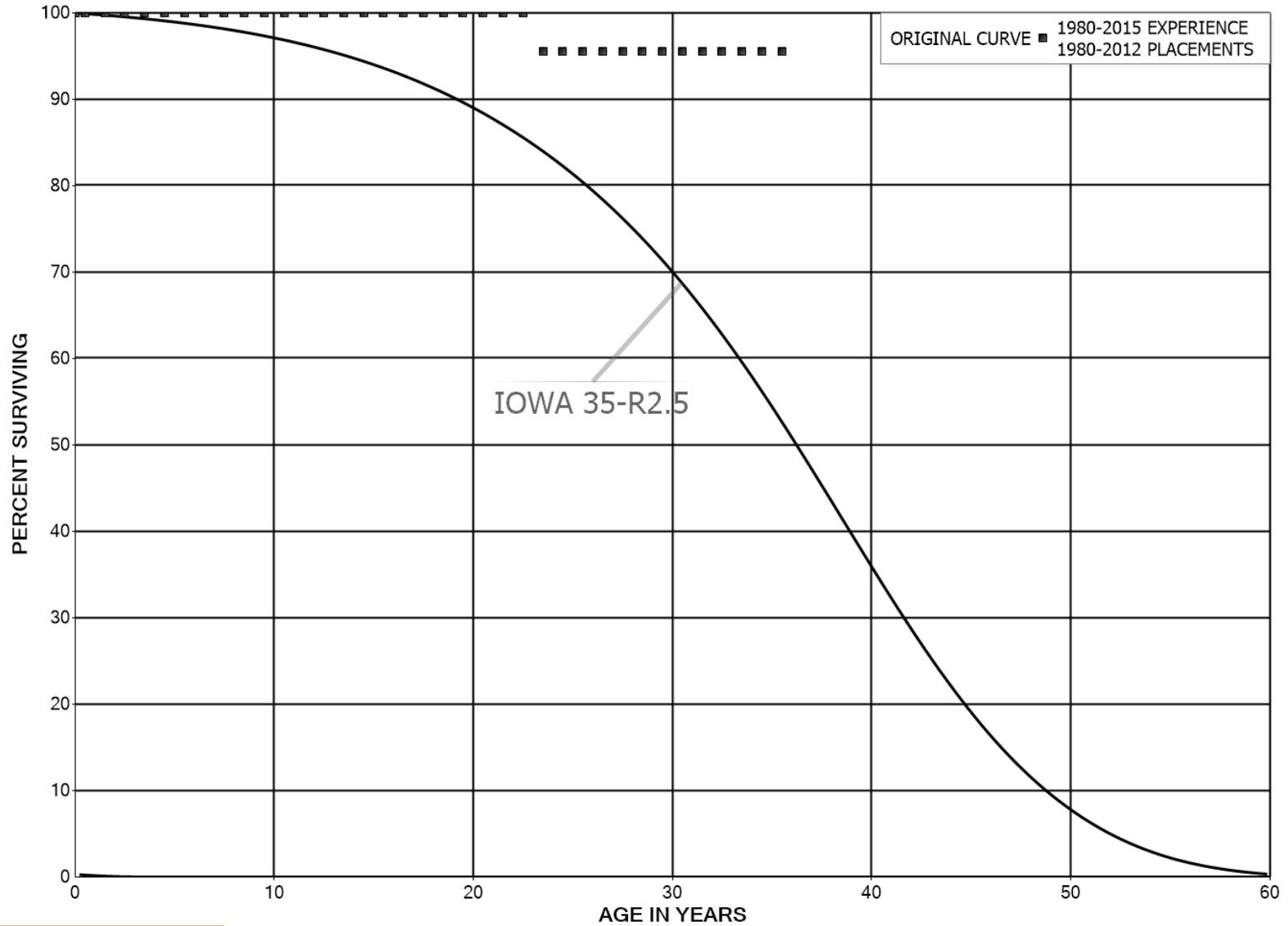
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E01 - ELEVATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1971-1971       |  |                                       | EXPERIENCE BAND 1971-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 89,800                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT E02 - EMS EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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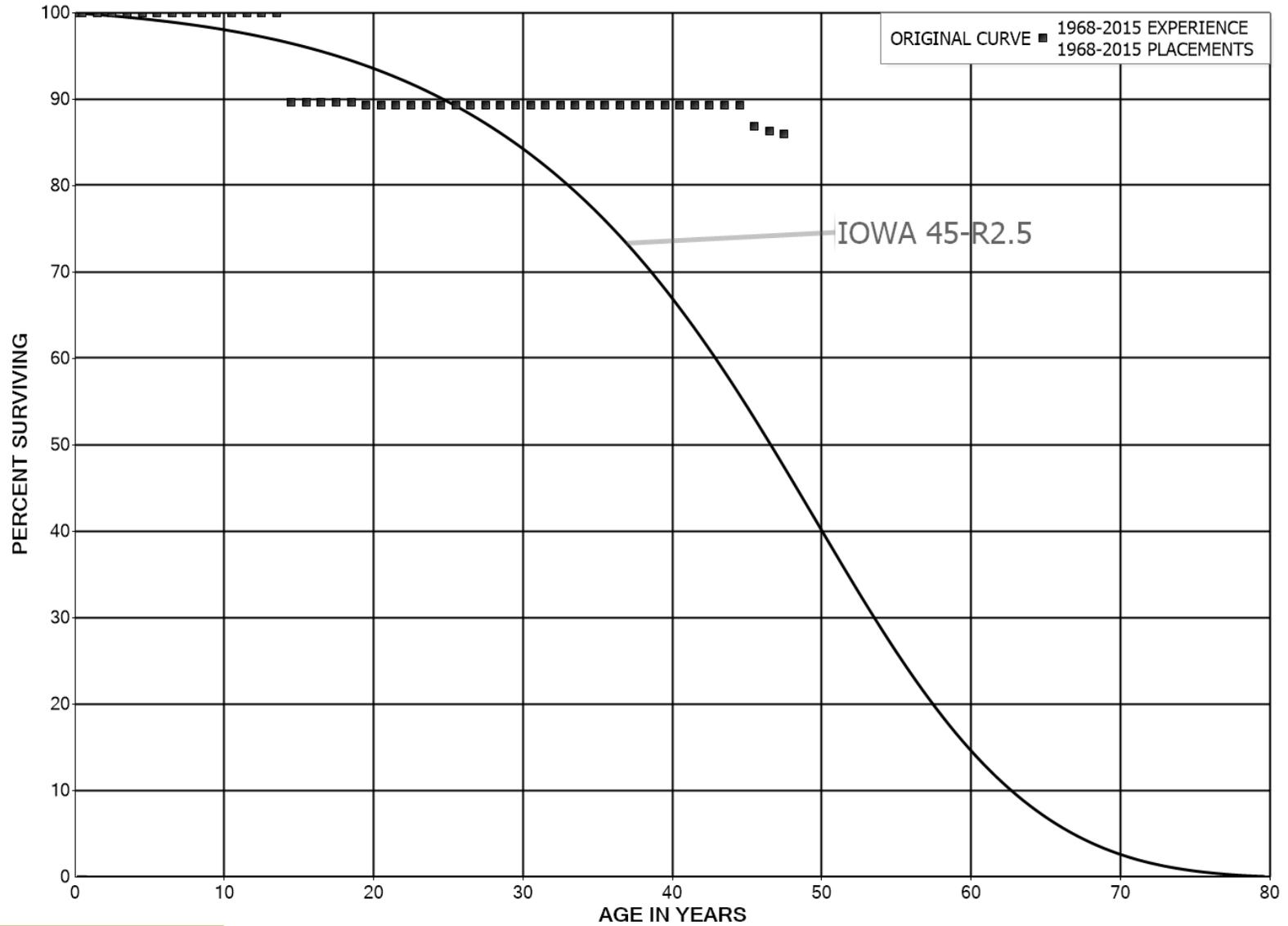
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E02 - EMS EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1980-2012       |  |                                       | EXPERIENCE BAND 1980-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 13,468,716                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 13,468,716                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 13,468,716                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 13,468,716                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 13,458,915                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 13,446,886                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 13,446,886                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 13,424,526                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 13,424,526                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 13,424,526                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 13,424,526                                   | 1,069                                 | 0.0001                    | 0.9999        | 100.00                           |
| 10.5                           | 13,187,338                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 11.5                           | 13,179,305                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 12.5                           | 13,179,305                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 13.5                           | 13,179,305                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 14.5                           | 12,879,444                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 15.5                           | 12,762,329                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 16.5                           | 12,716,366                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 17.5                           | 12,617,281                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 18.5                           | 12,617,281                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 19.5                           | 12,617,281                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 20.5                           | 12,617,281                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 21.5                           | 12,387,941                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 22.5                           | 12,339,009                                   | 550,428                               | 0.0446                    | 0.9554        | 99.99                            |
| 23.5                           | 11,775,720                                   |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 24.5                           | 11,775,720                                   |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 25.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 26.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 27.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 28.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 29.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 30.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 31.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 32.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 33.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 34.5                           | 16,461                                       |                                       | 0.0000                    | 1.0000        | 95.53                            |
| 35.5                           |  |                                       |                           |               | 95.53                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT E03 - ENVIRONMENTAL EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E03 - ENVIRONMENTAL EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,373,439                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,353,273                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,305,102                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,305,102                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,305,102                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,305,102                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,305,102                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,305,102                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 2,083,160                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,083,160                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 2,083,160                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 2,083,160                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 2,083,160                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,267,384                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,267,384                                    | 131,792                               | 0.1040                    | 0.8960        | 100.00                           |
| 14.5                           | 1,132,912                                    |                                       | 0.0000                    | 1.0000        | 89.60                            |
| 15.5                           | 869,328                                      |                                       | 0.0000                    | 1.0000        | 89.60                            |
| 16.5                           | 869,328                                      |                                       | 0.0000                    | 1.0000        | 89.60                            |
| 17.5                           | 869,328                                      |                                       | 0.0000                    | 1.0000        | 89.60                            |
| 18.5                           | 740,085                                      | 3,002                                 | 0.0041                    | 0.9959        | 89.60                            |
| 19.5                           | 737,083                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 20.5                           | 707,136                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 21.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 22.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 23.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 24.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 25.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 26.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 27.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 28.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 29.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 30.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 31.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 32.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 33.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 34.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 35.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 36.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 37.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 38.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

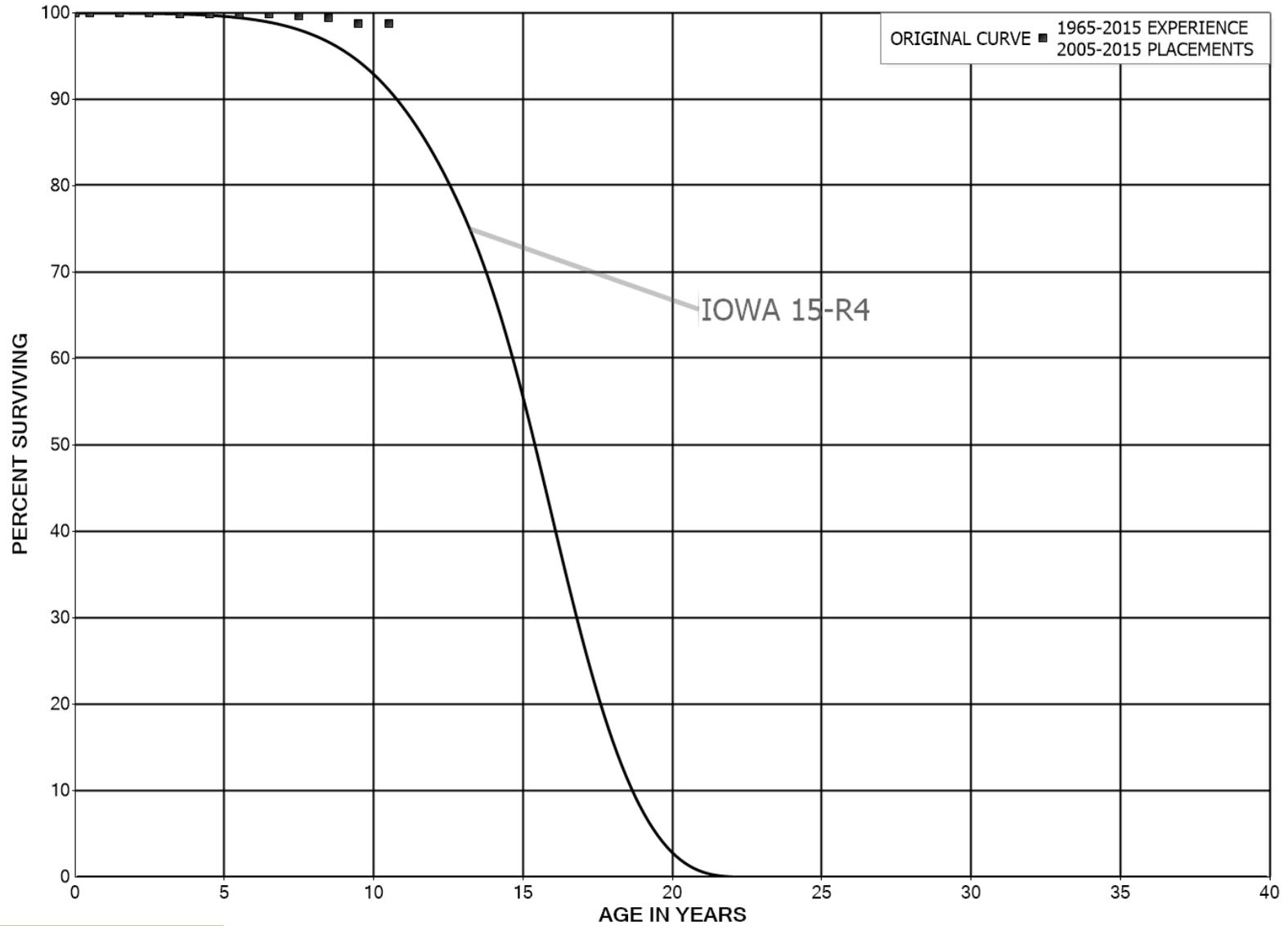
ACCOUNT E03 - ENVIRONMENTAL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 40.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 41.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 42.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 43.5                           | 607,037                                      |                                       | 0.0000                    | 1.0000        | 89.24                            |
| 44.5                           | 607,037                                      | 16,308                                | 0.0269                    | 0.9731        | 89.24                            |
| 45.5                           | 590,730                                      | 4,000                                 | 0.0068                    | 0.9932        | 86.84                            |
| 46.5                           | 586,730                                      | 2,200                                 | 0.0037                    | 0.9963        | 86.25                            |
| 47.5                           |  |                                       |                           |               | 85.93                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT F01 - FALL ARREST EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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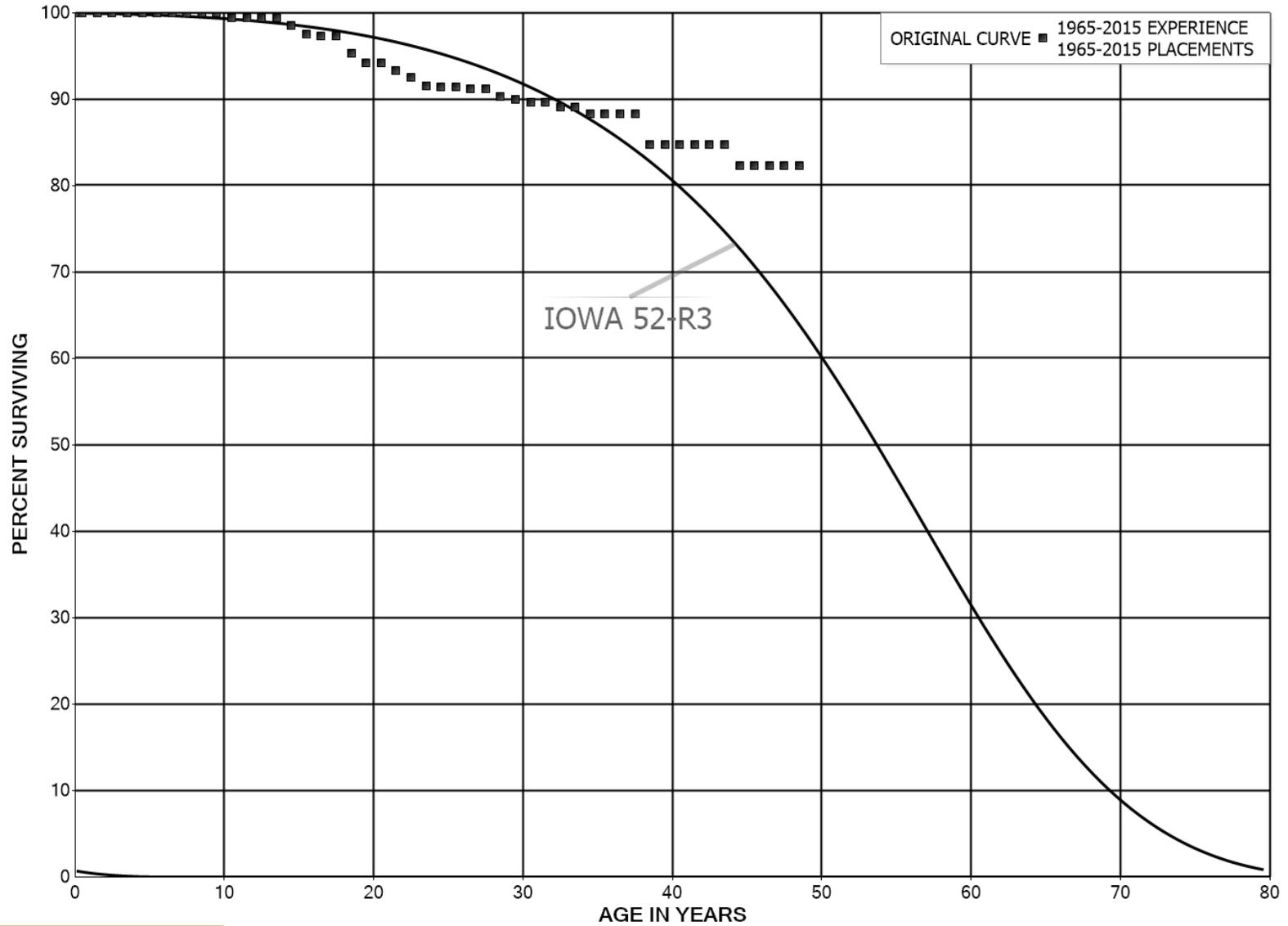
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F01 - FALL ARREST EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2005-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,517,730                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,337,058                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,000,093                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,753,322                                    | 2,237                                 | 0.0013                    | 0.9987        | 100.00                           |
| 3.5                            | 1,566,843                                    |                                       | 0.0000                    | 1.0000        | 99.87                            |
| 4.5                            | 1,361,713                                    |                                       | 0.0000                    | 1.0000        | 99.87                            |
| 5.5                            | 1,318,612                                    |                                       | 0.0000                    | 1.0000        | 99.87                            |
| 6.5                            | 817,528                                      | 1,824                                 | 0.0022                    | 0.9978        | 99.87                            |
| 7.5                            | 616,425                                      | 1,824                                 | 0.0030                    | 0.9970        | 99.65                            |
| 8.5                            | 418,787                                      | 2,824                                 | 0.0067                    | 0.9933        | 99.35                            |
| 9.5                            | 198,105                                      |                                       | 0.0000                    | 1.0000        | 98.68                            |
| 10.5                           |  |                                       |                           |               | 98.68                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT F02 - FENCING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F02 - FENCING

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,961,463                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 7,022,742                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 6,652,096                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 6,541,634                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 6,244,965                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 5,431,072                                    | 1,912                                 | 0.0004                    | 0.9996        | 100.00                           |
| 5.5                            | 5,429,160                                    | 2,071                                 | 0.0004                    | 0.9996        | 99.96                            |
| 6.5                            | 5,171,316                                    |                                       | 0.0000                    | 1.0000        | 99.93                            |
| 7.5                            | 5,112,854                                    |                                       | 0.0000                    | 1.0000        | 99.93                            |
| 8.5                            | 5,112,854                                    |                                       | 0.0000                    | 1.0000        | 99.93                            |
| 9.5                            | 5,107,400                                    | 26,114                                | 0.0051                    | 0.9949        | 99.93                            |
| 10.5                           | 4,965,283                                    |                                       | 0.0000                    | 1.0000        | 99.42                            |
| 11.5                           | 4,932,835                                    |                                       | 0.0000                    | 1.0000        | 99.42                            |
| 12.5                           | 3,916,965                                    |                                       | 0.0000                    | 1.0000        | 99.42                            |
| 13.5                           | 3,866,679                                    | 36,546                                | 0.0095                    | 0.9905        | 99.42                            |
| 14.5                           | 3,666,545                                    | 37,467                                | 0.0102                    | 0.9898        | 98.48                            |
| 15.5                           | 3,576,253                                    | 8,160                                 | 0.0023                    | 0.9977        | 97.47                            |
| 16.5                           | 3,524,231                                    |                                       | 0.0000                    | 1.0000        | 97.25                            |
| 17.5                           | 3,391,217                                    | 70,232                                | 0.0207                    | 0.9793        | 97.25                            |
| 18.5                           | 3,263,809                                    | 37,468                                | 0.0115                    | 0.9885        | 95.23                            |
| 19.5                           | 3,181,332                                    |                                       | 0.0000                    | 1.0000        | 94.14                            |
| 20.5                           | 3,098,467                                    | 29,848                                | 0.0096                    | 0.9904        | 94.14                            |
| 21.5                           | 2,984,763                                    | 23,138                                | 0.0078                    | 0.9922        | 93.23                            |
| 22.5                           | 2,917,682                                    | 31,996                                | 0.0110                    | 0.9890        | 92.51                            |
| 23.5                           | 2,762,852                                    | 1,507                                 | 0.0005                    | 0.9995        | 91.50                            |
| 24.5                           | 2,623,746                                    | 995                                   | 0.0004                    | 0.9996        | 91.45                            |
| 25.5                           | 2,510,515                                    | 7,120                                 | 0.0028                    | 0.9972        | 91.41                            |
| 26.5                           | 2,320,720                                    | 311                                   | 0.0001                    | 0.9999        | 91.15                            |
| 27.5                           | 2,244,565                                    | 21,240                                | 0.0095                    | 0.9905        | 91.14                            |
| 28.5                           | 2,009,953                                    | 7,243                                 | 0.0036                    | 0.9964        | 90.28                            |
| 29.5                           | 1,976,843                                    | 6,454                                 | 0.0033                    | 0.9967        | 89.95                            |
| 30.5                           | 1,725,332                                    |                                       | 0.0000                    | 1.0000        | 89.66                            |
| 31.5                           | 1,640,234                                    | 10,169                                | 0.0062                    | 0.9938        | 89.66                            |
| 32.5                           | 1,347,668                                    |                                       | 0.0000                    | 1.0000        | 89.10                            |
| 33.5                           | 1,158,044                                    | 10,359                                | 0.0089                    | 0.9911        | 89.10                            |
| 34.5                           | 1,062,416                                    |                                       | 0.0000                    | 1.0000        | 88.31                            |
| 35.5                           | 782,663                                      |                                       | 0.0000                    | 1.0000        | 88.31                            |
| 36.5                           | 764,382                                      |                                       | 0.0000                    | 1.0000        | 88.31                            |
| 37.5                           | 618,632                                      | 25,113                                | 0.0406                    | 0.9594        | 88.31                            |
| 38.5                           | 574,277                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |

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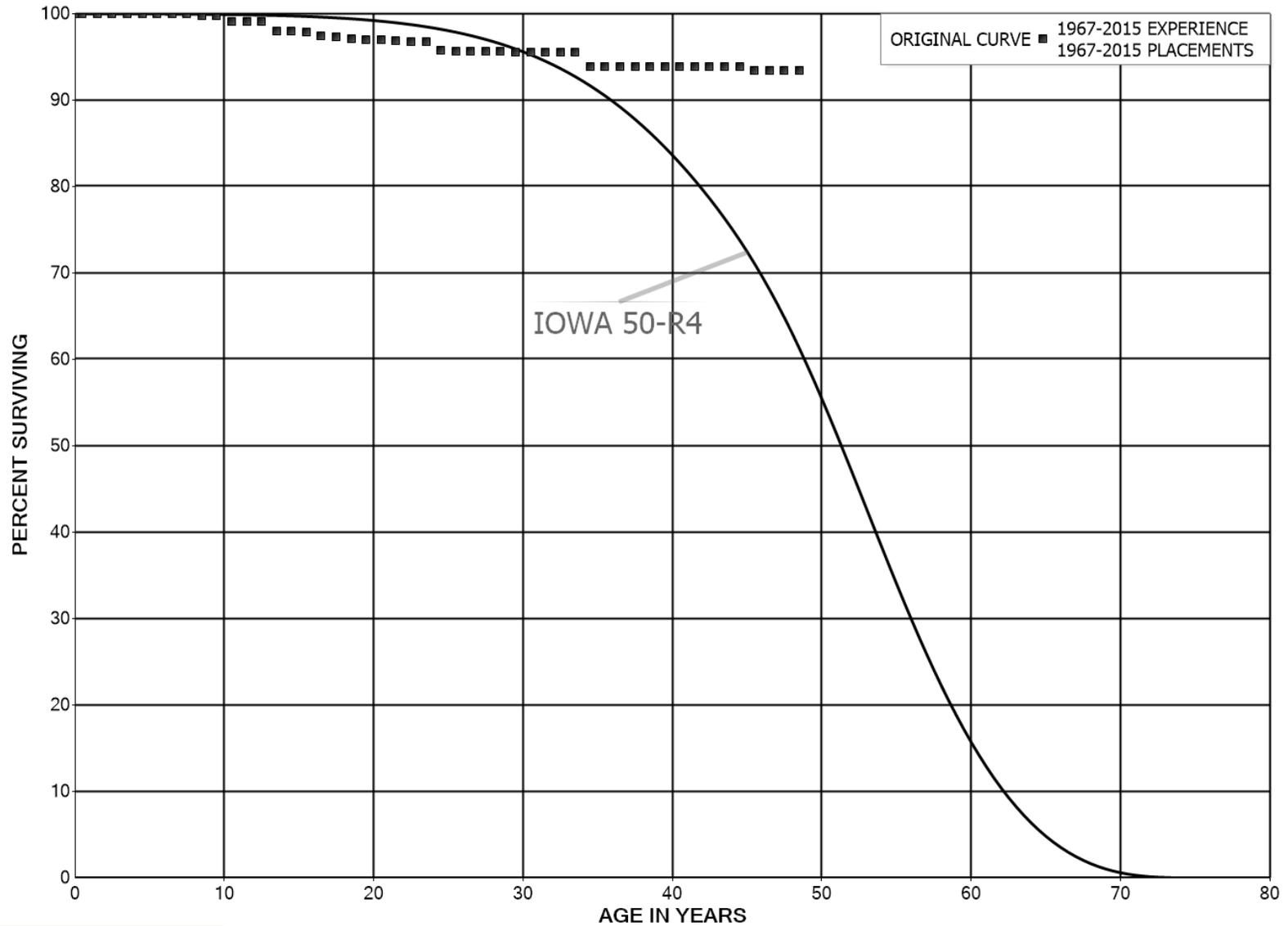
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F02 - FENCING

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 514,981                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 40.5                           | 503,692                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 41.5                           | 451,743                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 42.5                           | 427,075                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 43.5                           | 361,336                                      | 10,413                                | 0.0288                    | 0.9712        | 84.72                            |
| 44.5                           | 337,611                                      |                                       | 0.0000                    | 1.0000        | 82.28                            |
| 45.5                           | 220,329                                      |                                       | 0.0000                    | 1.0000        | 82.28                            |
| 46.5                           | 154,156                                      |                                       | 0.0000                    | 1.0000        | 82.28                            |
| 47.5                           | 95,308                                       |                                       | 0.0000                    | 1.0000        | 82.28                            |
| 48.5                           |  |                                       |                           |               | 82.28                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT F03 - FIRE FIGHTING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F03 - FIRE FIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 15,017,245                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 11,895,429                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 10,944,270                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 10,386,193                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 9,799,981                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 9,589,416                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 9,585,000                                    | 7,480                                 | 0.0008                    | 0.9992        | 100.00                           |
| 6.5                            | 7,447,725                                    |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 7.5                            | 7,209,032                                    | 12,437                                | 0.0017                    | 0.9983        | 99.92                            |
| 8.5                            | 7,196,595                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |
| 9.5                            | 7,196,595                                    | 45,673                                | 0.0063                    | 0.9937        | 99.75                            |
| 10.5                           | 7,095,680                                    |                                       | 0.0000                    | 1.0000        | 99.12                            |
| 11.5                           | 7,095,680                                    |                                       | 0.0000                    | 1.0000        | 99.12                            |
| 12.5                           | 6,437,931                                    | 72,271                                | 0.0112                    | 0.9888        | 99.12                            |
| 13.5                           | 5,736,420                                    | 2,972                                 | 0.0005                    | 0.9995        | 98.00                            |
| 14.5                           | 5,517,383                                    | 8,917                                 | 0.0016                    | 0.9984        | 97.95                            |
| 15.5                           | 5,508,466                                    | 23,592                                | 0.0043                    | 0.9957        | 97.79                            |
| 16.5                           | 5,390,836                                    | 2,414                                 | 0.0004                    | 0.9996        | 97.38                            |
| 17.5                           | 5,319,903                                    | 16,189                                | 0.0030                    | 0.9970        | 97.33                            |
| 18.5                           | 5,123,461                                    | 6,509                                 | 0.0013                    | 0.9987        | 97.04                            |
| 19.5                           | 5,116,952                                    | 203                                   | 0.0000                    | 1.0000        | 96.91                            |
| 20.5                           | 5,092,231                                    | 4,691                                 | 0.0009                    | 0.9991        | 96.91                            |
| 21.5                           | 5,087,540                                    | 3,269                                 | 0.0006                    | 0.9994        | 96.82                            |
| 22.5                           | 5,084,271                                    | 92                                    | 0.0000                    | 1.0000        | 96.76                            |
| 23.5                           | 4,935,098                                    | 54,919                                | 0.0111                    | 0.9889        | 96.76                            |
| 24.5                           | 4,880,179                                    | 2,170                                 | 0.0004                    | 0.9996        | 95.68                            |
| 25.5                           | 4,813,682                                    | 406                                   | 0.0001                    | 0.9999        | 95.64                            |
| 26.5                           | 4,050,609                                    |                                       | 0.0000                    | 1.0000        | 95.63                            |
| 27.5                           | 3,833,130                                    |                                       | 0.0000                    | 1.0000        | 95.63                            |
| 28.5                           | 3,736,336                                    | 4,710                                 | 0.0013                    | 0.9987        | 95.63                            |
| 29.5                           | 3,578,679                                    |                                       | 0.0000                    | 1.0000        | 95.51                            |
| 30.5                           | 3,392,687                                    |                                       | 0.0000                    | 1.0000        | 95.51                            |
| 31.5                           | 2,808,935                                    |                                       | 0.0000                    | 1.0000        | 95.51                            |
| 32.5                           | 2,714,260                                    |                                       | 0.0000                    | 1.0000        | 95.51                            |
| 33.5                           | 2,307,362                                    | 40,186                                | 0.0174                    | 0.9826        | 95.51                            |
| 34.5                           | 2,257,774                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 35.5                           | 1,536,580                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 36.5                           | 1,421,399                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 37.5                           | 1,229,262                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 38.5                           | 1,200,404                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

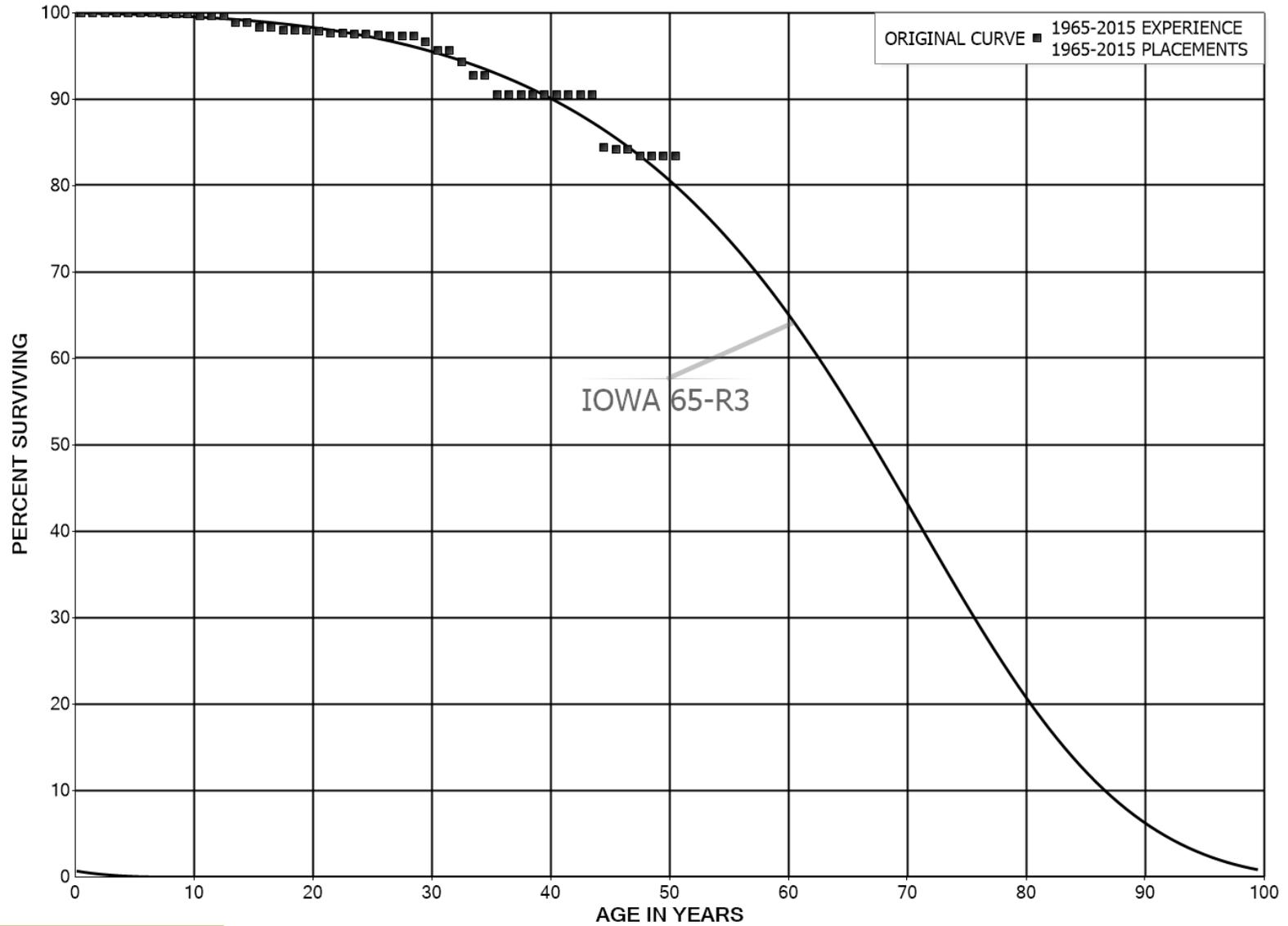
ACCOUNT F03 - FIRE FIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,142,056                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 40.5                           | 1,132,055                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 41.5                           | 1,132,055                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 42.5                           | 1,110,366                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 43.5                           | 1,110,366                                    |                                       | 0.0000                    | 1.0000        | 93.84                            |
| 44.5                           | 828,411                                      | 4,076                                 | 0.0049                    | 0.9951        | 93.84                            |
| 45.5                           | 815,131                                      |                                       | 0.0000                    | 1.0000        | 93.38                            |
| 46.5                           | 713,899                                      |                                       | 0.0000                    | 1.0000        | 93.38                            |
| 47.5                           | 597,273                                      |                                       | 0.0000                    | 1.0000        | 93.38                            |
| 48.5                           |  |                                       |                           |               | 93.38                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT F04 - FOOTINGS AND FOUNDATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)  
Rate Mitigation Options and Impacts, Page 158 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F04 - FOOTINGS AND FOUNDATIONS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 21,754,410                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 18,902,176                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 18,221,916                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 18,221,916                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 18,199,235                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 18,158,647                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 18,158,647                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 18,158,647                                   | 26,848                                | 0.0015                    | 0.9985        | 100.00                           |
| 7.5                            | 18,102,476                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |
| 8.5                            | 18,102,476                                   | 291                                   | 0.0000                    | 1.0000        | 99.85                            |
| 9.5                            | 18,102,185                                   | 36,626                                | 0.0020                    | 0.9980        | 99.85                            |
| 10.5                           | 18,065,559                                   |                                       | 0.0000                    | 1.0000        | 99.65                            |
| 11.5                           | 18,055,845                                   | 100                                   | 0.0000                    | 1.0000        | 99.65                            |
| 12.5                           | 17,010,811                                   | 140,699                               | 0.0083                    | 0.9917        | 99.65                            |
| 13.5                           | 14,244,637                                   |                                       | 0.0000                    | 1.0000        | 98.82                            |
| 14.5                           | 14,210,780                                   | 81,410                                | 0.0057                    | 0.9943        | 98.82                            |
| 15.5                           | 14,098,878                                   |                                       | 0.0000                    | 1.0000        | 98.26                            |
| 16.5                           | 14,033,306                                   | 47,046                                | 0.0034                    | 0.9966        | 98.26                            |
| 17.5                           | 13,872,129                                   |                                       | 0.0000                    | 1.0000        | 97.93                            |
| 18.5                           | 13,872,129                                   | 1,380                                 | 0.0001                    | 0.9999        | 97.93                            |
| 19.5                           | 13,721,794                                   | 11,757                                | 0.0009                    | 0.9991        | 97.92                            |
| 20.5                           | 13,242,979                                   | 24,525                                | 0.0019                    | 0.9981        | 97.83                            |
| 21.5                           | 13,213,028                                   | 10,261                                | 0.0008                    | 0.9992        | 97.65                            |
| 22.5                           | 13,118,028                                   | 4,866                                 | 0.0004                    | 0.9996        | 97.58                            |
| 23.5                           | 12,486,548                                   | 11,384                                | 0.0009                    | 0.9991        | 97.54                            |
| 24.5                           | 11,462,453                                   | 12,531                                | 0.0011                    | 0.9989        | 97.45                            |
| 25.5                           | 10,137,769                                   | 4,864                                 | 0.0005                    | 0.9995        | 97.35                            |
| 26.5                           | 9,792,032                                    | 6,265                                 | 0.0006                    | 0.9994        | 97.30                            |
| 27.5                           | 9,669,954                                    |                                       | 0.0000                    | 1.0000        | 97.24                            |
| 28.5                           | 9,306,278                                    | 62,933                                | 0.0068                    | 0.9932        | 97.24                            |
| 29.5                           | 9,195,697                                    | 87,255                                | 0.0095                    | 0.9905        | 96.58                            |
| 30.5                           | 9,082,596                                    | 9,145                                 | 0.0010                    | 0.9990        | 95.66                            |
| 31.5                           | 9,065,633                                    | 117,521                               | 0.0130                    | 0.9870        | 95.57                            |
| 32.5                           | 8,181,919                                    | 137,940                               | 0.0169                    | 0.9831        | 94.33                            |
| 33.5                           | 7,572,102                                    |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 34.5                           | 7,272,645                                    | 172,290                               | 0.0237                    | 0.9763        | 92.74                            |
| 35.5                           | 6,560,246                                    | 331                                   | 0.0001                    | 0.9999        | 90.54                            |
| 36.5                           | 6,225,772                                    | 241                                   | 0.0000                    | 1.0000        | 90.54                            |
| 37.5                           | 5,118,947                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 38.5                           | 3,852,682                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |

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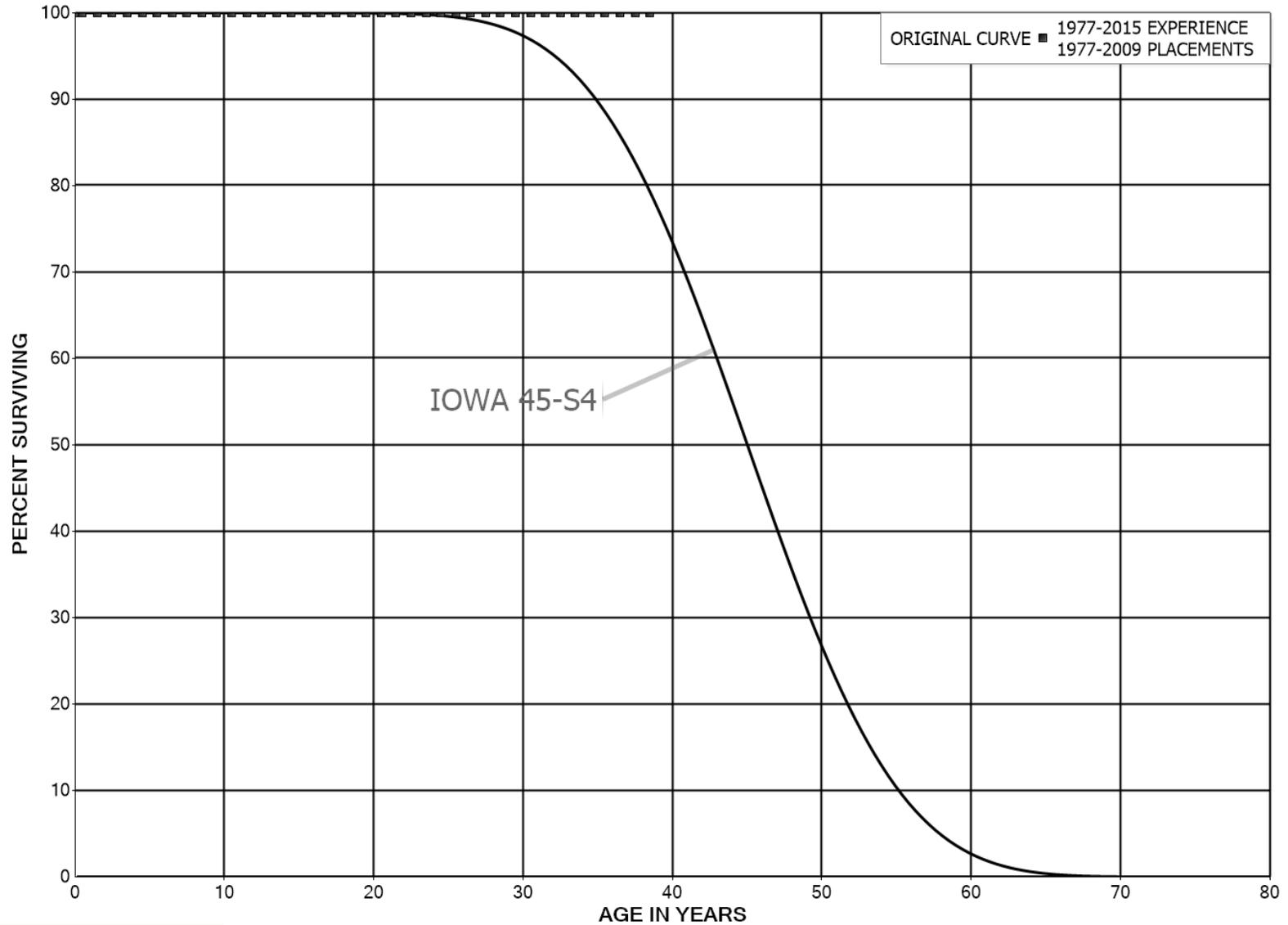
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F04 - FOOTINGS AND FOUNDATIONS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,739,616                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 40.5                           | 3,631,175                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 41.5                           | 3,562,891                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 42.5                           | 3,548,308                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 43.5                           | 3,548,308                                    | 240,679                               | 0.0678                    | 0.9322        | 90.53                            |
| 44.5                           | 3,307,629                                    | 9,345                                 | 0.0028                    | 0.9972        | 84.39                            |
| 45.5                           | 2,808,082                                    |                                       | 0.0000                    | 1.0000        | 84.15                            |
| 46.5                           | 2,808,082                                    | 26,026                                | 0.0093                    | 0.9907        | 84.15                            |
| 47.5                           | 1,890,964                                    |                                       | 0.0000                    | 1.0000        | 83.37                            |
| 48.5                           | 167,301                                      |                                       | 0.0000                    | 1.0000        | 83.37                            |
| 49.5                           | 167,301                                      |                                       | 0.0000                    | 1.0000        | 83.37                            |
| 50.5                           |  |                                       |                           |               | 83.37                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT F05 - FREQUENCY CONVERSION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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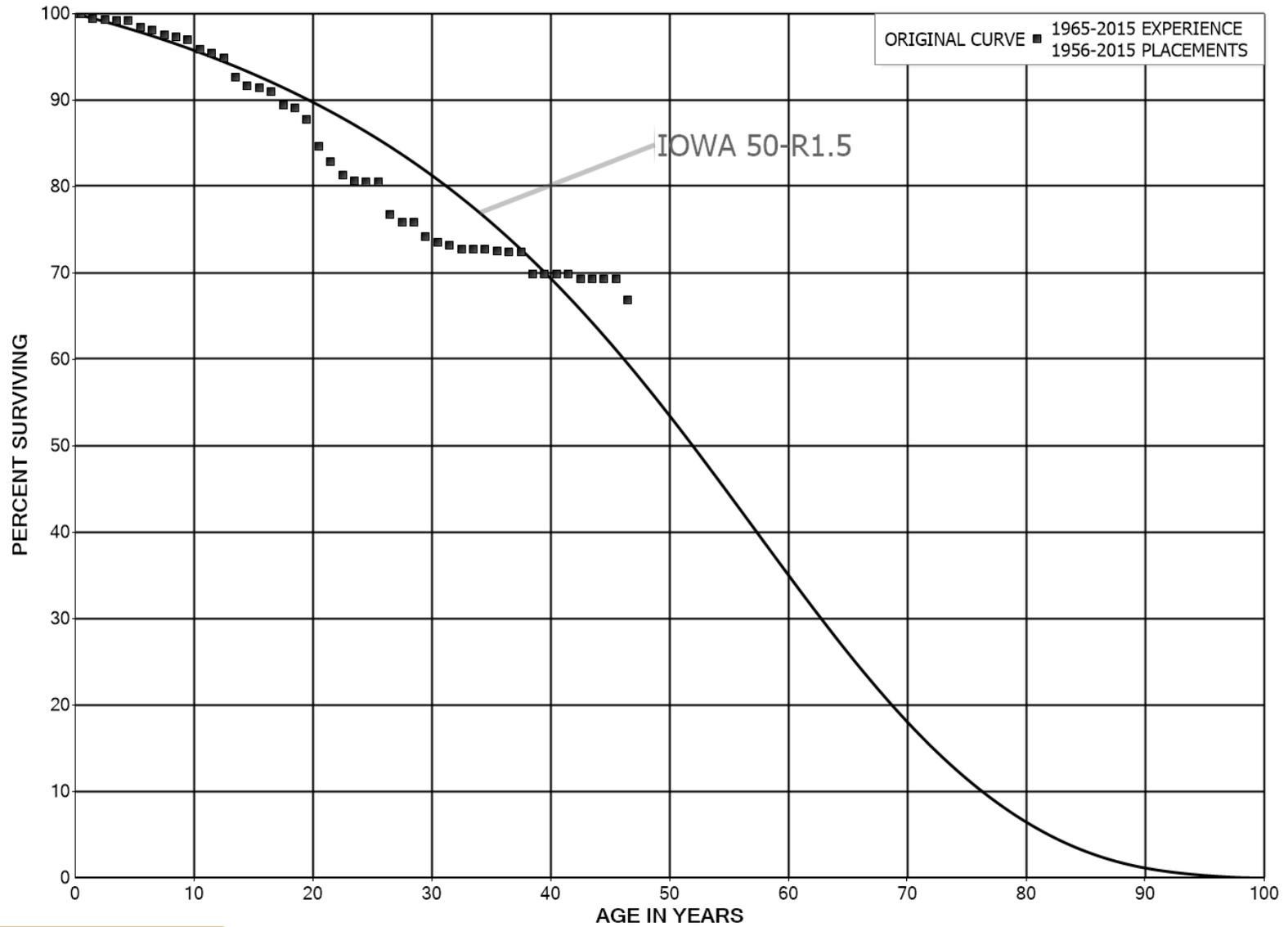
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F05 - FREQUENCY CONVERSION

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1977-2009       |  |                                       | EXPERIENCE BAND 1977-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,453,577                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,694,970                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,694,970                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,666,961                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,666,961                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 1,619,259                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 1,607,215                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 1,607,215                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 1,607,215                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 1,607,215                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 1,607,215                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT F06 - FUEL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F06 - FUEL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2015

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 46,436,130                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 37,579,279                                   | 244,046                               | 0.0065         | 0.9935        | 100.00                           |
| 1.5                            | 35,743,238                                   | 25,840                                | 0.0007         | 0.9993        | 99.35                            |
| 2.5                            | 33,302,159                                   | 30,932                                | 0.0009         | 0.9991        | 99.28                            |
| 3.5                            | 29,303,216                                   | 16,568                                | 0.0006         | 0.9994        | 99.19                            |
| 4.5                            | 27,562,051                                   | 197,053                               | 0.0071         | 0.9929        | 99.13                            |
| 5.5                            | 24,463,713                                   | 82,926                                | 0.0034         | 0.9966        | 98.42                            |
| 6.5                            | 22,071,903                                   | 119,683                               | 0.0054         | 0.9946        | 98.09                            |
| 7.5                            | 20,827,974                                   | 50,544                                | 0.0024         | 0.9976        | 97.56                            |
| 8.5                            | 20,030,715                                   | 86,687                                | 0.0043         | 0.9957        | 97.32                            |
| 9.5                            | 19,398,058                                   | 208,578                               | 0.0108         | 0.9892        | 96.90                            |
| 10.5                           | 18,409,008                                   | 83,498                                | 0.0045         | 0.9955        | 95.86                            |
| 11.5                           | 18,325,510                                   | 113,661                               | 0.0062         | 0.9938        | 95.42                            |
| 12.5                           | 17,941,686                                   | 424,782                               | 0.0237         | 0.9763        | 94.83                            |
| 13.5                           | 17,080,407                                   | 187,859                               | 0.0110         | 0.9890        | 92.58                            |
| 14.5                           | 15,448,635                                   | 22,641                                | 0.0015         | 0.9985        | 91.57                            |
| 15.5                           | 15,181,320                                   | 78,987                                | 0.0052         | 0.9948        | 91.43                            |
| 16.5                           | 14,692,087                                   | 251,530                               | 0.0171         | 0.9829        | 90.96                            |
| 17.5                           | 14,356,823                                   | 47,942                                | 0.0033         | 0.9967        | 89.40                            |
| 18.5                           | 14,219,187                                   | 217,848                               | 0.0153         | 0.9847        | 89.10                            |
| 19.5                           | 13,597,437                                   | 484,629                               | 0.0356         | 0.9644        | 87.74                            |
| 20.5                           | 12,851,694                                   | 267,371                               | 0.0208         | 0.9792        | 84.61                            |
| 21.5                           | 12,213,145                                   | 223,790                               | 0.0183         | 0.9817        | 82.85                            |
| 22.5                           | 11,650,530                                   | 109,204                               | 0.0094         | 0.9906        | 81.33                            |
| 23.5                           | 10,843,133                                   | 4,557                                 | 0.0004         | 0.9996        | 80.57                            |
| 24.5                           | 10,391,654                                   |                                       | 0.0000         | 1.0000        | 80.53                            |
| 25.5                           | 9,618,285                                    | 456,005                               | 0.0474         | 0.9526        | 80.53                            |
| 26.5                           | 8,879,299                                    | 96,528                                | 0.0109         | 0.9891        | 76.72                            |
| 27.5                           | 8,768,843                                    | 2,100                                 | 0.0002         | 0.9998        | 75.88                            |
| 28.5                           | 8,306,579                                    | 180,152                               | 0.0217         | 0.9783        | 75.86                            |
| 29.5                           | 8,101,753                                    | 83,242                                | 0.0103         | 0.9897        | 74.22                            |
| 30.5                           | 7,813,484                                    | 27,816                                | 0.0036         | 0.9964        | 73.46                            |
| 31.5                           | 7,785,668                                    | 48,759                                | 0.0063         | 0.9937        | 73.19                            |
| 32.5                           | 7,719,714                                    | 1,500                                 | 0.0002         | 0.9998        | 72.74                            |
| 33.5                           | 7,613,667                                    | 3,600                                 | 0.0005         | 0.9995        | 72.72                            |
| 34.5                           | 7,114,455                                    | 15,000                                | 0.0021         | 0.9979        | 72.69                            |
| 35.5                           | 2,624,538                                    | 3,113                                 | 0.0012         | 0.9988        | 72.53                            |
| 36.5                           | 2,621,425                                    |                                       | 0.0000         | 1.0000        | 72.45                            |
| 37.5                           | 2,493,155                                    | 89,532                                | 0.0359         | 0.9641        | 72.45                            |
| 38.5                           | 2,387,033                                    | 100                                   | 0.0000         | 1.0000        | 69.85                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

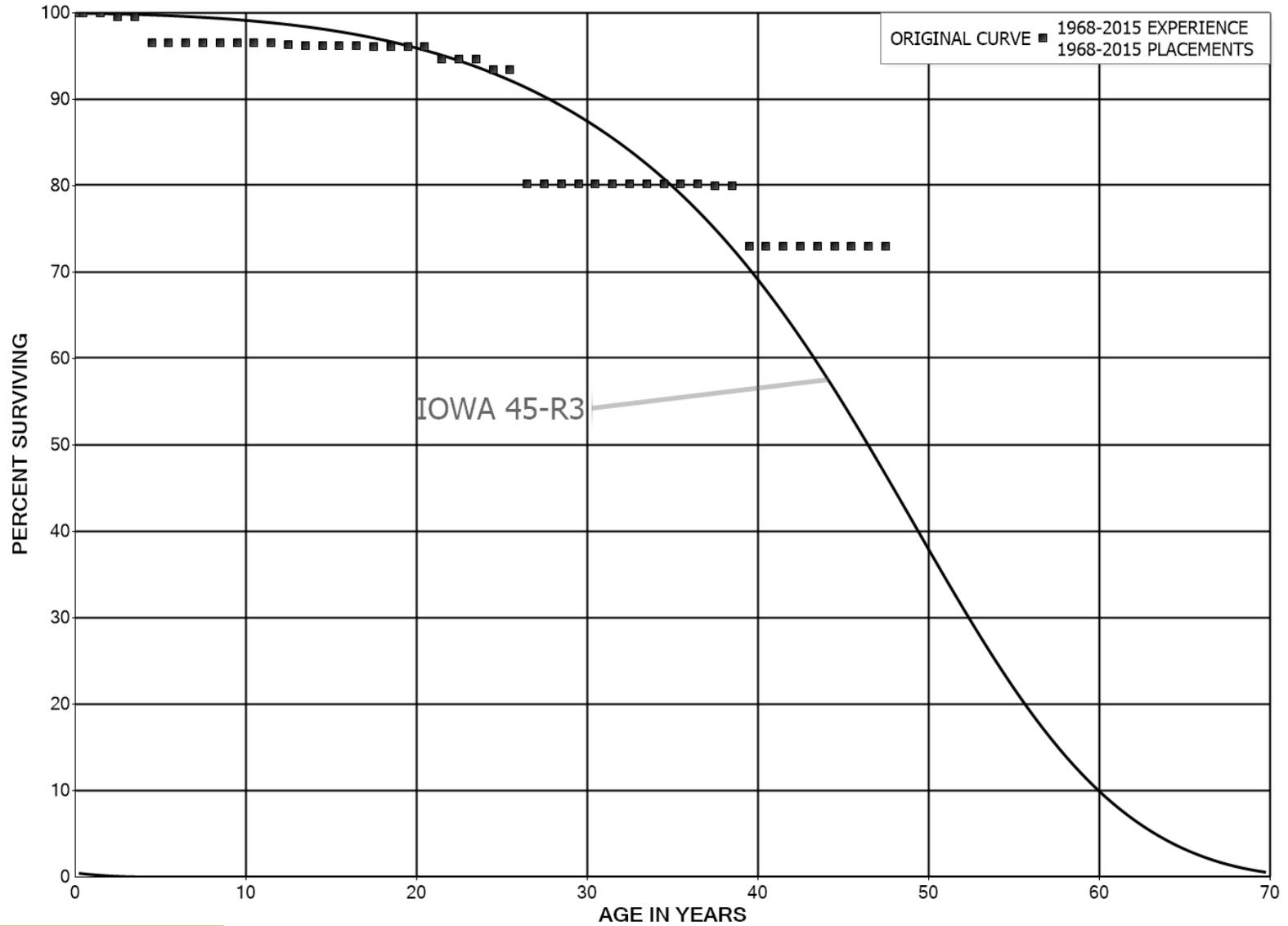
ACCOUNT F06 - FUEL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,174,446                                    |                                       | 0.0000                    | 1.0000        | 69.84                            |
| 40.5                           | 2,130,030                                    |                                       | 0.0000                    | 1.0000        | 69.84                            |
| 41.5                           | 1,839,417                                    | 13,277                                | 0.0072                    | 0.9928        | 69.84                            |
| 42.5                           | 1,822,895                                    |                                       | 0.0000                    | 1.0000        | 69.34                            |
| 43.5                           | 1,822,895                                    |                                       | 0.0000                    | 1.0000        | 69.34                            |
| 44.5                           | 1,735,607                                    |                                       | 0.0000                    | 1.0000        | 69.34                            |
| 45.5                           | 1,734,807                                    | 63,382                                | 0.0365                    | 0.9635        | 69.34                            |
| 46.5                           | 913,885                                      |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 47.5                           | 85,268                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 48.5                           | 85,268                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 49.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 50.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 51.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 52.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 53.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 54.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 55.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 56.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 57.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 58.5                           | 11,786                                       |                                       | 0.0000                    | 1.0000        | 66.81                            |
| 59.5                           |  |                                       |                           |               | 66.81                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G01 - GAS TURBINE SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G01 - GAS TURBINE SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2015

EXPERIENCE BAND 1968-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 74,754,391                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 43,459,283                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 41,367,811                                   | 185,109                               | 0.0045         | 0.9955        | 100.00                           |
| 2.5                            | 33,371,915                                   |                                       | 0.0000         | 1.0000        | 99.55                            |
| 3.5                            | 32,995,571                                   | 1,011,679                             | 0.0307         | 0.9693        | 99.55                            |
| 4.5                            | 31,761,027                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 5.5                            | 30,492,331                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 6.5                            | 30,362,697                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 7.5                            | 30,362,697                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 8.5                            | 30,331,597                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 9.5                            | 30,331,597                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 10.5                           | 30,331,597                                   |                                       | 0.0000         | 1.0000        | 96.50                            |
| 11.5                           | 30,331,597                                   | 57,145                                | 0.0019         | 0.9981        | 96.50                            |
| 12.5                           | 30,274,452                                   | 48,384                                | 0.0016         | 0.9984        | 96.32                            |
| 13.5                           | 30,226,068                                   |                                       | 0.0000         | 1.0000        | 96.16                            |
| 14.5                           | 30,164,230                                   |                                       | 0.0000         | 1.0000        | 96.16                            |
| 15.5                           | 30,164,230                                   | 2,141                                 | 0.0001         | 0.9999        | 96.16                            |
| 16.5                           | 30,153,001                                   | 18,390                                | 0.0006         | 0.9994        | 96.16                            |
| 17.5                           | 30,134,611                                   |                                       | 0.0000         | 1.0000        | 96.10                            |
| 18.5                           | 29,586,371                                   |                                       | 0.0000         | 1.0000        | 96.10                            |
| 19.5                           | 29,586,371                                   |                                       | 0.0000         | 1.0000        | 96.10                            |
| 20.5                           | 29,586,371                                   | 459,085                               | 0.0155         | 0.9845        | 96.10                            |
| 21.5                           | 29,127,286                                   |                                       | 0.0000         | 1.0000        | 94.61                            |
| 22.5                           | 29,127,286                                   |                                       | 0.0000         | 1.0000        | 94.61                            |
| 23.5                           | 16,056,519                                   | 203,409                               | 0.0127         | 0.9873        | 94.61                            |
| 24.5                           | 15,853,110                                   |                                       | 0.0000         | 1.0000        | 93.41                            |
| 25.5                           | 15,853,110                                   | 2,243,280                             | 0.1415         | 0.8585        | 93.41                            |
| 26.5                           | 13,526,225                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 27.5                           | 13,526,225                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 28.5                           | 13,501,580                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 29.5                           | 13,501,580                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 30.5                           | 13,501,580                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 31.5                           | 13,501,580                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 32.5                           | 13,501,580                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 33.5                           | 13,501,580                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 34.5                           | 13,290,970                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 35.5                           | 13,290,970                                   |                                       | 0.0000         | 1.0000        | 80.19                            |
| 36.5                           | 13,290,970                                   | 30,595                                | 0.0023         | 0.9977        | 80.19                            |
| 37.5                           | 13,260,375                                   |                                       | 0.0000         | 1.0000        | 80.01                            |
| 38.5                           | 12,876,356                                   | 1,144,769                             | 0.0889         | 0.9111        | 80.01                            |

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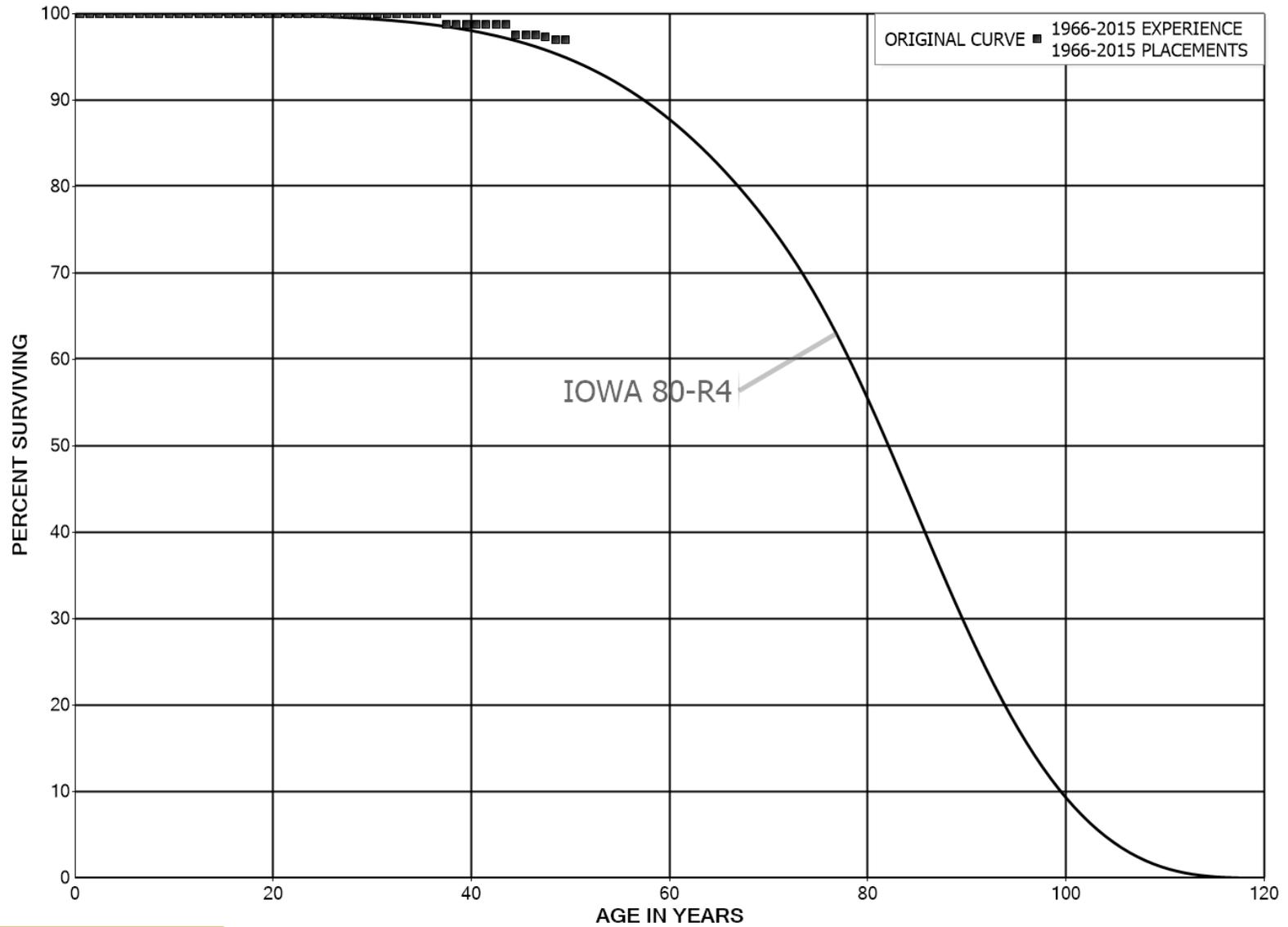
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G01 - GAS TURBINE SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 11,731,587                                   |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 40.5                           | 5,699,814                                    |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 41.5                           | 995,759                                      |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 42.5                           | 995,759                                      |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 43.5                           | 995,759                                      |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 44.5                           | 995,759                                      |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 45.5                           | 995,759                                      |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 46.5                           | 995,759                                      |                                       | 0.0000                    | 1.0000        | 72.89                            |
| 47.5                           |  |                                       |                           |               | 72.89                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G02 - GATES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G02 - GATES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 19,165,290                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 17,747,770                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 17,426,122                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 15,500,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 15,468,388                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 15,029,276                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 15,029,276                                   | 9,500                                 | 0.0006                    | 0.9994        | 100.00                           |
| 13.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 14.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 15.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 16.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 17.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 18.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 19.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 20.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 21.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 22.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 23.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 24.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 25.5                           | 15,019,776                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 26.5                           | 14,839,446                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 27.5                           | 13,824,563                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 28.5                           | 13,824,563                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 29.5                           | 13,685,101                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 30.5                           | 13,499,888                                   | 170                                   | 0.0000                    | 1.0000        | 99.94                            |
| 31.5                           | 12,379,584                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 32.5                           | 10,403,078                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 33.5                           | 6,279,829                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 34.5                           | 6,279,829                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 35.5                           | 5,228,337                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 36.5                           | 3,809,007                                    | 46,760                                | 0.0123                    | 0.9877        | 99.94                            |
| 37.5                           | 3,494,554                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 38.5                           | 3,494,554                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |

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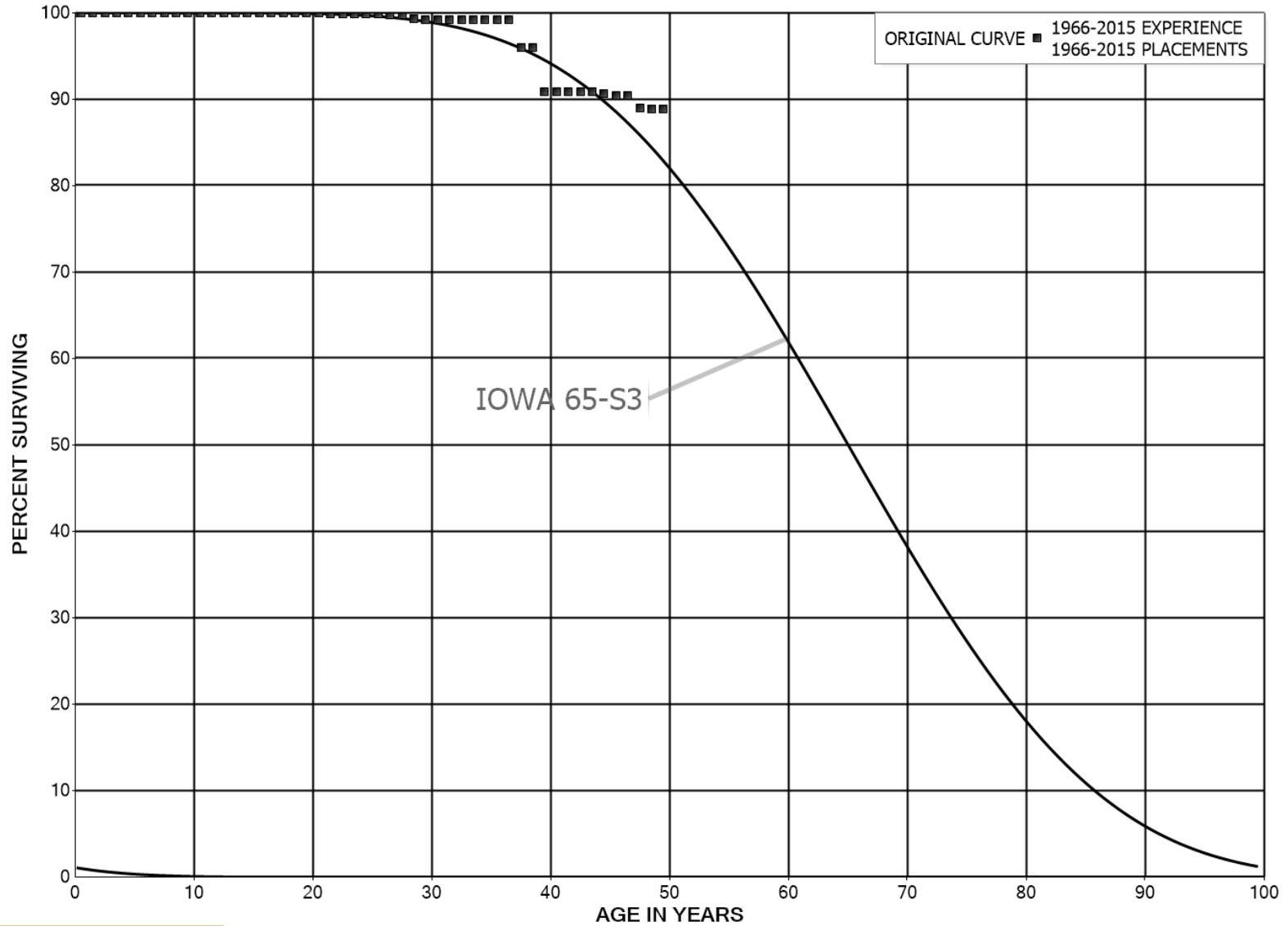
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G02 - GATES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,494,554                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 40.5                           | 3,494,554                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 41.5                           | 3,494,554                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 42.5                           | 3,494,554                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 43.5                           | 3,494,554                                    | 42,000                                | 0.0120                    | 0.9880        | 98.71                            |
| 44.5                           | 3,452,554                                    | 425                                   | 0.0001                    | 0.9999        | 97.52                            |
| 45.5                           | 3,055,727                                    | 1,218                                 | 0.0004                    | 0.9996        | 97.51                            |
| 46.5                           | 3,054,510                                    | 5,408                                 | 0.0018                    | 0.9982        | 97.47                            |
| 47.5                           | 3,049,102                                    | 10,366                                | 0.0034                    | 0.9966        | 97.30                            |
| 48.5                           | 1,987,063                                    | 910                                   | 0.0005                    | 0.9995        | 96.97                            |
| 49.5                           |  |                                       |                           |               | 96.92                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G03 - GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G03 - GENERATORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 111,858,702                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 79,442,981                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 72,374,115                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 69,234,533                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 67,267,295                                   | 4,146                                 | 0.0001                    | 0.9999        | 100.00                           |
| 4.5                            | 66,812,388                                   | 0                                     | 0.0000                    | 1.0000        | 99.99                            |
| 5.5                            | 64,860,626                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 6.5                            | 64,625,861                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 7.5                            | 62,337,507                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 8.5                            | 62,309,499                                   | 844                                   | 0.0000                    | 1.0000        | 99.99                            |
| 9.5                            | 62,308,654                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 10.5                           | 62,308,654                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 11.5                           | 62,308,654                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 12.5                           | 52,323,128                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 13.5                           | 52,286,260                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 14.5                           | 52,189,246                                   | 1,025                                 | 0.0000                    | 1.0000        | 99.99                            |
| 15.5                           | 52,188,221                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 16.5                           | 52,022,321                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 17.5                           | 52,022,321                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 18.5                           | 52,022,321                                   | 16,211                                | 0.0003                    | 0.9997        | 99.99                            |
| 19.5                           | 52,006,109                                   |                                       | 0.0000                    | 1.0000        | 99.96                            |
| 20.5                           | 52,006,109                                   | 64,978                                | 0.0012                    | 0.9988        | 99.96                            |
| 21.5                           | 51,941,131                                   | 7,928                                 | 0.0002                    | 0.9998        | 99.83                            |
| 22.5                           | 51,933,202                                   |                                       | 0.0000                    | 1.0000        | 99.82                            |
| 23.5                           | 46,839,338                                   |                                       | 0.0000                    | 1.0000        | 99.82                            |
| 24.5                           | 46,839,338                                   |                                       | 0.0000                    | 1.0000        | 99.82                            |
| 25.5                           | 46,666,228                                   | 52,026                                | 0.0011                    | 0.9989        | 99.82                            |
| 26.5                           | 45,412,789                                   |                                       | 0.0000                    | 1.0000        | 99.71                            |
| 27.5                           | 45,335,797                                   | 214,354                               | 0.0047                    | 0.9953        | 99.71                            |
| 28.5                           | 45,120,595                                   | 43,627                                | 0.0010                    | 0.9990        | 99.24                            |
| 29.5                           | 45,076,969                                   | 1,839                                 | 0.0000                    | 1.0000        | 99.14                            |
| 30.5                           | 35,850,861                                   |                                       | 0.0000                    | 1.0000        | 99.14                            |
| 31.5                           | 35,850,861                                   |                                       | 0.0000                    | 1.0000        | 99.14                            |
| 32.5                           | 35,673,506                                   |                                       | 0.0000                    | 1.0000        | 99.14                            |
| 33.5                           | 30,001,748                                   | 2,961                                 | 0.0001                    | 0.9999        | 99.14                            |
| 34.5                           | 29,998,786                                   |                                       | 0.0000                    | 1.0000        | 99.13                            |
| 35.5                           | 17,961,479                                   |                                       | 0.0000                    | 1.0000        | 99.13                            |
| 36.5                           | 17,175,463                                   | 554,625                               | 0.0323                    | 0.9677        | 99.13                            |
| 37.5                           | 16,349,838                                   |                                       | 0.0000                    | 1.0000        | 95.93                            |
| 38.5                           | 13,164,067                                   | 698,546                               | 0.0531                    | 0.9469        | 95.93                            |



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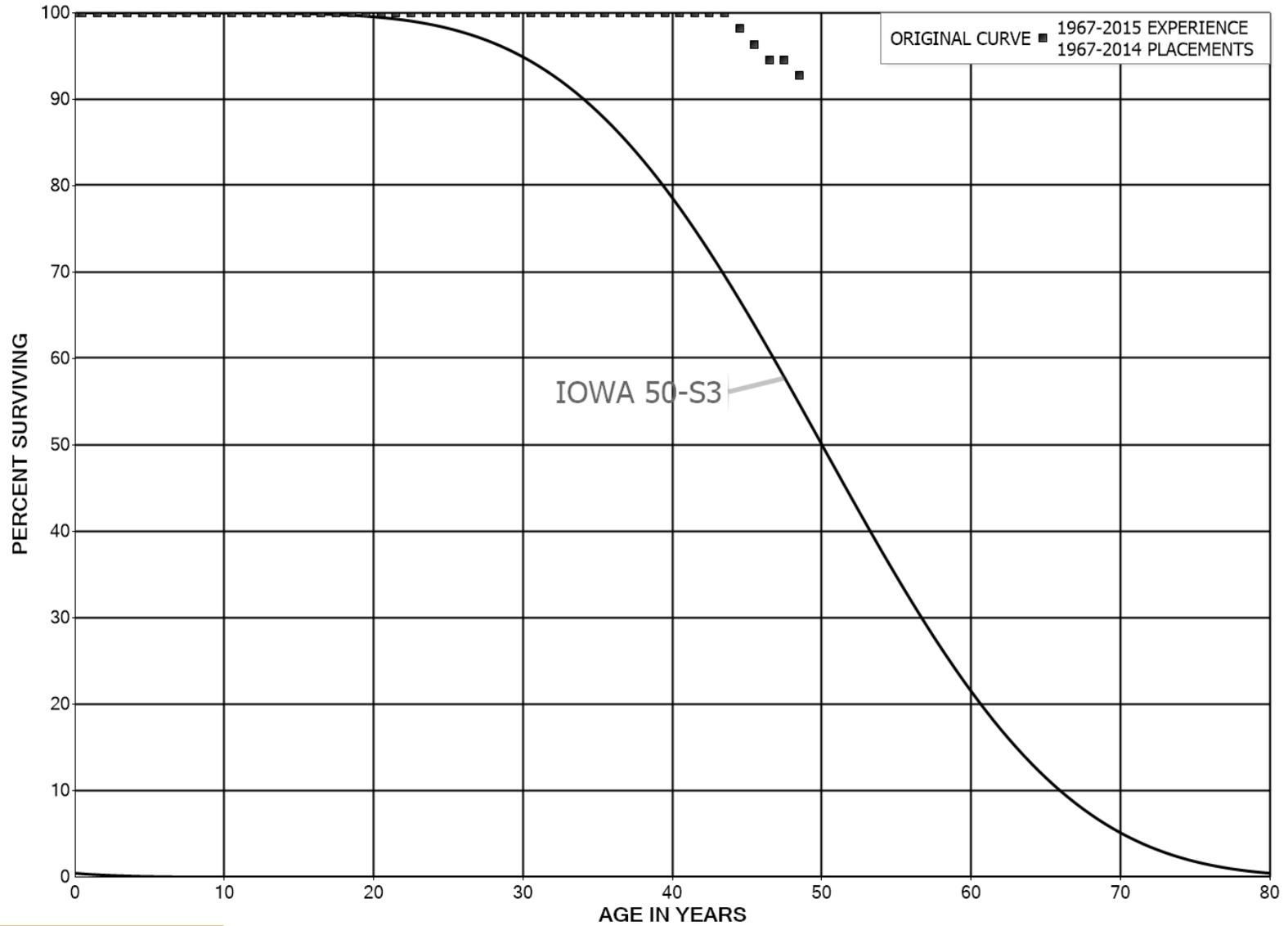
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G03 - GENERATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 12,465,521                                   |                                       | 0.0000                    | 1.0000        | 90.84                            |
| 40.5                           | 12,465,521                                   |                                       | 0.0000                    | 1.0000        | 90.84                            |
| 41.5                           | 12,465,521                                   |                                       | 0.0000                    | 1.0000        | 90.84                            |
| 42.5                           | 12,465,521                                   |                                       | 0.0000                    | 1.0000        | 90.84                            |
| 43.5                           | 12,465,521                                   | 32,540                                | 0.0026                    | 0.9974        | 90.84                            |
| 44.5                           | 10,845,051                                   | 20,889                                | 0.0019                    | 0.9981        | 90.60                            |
| 45.5                           | 7,376,884                                    |                                       | 0.0000                    | 1.0000        | 90.42                            |
| 46.5                           | 7,376,884                                    | 124,689                               | 0.0169                    | 0.9831        | 90.42                            |
| 47.5                           | 1,723,534                                    | 734                                   | 0.0004                    | 0.9996        | 88.90                            |
| 48.5                           | 18,140                                       |                                       | 0.0000                    | 1.0000        | 88.86                            |
| 49.5                           |  |                                       |                           |               | 88.86                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G04 - GENERATORS - WINDINGS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G04 - GENERATORS - WINDINGS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2014       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 25,122,055                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 25,122,055                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 22,989,529                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 15,242,801                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 11,360,350                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 11,360,350                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |

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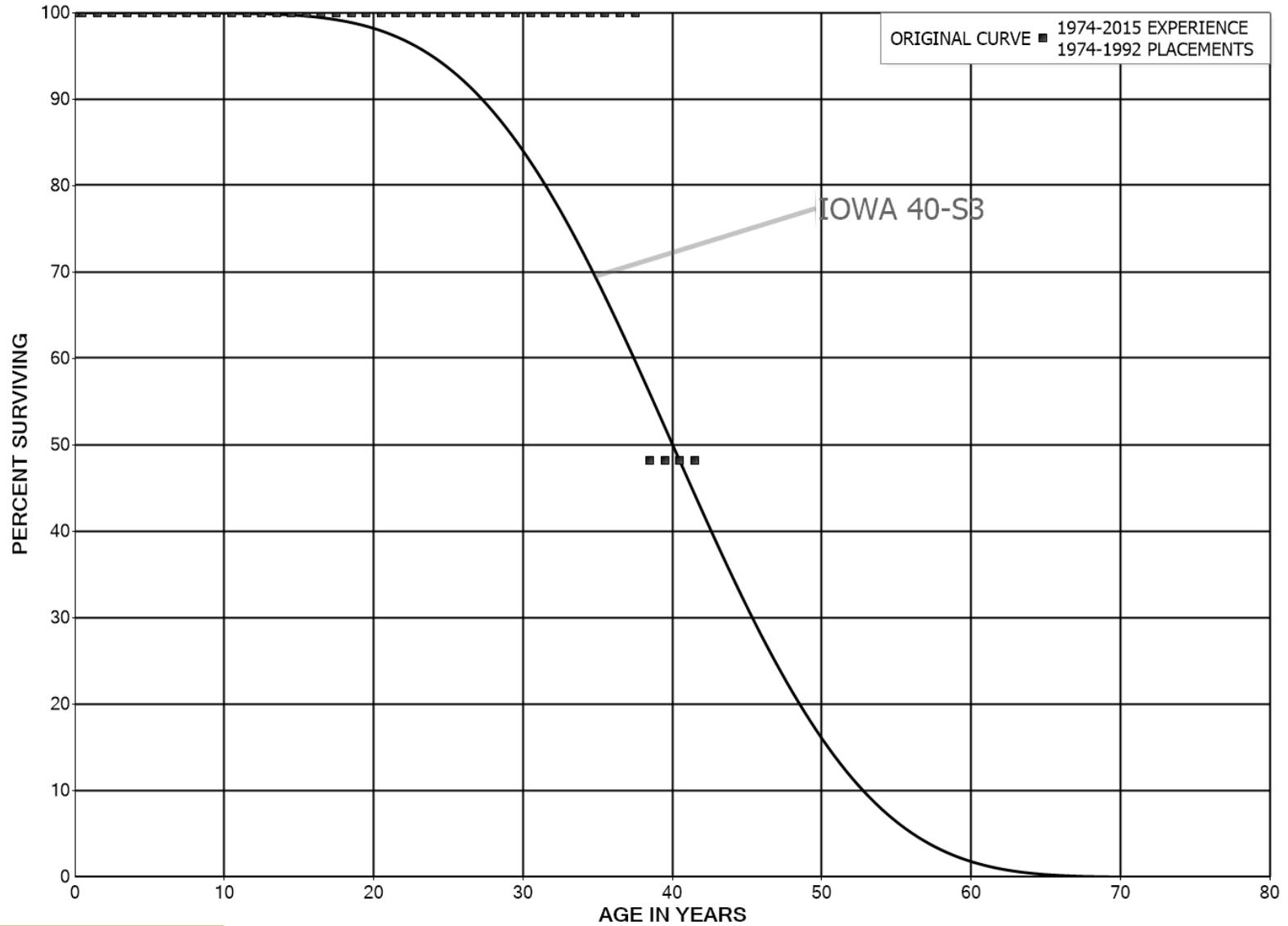
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G04 - GENERATORS - WINDINGS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2014       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 6,924,795                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 6,924,795                                    | 126,824                               | 0.0183                    | 0.9817        | 100.00                           |
| 44.5                           | 6,797,971                                    | 126,824                               | 0.0187                    | 0.9813        | 98.17                            |
| 45.5                           | 6,671,146                                    | 126,824                               | 0.0190                    | 0.9810        | 96.34                            |
| 46.5                           | 6,544,322                                    |                                       | 0.0000                    | 1.0000        | 94.51                            |
| 47.5                           | 6,544,322                                    | 126,824                               | 0.0194                    | 0.9806        | 94.51                            |
| 48.5                           |  |                                       |                           |               | 92.67                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G05 - GLYCOL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G05 - GLYCOL SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1974-1992       |  |                                       | EXPERIENCE BAND 1974-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 620,704                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 183,019                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 183,019                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 183,019                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 173,749                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 173,749                                      | 90,050                                | 0.5183                    | 0.4817        | 100.00                           |
| 38.5                           | 83,699                                       |                                       | 0.0000                    | 1.0000        | 48.17                            |

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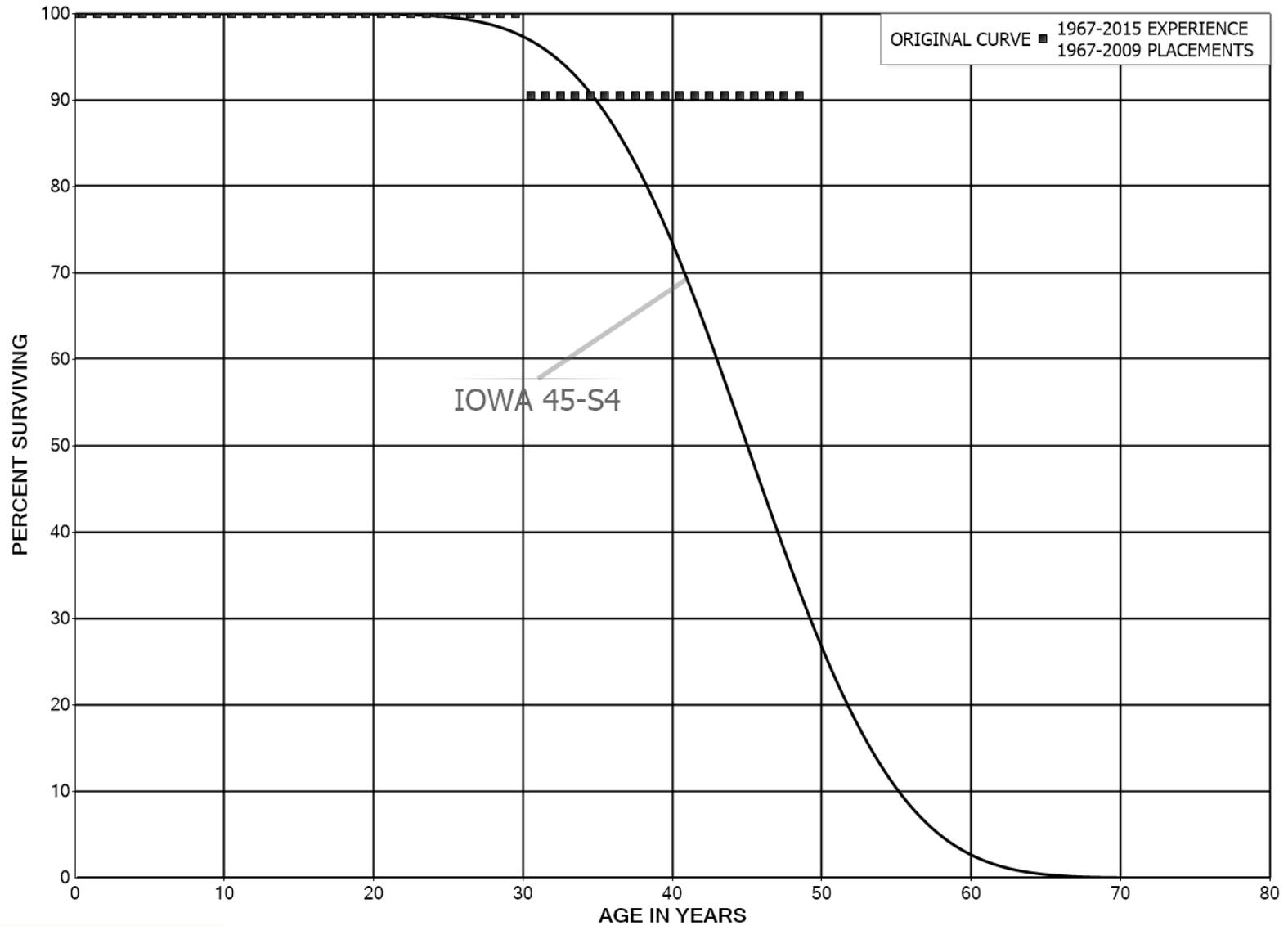
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G05 - GLYCOL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1974-1992       |  |                                       | EXPERIENCE BAND 1974-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 83,699                                       |                                       | 0.0000                    | 1.0000        | 48.17                            |
| 40.5                           | 83,699                                       |                                       | 0.0000                    | 1.0000        | 48.17                            |
| 41.5                           |  |                                       |                           |               | 48.17                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G06 - GOVENORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G06 - GOVENORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2009       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 10,471,294                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,176,079                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 9,176,079                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 9,176,079                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 8,263,566                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 8,263,566                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 8,263,566                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 6,637,157                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 6,042,522                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 6,042,522                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 6,042,522                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 5,119,741                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 5,119,741                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 5,119,741                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 5,108,302                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 5,108,302                                    | 486,252                               | 0.0952                    | 0.9048        | 100.00                           |
| 30.5                           | 3,199,933                                    |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 31.5                           | 3,199,933                                    |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 32.5                           | 3,199,933                                    |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 33.5                           | 894,084                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 34.5                           | 894,084                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 35.5                           | 424,738                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 36.5                           | 424,738                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 37.5                           | 424,738                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 38.5                           | 281,513                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |

**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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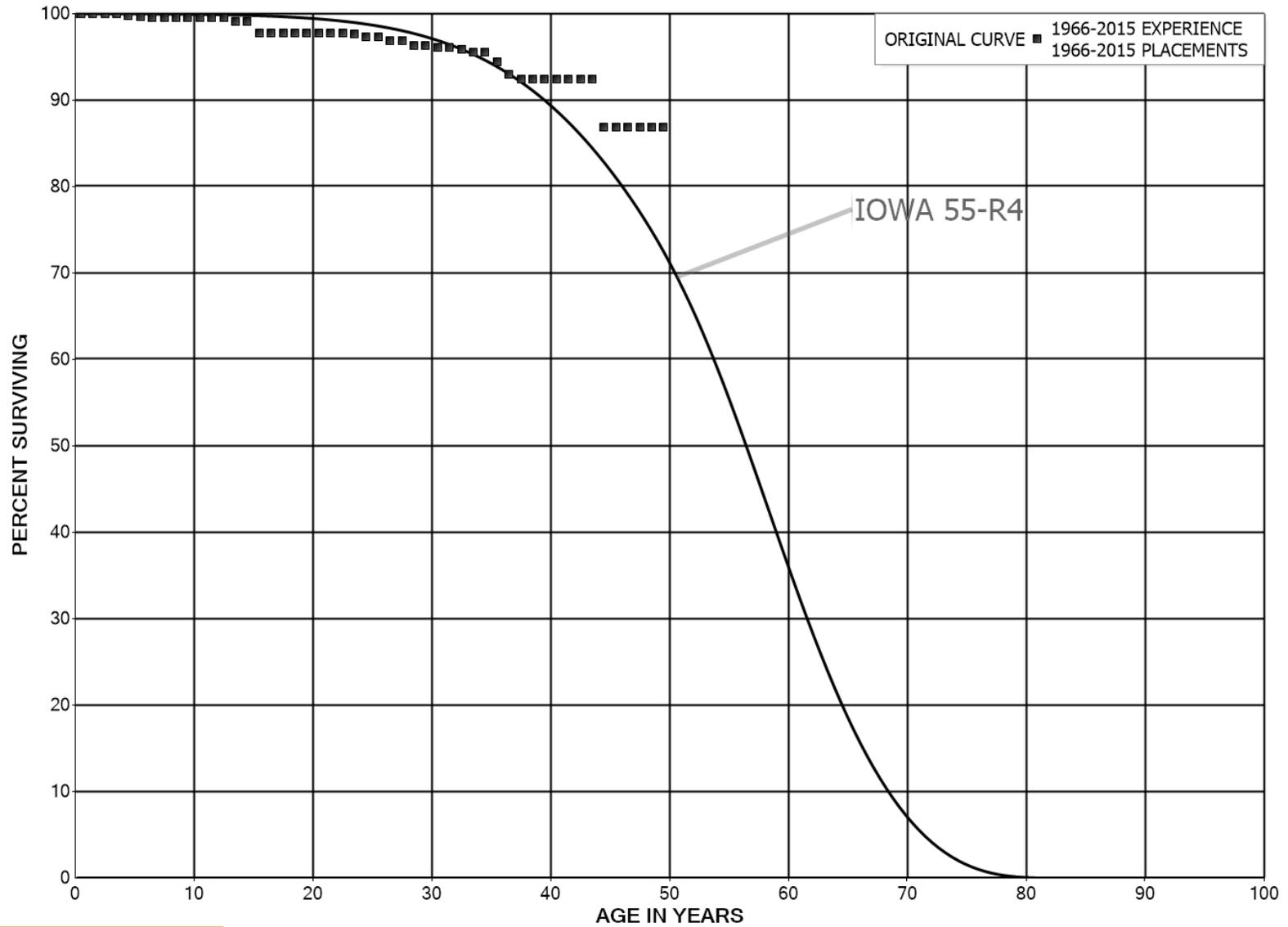
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G06 - GOVENORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2009       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 281,513                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 40.5                           | 281,513                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 41.5                           | 281,513                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 42.5                           | 281,513                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 43.5                           | 281,513                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 44.5                           | 203,784                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 45.5                           | 139,962                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 46.5                           | 139,962                                      |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 47.5                           | 62,233                                       |                                       | 0.0000                    | 1.0000        | 90.48                            |
| 48.5                           |  |                                       |                           |               | 90.48                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT G07 - GROUND WIRE SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)  
Rate Mitigation Options and Impacts, Page 184 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G07 - GROUND WIRE SYSTEM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 10,655,699                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 10,087,501                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 9,546,185                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 8,903,324                                    | 2,405                                 | 0.0003                    | 0.9997        | 100.00                           |
| 3.5                            | 8,158,963                                    | 23,099                                | 0.0028                    | 0.9972        | 99.97                            |
| 4.5                            | 7,858,588                                    | 2,351                                 | 0.0003                    | 0.9997        | 99.69                            |
| 5.5                            | 7,588,514                                    | 11,099                                | 0.0015                    | 0.9985        | 99.66                            |
| 6.5                            | 7,402,576                                    | 2,960                                 | 0.0004                    | 0.9996        | 99.51                            |
| 7.5                            | 6,346,757                                    |                                       | 0.0000                    | 1.0000        | 99.47                            |
| 8.5                            | 6,346,757                                    |                                       | 0.0000                    | 1.0000        | 99.47                            |
| 9.5                            | 6,276,529                                    | 510                                   | 0.0001                    | 0.9999        | 99.47                            |
| 10.5                           | 6,256,087                                    |                                       | 0.0000                    | 1.0000        | 99.47                            |
| 11.5                           | 6,246,646                                    |                                       | 0.0000                    | 1.0000        | 99.47                            |
| 12.5                           | 5,838,094                                    | 21,116                                | 0.0036                    | 0.9964        | 99.47                            |
| 13.5                           | 5,753,109                                    |                                       | 0.0000                    | 1.0000        | 99.11                            |
| 14.5                           | 5,399,745                                    | 73,158                                | 0.0135                    | 0.9865        | 99.11                            |
| 15.5                           | 5,217,387                                    | 51                                    | 0.0000                    | 1.0000        | 97.76                            |
| 16.5                           | 5,217,336                                    | 806                                   | 0.0002                    | 0.9998        | 97.76                            |
| 17.5                           | 5,188,571                                    |                                       | 0.0000                    | 1.0000        | 97.75                            |
| 18.5                           | 5,160,918                                    |                                       | 0.0000                    | 1.0000        | 97.75                            |
| 19.5                           | 5,018,364                                    |                                       | 0.0000                    | 1.0000        | 97.75                            |
| 20.5                           | 4,602,965                                    |                                       | 0.0000                    | 1.0000        | 97.75                            |
| 21.5                           | 4,597,352                                    |                                       | 0.0000                    | 1.0000        | 97.75                            |
| 22.5                           | 4,586,032                                    | 6,802                                 | 0.0015                    | 0.9985        | 97.75                            |
| 23.5                           | 4,364,218                                    | 12,497                                | 0.0029                    | 0.9971        | 97.60                            |
| 24.5                           | 3,830,834                                    | 230                                   | 0.0001                    | 0.9999        | 97.32                            |
| 25.5                           | 3,361,807                                    | 17,549                                | 0.0052                    | 0.9948        | 97.32                            |
| 26.5                           | 3,061,231                                    |                                       | 0.0000                    | 1.0000        | 96.81                            |
| 27.5                           | 3,017,215                                    | 16,470                                | 0.0055                    | 0.9945        | 96.81                            |
| 28.5                           | 2,856,723                                    | 194                                   | 0.0001                    | 0.9999        | 96.28                            |
| 29.5                           | 2,826,921                                    | 6,426                                 | 0.0023                    | 0.9977        | 96.27                            |
| 30.5                           | 2,364,792                                    | 773                                   | 0.0003                    | 0.9997        | 96.06                            |
| 31.5                           | 2,364,019                                    | 4,607                                 | 0.0019                    | 0.9981        | 96.02                            |
| 32.5                           | 2,007,180                                    | 6,833                                 | 0.0034                    | 0.9966        | 95.84                            |
| 33.5                           | 1,653,358                                    | 281                                   | 0.0002                    | 0.9998        | 95.51                            |
| 34.5                           | 1,580,951                                    | 19,030                                | 0.0120                    | 0.9880        | 95.49                            |
| 35.5                           | 1,192,468                                    | 17,206                                | 0.0144                    | 0.9856        | 94.35                            |
| 36.5                           | 1,098,806                                    | 6,546                                 | 0.0060                    | 0.9940        | 92.98                            |
| 37.5                           | 854,782                                      |                                       | 0.0000                    | 1.0000        | 92.43                            |
| 38.5                           | 810,716                                      |                                       | 0.0000                    | 1.0000        | 92.43                            |

**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts, Page 185 of 630**

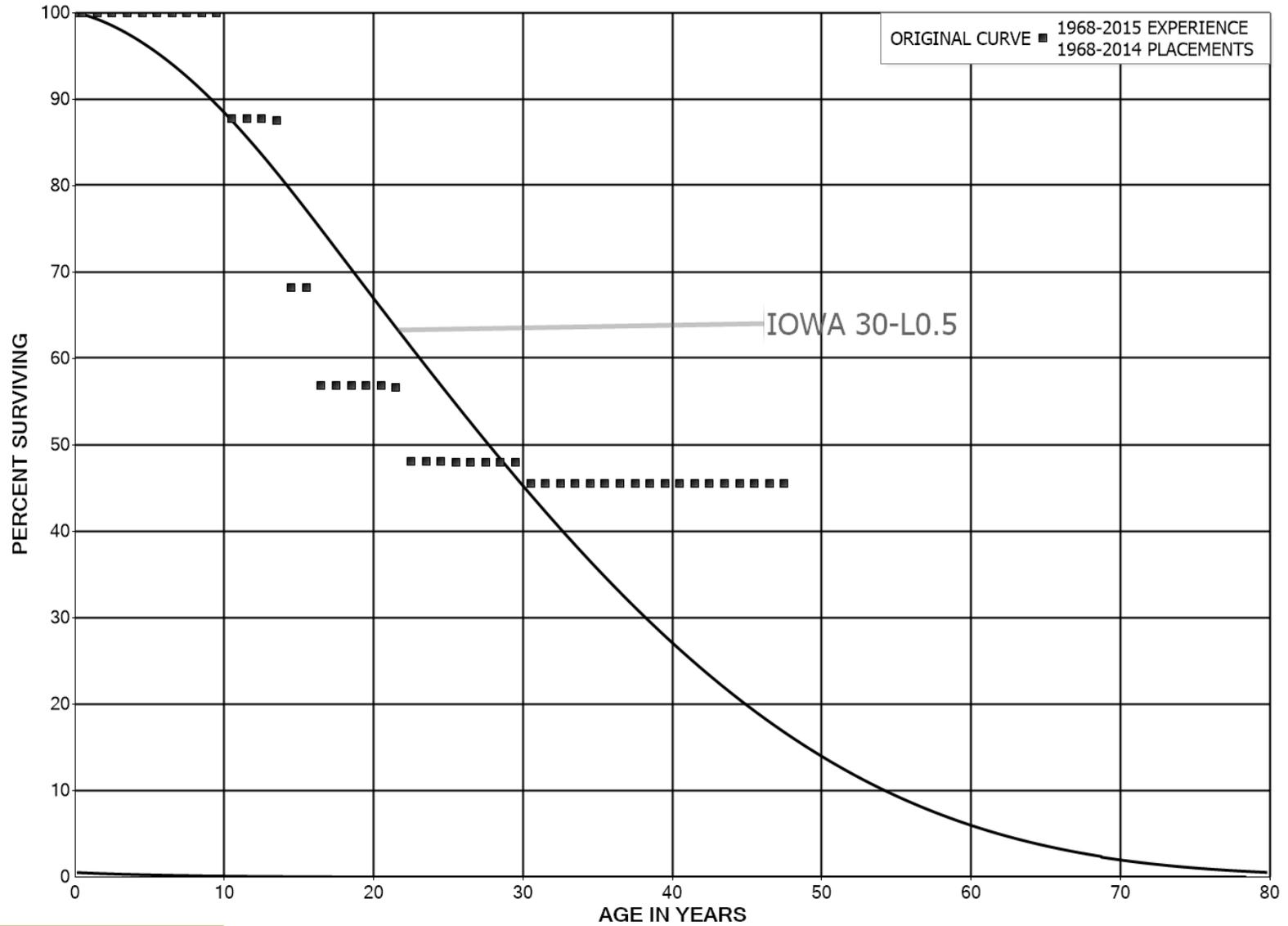
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G07 - GROUND WIRE SYSTEM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 806,093                                      | 23                                    | 0.0000                    | 1.0000        | 92.43                            |  |
| 40.5                           | 758,178                                      | 20                                    | 0.0000                    | 1.0000        | 92.43                            |  |
| 41.5                           | 536,557                                      |                                       | 0.0000                    | 1.0000        | 92.43                            |  |
| 42.5                           | 536,557                                      |                                       | 0.0000                    | 1.0000        | 92.43                            |  |
| 43.5                           | 536,557                                      | 32,306                                | 0.0602                    | 0.9398        | 92.43                            |  |
| 44.5                           | 451,178                                      |                                       | 0.0000                    | 1.0000        | 86.86                            |  |
| 45.5                           | 278,958                                      |                                       | 0.0000                    | 1.0000        | 86.86                            |  |
| 46.5                           | 278,958                                      |                                       | 0.0000                    | 1.0000        | 86.86                            |  |
| 47.5                           | 184,040                                      |                                       | 0.0000                    | 1.0000        | 86.86                            |  |
| 48.5                           | 2,824  |                                       | 0.0000                    | 1.0000        | 86.86                            |  |
| 49.5                           |  |                                       |                           |               | 86.86                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
**ACCOUNT I02 - INSTRUMENTATION**  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

**ACCOUNT I02 - INSTRUMENTATION**

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2014       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 22,261,230                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 22,261,230                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 21,913,559                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 21,913,559                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 21,868,188                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 21,868,188                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 21,868,188                                   | 3,719                                 | 0.0002                    | 0.9998        | 100.00                           |
| 6.5                            | 21,446,139                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 7.5                            | 21,101,401                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 8.5                            | 21,101,401                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 9.5                            | 20,604,043                                   | 2,527,190                             | 0.1227                    | 0.8773        | 99.98                            |
| 10.5                           | 16,873,034                                   |                                       | 0.0000                    | 1.0000        | 87.72                            |
| 11.5                           | 15,233,831                                   |                                       | 0.0000                    | 1.0000        | 87.72                            |
| 12.5                           | 15,233,831                                   | 45,673                                | 0.0030                    | 0.9970        | 87.72                            |
| 13.5                           | 15,169,709                                   | 3,351,016                             | 0.2209                    | 0.7791        | 87.46                            |
| 14.5                           | 11,818,693                                   |                                       | 0.0000                    | 1.0000        | 68.14                            |
| 15.5                           | 11,818,693                                   | 1,953,783                             | 0.1653                    | 0.8347        | 68.14                            |
| 16.5                           | 9,508,569                                    | 798                                   | 0.0001                    | 0.9999        | 56.87                            |
| 17.5                           | 9,507,771                                    | 7,009                                 | 0.0007                    | 0.9993        | 56.87                            |
| 18.5                           | 9,500,762                                    |                                       | 0.0000                    | 1.0000        | 56.83                            |
| 19.5                           | 9,500,762                                    |                                       | 0.0000                    | 1.0000        | 56.83                            |
| 20.5                           | 9,500,762                                    | 39,474                                | 0.0042                    | 0.9958        | 56.83                            |
| 21.5                           | 8,701,521                                    | 1,309,202                             | 0.1505                    | 0.8495        | 56.59                            |
| 22.5                           | 7,392,319                                    |                                       | 0.0000                    | 1.0000        | 48.08                            |
| 23.5                           | 7,372,386                                    | 1,036                                 | 0.0001                    | 0.9999        | 48.08                            |
| 24.5                           | 7,371,350                                    | 18,112                                | 0.0025                    | 0.9975        | 48.07                            |
| 25.5                           | 6,834,830                                    |                                       | 0.0000                    | 1.0000        | 47.95                            |
| 26.5                           | 6,783,761                                    |                                       | 0.0000                    | 1.0000        | 47.95                            |
| 27.5                           | 6,499,007                                    |                                       | 0.0000                    | 1.0000        | 47.95                            |
| 28.5                           | 6,008,757                                    |                                       | 0.0000                    | 1.0000        | 47.95                            |
| 29.5                           | 6,008,757                                    | 309,494                               | 0.0515                    | 0.9485        | 47.95                            |
| 30.5                           | 5,699,263                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 31.5                           | 5,699,263                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 32.5                           | 5,699,263                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 33.5                           | 5,699,263                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 34.5                           | 5,699,263                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 35.5                           | 3,391,604                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 36.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 37.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 38.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

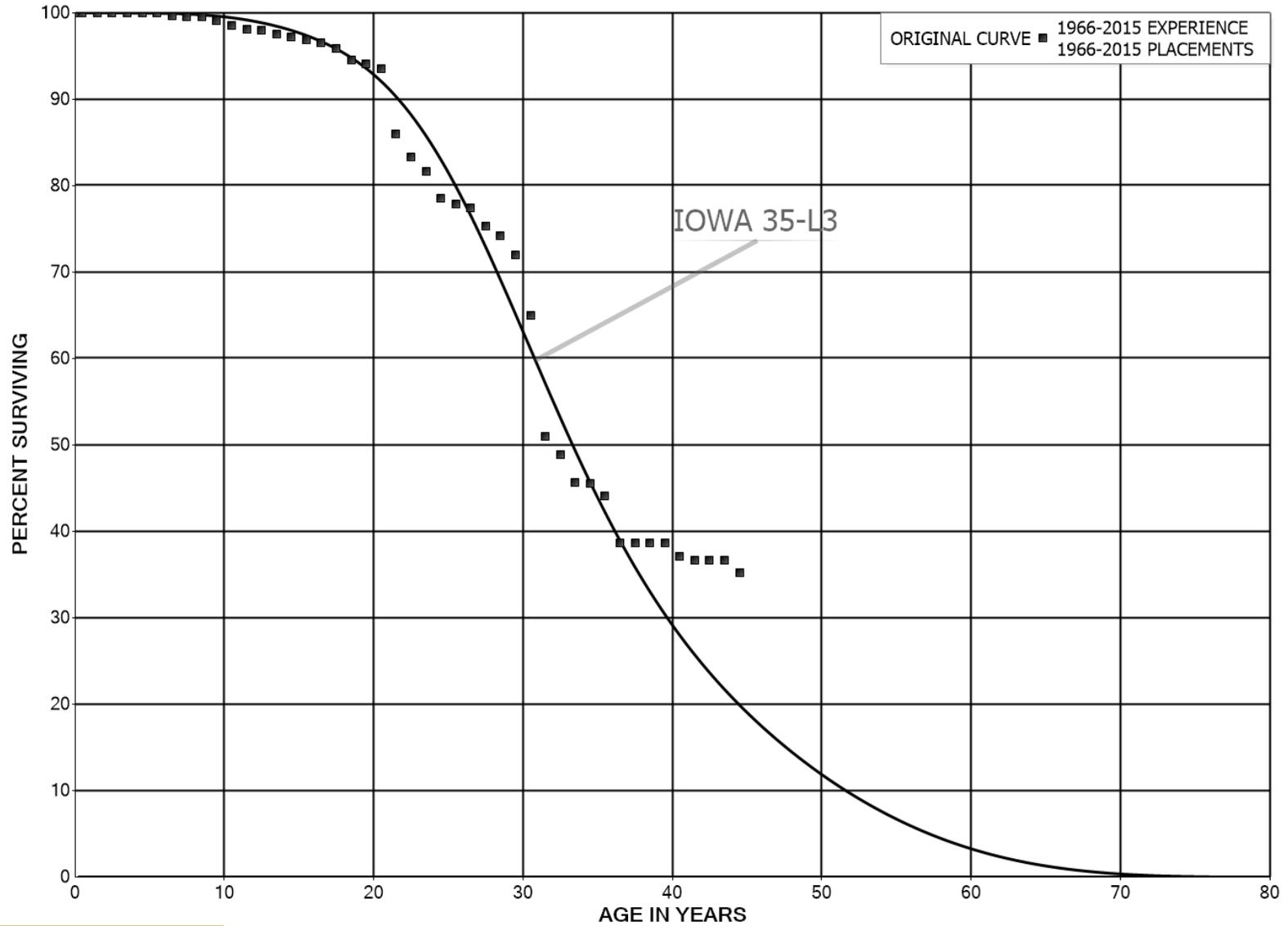
**ACCOUNT I02 - INSTRUMENTATION**

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2014       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 40.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 41.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 42.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 43.5                           | 3,366,271                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 44.5                           | 1,803,443                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 45.5                           | 1,803,443                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 46.5                           | 1,270,122                                    |                                       | 0.0000                    | 1.0000        | 45.48                            |
| 47.5                           |  |                                       |                           |               | 45.48                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
**ACCOUNT I03 - INSULATORS**  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

**ACCOUNT I03 - INSULATORS**

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 48,242,343                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 0.5                            | 48,174,385                                   | 324                                   | 0.0000                    | 1.0000        | 100.00                           |  |
| 1.5                            | 45,488,327                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 2.5                            | 45,382,692                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 3.5                            | 44,388,624                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 4.5                            | 43,897,849                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |  |
| 5.5                            | 43,573,959                                   | 160,151                               | 0.0037                    | 0.9963        | 100.00                           |  |
| 6.5                            | 41,290,216                                   | 43,594                                | 0.0011                    | 0.9989        | 99.63                            |  |
| 7.5                            | 40,437,876                                   | 13,964                                | 0.0003                    | 0.9997        | 99.53                            |  |
| 8.5                            | 37,286,948                                   | 146,912                               | 0.0039                    | 0.9961        | 99.49                            |  |
| 9.5                            | 35,815,777                                   | 230,244                               | 0.0064                    | 0.9936        | 99.10                            |  |
| 10.5                           | 35,252,361                                   | 161,496                               | 0.0046                    | 0.9954        | 98.46                            |  |
| 11.5                           | 32,314,895                                   | 21,157                                | 0.0007                    | 0.9993        | 98.01                            |  |
| 12.5                           | 30,452,396                                   | 151,853                               | 0.0050                    | 0.9950        | 97.95                            |  |
| 13.5                           | 28,313,477                                   | 77,779                                | 0.0027                    | 0.9973        | 97.46                            |  |
| 14.5                           | 27,554,054                                   | 102,287                               | 0.0037                    | 0.9963        | 97.19                            |  |
| 15.5                           | 23,559,738                                   | 66,360                                | 0.0028                    | 0.9972        | 96.83                            |  |
| 16.5                           | 22,472,689                                   | 160,058                               | 0.0071                    | 0.9929        | 96.56                            |  |
| 17.5                           | 21,592,182                                   | 305,202                               | 0.0141                    | 0.9859        | 95.87                            |  |
| 18.5                           | 20,397,103                                   | 95,844                                | 0.0047                    | 0.9953        | 94.52                            |  |
| 19.5                           | 18,514,891                                   | 116,445                               | 0.0063                    | 0.9937        | 94.07                            |  |
| 20.5                           | 16,639,757                                   | 1,340,429                             | 0.0806                    | 0.9194        | 93.48                            |  |
| 21.5                           | 14,330,008                                   | 448,710                               | 0.0313                    | 0.9687        | 85.95                            |  |
| 22.5                           | 12,691,805                                   | 258,205                               | 0.0203                    | 0.9797        | 83.26                            |  |
| 23.5                           | 11,665,780                                   | 439,868                               | 0.0377                    | 0.9623        | 81.56                            |  |
| 24.5                           | 9,525,743                                    | 75,091                                | 0.0079                    | 0.9921        | 78.49                            |  |
| 25.5                           | 6,237,944                                    | 38,748                                | 0.0062                    | 0.9938        | 77.87                            |  |
| 26.5                           | 5,598,358                                    | 149,312                               | 0.0267                    | 0.9733        | 77.39                            |  |
| 27.5                           | 4,873,463                                    | 73,191                                | 0.0150                    | 0.9850        | 75.32                            |  |
| 28.5                           | 4,266,325                                    | 132,011                               | 0.0309                    | 0.9691        | 74.19                            |  |
| 29.5                           | 4,126,752                                    | 396,364                               | 0.0960                    | 0.9040        | 71.90                            |  |
| 30.5                           | 2,731,213                                    | 591,635                               | 0.2166                    | 0.7834        | 64.99                            |  |
| 31.5                           | 2,069,541                                    | 85,526                                | 0.0413                    | 0.9587        | 50.91                            |  |
| 32.5                           | 1,353,535                                    | 88,424                                | 0.0653                    | 0.9347        | 48.81                            |  |
| 33.5                           | 838,678                                      | 1,295                                 | 0.0015                    | 0.9985        | 45.62                            |  |
| 34.5                           | 768,363                                      | 24,135                                | 0.0314                    | 0.9686        | 45.55                            |  |
| 35.5                           | 732,916                                      | 90,713                                | 0.1238                    | 0.8762        | 44.12                            |  |
| 36.5                           | 627,421                                      |                                       | 0.0000                    | 1.0000        | 38.66                            |  |
| 37.5                           | 591,994                                      |                                       | 0.0000                    | 1.0000        | 38.66                            |  |
| 38.5                           | 541,711                                      |                                       | 0.0000                    | 1.0000        | 38.66                            |  |

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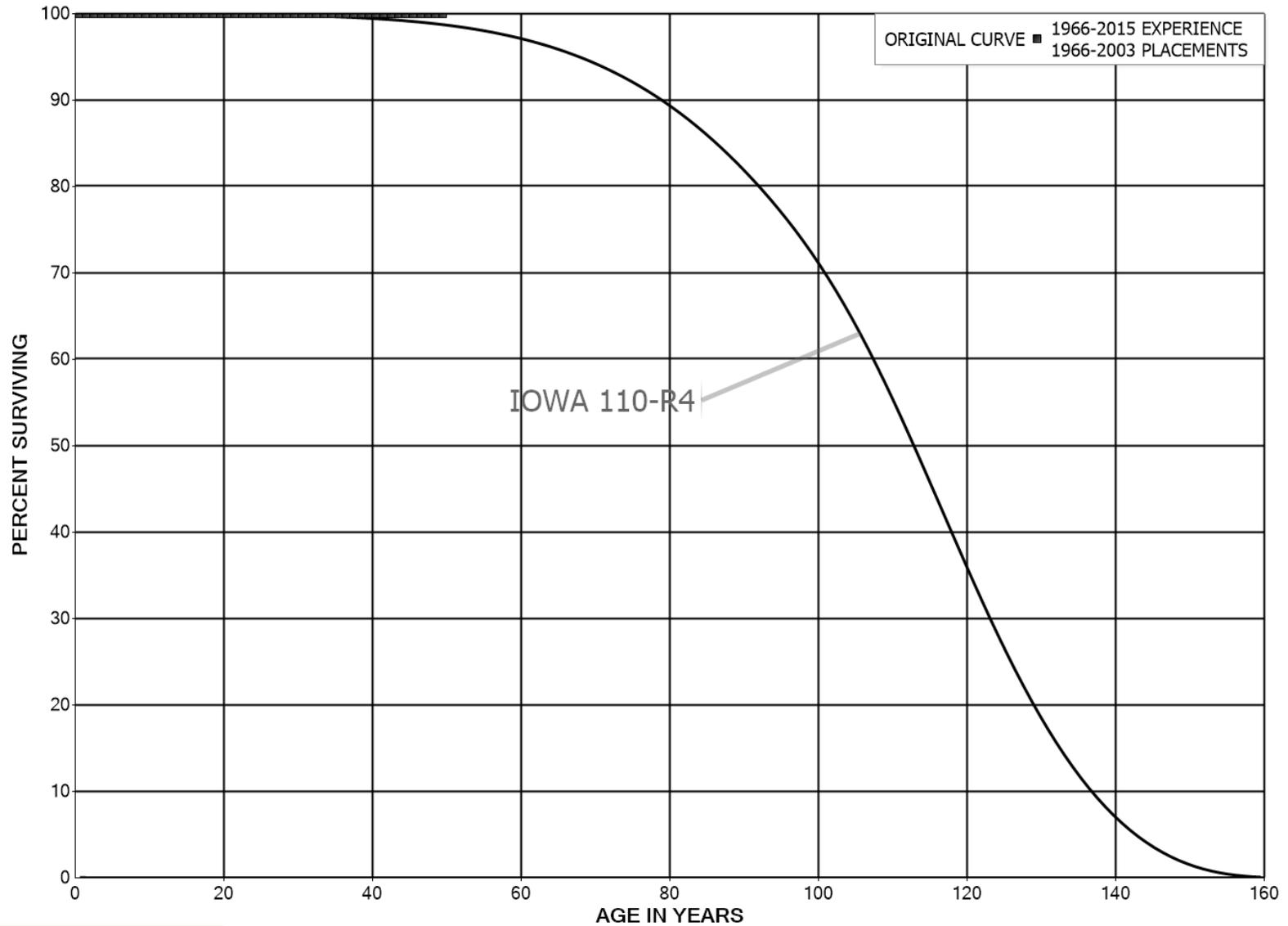
NEWFOUNDLAND AND LABRADOR HYDRO

**ACCOUNT I03 - INSULATORS**

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 529,369                                      | 21,991                                | 0.0415                    | 0.9585        | 38.66                            |  |
| 40.5                           | 506,864                                      | 5,271                                 | 0.0104                    | 0.9896        | 37.05                            |  |
| 41.5                           | 489,114                                      |                                       | 0.0000                    | 1.0000        | 36.67                            |  |
| 42.5                           | 489,114                                      | 1,243                                 | 0.0025                    | 0.9975        | 36.67                            |  |
| 43.5                           | 487,870                                      | 18,088                                | 0.0371                    | 0.9629        | 36.57                            |  |
| 44.5                           | 469,783                                      |                                       | 0.0000                    | 1.0000        | 35.22                            |  |
| 45.5                           | 373,407                                      |                                       | 0.0000                    | 1.0000        | 35.22                            |  |
| 46.5                           | 323,008                                      | 120,099                               | 0.3718                    | 0.6282        | 35.22                            |  |
| 47.5                           | 88,701                                       |                                       | 0.0000                    | 1.0000        | 22.12                            |  |
| 48.5                           |  |                                       |                           |               | 22.12                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT I04 - INTAKE STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

**ACCOUNT I04 - INTAKE STRUCTURES**

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2003

EXPERIENCE BAND 1966-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 19,436,445                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 15,526,631                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 15,502,585                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 15,502,585                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 15,502,585                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 15,502,585                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 15,502,585                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 15,492,014                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 15,492,014                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 15,492,014                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 15,486,773                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 15,486,773                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 15,486,773                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 15,486,773                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 15,486,773                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 26.5                           | 15,480,004                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 27.5                           | 15,480,004                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 28.5                           | 15,480,004                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 29.5                           | 15,480,004                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 30.5                           | 15,480,004                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 31.5                           | 12,078,221                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 32.5                           | 12,062,216                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 33.5                           | 7,022,641                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 34.5                           | 7,022,641                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 35.5                           | 7,022,641                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 36.5                           | 5,568,392                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 37.5                           | 5,568,392                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 38.5                           | 5,568,392                                    |                                       | 0.0000         | 1.0000        | 100.00                           |

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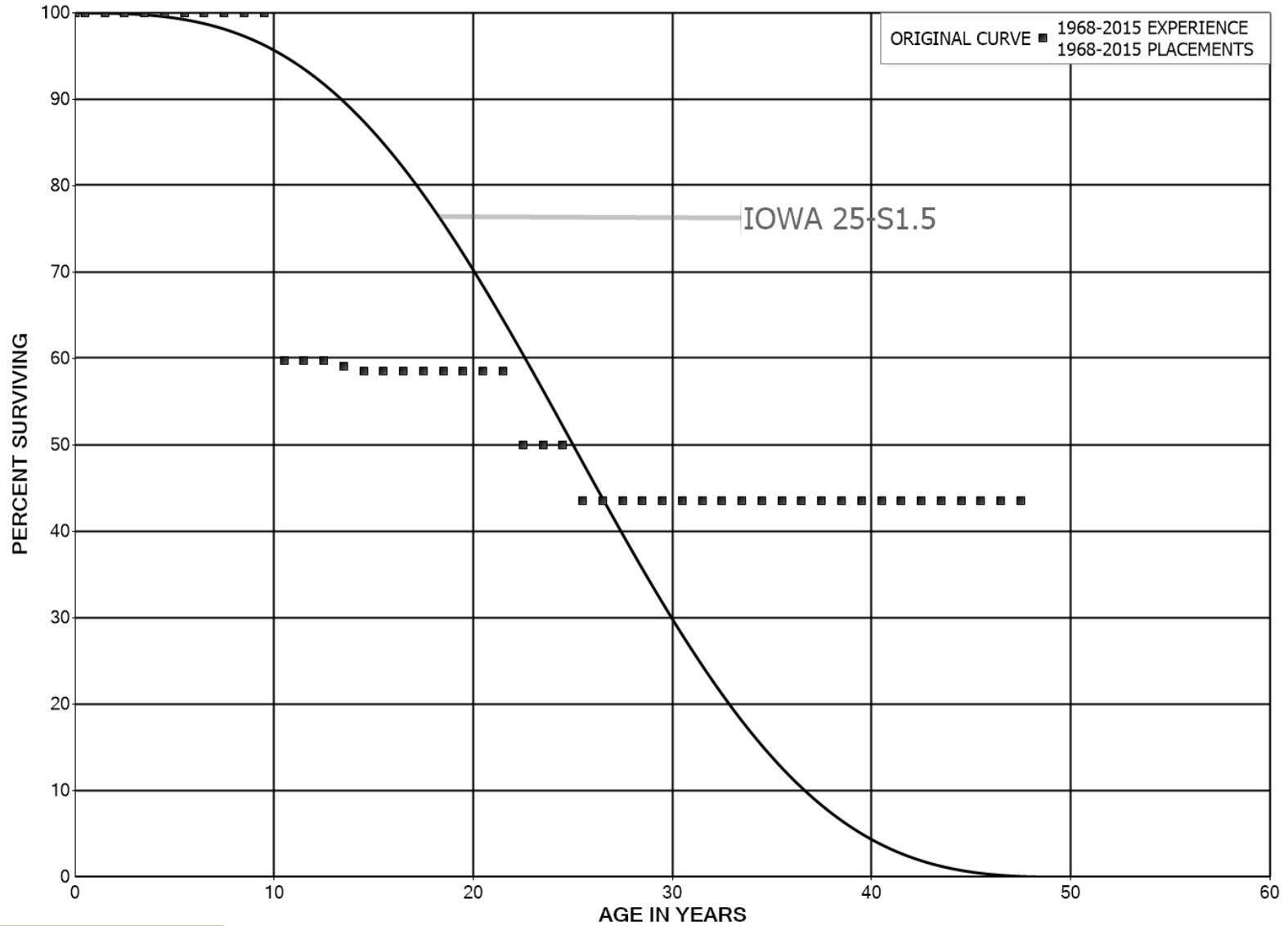
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I04 - INTAKE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2003       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 5,568,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 3,784,392                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT I05 - INVERTERS  
ORIGINAL AND SMOOTH SURVIVOR  
CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I05 → **INVERTERS**

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,046,068                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 996,264                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 990,621                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 990,621                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 985,656                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 985,656                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 985,656                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 985,656                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 974,645                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 974,645                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 958,372                                      | 385,595                               | 0.4023                    | 0.5977        | 100.00                           |
| 10.5                           | 570,437                                      |                                       | 0.0000                    | 1.0000        | 59.77                            |
| 11.5                           | 570,437                                      |                                       | 0.0000                    | 1.0000        | 59.77                            |
| 12.5                           | 570,437                                      | 6,319                                 | 0.0111                    | 0.9889        | 59.77                            |
| 13.5                           | 564,119                                      | 5,824                                 | 0.0103                    | 0.9897        | 59.10                            |
| 14.5                           | 447,339                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 15.5                           | 416,460                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 16.5                           | 416,460                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 17.5                           | 416,460                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 18.5                           | 416,460                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 19.5                           | 398,855                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 20.5                           | 398,855                                      |                                       | 0.0000                    | 1.0000        | 58.49                            |
| 21.5                           | 398,855                                      | 58,409                                | 0.1464                    | 0.8536        | 58.49                            |
| 22.5                           | 340,446                                      |                                       | 0.0000                    | 1.0000        | 49.93                            |
| 23.5                           | 340,446                                      |                                       | 0.0000                    | 1.0000        | 49.93                            |
| 24.5                           | 340,446                                      | 44,000                                | 0.1292                    | 0.8708        | 49.93                            |
| 25.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 26.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 27.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 28.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 29.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 30.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 31.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 32.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 33.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 34.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 35.5                           | 296,446                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 36.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 37.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 38.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |



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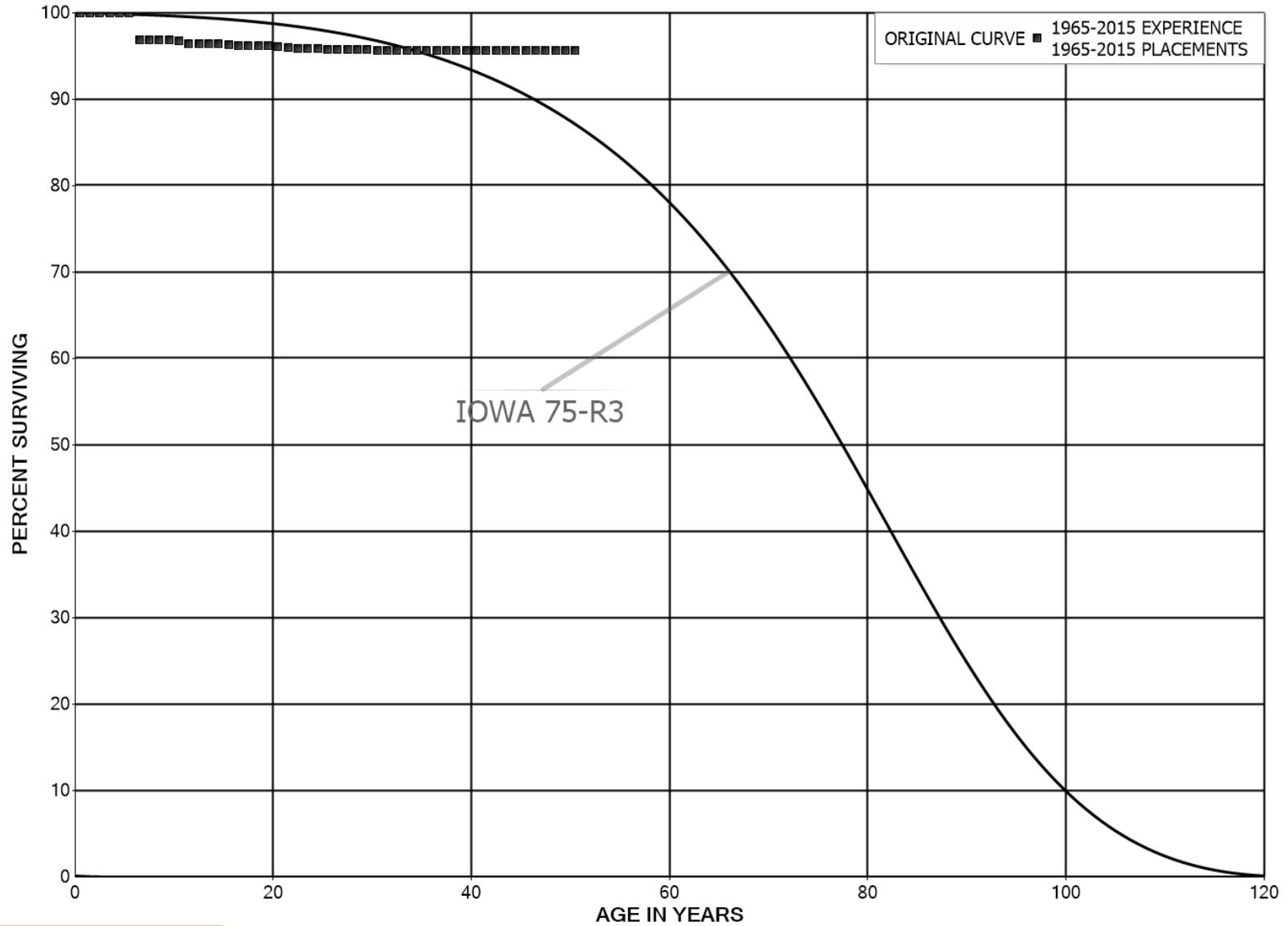
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I05 - **INVERTERS**

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 40.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 41.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 42.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 43.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 44.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 45.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 46.5                           | 182,291                                      |                                       | 0.0000                    | 1.0000        | 43.47                            |
| 47.5                           |  |                                       |                           |               | 43.47                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT L03 - LAND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03 - LAND IMPROVEMENTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  | EXPERIENCE BAND 1965-2015             |                |               |                                  |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 14,785,580                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 14,405,219                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 14,035,436                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 14,035,436                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 13,985,752                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 13,920,972                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 13,907,588                                   | 434,171                               | 0.0312         | 0.9688        | 100.00                           |
| 6.5                            | 13,205,053                                   |                                       | 0.0000         | 1.0000        | 96.88                            |
| 7.5                            | 13,140,512                                   | 3,813                                 | 0.0003         | 0.9997        | 96.88                            |
| 8.5                            | 13,136,698                                   |                                       | 0.0000         | 1.0000        | 96.85                            |
| 9.5                            | 13,026,208                                   | 18,971                                | 0.0015         | 0.9985        | 96.85                            |
| 10.5                           | 12,919,808                                   | 42,480                                | 0.0033         | 0.9967        | 96.71                            |
| 11.5                           | 12,774,710                                   |                                       | 0.0000         | 1.0000        | 96.39                            |
| 12.5                           | 12,546,047                                   |                                       | 0.0000         | 1.0000        | 96.39                            |
| 13.5                           | 12,373,363                                   |                                       | 0.0000         | 1.0000        | 96.39                            |
| 14.5                           | 12,373,363                                   | 15,446                                | 0.0012         | 0.9988        | 96.39                            |
| 15.5                           | 12,284,887                                   | 6,107                                 | 0.0005         | 0.9995        | 96.27                            |
| 16.5                           | 12,161,087                                   | 9,618                                 | 0.0008         | 0.9992        | 96.22                            |
| 17.5                           | 11,829,964                                   | 2,739                                 | 0.0002         | 0.9998        | 96.15                            |
| 18.5                           | 11,802,786                                   |                                       | 0.0000         | 1.0000        | 96.12                            |
| 19.5                           | 11,546,911                                   | 6,476                                 | 0.0006         | 0.9994        | 96.12                            |
| 20.5                           | 11,195,645                                   | 12,318                                | 0.0011         | 0.9989        | 96.07                            |
| 21.5                           | 10,996,065                                   | 11,197                                | 0.0010         | 0.9990        | 95.96                            |
| 22.5                           | 10,758,006                                   | 6,203                                 | 0.0006         | 0.9994        | 95.87                            |
| 23.5                           | 10,182,136                                   |                                       | 0.0000         | 1.0000        | 95.81                            |
| 24.5                           | 9,741,386                                    | 5,711                                 | 0.0006         | 0.9994        | 95.81                            |
| 25.5                           | 8,969,860                                    |                                       | 0.0000         | 1.0000        | 95.76                            |
| 26.5                           | 6,750,871                                    |                                       | 0.0000         | 1.0000        | 95.76                            |
| 27.5                           | 6,562,113                                    |                                       | 0.0000         | 1.0000        | 95.76                            |
| 28.5                           | 5,992,954                                    |                                       | 0.0000         | 1.0000        | 95.76                            |
| 29.5                           | 5,907,424                                    | 7,420                                 | 0.0013         | 0.9987        | 95.76                            |
| 30.5                           | 5,647,615                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 31.5                           | 5,550,842                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 32.5                           | 5,290,586                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 33.5                           | 4,774,341                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 34.5                           | 4,502,387                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 35.5                           | 3,449,183                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 36.5                           | 3,412,057                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 37.5                           | 2,634,287                                    |                                       | 0.0000         | 1.0000        | 95.64                            |
| 38.5                           | 2,242,772                                    | 350                                   | 0.0002         | 0.9998        | 95.64                            |

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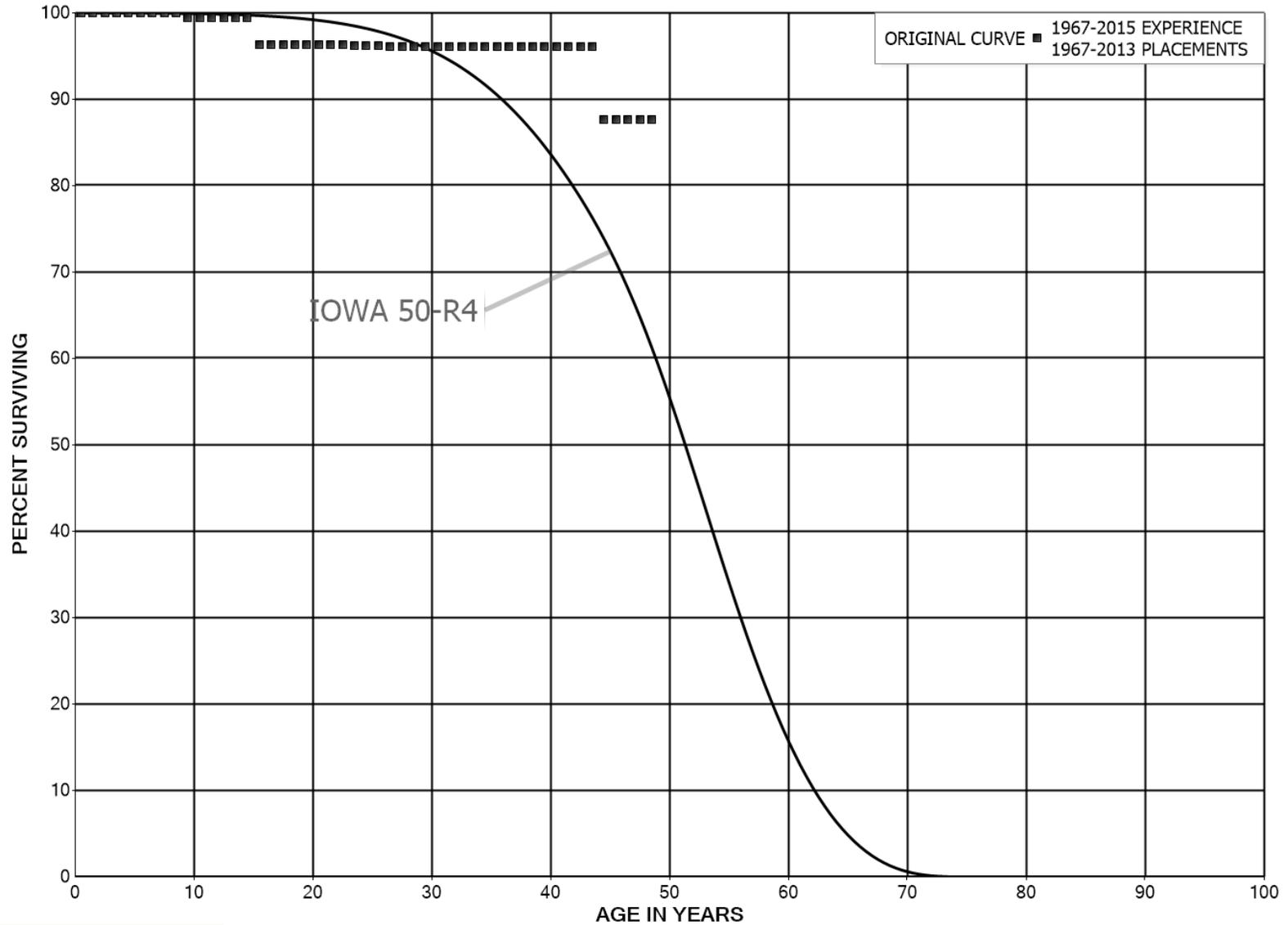
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03 - LAND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,181,133                                    |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 40.5                           | 2,121,180                                    |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 41.5                           | 1,858,787                                    |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 42.5                           | 1,858,787                                    |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 43.5                           | 1,572,568                                    |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 44.5                           | 575,791                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 45.5                           | 262,197                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 46.5                           | 262,197                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 47.5                           | 180,098                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 48.5                           | 5,754  |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 49.5                           | 5,754  |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 50.5                           |  |                                       |                           |               | 95.62                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT L04 - LIGHTING SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L04 - LIGHTING SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2013       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 961,466                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 961,466                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 961,466                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 703,475                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 610,448                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 610,448                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 610,448                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 610,448                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 610,448                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 610,448                                      | 3,887                                 | 0.0064                    | 0.9936        | 100.00                           |
| 9.5                            | 606,561                                      |                                       | 0.0000                    | 1.0000        | 99.36                            |
| 10.5                           | 606,561                                      |                                       | 0.0000                    | 1.0000        | 99.36                            |
| 11.5                           | 606,561                                      |                                       | 0.0000                    | 1.0000        | 99.36                            |
| 12.5                           | 606,561                                      |                                       | 0.0000                    | 1.0000        | 99.36                            |
| 13.5                           | 606,561                                      |                                       | 0.0000                    | 1.0000        | 99.36                            |
| 14.5                           | 606,561                                      | 18,968                                | 0.0313                    | 0.9687        | 99.36                            |
| 15.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 16.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 17.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 18.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 19.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 20.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 21.5                           | 587,593                                      |                                       | 0.0000                    | 1.0000        | 96.26                            |
| 22.5                           | 587,593                                      | 251                                   | 0.0004                    | 0.9996        | 96.26                            |
| 23.5                           | 584,606                                      |                                       | 0.0000                    | 1.0000        | 96.21                            |
| 24.5                           | 565,775                                      |                                       | 0.0000                    | 1.0000        | 96.21                            |
| 25.5                           | 530,168                                      | 548                                   | 0.0010                    | 0.9990        | 96.21                            |
| 26.5                           | 511,596                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 27.5                           | 501,759                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 28.5                           | 462,437                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 29.5                           | 456,580                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 30.5                           | 453,017                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 31.5                           | 453,017                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 32.5                           | 442,026                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 33.5                           | 408,180                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 34.5                           | 398,291                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 35.5                           | 372,390                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 36.5                           | 288,819                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 37.5                           | 220,924                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 38.5                           | 190,964                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |

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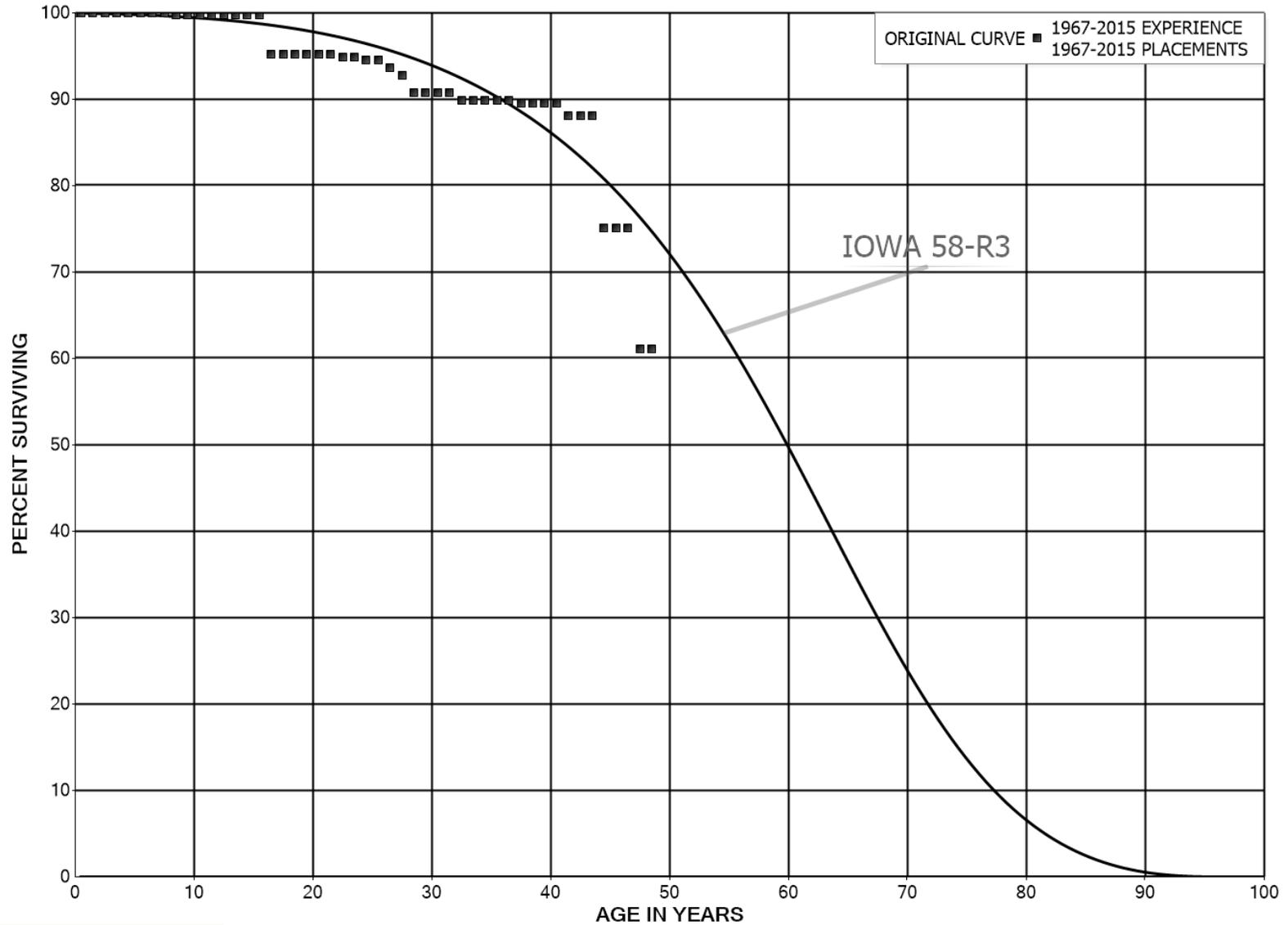
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L04 - LIGHTING SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2013       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 186,557                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 40.5                           | 146,805                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 41.5                           | 130,187                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 42.5                           | 130,187                                      |                                       | 0.0000                    | 1.0000        | 96.12                            |
| 43.5                           | 130,187                                      | 11,509                                | 0.0884                    | 0.9116        | 96.12                            |
| 44.5                           | 90,452                                       |                                       | 0.0000                    | 1.0000        | 87.62                            |
| 45.5                           | 47,965                                       |                                       | 0.0000                    | 1.0000        | 87.62                            |
| 46.5                           | 47,965                                       |                                       | 0.0000                    | 1.0000        | 87.62                            |
| 47.5                           | 45,238                                       |                                       | 0.0000                    | 1.0000        | 87.62                            |
| 48.5                           |  |                                       |                           |               | 87.62                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT L05 - LIGHTNING ARRESTORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L05 - LIGHTNING ARRESTORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 6,294,940                                    | 6,388                                 | 0.0010                    | 0.9990        | 100.00                           |  |
| 0.5                            | 5,967,202                                    | 314                                   | 0.0001                    | 0.9999        | 99.90                            |  |
| 1.5                            | 5,876,747                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |  |
| 2.5                            | 5,859,055                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |  |
| 3.5                            | 5,772,890                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |  |
| 4.5                            | 5,715,551                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |  |
| 5.5                            | 5,692,652                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |  |
| 6.5                            | 5,612,650                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |  |
| 7.5                            | 5,560,060                                    | 8,235                                 | 0.0015                    | 0.9985        | 99.89                            |  |
| 8.5                            | 5,538,693                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 9.5                            | 5,448,583                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 10.5                           | 5,368,864                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 11.5                           | 5,357,424                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 12.5                           | 5,357,424                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 13.5                           | 5,357,424                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 14.5                           | 5,357,424                                    |                                       | 0.0000                    | 1.0000        | 99.75                            |  |
| 15.5                           | 301,716                                      | 13,947                                | 0.0462                    | 0.9538        | 99.75                            |  |
| 16.5                           | 287,769                                      |                                       | 0.0000                    | 1.0000        | 95.13                            |  |
| 17.5                           | 287,769                                      |                                       | 0.0000                    | 1.0000        | 95.13                            |  |
| 18.5                           | 287,769                                      |                                       | 0.0000                    | 1.0000        | 95.13                            |  |
| 19.5                           | 285,304                                      |                                       | 0.0000                    | 1.0000        | 95.13                            |  |
| 20.5                           | 285,304                                      |                                       | 0.0000                    | 1.0000        | 95.13                            |  |
| 21.5                           | 282,713                                      | 944                                   | 0.0033                    | 0.9967        | 95.13                            |  |
| 22.5                           | 281,769                                      |                                       | 0.0000                    | 1.0000        | 94.82                            |  |
| 23.5                           | 281,769                                      | 892                                   | 0.0032                    | 0.9968        | 94.82                            |  |
| 24.5                           | 280,877                                      |                                       | 0.0000                    | 1.0000        | 94.52                            |  |
| 25.5                           | 280,877                                      | 2,829                                 | 0.0101                    | 0.9899        | 94.52                            |  |
| 26.5                           | 277,708                                      | 2,538                                 | 0.0091                    | 0.9909        | 93.56                            |  |
| 27.5                           | 274,358                                      | 5,754                                 | 0.0210                    | 0.9790        | 92.71                            |  |
| 28.5                           | 268,310                                      |                                       | 0.0000                    | 1.0000        | 90.76                            |  |
| 29.5                           | 262,608                                      |                                       | 0.0000                    | 1.0000        | 90.76                            |  |
| 30.5                           | 262,608                                      |                                       | 0.0000                    | 1.0000        | 90.76                            |  |
| 31.5                           | 262,608                                      | 2,692                                 | 0.0103                    | 0.9897        | 90.76                            |  |
| 32.5                           | 259,916                                      |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 33.5                           | 234,230                                      |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 34.5                           | 232,163                                      |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 35.5                           | 231,873                                      |                                       | 0.0000                    | 1.0000        | 89.83                            |  |
| 36.5                           | 231,873                                      | 755                                   | 0.0033                    | 0.9967        | 89.83                            |  |
| 37.5                           | 211,893                                      |                                       | 0.0000                    | 1.0000        | 89.54                            |  |
| 38.5                           | 211,828                                      |                                       | 0.0000                    | 1.0000        | 89.54                            |  |

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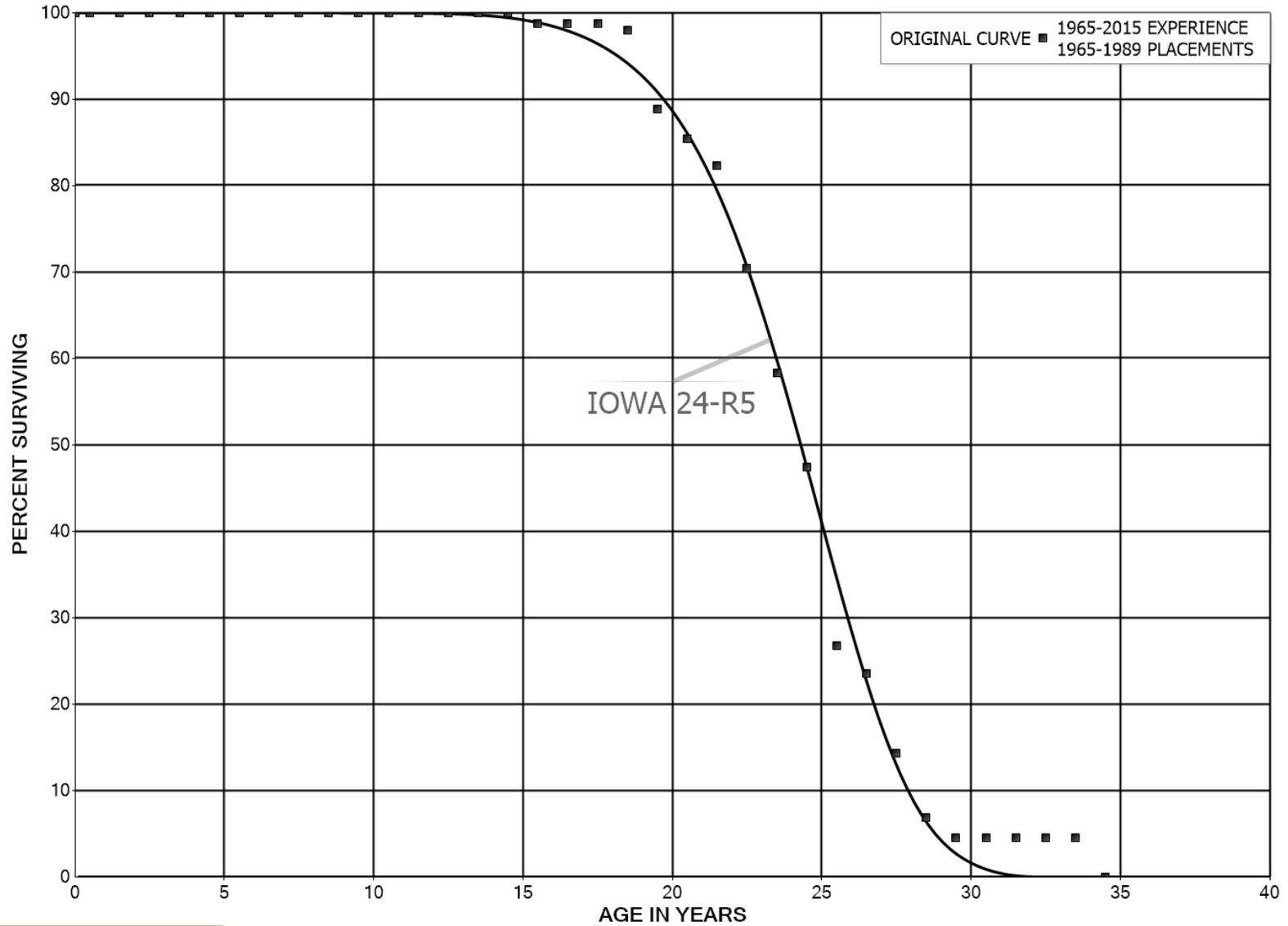
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L05 - LIGHTNING ARRESTORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 211,828                                      |                                       | 0.0000                    | 1.0000        | 89.54                            |
| 40.5                           | 211,828                                      | 3,471                                 | 0.0164                    | 0.9836        | 89.54                            |
| 41.5                           | 208,357                                      |                                       | 0.0000                    | 1.0000        | 88.07                            |
| 42.5                           | 208,357                                      |                                       | 0.0000                    | 1.0000        | 88.07                            |
| 43.5                           | 208,357                                      | 30,755                                | 0.1476                    | 0.8524        | 88.07                            |
| 44.5                           | 177,602                                      |                                       | 0.0000                    | 1.0000        | 75.07                            |
| 45.5                           | 116,585                                      |                                       | 0.0000                    | 1.0000        | 75.07                            |
| 46.5                           | 116,585                                      | 21,815                                | 0.1871                    | 0.8129        | 75.07                            |
| 47.5                           | 44,408                                       |                                       | 0.0000                    | 1.0000        | 61.03                            |
| 48.5                           |  |                                       |                           |               | 61.03                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT L06 - LINE COUPLING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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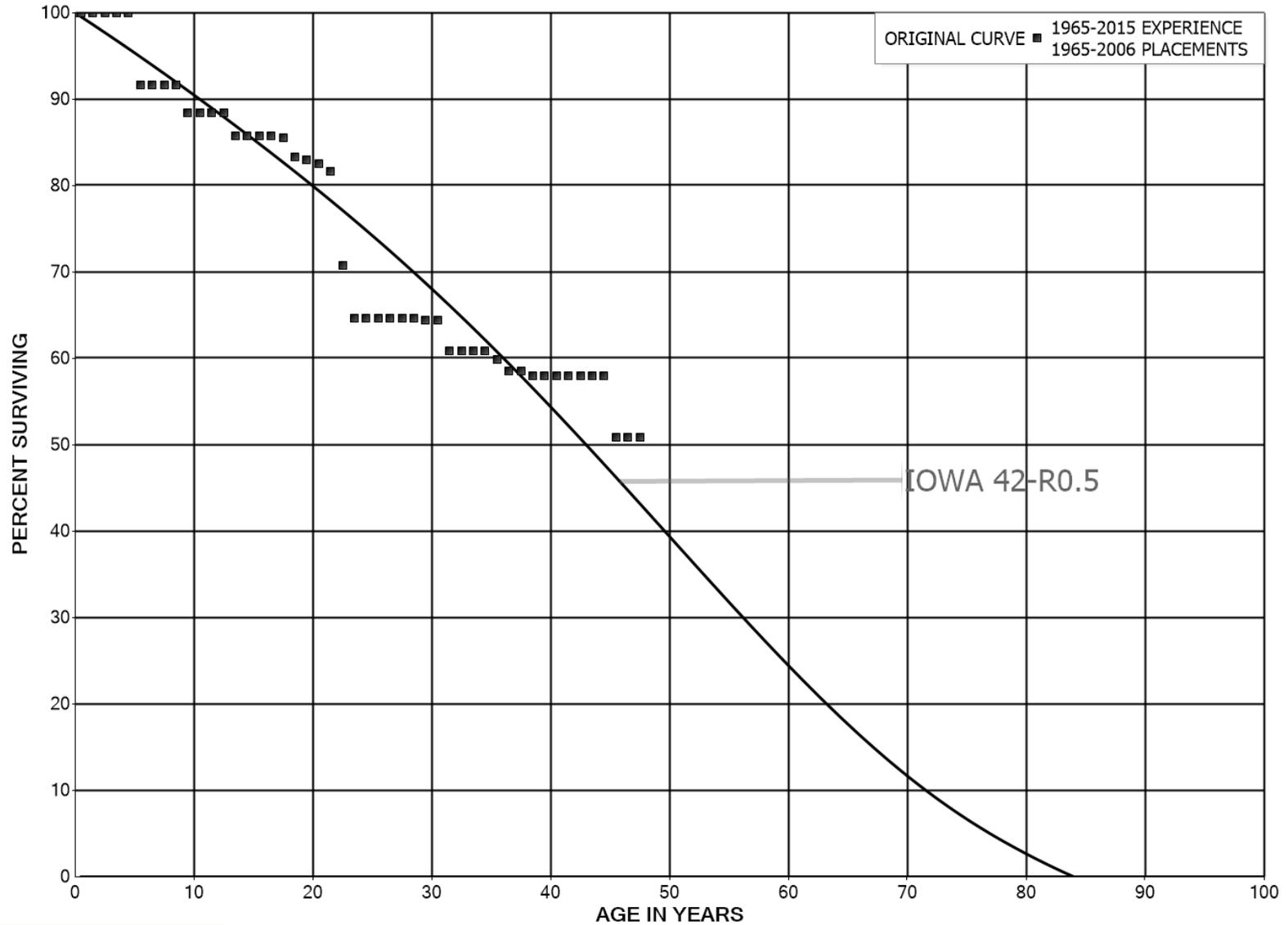
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L06 - LINE COUPLING EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-1989       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 283,845                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 283,845                                      | 3,500                                 | 0.0123                    | 0.9877        | 100.00                           |
| 15.5                           | 280,345                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 16.5                           | 280,345                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 17.5                           | 280,345                                      | 2,288                                 | 0.0082                    | 0.9918        | 98.77                            |
| 18.5                           | 278,057                                      | 25,956                                | 0.0933                    | 0.9067        | 97.96                            |
| 19.5                           | 252,101                                      | 9,613                                 | 0.0381                    | 0.9619        | 88.82                            |
| 20.5                           | 242,488                                      | 8,841                                 | 0.0365                    | 0.9635        | 85.43                            |
| 21.5                           | 233,647                                      | 33,900                                | 0.1451                    | 0.8549        | 82.32                            |
| 22.5                           | 199,747                                      | 34,202                                | 0.1712                    | 0.8288        | 70.37                            |
| 23.5                           | 165,546                                      | 31,132                                | 0.1881                    | 0.8119        | 58.32                            |
| 24.5                           | 134,414                                      | 58,470                                | 0.4350                    | 0.5650        | 47.35                            |
| 25.5                           | 75,945                                       | 9,291                                 | 0.1223                    | 0.8777        | 26.76                            |
| 26.5                           | 66,654                                       | 26,127                                | 0.3920                    | 0.6080        | 23.48                            |
| 27.5                           | 40,527                                       | 21,273                                | 0.5249                    | 0.4751        | 14.28                            |
| 28.5                           | 19,254                                       | 6,528                                 | 0.3391                    | 0.6609        | 6.78                             |
| 29.5                           | 12,726                                       |                                       | 0.0000                    | 1.0000        | 4.48                             |
| 30.5                           | 12,726                                       |                                       | 0.0000                    | 1.0000        | 4.48                             |
| 31.5                           | 1,500  |                                       | 0.0000                    | 1.0000        | 4.48                             |
| 32.5                           | 1,500  |                                       | 0.0000                    | 1.0000        | 4.48                             |
| 33.5                           | 1,500  | 1,500                                 | 1.0000                    |               | 4.48                             |
| 34.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M01 - MAIN BREAKERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M01 - MAIN BREAKERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2006       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 736,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 736,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 736,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 736,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 736,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 736,754                                      | 62,132                                | 0.0843                    | 0.9157        | 100.00                           |
| 5.5                            | 674,622                                      |                                       | 0.0000                    | 1.0000        | 91.57                            |
| 6.5                            | 674,622                                      |                                       | 0.0000                    | 1.0000        | 91.57                            |
| 7.5                            | 674,622                                      |                                       | 0.0000                    | 1.0000        | 91.57                            |
| 8.5                            | 674,622                                      | 23,698                                | 0.0351                    | 0.9649        | 91.57                            |
| 9.5                            | 531,730                                      |                                       | 0.0000                    | 1.0000        | 88.35                            |
| 10.5                           | 531,730                                      |                                       | 0.0000                    | 1.0000        | 88.35                            |
| 11.5                           | 503,834                                      |                                       | 0.0000                    | 1.0000        | 88.35                            |
| 12.5                           | 411,286                                      | 12,000                                | 0.0292                    | 0.9708        | 88.35                            |
| 13.5                           | 399,286                                      |                                       | 0.0000                    | 1.0000        | 85.77                            |
| 14.5                           | 351,328                                      |                                       | 0.0000                    | 1.0000        | 85.77                            |
| 15.5                           | 351,328                                      |                                       | 0.0000                    | 1.0000        | 85.77                            |
| 16.5                           | 351,328                                      | 1,200                                 | 0.0034                    | 0.9966        | 85.77                            |
| 17.5                           | 326,517                                      | 8,319                                 | 0.0255                    | 0.9745        | 85.48                            |
| 18.5                           | 313,682                                      | 1,200                                 | 0.0038                    | 0.9962        | 83.30                            |
| 19.5                           | 216,280                                      | 1,200                                 | 0.0055                    | 0.9945        | 82.98                            |
| 20.5                           | 215,080                                      | 2,400                                 | 0.0112                    | 0.9888        | 82.52                            |
| 21.5                           | 212,680                                      | 28,313                                | 0.1331                    | 0.8669        | 81.60                            |
| 22.5                           | 184,367                                      | 15,852                                | 0.0860                    | 0.9140        | 70.74                            |
| 23.5                           | 168,515                                      |                                       | 0.0000                    | 1.0000        | 64.66                            |
| 24.5                           | 163,837                                      |                                       | 0.0000                    | 1.0000        | 64.66                            |
| 25.5                           | 163,837                                      |                                       | 0.0000                    | 1.0000        | 64.66                            |
| 26.5                           | 163,837                                      |                                       | 0.0000                    | 1.0000        | 64.66                            |
| 27.5                           | 163,837                                      |                                       | 0.0000                    | 1.0000        | 64.66                            |
| 28.5                           | 163,837                                      | 798                                   | 0.0049                    | 0.9951        | 64.66                            |
| 29.5                           | 148,265                                      |                                       | 0.0000                    | 1.0000        | 64.34                            |
| 30.5                           | 148,265                                      | 8,161                                 | 0.0550                    | 0.9450        | 64.34                            |
| 31.5                           | 140,104                                      |                                       | 0.0000                    | 1.0000        | 60.80                            |
| 32.5                           | 126,104                                      |                                       | 0.0000                    | 1.0000        | 60.80                            |
| 33.5                           | 126,104                                      |                                       | 0.0000                    | 1.0000        | 60.80                            |
| 34.5                           | 126,104                                      | 1,941                                 | 0.0154                    | 0.9846        | 60.80                            |
| 35.5                           | 109,962                                      | 2,400                                 | 0.0218                    | 0.9782        | 59.86                            |
| 36.5                           | 107,562                                      |                                       | 0.0000                    | 1.0000        | 58.56                            |
| 37.5                           | 107,562                                      | 1,200                                 | 0.0112                    | 0.9888        | 58.56                            |
| 38.5                           | 106,362                                      |                                       | 0.0000                    | 1.0000        | 57.90                            |

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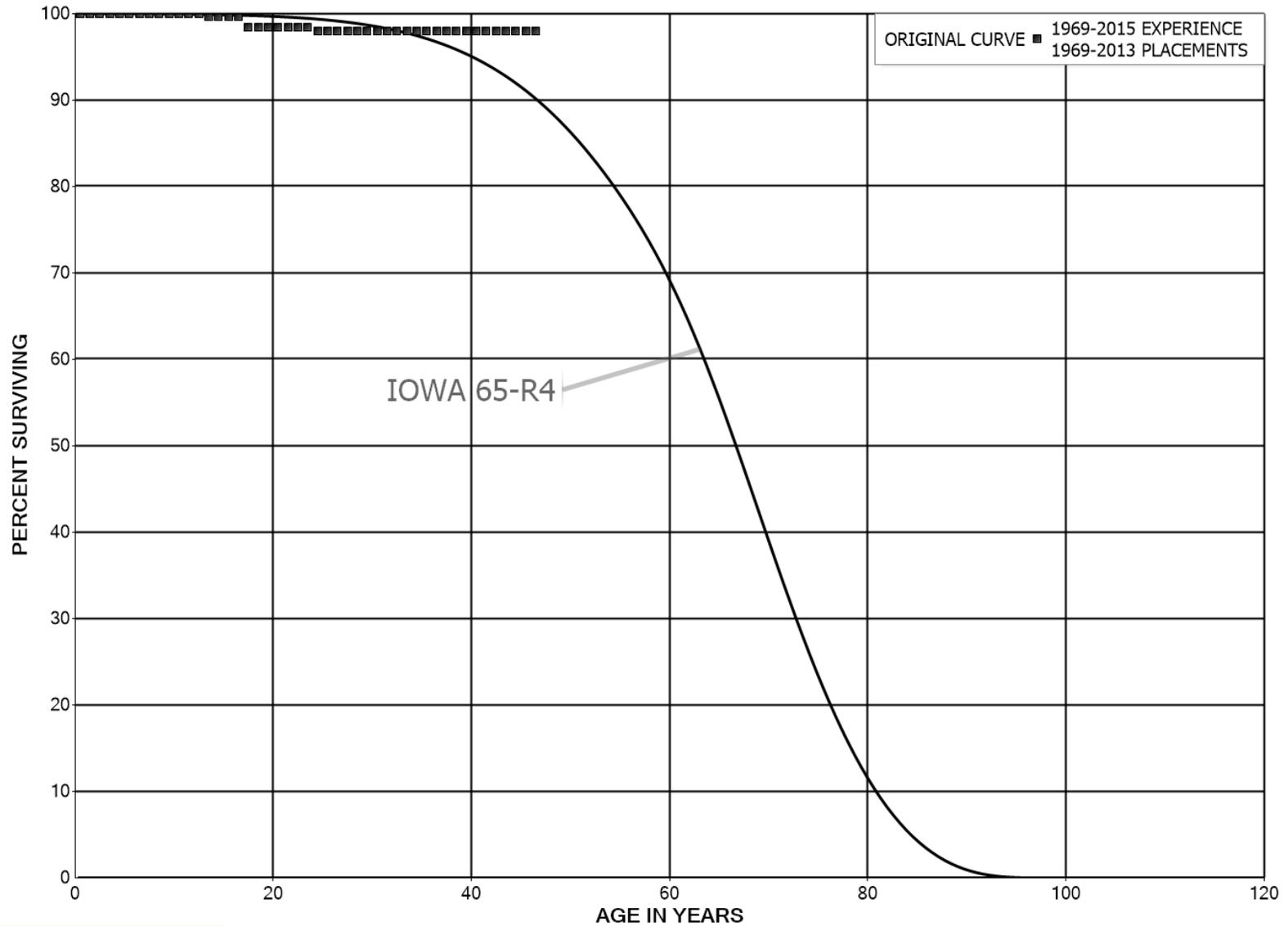
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M01 - MAIN BREAKERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2006       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 106,362                                      |                                       | 0.0000                    | 1.0000        | 57.90                            |
| 40.5                           | 106,362                                      |                                       | 0.0000                    | 1.0000        | 57.90                            |
| 41.5                           | 106,362                                      |                                       | 0.0000                    | 1.0000        | 57.90                            |
| 42.5                           | 106,362                                      |                                       | 0.0000                    | 1.0000        | 57.90                            |
| 43.5                           | 106,362                                      |                                       | 0.0000                    | 1.0000        | 57.90                            |
| 44.5                           | 106,362                                      | 13,000                                | 0.1222                    | 0.8778        | 57.90                            |
| 45.5                           | 87,097                                       |                                       | 0.0000                    | 1.0000        | 50.83                            |
| 46.5                           | 87,097                                       |                                       | 0.0000                    | 1.0000        | 50.83                            |
| 47.5                           |  |                                       |                           |               | 50.83                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M02 - MARINE TERMINAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M02 - MARINE TERMINAL

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1969-2013       |  |                                       | EXPERIENCE BAND 1969-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,370,678                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,370,678                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,370,678                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 3,513,142                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 3,513,142                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 3,513,142                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 3,513,142                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 3,391,551                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 3,391,551                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 3,391,551                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 3,391,551                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 3,391,551                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 3,391,551                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 3,391,551                                    | 12,192                                | 0.0036                    | 0.9964        | 100.00                           |
| 13.5                           | 3,379,359                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 14.5                           | 3,379,359                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 15.5                           | 3,379,359                                    | 1,114                                 | 0.0003                    | 0.9997        | 99.64                            |
| 16.5                           | 3,378,245                                    | 39,909                                | 0.0118                    | 0.9882        | 99.61                            |
| 17.5                           | 3,338,336                                    |                                       | 0.0000                    | 1.0000        | 98.43                            |
| 18.5                           | 3,338,336                                    |                                       | 0.0000                    | 1.0000        | 98.43                            |
| 19.5                           | 2,991,404                                    |                                       | 0.0000                    | 1.0000        | 98.43                            |
| 20.5                           | 2,991,404                                    |                                       | 0.0000                    | 1.0000        | 98.43                            |
| 21.5                           | 2,991,404                                    |                                       | 0.0000                    | 1.0000        | 98.43                            |
| 22.5                           | 2,991,404                                    |                                       | 0.0000                    | 1.0000        | 98.43                            |
| 23.5                           | 2,991,404                                    | 15,069                                | 0.0050                    | 0.9950        | 98.43                            |
| 24.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 25.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 26.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 27.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 28.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 29.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 30.5                           | 2,976,335                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 31.5                           | 2,689,521                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 32.5                           | 2,678,149                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 33.5                           | 2,678,149                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 34.5                           | 2,678,149                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 35.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 36.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 37.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 38.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |

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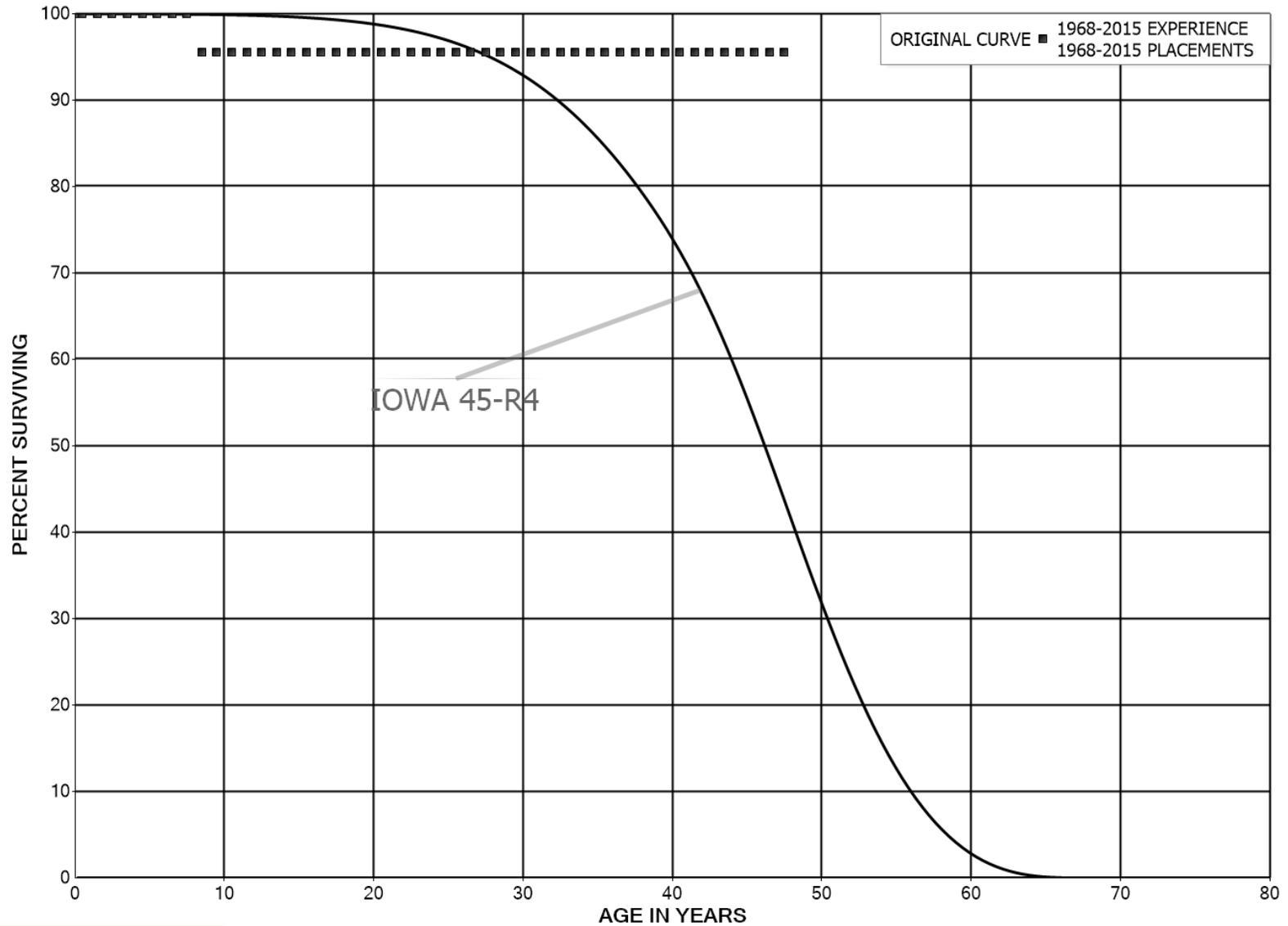
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M02 - MARINE TERMINAL

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1969-2013       |  |                                       | EXPERIENCE BAND 1969-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 40.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 41.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 42.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 43.5                           | 2,665,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 44.5                           | 2,596,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 45.5                           | 2,596,300                                    |                                       | 0.0000                    | 1.0000        | 97.94                            |
| 46.5                           |  |                                       |                           |               | 97.94                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M03 - METALCLAD SWITCHGEAR CUB/EQU 4kv/600  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

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

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,321,761                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,937,987                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,937,987                                    | 88,117                                | 0.0455                    | 0.9545        | 100.00                           |
| 8.5                            | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 9.5                            | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 10.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 11.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 12.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 13.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 14.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 15.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 16.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 17.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 18.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 19.5                           | 1,849,870                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 20.5                           | 1,835,582                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 21.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 22.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 23.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 24.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 25.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 26.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 27.5                           | 1,268,370                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 28.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 29.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 30.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 31.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 32.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 33.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 34.5                           | 1,211,961                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 35.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 36.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 37.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 38.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |

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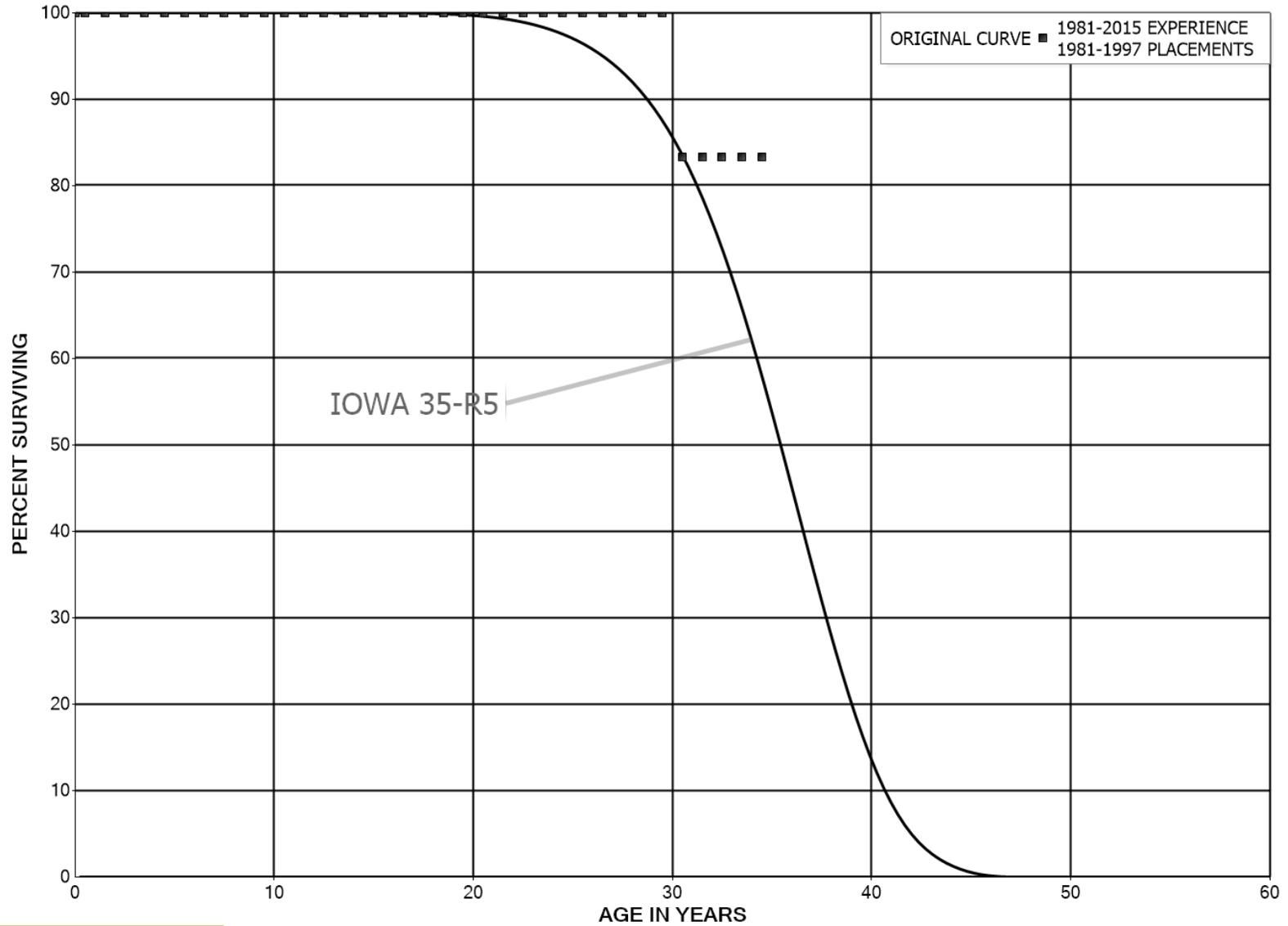
NEWFOUNDLAND AND LABRADOR HYDRO

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

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 40.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 41.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 42.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 43.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 44.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 45.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 46.5                           | 431,573                                      |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 47.5                           |  |                                       |                           |               | 95.45                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M04 - METER TEST SWITCHES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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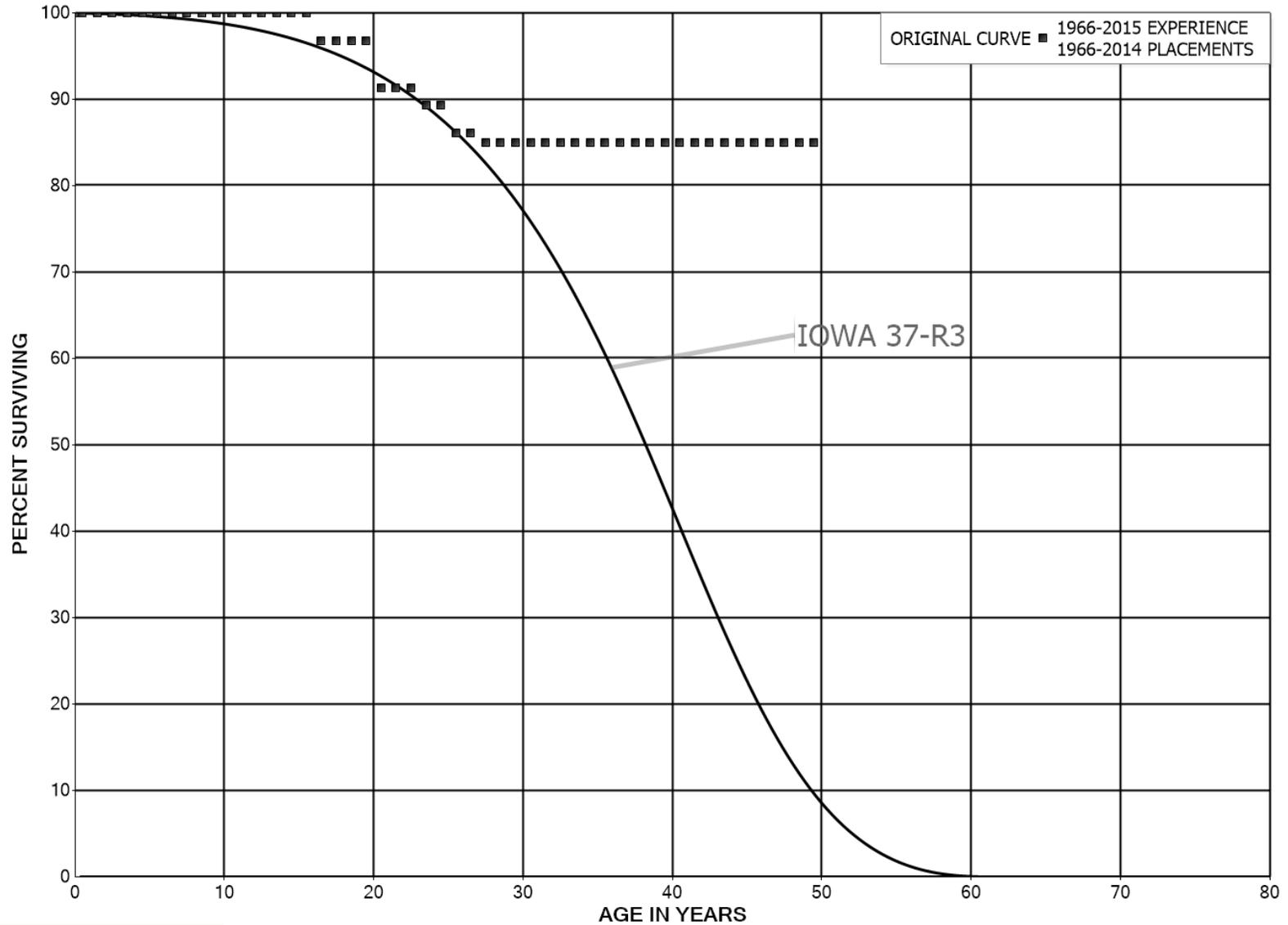
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M04 - METER TEST SWITCHES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-1997       |  |                                       | EXPERIENCE BAND 1981-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 60,735                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 55,044                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 55,044                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 55,044                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 43,701                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 42,485                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 42,485                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 29,763                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 29,763                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 29,763                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 26,459                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 14,602                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 14,602                                       | 2,434                                 | 0.1667                    | 0.8333        | 100.00                           |
| 30.5                           | 12,168                                       |                                       | 0.0000                    | 1.0000        | 83.33                            |
| 31.5                           | 11,271                                       |                                       | 0.0000                    | 1.0000        | 83.33                            |
| 32.5                           | 11,271                                       |                                       | 0.0000                    | 1.0000        | 83.33                            |
| 33.5                           | 9,278  |                                       | 0.0000                    | 1.0000        | 83.33                            |
| 34.5                           |  |                                       |                           |               | 83.33                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M05 - METERING TANKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M05 - METERING TANKS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2014       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 705,132                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 705,132                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 565,098                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 469,655                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 409,740                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 343,171                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 343,171                                      | 11,420                                | 0.0333                    | 0.9667        | 100.00                           |
| 16.5                           | 331,751                                      |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 17.5                           | 331,751                                      |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 18.5                           | 330,505                                      |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 19.5                           | 316,174                                      | 17,609                                | 0.0557                    | 0.9443        | 96.67                            |
| 20.5                           | 298,565                                      |                                       | 0.0000                    | 1.0000        | 91.29                            |
| 21.5                           | 277,148                                      |                                       | 0.0000                    | 1.0000        | 91.29                            |
| 22.5                           | 241,006                                      | 5,184                                 | 0.0215                    | 0.9785        | 91.29                            |
| 23.5                           | 218,320                                      |                                       | 0.0000                    | 1.0000        | 89.32                            |
| 24.5                           | 218,320                                      | 8,002                                 | 0.0367                    | 0.9633        | 89.32                            |
| 25.5                           | 210,318                                      |                                       | 0.0000                    | 1.0000        | 86.05                            |
| 26.5                           | 198,433                                      | 2,500                                 | 0.0126                    | 0.9874        | 86.05                            |
| 27.5                           | 182,108                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 28.5                           | 182,108                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 29.5                           | 182,108                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 30.5                           | 182,108                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 31.5                           | 170,992                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 32.5                           | 165,644                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 33.5                           | 165,644                                      |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 34.5                           | 34,552                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 35.5                           | 34,552                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 36.5                           | 26,391                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 37.5                           | 20,957                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 38.5                           | 20,957                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |

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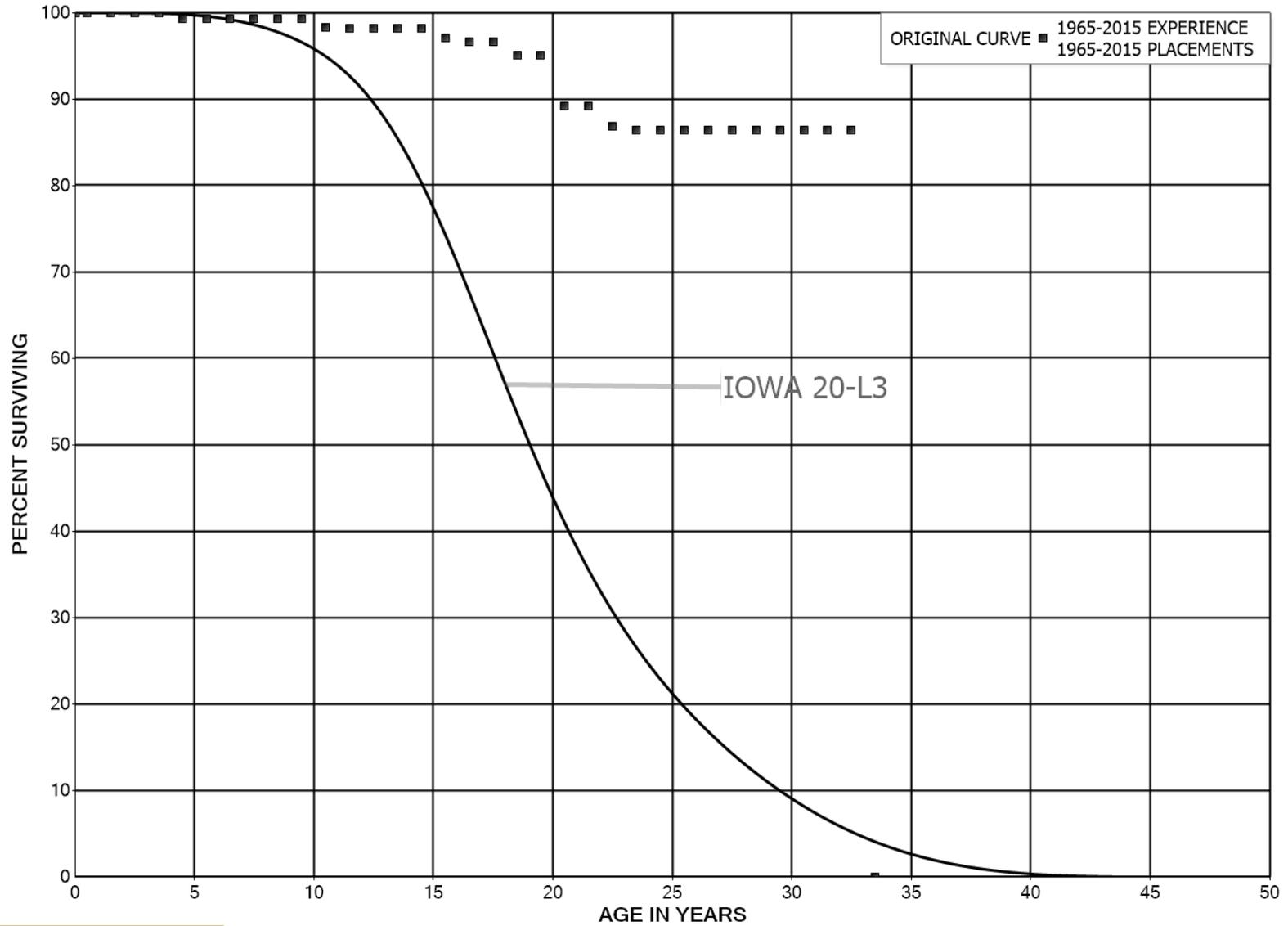
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M05 - METERING TANKS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2014       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 20,957                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 40.5                           | 20,957                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 41.5                           | 20,957                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 42.5                           | 20,957                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 43.5                           | 13,595                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 44.5                           | 13,595                                       |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 45.5                           | 9,614  |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 46.5                           | 9,614  |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 47.5                           | 2,500  |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 48.5                           | 2,500  |                                       | 0.0000                    | 1.0000        | 84.97                            |
| 49.5                           |  |                                       |                           |               | 84.97                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M06 - METERS - DIGITAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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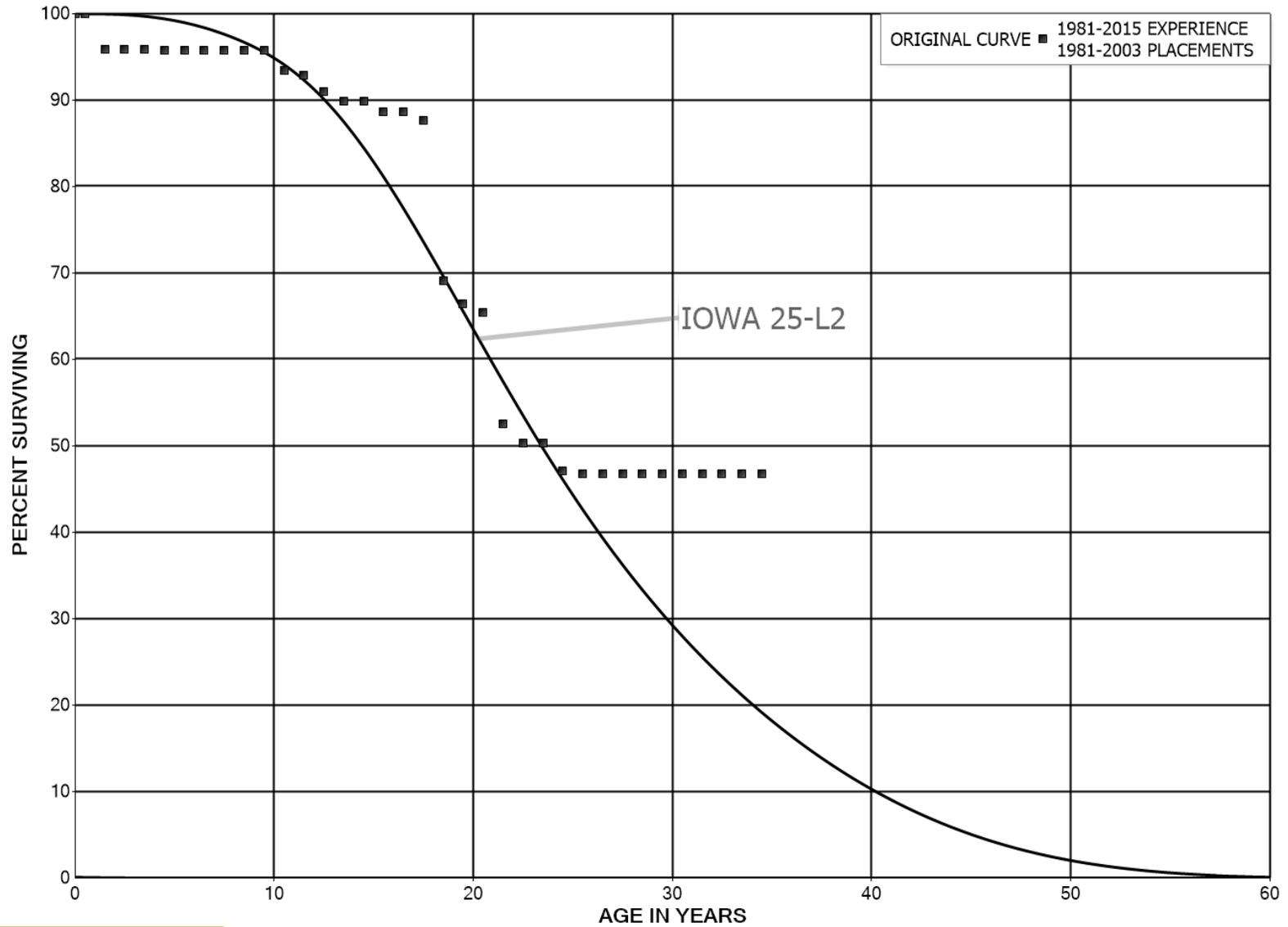
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M06 - METERS - DIGITAL

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 6,037,293                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 5,625,739                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 5,536,167                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,824,333                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,303,225                                    | 30,980                                | 0.0072                    | 0.9928        | 100.00                           |
| 4.5                            | 3,964,086                                    |                                       | 0.0000                    | 1.0000        | 99.28                            |
| 5.5                            | 3,569,971                                    |                                       | 0.0000                    | 1.0000        | 99.28                            |
| 6.5                            | 2,133,272                                    |                                       | 0.0000                    | 1.0000        | 99.28                            |
| 7.5                            | 2,060,513                                    |                                       | 0.0000                    | 1.0000        | 99.28                            |
| 8.5                            | 1,972,191                                    |                                       | 0.0000                    | 1.0000        | 99.28                            |
| 9.5                            | 1,913,144                                    | 19,570                                | 0.0102                    | 0.9898        | 99.28                            |
| 10.5                           | 1,793,295                                    | 1,202                                 | 0.0007                    | 0.9993        | 98.26                            |
| 11.5                           | 1,589,911                                    |                                       | 0.0000                    | 1.0000        | 98.20                            |
| 12.5                           | 1,525,115                                    |                                       | 0.0000                    | 1.0000        | 98.20                            |
| 13.5                           | 1,331,321                                    |                                       | 0.0000                    | 1.0000        | 98.20                            |
| 14.5                           | 1,181,881                                    | 13,761                                | 0.0116                    | 0.9884        | 98.20                            |
| 15.5                           | 1,145,185                                    | 5,442                                 | 0.0048                    | 0.9952        | 97.06                            |
| 16.5                           | 1,050,035                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 17.5                           | 900,361                                      | 14,155                                | 0.0157                    | 0.9843        | 96.59                            |
| 18.5                           | 770,061                                      |                                       | 0.0000                    | 1.0000        | 95.08                            |
| 19.5                           | 718,143                                      | 44,781                                | 0.0624                    | 0.9376        | 95.08                            |
| 20.5                           | 654,314                                      |                                       | 0.0000                    | 1.0000        | 89.15                            |
| 21.5                           | 567,605                                      | 14,687                                | 0.0259                    | 0.9741        | 89.15                            |
| 22.5                           | 549,560                                      | 2,907                                 | 0.0053                    | 0.9947        | 86.84                            |
| 23.5                           | 412,318                                      |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 24.5                           | 37,966                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 25.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 26.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 27.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 28.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 29.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 30.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 31.5                           | 15,141                                       |                                       | 0.0000                    | 1.0000        | 86.38                            |
| 32.5                           | 15,141                                       | 15,141                                | 1.0000                    |               | 86.38                            |
| 33.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M07 - METERS - ANALOGUE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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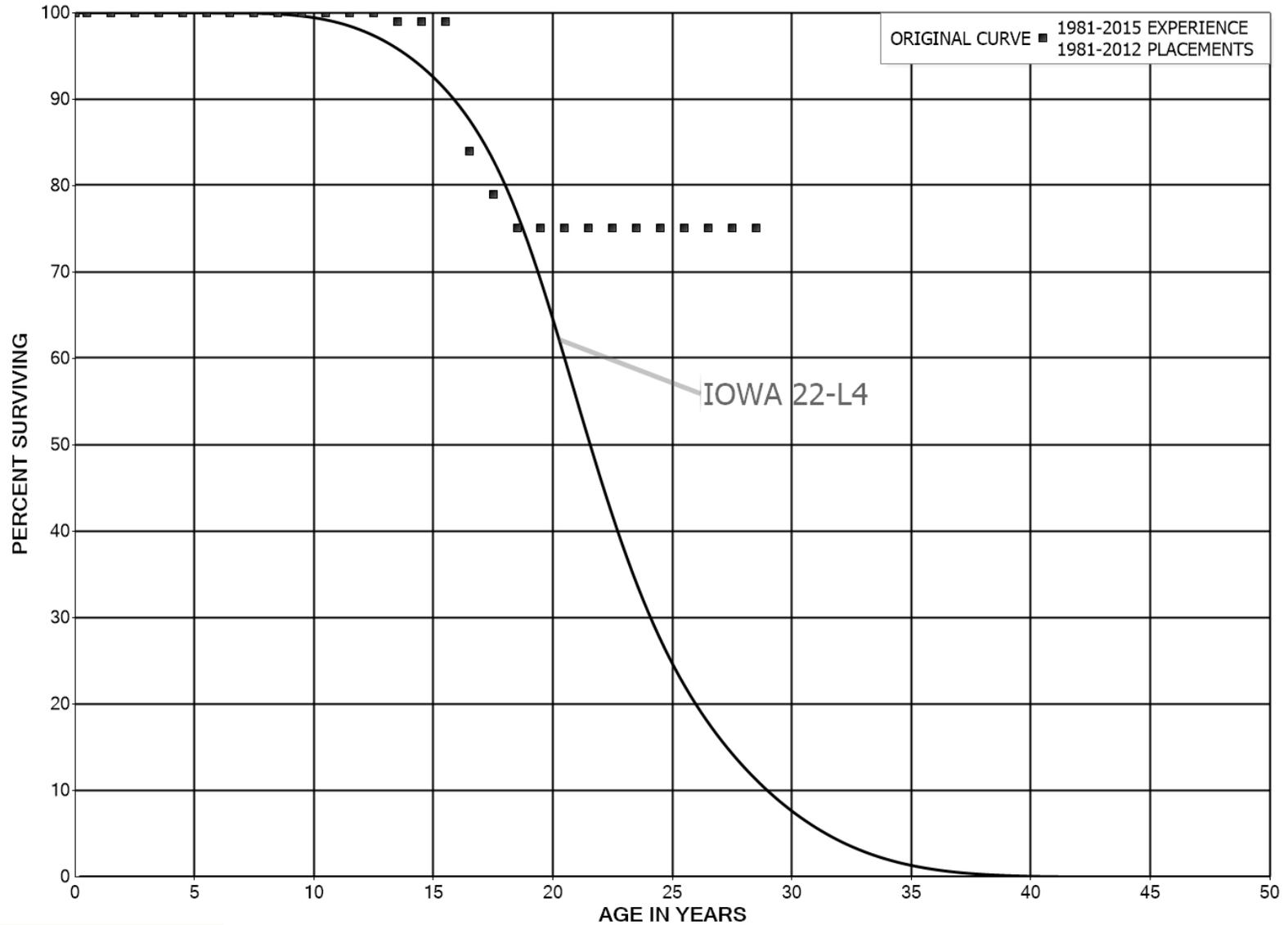
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M07 - METERS - ANALOGUE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-2003       |  |                                       | EXPERIENCE BAND 1981-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,493,442                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,493,442                                    | 62,730                                | 0.0420                    | 0.9580        | 100.00                           |
| 1.5                            | 1,430,712                                    |                                       | 0.0000                    | 1.0000        | 95.80                            |
| 2.5                            | 1,430,712                                    |                                       | 0.0000                    | 1.0000        | 95.80                            |
| 3.5                            | 1,430,712                                    | 399                                   | 0.0003                    | 0.9997        | 95.80                            |
| 4.5                            | 1,430,314                                    |                                       | 0.0000                    | 1.0000        | 95.77                            |
| 5.5                            | 1,430,314                                    |                                       | 0.0000                    | 1.0000        | 95.77                            |
| 6.5                            | 1,430,314                                    | 344                                   | 0.0002                    | 0.9998        | 95.77                            |
| 7.5                            | 1,429,970                                    | 290                                   | 0.0002                    | 0.9998        | 95.75                            |
| 8.5                            | 1,429,679                                    |                                       | 0.0000                    | 1.0000        | 95.73                            |
| 9.5                            | 1,429,679                                    | 35,356                                | 0.0247                    | 0.9753        | 95.73                            |
| 10.5                           | 1,394,323                                    | 8,069                                 | 0.0058                    | 0.9942        | 93.36                            |
| 11.5                           | 1,386,254                                    | 28,092                                | 0.0203                    | 0.9797        | 92.82                            |
| 12.5                           | 1,358,162                                    | 15,803                                | 0.0116                    | 0.9884        | 90.94                            |
| 13.5                           | 1,342,359                                    |                                       | 0.0000                    | 1.0000        | 89.88                            |
| 14.5                           | 1,342,359                                    | 19,057                                | 0.0142                    | 0.9858        | 89.88                            |
| 15.5                           | 1,323,302                                    | 204                                   | 0.0002                    | 0.9998        | 88.61                            |
| 16.5                           | 1,323,098                                    | 13,890                                | 0.0105                    | 0.9895        | 88.59                            |
| 17.5                           | 1,309,208                                    | 277,503                               | 0.2120                    | 0.7880        | 87.66                            |
| 18.5                           | 1,031,705                                    | 39,340                                | 0.0381                    | 0.9619        | 69.08                            |
| 19.5                           | 992,365                                      | 15,494                                | 0.0156                    | 0.9844        | 66.45                            |
| 20.5                           | 976,871                                      | 193,449                               | 0.1980                    | 0.8020        | 65.41                            |
| 21.5                           | 783,422                                      | 32,848                                | 0.0419                    | 0.9581        | 52.46                            |
| 22.5                           | 750,574                                      |                                       | 0.0000                    | 1.0000        | 50.26                            |
| 23.5                           | 750,574                                      | 46,989                                | 0.0626                    | 0.9374        | 50.26                            |
| 24.5                           | 703,585                                      | 5,201                                 | 0.0074                    | 0.9926        | 47.11                            |
| 25.5                           | 698,384                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 26.5                           | 549,645                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 27.5                           | 352,574                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 28.5                           | 206,618                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 29.5                           | 206,618                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 30.5                           | 206,618                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 31.5                           | 150,111                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 32.5                           | 138,968                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 33.5                           | 138,968                                      |                                       | 0.0000                    | 1.0000        | 46.76                            |
| 34.5                           |  |                                       |                           |               | 46.76                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M08 - METERS - OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

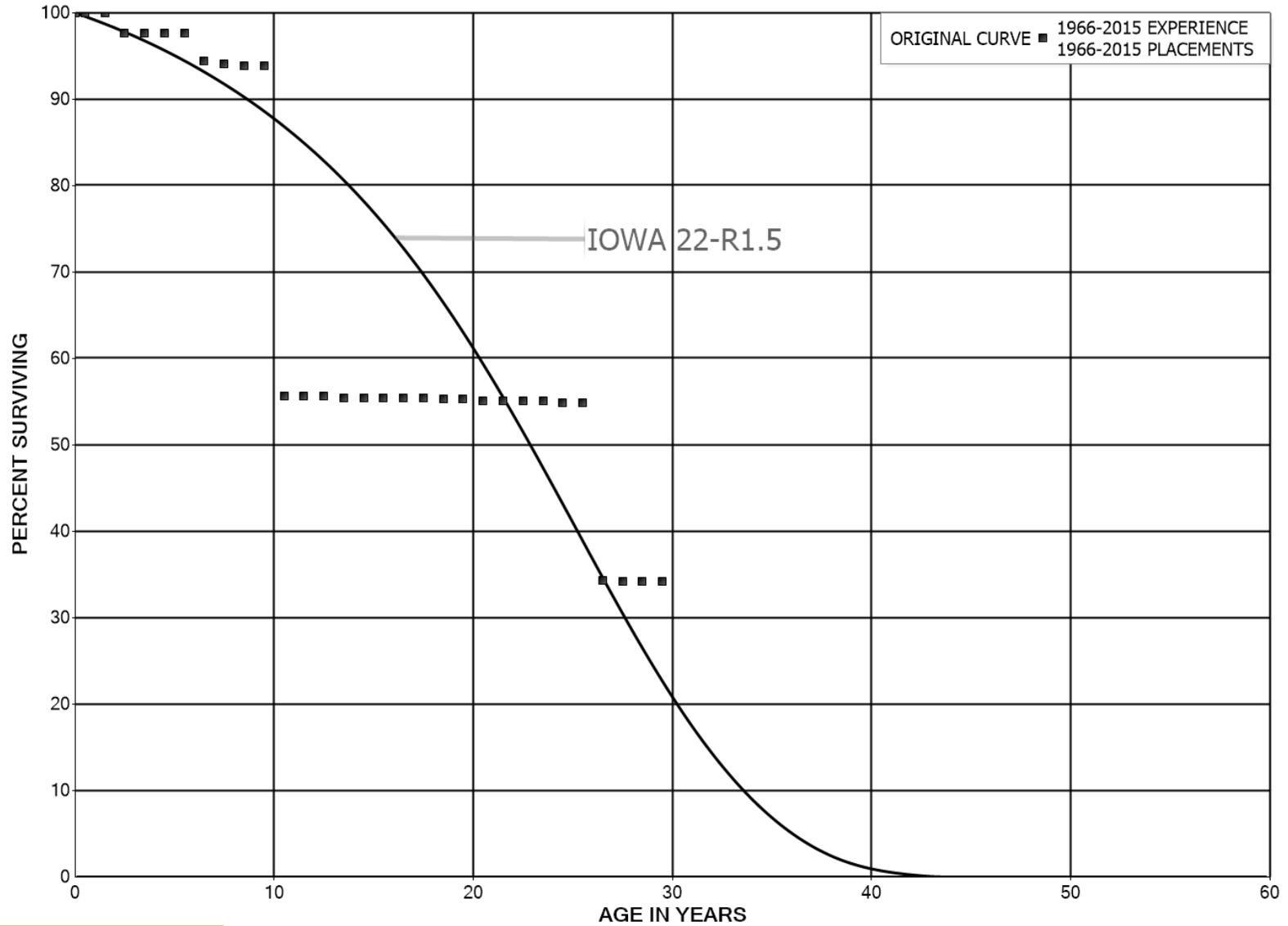
ACCOUNT M08 - METERS - OTHER

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-2012       |  |                                       | EXPERIENCE BAND 1981-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 300,408                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 300,408                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 300,408                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 300,408                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 221,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 221,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 221,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 221,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 221,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 221,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 199,415                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 171,757                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 168,002                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 152,181                                      | 1,588                                 | 0.0104                    | 0.9896        | 100.00                           |
| 13.5                           | 150,594                                      |                                       | 0.0000                    | 1.0000        | 98.96                            |
| 14.5                           | 150,594                                      |                                       | 0.0000                    | 1.0000        | 98.96                            |
| 15.5                           | 148,829                                      | 22,487                                | 0.1511                    | 0.8489        | 98.96                            |
| 16.5                           | 126,342                                      | 7,513                                 | 0.0595                    | 0.9405        | 84.01                            |
| 17.5                           | 117,996                                      | 5,967                                 | 0.0506                    | 0.9494        | 79.01                            |
| 18.5                           | 72,459                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 19.5                           | 56,346                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 20.5                           | 34,155                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 21.5                           | 21,023                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 22.5                           | 12,210                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 23.5                           | 12,210                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 24.5                           | 12,210                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 25.5                           | 12,210                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 26.5                           | 12,210                                       |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 27.5                           | 450  |                                       | 0.0000                    | 1.0000        | 75.01                            |
| 28.5                           |  |                                       |                           |               | 75.01                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M10 - MISCELLANEOUS UNITS OF PROPERTY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M10 - MISCELLANEOUS UNITS OF PROPERTY

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 30,935,849                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 30,615,702                                   | 21,599                                | 0.0007                    | 0.9993        | 100.00                           |
| 1.5                            | 29,046,158                                   | 663,327                               | 0.0228                    | 0.9772        | 99.93                            |
| 2.5                            | 26,800,997                                   |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 3.5                            | 26,800,997                                   |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 4.5                            | 25,286,937                                   | 1,987                                 | 0.0001                    | 0.9999        | 97.65                            |
| 5.5                            | 4,846,873                                    | 163,508                               | 0.0337                    | 0.9663        | 97.64                            |
| 6.5                            | 4,683,364                                    | 14,534                                | 0.0031                    | 0.9969        | 94.35                            |
| 7.5                            | 4,668,830                                    | 10,016                                | 0.0021                    | 0.9979        | 94.05                            |
| 8.5                            | 4,641,691                                    |                                       | 0.0000                    | 1.0000        | 93.85                            |
| 9.5                            | 4,641,691                                    | 1,889,486                             | 0.4071                    | 0.5929        | 93.85                            |
| 10.5                           | 2,752,205                                    |                                       | 0.0000                    | 1.0000        | 55.65                            |
| 11.5                           | 2,736,621                                    |                                       | 0.0000                    | 1.0000        | 55.65                            |
| 12.5                           | 2,736,621                                    | 9,946                                 | 0.0036                    | 0.9964        | 55.65                            |
| 13.5                           | 2,726,675                                    |                                       | 0.0000                    | 1.0000        | 55.45                            |
| 14.5                           | 2,726,675                                    |                                       | 0.0000                    | 1.0000        | 55.45                            |
| 15.5                           | 2,726,675                                    |                                       | 0.0000                    | 1.0000        | 55.45                            |
| 16.5                           | 2,726,675                                    | 1,631                                 | 0.0006                    | 0.9994        | 55.45                            |
| 17.5                           | 2,725,043                                    | 4,926                                 | 0.0018                    | 0.9982        | 55.41                            |
| 18.5                           | 2,720,118                                    | 2,024                                 | 0.0007                    | 0.9993        | 55.31                            |
| 19.5                           | 2,718,093                                    | 8,444                                 | 0.0031                    | 0.9969        | 55.27                            |
| 20.5                           | 2,709,649                                    |                                       | 0.0000                    | 1.0000        | 55.10                            |
| 21.5                           | 2,709,649                                    | 920                                   | 0.0003                    | 0.9997        | 55.10                            |
| 22.5                           | 2,708,729                                    |                                       | 0.0000                    | 1.0000        | 55.08                            |
| 23.5                           | 2,708,729                                    | 12,800                                | 0.0047                    | 0.9953        | 55.08                            |
| 24.5                           | 2,645,492                                    |                                       | 0.0000                    | 1.0000        | 54.82                            |
| 25.5                           | 1,819,518                                    | 682,013                               | 0.3748                    | 0.6252        | 54.82                            |
| 26.5                           | 342,222                                      | 600                                   | 0.0018                    | 0.9982        | 34.27                            |
| 27.5                           | 341,622                                      |                                       | 0.0000                    | 1.0000        | 34.21                            |
| 28.5                           | 341,622                                      |                                       | 0.0000                    | 1.0000        | 34.21                            |
| 29.5                           | 341,622                                      |                                       | 0.0000                    | 1.0000        | 34.21                            |
| 30.5                           | 26,368                                       | 3,006                                 | 0.1140                    | 0.8860        | 34.21                            |
| 31.5                           | 23,361                                       |                                       | 0.0000                    | 1.0000        | 30.31                            |
| 32.5                           | 23,361                                       |                                       | 0.0000                    | 1.0000        | 30.31                            |
| 33.5                           | 23,361                                       |                                       | 0.0000                    | 1.0000        | 30.31                            |
| 34.5                           | 23,361                                       |                                       | 0.0000                    | 1.0000        | 30.31                            |
| 35.5                           | 23,361                                       | 17,176                                | 0.7352                    | 0.2648        | 30.31                            |
| 36.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 37.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 38.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |

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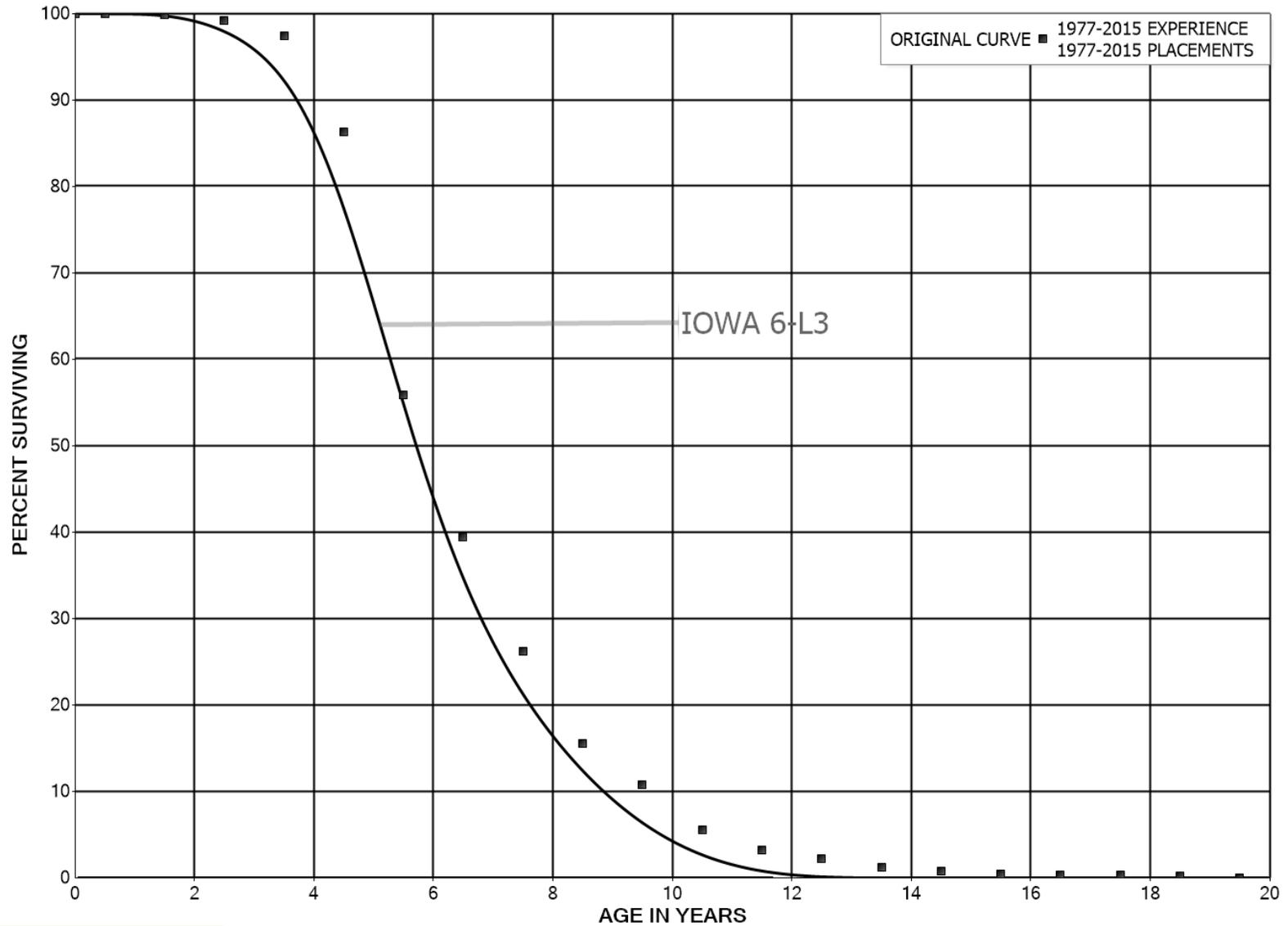
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M10 - MISCELLANEOUS UNITS OF PROPERTY

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 40.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 41.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 42.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 43.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 44.5                           | 6,185  |                                       | 0.0000                    | 1.0000        | 8.02                             |
| 45.5                           |  |                                       |                           |               | 8.02                             |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M11 - MOBILE - A.T.V.'S AND SNOWMOBILES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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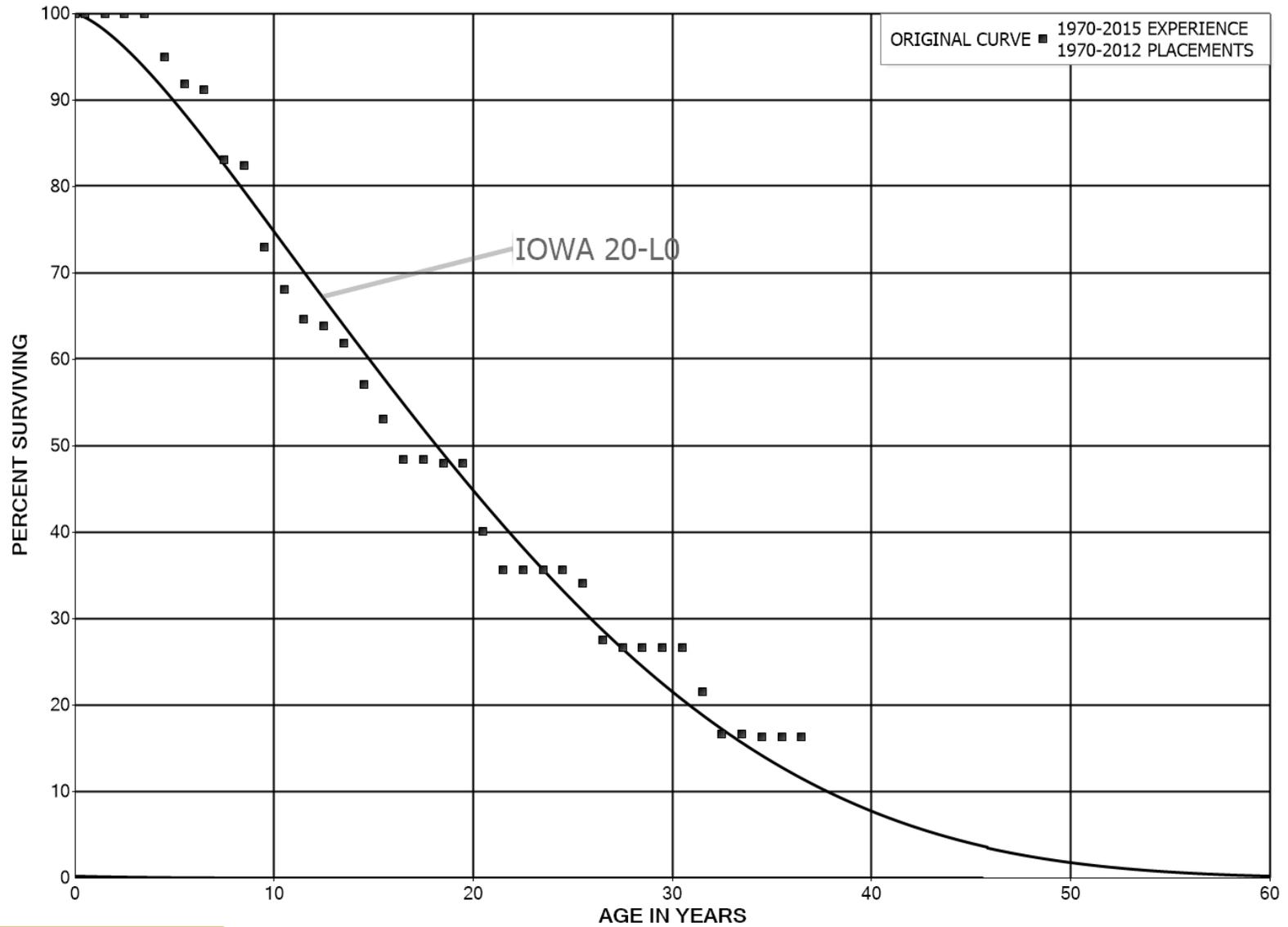
NEWFOUNDLAND AND LABRADOR HYDRO

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

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1977-2015       |  |                                       | EXPERIENCE BAND 1977-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 6,061,677                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 5,845,920                                    | 9,689                                 | 0.0017                    | 0.9983        | 100.00                           |
| 1.5                            | 5,557,216                                    | 37,144                                | 0.0067                    | 0.9933        | 99.83                            |
| 2.5                            | 4,716,380                                    | 82,946                                | 0.0176                    | 0.9824        | 99.17                            |
| 3.5                            | 4,549,851                                    | 519,232                               | 0.1141                    | 0.8859        | 97.42                            |
| 4.5                            | 3,873,671                                    | 1,366,461                             | 0.3528                    | 0.6472        | 86.30                            |
| 5.5                            | 2,415,547                                    | 712,674                               | 0.2950                    | 0.7050        | 55.86                            |
| 6.5                            | 1,545,938                                    | 516,406                               | 0.3340                    | 0.6660        | 39.38                            |
| 7.5                            | 957,240                                      | 392,250                               | 0.4098                    | 0.5902        | 26.23                            |
| 8.5                            | 518,137                                      | 159,155                               | 0.3072                    | 0.6928        | 15.48                            |
| 9.5                            | 358,982                                      | 176,273                               | 0.4910                    | 0.5090        | 10.72                            |
| 10.5                           | 182,710                                      | 77,992                                | 0.4269                    | 0.5731        | 5.46                             |
| 11.5                           | 104,718                                      | 31,186                                | 0.2978                    | 0.7022        | 3.13                             |
| 12.5                           | 73,531                                       | 33,933                                | 0.4615                    | 0.5385        | 2.20                             |
| 13.5                           | 39,598                                       | 14,207                                | 0.3588                    | 0.6412        | 1.18                             |
| 14.5                           | 25,391                                       | 13,188                                | 0.5194                    | 0.4806        | 0.76                             |
| 15.5                           | 12,203                                       | 1,071                                 | 0.0877                    | 0.9123        | 0.36                             |
| 16.5                           | 11,133                                       |                                       | 0.0000                    | 1.0000        | 0.33                             |
| 17.5                           | 11,133                                       | 4,833                                 | 0.4341                    | 0.5659        | 0.33                             |
| 18.5                           | 6,300  | 6,300                                 | 1.0000                    |               | 0.19                             |
| 19.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M12 - MOBILE - MIR COMPRESSOR, ATTACHMENT AND BOAT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M12 - MOBILE - MIR COMPRESSOR, ATTACHMENT AND BOAT

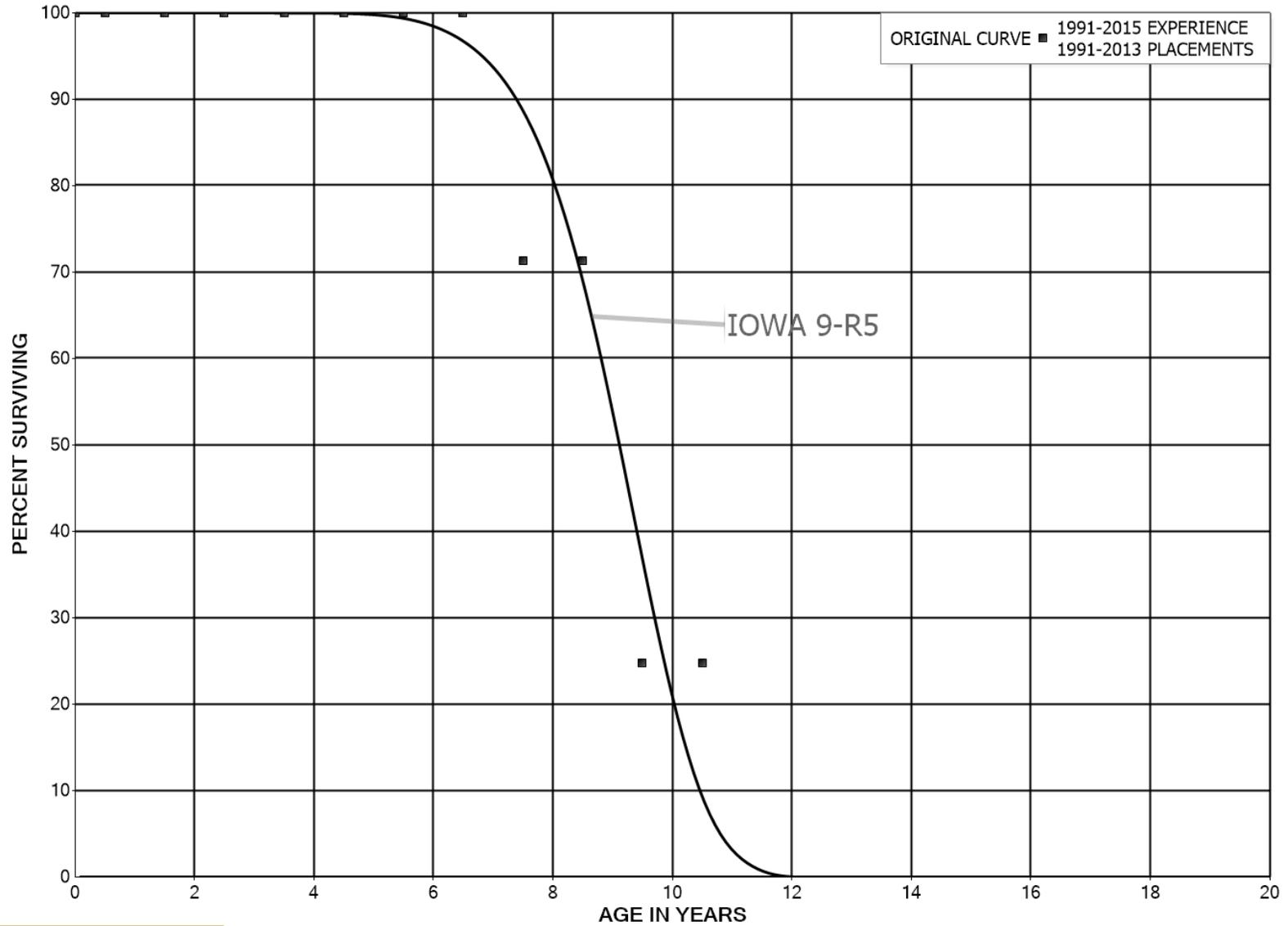
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012

EXPERIENCE BAND 1970-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,224,589                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,224,589                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,224,589                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,224,589                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,188,949                                    | 59,529                                | 0.0501         | 0.9499        | 100.00                           |
| 4.5                            | 1,105,020                                    | 37,266                                | 0.0337         | 0.9663        | 94.99                            |
| 5.5                            | 1,045,065                                    | 7,416                                 | 0.0071         | 0.9929        | 91.79                            |
| 6.5                            | 959,775                                      | 84,500                                | 0.0880         | 0.9120        | 91.14                            |
| 7.5                            | 875,275                                      | 8,022                                 | 0.0092         | 0.9908        | 83.11                            |
| 8.5                            | 867,253                                      | 98,926                                | 0.1141         | 0.8859        | 82.35                            |
| 9.5                            | 755,728                                      | 50,889                                | 0.0673         | 0.9327        | 72.96                            |
| 10.5                           | 704,839                                      | 35,526                                | 0.0504         | 0.9496        | 68.05                            |
| 11.5                           | 669,313                                      | 7,614                                 | 0.0114         | 0.9886        | 64.62                            |
| 12.5                           | 661,699                                      | 21,388                                | 0.0323         | 0.9677        | 63.88                            |
| 13.5                           | 640,312                                      | 49,093                                | 0.0767         | 0.9233        | 61.82                            |
| 14.5                           | 591,218                                      | 41,556                                | 0.0703         | 0.9297        | 57.08                            |
| 15.5                           | 531,667                                      | 47,217                                | 0.0888         | 0.9112        | 53.06                            |
| 16.5                           | 453,233                                      |                                       | 0.0000         | 1.0000        | 48.35                            |
| 17.5                           | 450,858                                      | 3,364                                 | 0.0075         | 0.9925        | 48.35                            |
| 18.5                           | 434,593                                      |                                       | 0.0000         | 1.0000        | 47.99                            |
| 19.5                           | 422,611                                      | 69,632                                | 0.1648         | 0.8352        | 47.99                            |
| 20.5                           | 352,979                                      | 39,071                                | 0.1107         | 0.8893        | 40.08                            |
| 21.5                           | 309,846                                      |                                       | 0.0000         | 1.0000        | 35.65                            |
| 22.5                           | 296,362                                      |                                       | 0.0000         | 1.0000        | 35.65                            |
| 23.5                           | 296,362                                      |                                       | 0.0000         | 1.0000        | 35.65                            |
| 24.5                           | 296,362                                      | 12,913                                | 0.0436         | 0.9564        | 35.65                            |
| 25.5                           | 283,449                                      | 54,660                                | 0.1928         | 0.8072        | 34.09                            |
| 26.5                           | 203,120                                      | 6,463                                 | 0.0318         | 0.9682        | 27.52                            |
| 27.5                           | 163,907                                      |                                       | 0.0000         | 1.0000        | 26.64                            |
| 28.5                           | 163,907                                      |                                       | 0.0000         | 1.0000        | 26.64                            |
| 29.5                           | 148,497                                      |                                       | 0.0000         | 1.0000        | 26.64                            |
| 30.5                           | 148,497                                      | 28,470                                | 0.1917         | 0.8083        | 26.64                            |
| 31.5                           | 120,027                                      | 27,712                                | 0.2309         | 0.7691        | 21.54                            |
| 32.5                           | 92,316                                       |                                       | 0.0000         | 1.0000        | 16.56                            |
| 33.5                           | 92,316                                       | 1,318                                 | 0.0143         | 0.9857        | 16.56                            |
| 34.5                           | 87,567                                       |                                       | 0.0000         | 1.0000        | 16.33                            |
| 35.5                           | 87,567                                       |                                       | 0.0000         | 1.0000        | 16.33                            |
| 36.5                           |  |                                       |                |               | 16.33                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M13 - MOBILE - ARGO'S  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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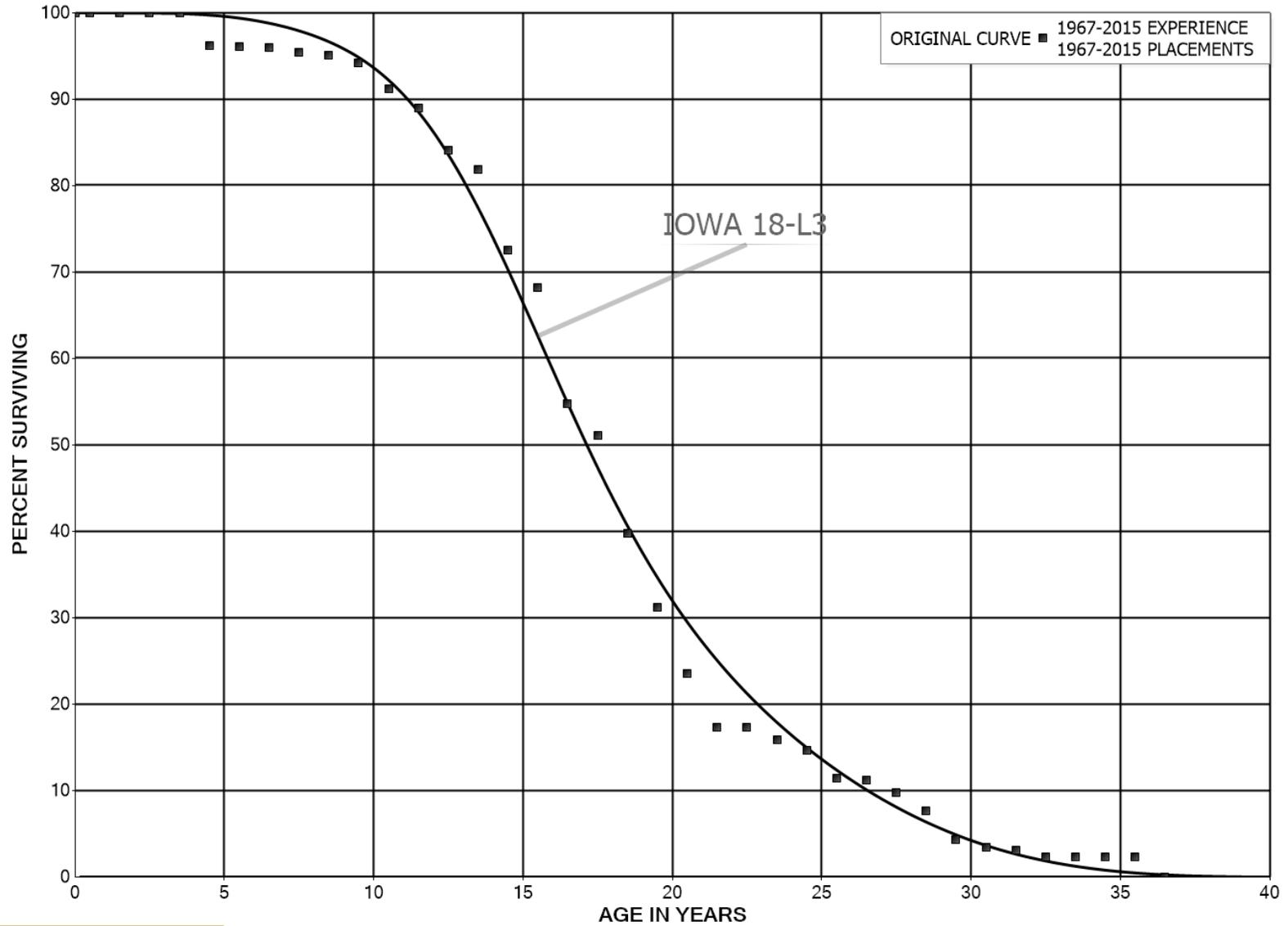
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M13 - MOBILE - ARGO'S

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1991-2013       |  |                                       | EXPERIENCE BAND 1991-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 343,875                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 343,875                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 343,875                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 255,321                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 195,827                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 173,588                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 56,588                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 56,588                                       | 16,220                                | 0.2866                    | 0.7134        | 100.00                           |
| 7.5                            | 40,368                                       |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 8.5                            | 40,368                                       | 26,377                                | 0.6534                    | 0.3466        | 71.34                            |
| 9.5                            | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 10.5                           | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 11.5                           | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 12.5                           | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 13.5                           | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 14.5                           | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 15.5                           | 13,991                                       |                                       | 0.0000                    | 1.0000        | 24.72                            |
| 16.5                           | 13,991                                       | 13,991                                | 1.0000                    |               | 24.72                            |
| 17.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M14 - MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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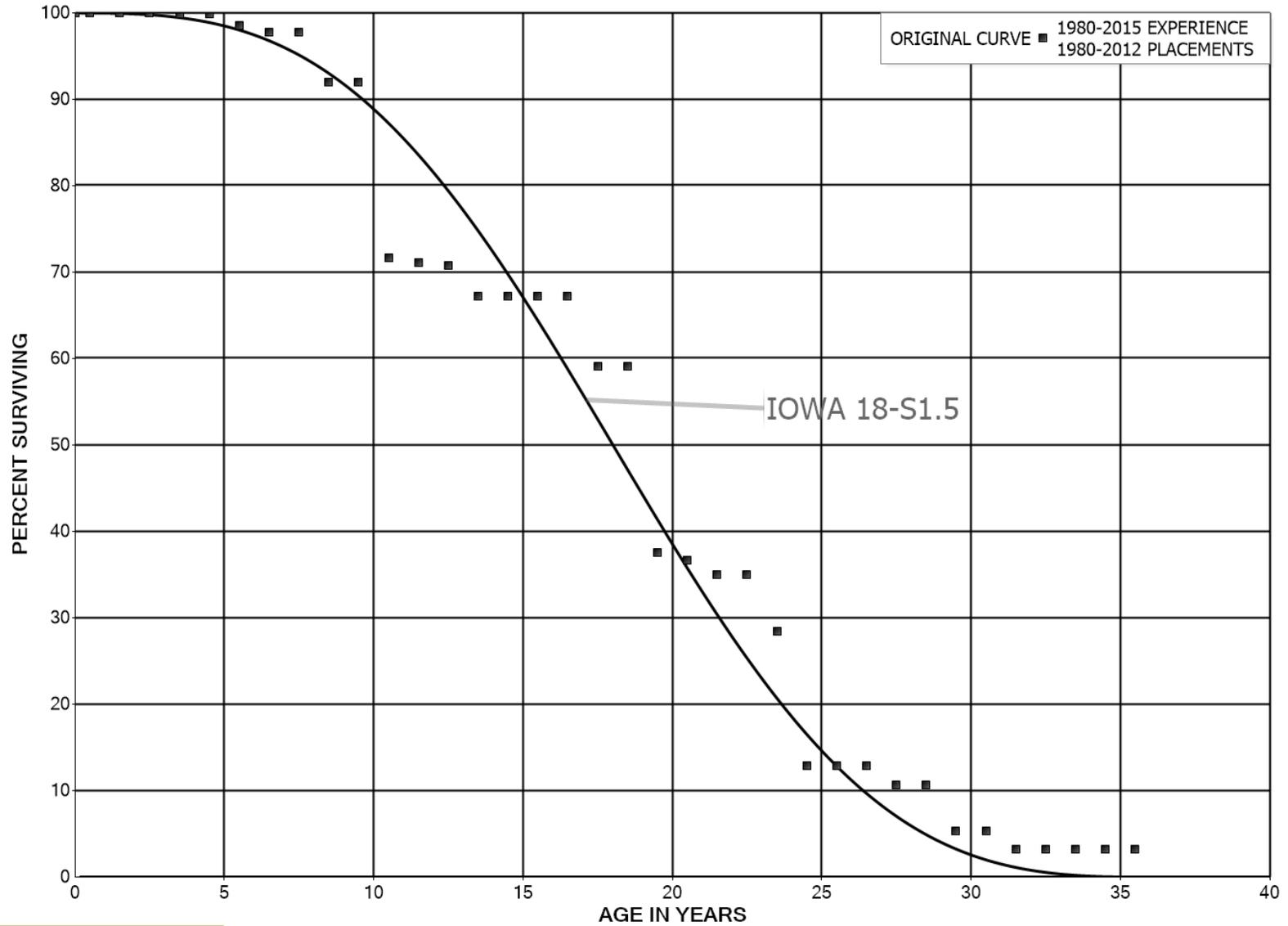
NEWFOUNDLAND AND LABRADOR HYDRO

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

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 17,876,198                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 17,492,063                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 16,005,972                                   | 0                                     | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 15,642,741                                   | 9,892                                 | 0.0006                    | 0.9994        | 100.00                           |
| 3.5                            | 14,813,600                                   | 559,521                               | 0.0378                    | 0.9622        | 99.94                            |
| 4.5                            | 12,476,888                                   | 11,479                                | 0.0009                    | 0.9991        | 96.16                            |
| 5.5                            | 12,113,243                                   | 11,947                                | 0.0010                    | 0.9990        | 96.07                            |
| 6.5                            | 11,249,730                                   | 73,783                                | 0.0066                    | 0.9934        | 95.98                            |
| 7.5                            | 10,011,091                                   | 27,984                                | 0.0028                    | 0.9972        | 95.35                            |
| 8.5                            | 9,586,856                                    | 95,432                                | 0.0100                    | 0.9900        | 95.08                            |
| 9.5                            | 8,869,152                                    | 279,013                               | 0.0315                    | 0.9685        | 94.14                            |
| 10.5                           | 8,261,883                                    | 197,041                               | 0.0238                    | 0.9762        | 91.17                            |
| 11.5                           | 7,928,206                                    | 440,074                               | 0.0555                    | 0.9445        | 89.00                            |
| 12.5                           | 7,472,133                                    | 200,225                               | 0.0268                    | 0.9732        | 84.06                            |
| 13.5                           | 7,092,222                                    | 810,533                               | 0.1143                    | 0.8857        | 81.81                            |
| 14.5                           | 5,998,929                                    | 353,540                               | 0.0589                    | 0.9411        | 72.46                            |
| 15.5                           | 5,423,264                                    | 1,070,658                             | 0.1974                    | 0.8026        | 68.19                            |
| 16.5                           | 4,068,796                                    | 270,498                               | 0.0665                    | 0.9335        | 54.73                            |
| 17.5                           | 3,427,048                                    | 763,964                               | 0.2229                    | 0.7771        | 51.09                            |
| 18.5                           | 2,663,084                                    | 571,122                               | 0.2145                    | 0.7855        | 39.70                            |
| 19.5                           | 2,091,962                                    | 518,478                               | 0.2478                    | 0.7522        | 31.19                            |
| 20.5                           | 1,543,051                                    | 404,290                               | 0.2620                    | 0.7380        | 23.46                            |
| 21.5                           | 1,138,762                                    | 4,981                                 | 0.0044                    | 0.9956        | 17.31                            |
| 22.5                           | 1,096,786                                    | 90,283                                | 0.0823                    | 0.9177        | 17.24                            |
| 23.5                           | 861,199                                      | 66,170                                | 0.0768                    | 0.9232        | 15.82                            |
| 24.5                           | 795,030                                      | 175,879                               | 0.2212                    | 0.7788        | 14.60                            |
| 25.5                           | 575,470                                      | 10,742                                | 0.0187                    | 0.9813        | 11.37                            |
| 26.5                           | 478,531                                      | 59,596                                | 0.1245                    | 0.8755        | 11.16                            |
| 27.5                           | 284,228                                      | 62,203                                | 0.2188                    | 0.7812        | 9.77                             |
| 28.5                           | 222,025                                      | 97,733                                | 0.4402                    | 0.5598        | 7.63                             |
| 29.5                           | 124,292                                      | 26,479                                | 0.2130                    | 0.7870        | 4.27                             |
| 30.5                           | 97,813                                       | 7,383                                 | 0.0755                    | 0.9245        | 3.36                             |
| 31.5                           | 77,352                                       | 21,478                                | 0.2777                    | 0.7223        | 3.11                             |
| 32.5                           | 55,874                                       | 0                                     | 0.0000                    | 1.0000        | 2.25                             |
| 33.5                           | 45,230                                       |                                       | 0.0000                    | 1.0000        | 2.25                             |
| 34.5                           | 2,486  |                                       | 0.0000                    | 1.0000        | 2.25                             |
| 35.5                           | 2,486  | 2,486                                 | 1.0000                    | 0.0000        | 2.25                             |
| 36.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 37.5                           | 0  | 0                                     | 1.0000                    |               | 0.00                             |
| 38.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT M16 - MULTIPLEX EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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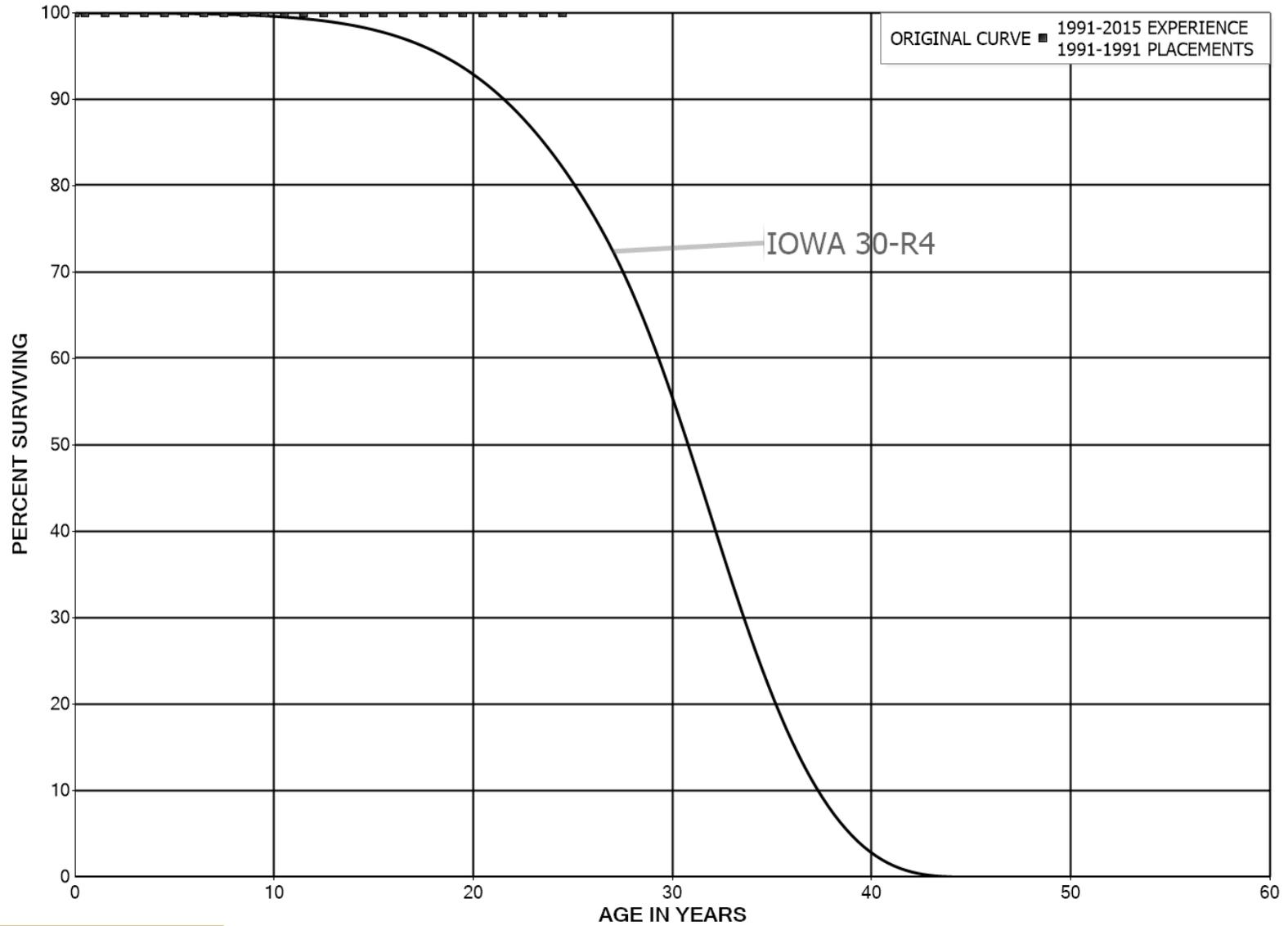
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M16 - MULTIPLEX EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1980-2012       |  |                                       | EXPERIENCE BAND 1980-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 5,919,915                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 5,919,915                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 5,919,915                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 5,919,915                                    | 9,167                                 | 0.0015                    | 0.9985        | 100.00                           |
| 3.5                            | 5,730,526                                    |                                       | 0.0000                    | 1.0000        | 99.85                            |
| 4.5                            | 5,718,497                                    | 74,748                                | 0.0131                    | 0.9869        | 99.85                            |
| 5.5                            | 5,148,445                                    | 43,977                                | 0.0085                    | 0.9915        | 98.54                            |
| 6.5                            | 5,104,468                                    |                                       | 0.0000                    | 1.0000        | 97.70                            |
| 7.5                            | 4,965,470                                    | 290,128                               | 0.0584                    | 0.9416        | 97.70                            |
| 8.5                            | 4,675,342                                    |                                       | 0.0000                    | 1.0000        | 91.99                            |
| 9.5                            | 4,675,342                                    | 1,033,622                             | 0.2211                    | 0.7789        | 91.99                            |
| 10.5                           | 3,578,900                                    | 29,019                                | 0.0081                    | 0.9919        | 71.65                            |
| 11.5                           | 3,545,061                                    | 15,324                                | 0.0043                    | 0.9957        | 71.07                            |
| 12.5                           | 2,920,159                                    | 149,749                               | 0.0513                    | 0.9487        | 70.76                            |
| 13.5                           | 2,416,439                                    |                                       | 0.0000                    | 1.0000        | 67.14                            |
| 14.5                           | 1,679,635                                    |                                       | 0.0000                    | 1.0000        | 67.14                            |
| 15.5                           | 1,571,171                                    |                                       | 0.0000                    | 1.0000        | 67.14                            |
| 16.5                           | 1,533,979                                    | 184,775                               | 0.1205                    | 0.8795        | 67.14                            |
| 17.5                           | 1,349,204                                    |                                       | 0.0000                    | 1.0000        | 59.05                            |
| 18.5                           | 1,349,204                                    | 492,737                               | 0.3652                    | 0.6348        | 59.05                            |
| 19.5                           | 856,467                                      | 20,354                                | 0.0238                    | 0.9762        | 37.48                            |
| 20.5                           | 836,113                                      | 37,588                                | 0.0450                    | 0.9550        | 36.59                            |
| 21.5                           | 798,525                                      |                                       | 0.0000                    | 1.0000        | 34.95                            |
| 22.5                           | 798,525                                      | 149,665                               | 0.1874                    | 0.8126        | 34.95                            |
| 23.5                           | 648,861                                      | 354,510                               | 0.5464                    | 0.4536        | 28.40                            |
| 24.5                           | 294,351                                      |                                       | 0.0000                    | 1.0000        | 12.88                            |
| 25.5                           | 294,351                                      |                                       | 0.0000                    | 1.0000        | 12.88                            |
| 26.5                           | 294,351                                      | 52,098                                | 0.1770                    | 0.8230        | 12.88                            |
| 27.5                           | 242,253                                      |                                       | 0.0000                    | 1.0000        | 10.60                            |
| 28.5                           | 242,253                                      | 121,314                               | 0.5008                    | 0.4992        | 10.60                            |
| 29.5                           | 120,939                                      |                                       | 0.0000                    | 1.0000        | 5.29                             |
| 30.5                           | 120,939                                      | 48,924                                | 0.4045                    | 0.5955        | 5.29                             |
| 31.5                           | 72,015                                       |                                       | 0.0000                    | 1.0000        | 3.15                             |
| 32.5                           | 72,015                                       |                                       | 0.0000                    | 1.0000        | 3.15                             |
| 33.5                           | 72,015                                       |                                       | 0.0000                    | 1.0000        | 3.15                             |
| 34.5                           | 72,015                                       |                                       | 0.0000                    | 1.0000        | 3.15                             |
| 35.5                           |  |                                       |                           |               | 3.15                             |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P01 - P.C.B. STORAGE CONTAINER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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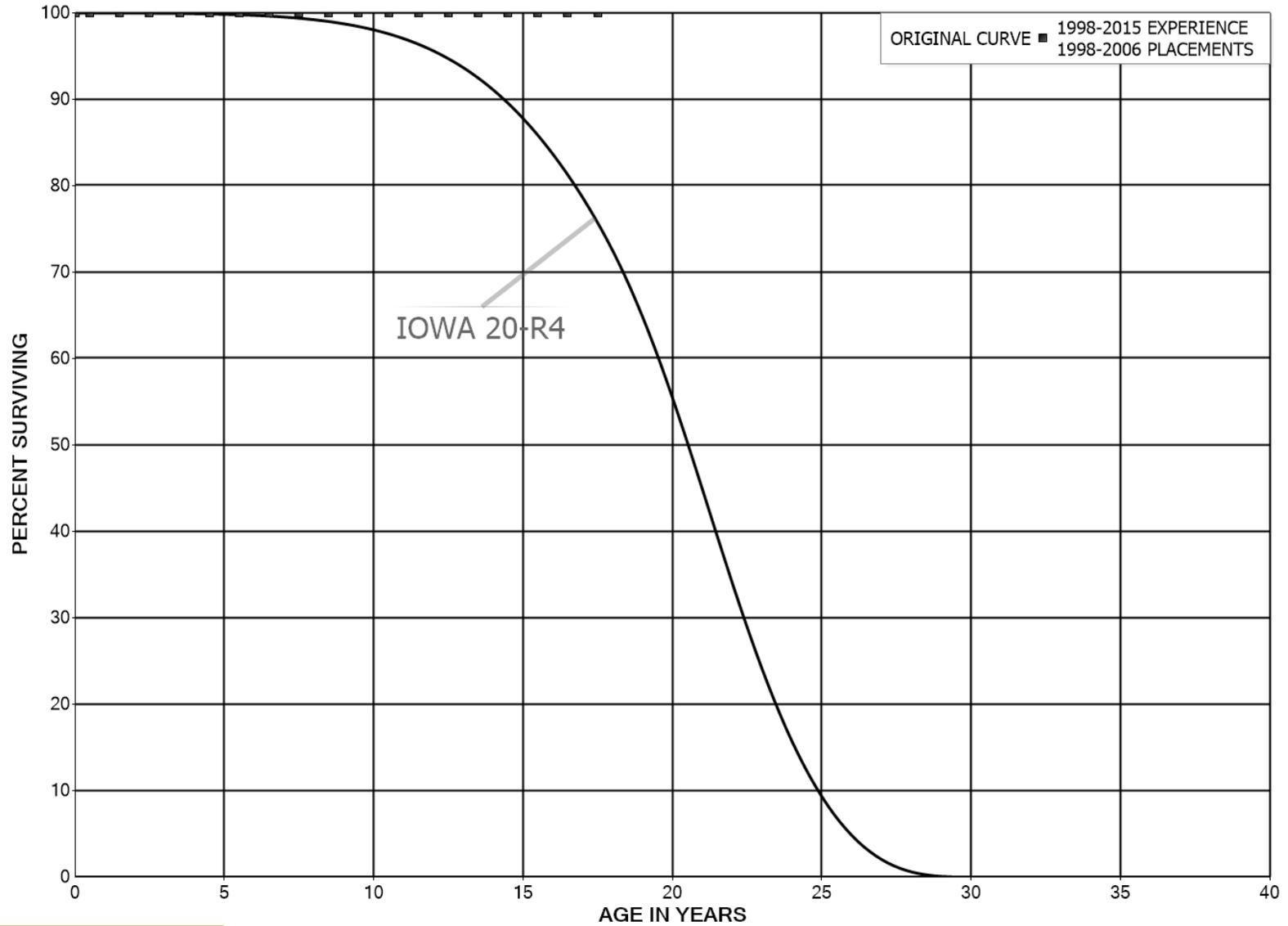
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P01 - P.C.B. STORAGE CONTAINER

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1991-1991       |  |                                       | EXPERIENCE BAND 1991-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 42,480                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P02 - PRIVATE AUTO BRANCH EXCHANGE  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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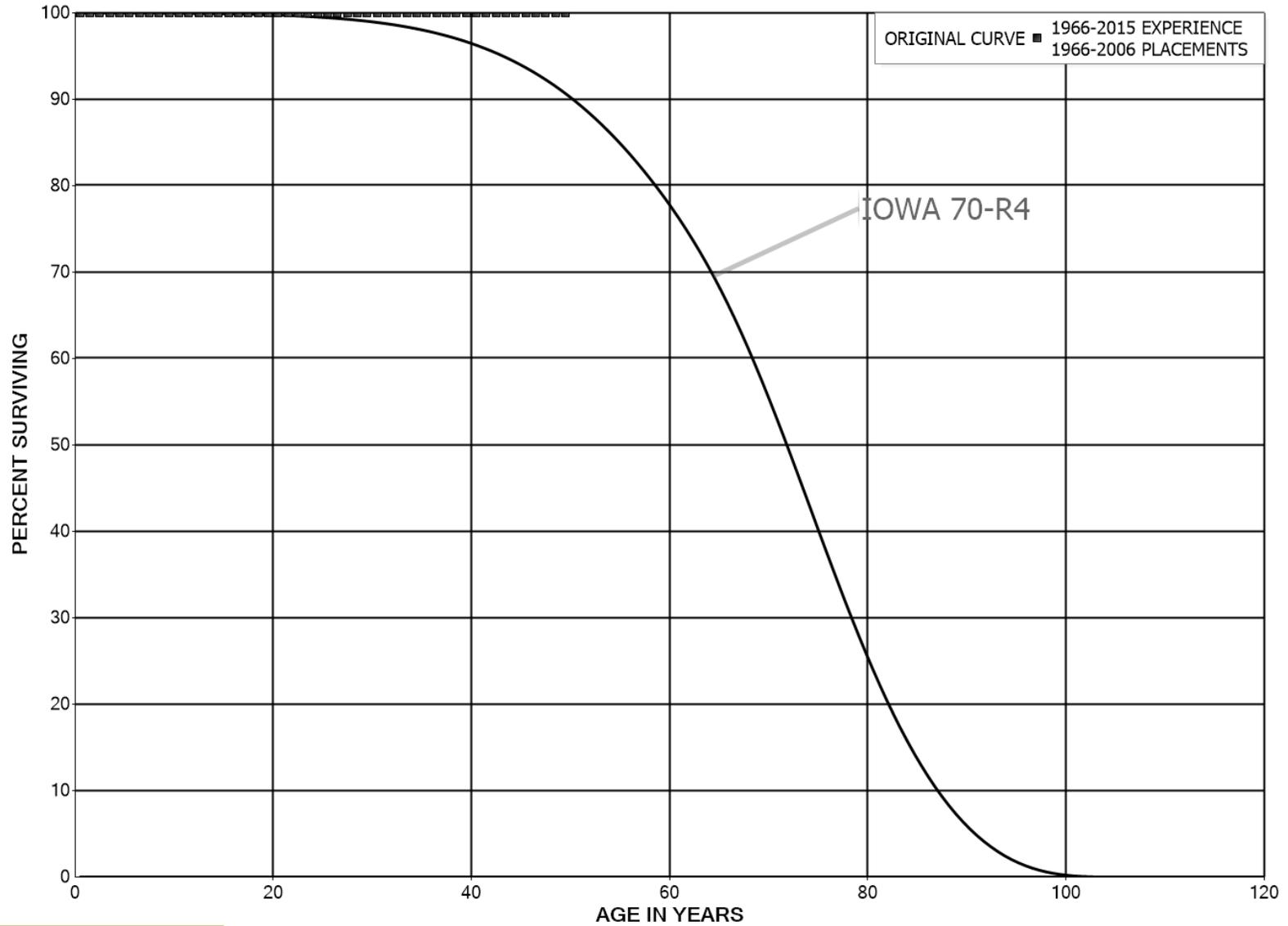
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P02 - PRIVATE AUTO BRANCH EXCHANGE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1998-2006       |  |                                       | EXPERIENCE BAND 1998-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,181,009                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 380,481                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 380,481                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 380,481                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 296,149                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 296,149                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 296,149                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 37,492                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 37,492                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P03 - PENSTOCK  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P03 - PENSTOCK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2006

EXPERIENCE BAND 1966-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 58,908,421                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 56,760,952                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 56,760,952                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 56,760,952                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 50,028,727                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 26.5                           | 49,614,170                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 27.5                           | 49,614,170                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 28.5                           | 49,614,170                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 29.5                           | 49,614,170                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 30.5                           | 44,923,599                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 31.5                           | 44,923,599                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 32.5                           | 44,923,599                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 33.5                           | 31,951,196                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 34.5                           | 31,951,196                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 35.5                           | 31,951,196                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 36.5                           | 20,920,528                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 37.5                           | 20,920,528                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 38.5                           | 20,920,528                                   |                                       | 0.0000         | 1.0000        | 100.00                           |

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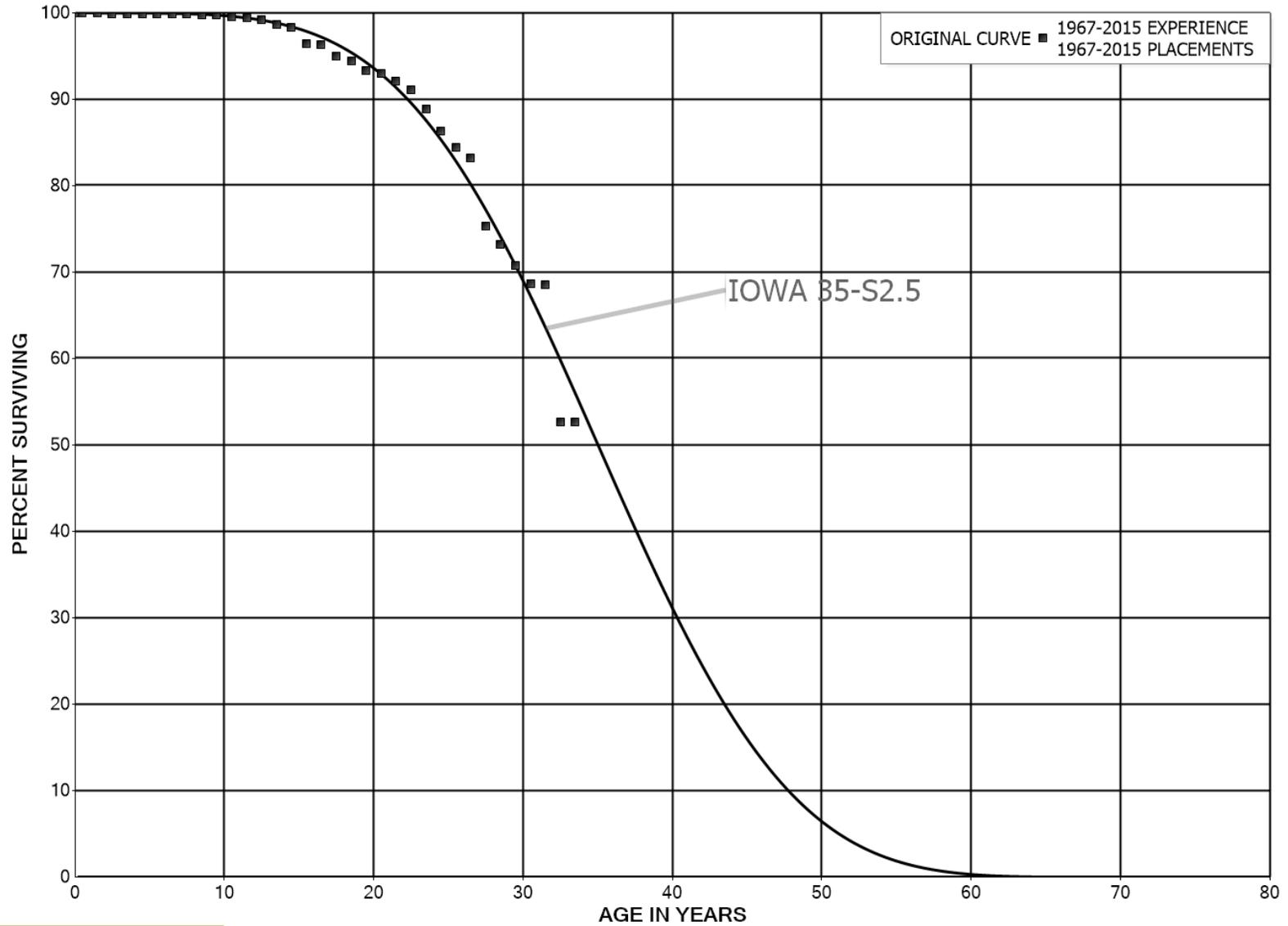
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P03 - PENSTOCK

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2006       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 20,920,528                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 20,920,528                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 20,920,528                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 20,920,528                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 20,920,528                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 20,920,528                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 20,569,173                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 20,569,173                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 20,569,173                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 13,597,173                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P04 - POLE CRIBS AND POLE HARDWARE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P04 - POLE CRIBS AND POLE HARDWARE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 128,071,519                                  | 13,079                                | 0.0001         | 0.9999        | 100.00                           |
| 0.5                            | 119,928,189                                  | 1,409                                 | 0.0000         | 1.0000        | 99.99                            |
| 1.5                            | 118,045,861                                  | 168,412                               | 0.0014         | 0.9986        | 99.99                            |
| 2.5                            | 101,937,882                                  | 334                                   | 0.0000         | 1.0000        | 99.85                            |
| 3.5                            | 94,281,980                                   | 3,838                                 | 0.0000         | 1.0000        | 99.85                            |
| 4.5                            | 87,193,005                                   | 1,365                                 | 0.0000         | 1.0000        | 99.84                            |
| 5.5                            | 82,148,886                                   | 2,253                                 | 0.0000         | 1.0000        | 99.84                            |
| 6.5                            | 76,504,284                                   | 10,701                                | 0.0001         | 0.9999        | 99.84                            |
| 7.5                            | 70,791,042                                   | 47,163                                | 0.0007         | 0.9993        | 99.82                            |
| 8.5                            | 66,769,994                                   | 4,606                                 | 0.0001         | 0.9999        | 99.76                            |
| 9.5                            | 62,228,255                                   | 136,209                               | 0.0022         | 0.9978        | 99.75                            |
| 10.5                           | 58,629,230                                   | 49,983                                | 0.0009         | 0.9991        | 99.53                            |
| 11.5                           | 54,976,388                                   | 178,942                               | 0.0033         | 0.9967        | 99.45                            |
| 12.5                           | 51,531,940                                   | 269,870                               | 0.0052         | 0.9948        | 99.12                            |
| 13.5                           | 46,527,439                                   | 128,839                               | 0.0028         | 0.9972        | 98.60                            |
| 14.5                           | 43,999,472                                   | 853,523                               | 0.0194         | 0.9806        | 98.33                            |
| 15.5                           | 41,095,562                                   | 77,359                                | 0.0019         | 0.9981        | 96.42                            |
| 16.5                           | 39,645,688                                   | 527,125                               | 0.0133         | 0.9867        | 96.24                            |
| 17.5                           | 37,239,882                                   | 236,143                               | 0.0063         | 0.9937        | 94.96                            |
| 18.5                           | 32,118,454                                   | 361,539                               | 0.0113         | 0.9887        | 94.36                            |
| 19.5                           | 29,123,498                                   | 90,892                                | 0.0031         | 0.9969        | 93.30                            |
| 20.5                           | 27,171,095                                   | 266,486                               | 0.0098         | 0.9902        | 93.01                            |
| 21.5                           | 25,324,911                                   | 281,449                               | 0.0111         | 0.9889        | 92.09                            |
| 22.5                           | 23,751,430                                   | 587,323                               | 0.0247         | 0.9753        | 91.07                            |
| 23.5                           | 22,068,413                                   | 627,221                               | 0.0284         | 0.9716        | 88.82                            |
| 24.5                           | 19,674,036                                   | 431,812                               | 0.0219         | 0.9781        | 86.29                            |
| 25.5                           | 17,480,564                                   | 263,135                               | 0.0151         | 0.9849        | 84.40                            |
| 26.5                           | 15,521,387                                   | 1,473,870                             | 0.0950         | 0.9050        | 83.13                            |
| 27.5                           | 12,892,687                                   | 360,356                               | 0.0280         | 0.9720        | 75.24                            |
| 28.5                           | 10,381,049                                   | 345,037                               | 0.0332         | 0.9668        | 73.13                            |
| 29.5                           | 8,842,401                                    | 255,623                               | 0.0289         | 0.9711        | 70.70                            |
| 30.5                           | 7,850,257                                    | 18,235                                | 0.0023         | 0.9977        | 68.66                            |
| 31.5                           | 6,935,636                                    | 1,604,104                             | 0.2313         | 0.7687        | 68.50                            |
| 32.5                           | 4,603,834                                    | 621                                   | 0.0001         | 0.9999        | 52.66                            |
| 33.5                           | 3,174,930                                    | 2,029                                 | 0.0006         | 0.9994        | 52.65                            |
| 34.5                           | 111,582                                      | 10,434                                | 0.0935         | 0.9065        | 52.62                            |
| 35.5                           | 101,148                                      |                                       | 0.0000         | 1.0000        | 47.70                            |
| 36.5                           | 99,734                                       | 4,429                                 | 0.0444         | 0.9556        | 47.70                            |
| 37.5                           | 83,544                                       | 3,452                                 | 0.0413         | 0.9587        | 45.58                            |
| 38.5                           | 80,092                                       |                                       | 0.0000         | 1.0000        | 43.69                            |

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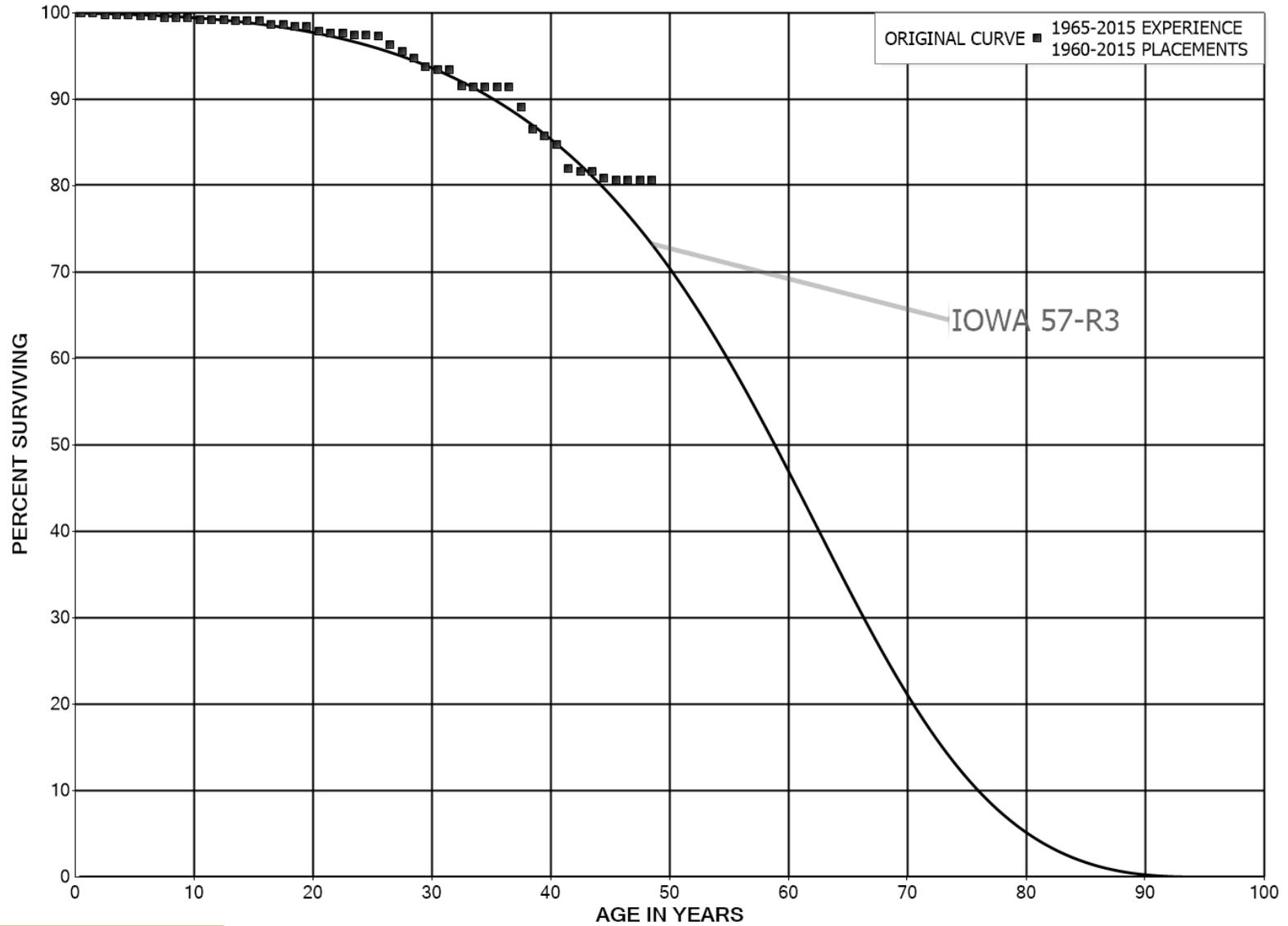
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P04 - POLE CRIBS AND POLE HARDWARE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 80,092                                       | 1,160                                 | 0.0145                    | 0.9855        | 43.69                            |  |
| 40.5                           | 78,932                                       |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 41.5                           | 78,932                                       |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 42.5                           | 78,932                                       |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 43.5                           | 78,932                                       |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 44.5                           | 78,932                                       |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 45.5                           | 1,845  |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 46.5                           | 1,845  |                                       | 0.0000                    | 1.0000        | 43.06                            |  |
| 47.5                           |  |                                       |                           |               | 43.06                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P05 - POLE STRUCTURES - WOOD  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P05 - POLE STRUCTURES - WOOD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2015

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 135,794,090                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 131,957,484                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 127,172,604                                  | 337,672                               | 0.0027         | 0.9973        | 100.00                           |
| 2.5                            | 124,343,720                                  |                                       | 0.0000         | 1.0000        | 99.73                            |
| 3.5                            | 121,844,733                                  | 12,298                                | 0.0001         | 0.9999        | 99.73                            |
| 4.5                            | 118,272,859                                  | 112,436                               | 0.0010         | 0.9990        | 99.72                            |
| 5.5                            | 117,568,751                                  | 13,981                                | 0.0001         | 0.9999        | 99.63                            |
| 6.5                            | 114,509,260                                  | 212,848                               | 0.0019         | 0.9981        | 99.62                            |
| 7.5                            | 111,437,597                                  | 16,188                                | 0.0001         | 0.9999        | 99.43                            |
| 8.5                            | 110,933,863                                  | 35,151                                | 0.0003         | 0.9997        | 99.42                            |
| 9.5                            | 106,346,800                                  | 234,549                               | 0.0022         | 0.9978        | 99.39                            |
| 10.5                           | 103,596,673                                  |                                       | 0.0000         | 1.0000        | 99.17                            |
| 11.5                           | 103,141,550                                  |                                       | 0.0000         | 1.0000        | 99.17                            |
| 12.5                           | 98,855,866                                   | 102,297                               | 0.0010         | 0.9990        | 99.17                            |
| 13.5                           | 97,646,721                                   |                                       | 0.0000         | 1.0000        | 99.06                            |
| 14.5                           | 93,443,406                                   |                                       | 0.0000         | 1.0000        | 99.06                            |
| 15.5                           | 86,662,267                                   | 418,135                               | 0.0048         | 0.9952        | 99.06                            |
| 16.5                           | 86,162,302                                   |                                       | 0.0000         | 1.0000        | 98.59                            |
| 17.5                           | 82,915,154                                   | 166,301                               | 0.0020         | 0.9980        | 98.59                            |
| 18.5                           | 82,464,363                                   | 28,403                                | 0.0003         | 0.9997        | 98.39                            |
| 19.5                           | 76,421,769                                   | 444,290                               | 0.0058         | 0.9942        | 98.36                            |
| 20.5                           | 72,949,918                                   | 96,255                                | 0.0013         | 0.9987        | 97.78                            |
| 21.5                           | 72,737,944                                   | 28,205                                | 0.0004         | 0.9996        | 97.65                            |
| 22.5                           | 72,582,415                                   | 127,411                               | 0.0018         | 0.9982        | 97.62                            |
| 23.5                           | 72,311,898                                   | 75,469                                | 0.0010         | 0.9990        | 97.45                            |
| 24.5                           | 72,013,176                                   | 67,071                                | 0.0009         | 0.9991        | 97.34                            |
| 25.5                           | 48,011,423                                   | 463,896                               | 0.0097         | 0.9903        | 97.25                            |
| 26.5                           | 46,962,028                                   | 380,463                               | 0.0081         | 0.9919        | 96.31                            |
| 27.5                           | 43,941,372                                   | 368,422                               | 0.0084         | 0.9916        | 95.53                            |
| 28.5                           | 38,765,136                                   | 428,013                               | 0.0110         | 0.9890        | 94.73                            |
| 29.5                           | 38,167,539                                   | 100,429                               | 0.0026         | 0.9974        | 93.69                            |
| 30.5                           | 36,025,707                                   | 6,855                                 | 0.0002         | 0.9998        | 93.44                            |
| 31.5                           | 35,575,825                                   | 731,323                               | 0.0206         | 0.9794        | 93.42                            |
| 32.5                           | 29,055,987                                   | 21,318                                | 0.0007         | 0.9993        | 91.50                            |
| 33.5                           | 22,184,602                                   | 7,549                                 | 0.0003         | 0.9997        | 91.43                            |
| 34.5                           | 16,158,260                                   | 2,301                                 | 0.0001         | 0.9999        | 91.40                            |
| 35.5                           | 15,288,343                                   | 1,480                                 | 0.0001         | 0.9999        | 91.39                            |
| 36.5                           | 15,282,951                                   | 380,974                               | 0.0249         | 0.9751        | 91.38                            |
| 37.5                           | 9,302,607                                    | 268,297                               | 0.0288         | 0.9712        | 89.10                            |
| 38.5                           | 8,744,708                                    | 82,696                                | 0.0095         | 0.9905        | 86.53                            |

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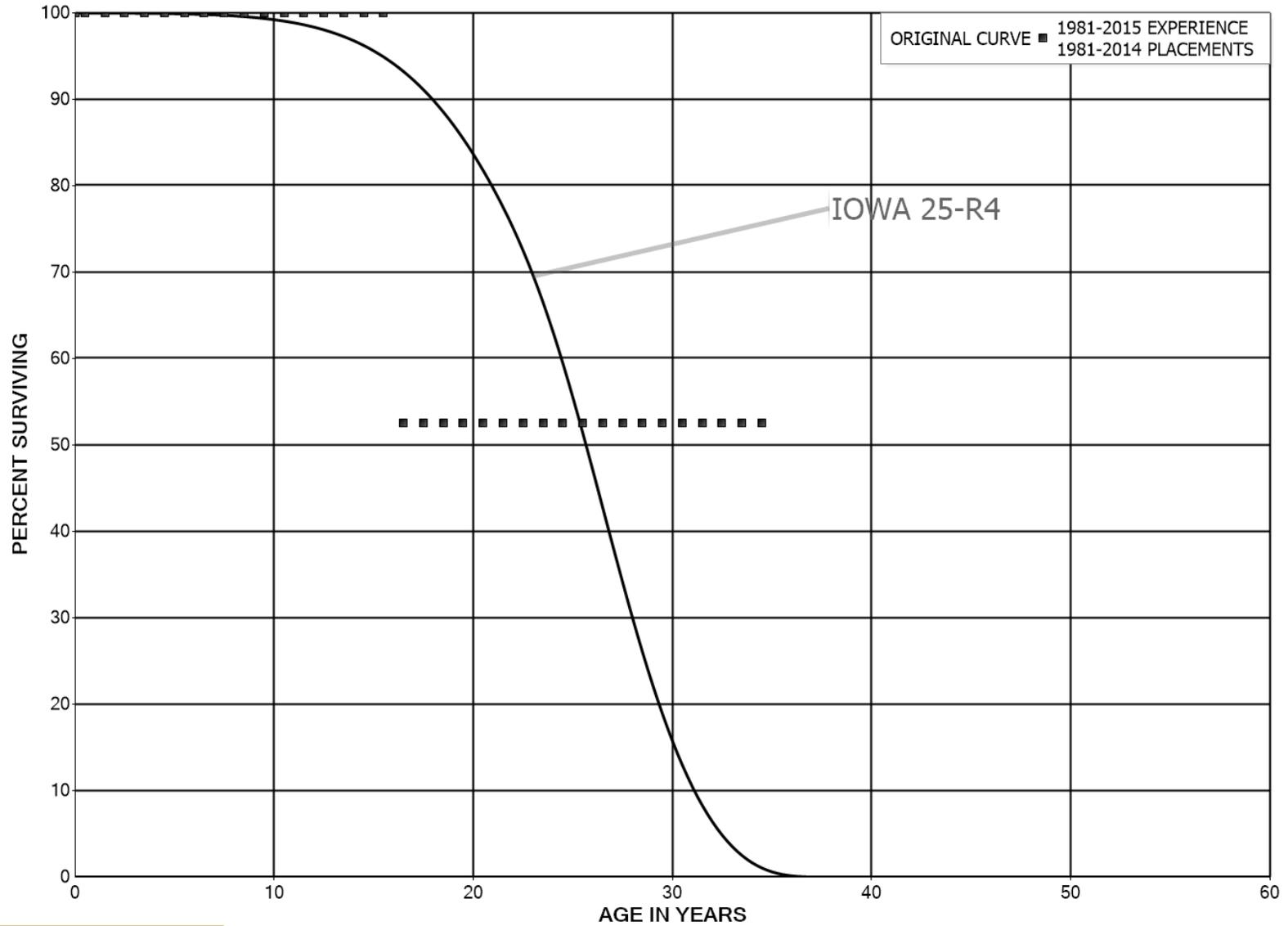
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P05 - POLE STRUCTURES - WOOD

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1960-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 8,550,283                                    | 97,486                                | 0.0114                    | 0.9886        | 85.71                            |  |
| 40.5                           | 8,448,254                                    | 277,795                               | 0.0329                    | 0.9671        | 84.74                            |  |
| 41.5                           | 5,360,936                                    | 24,278                                | 0.0045                    | 0.9955        | 81.95                            |  |
| 42.5                           | 5,336,658                                    |                                       | 0.0000                    | 1.0000        | 81.58                            |  |
| 43.5                           | 5,336,658                                    | 46,880                                | 0.0088                    | 0.9912        | 81.58                            |  |
| 44.5                           | 5,269,090                                    | 12,661                                | 0.0024                    | 0.9976        | 80.86                            |  |
| 45.5                           | 2,475,936                                    |                                       | 0.0000                    | 1.0000        | 80.67                            |  |
| 46.5                           | 2,055,270                                    |                                       | 0.0000                    | 1.0000        | 80.67                            |  |
| 47.5                           | 1,368,472                                    |                                       | 0.0000                    | 1.0000        | 80.67                            |  |
| 48.5                           |  |                                       |                           |               | 80.67                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P06 - POLES - CONCRETE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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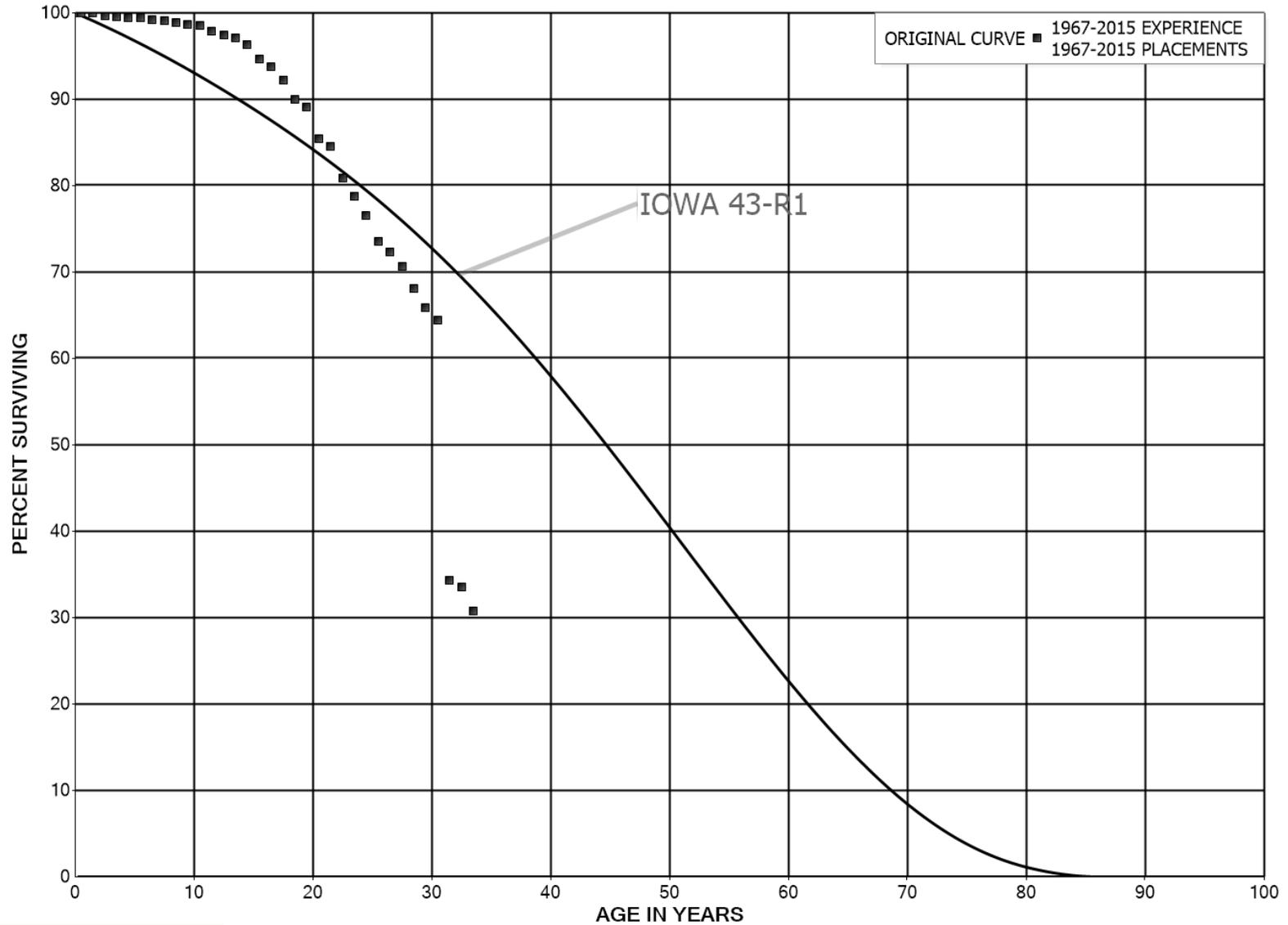
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P06 - POLES - CONCRETE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-2014       |  |                                       | EXPERIENCE BAND 1981-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 599,885                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 599,885                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 575,788                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 560,013                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 560,013                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 560,013                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 560,013                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 560,013                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 560,013                                      | 266,125                               | 0.4752                    | 0.5248        | 100.00                           |
| 16.5                           | 293,316                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 17.5                           | 293,316                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 18.5                           | 291,677                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 19.5                           | 291,677                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 20.5                           | 291,677                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 21.5                           | 257,201                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 22.5                           | 257,201                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 23.5                           | 257,201                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 24.5                           | 257,201                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 25.5                           | 234,066                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 26.5                           | 234,066                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 27.5                           | 234,066                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 28.5                           | 223,750                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 29.5                           | 154,611                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 30.5                           | 154,611                                      |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 31.5                           | 95,671                                       |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 32.5                           | 95,671                                       |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 33.5                           | 23,208                                       |                                       | 0.0000                    | 1.0000        | 52.48                            |
| 34.5                           |  |                                       |                           |               | 52.48                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P07 - POLES - WOOD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P07 - POLES - WOOD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 83,580,934                                   | 40,059                                | 0.0005         | 0.9995        | 100.00                           |
| 0.5                            | 75,308,999                                   | 28,423                                | 0.0004         | 0.9996        | 99.95                            |
| 1.5                            | 70,556,380                                   | 208,455                               | 0.0030         | 0.9970        | 99.91                            |
| 2.5                            | 65,541,762                                   | 68,646                                | 0.0010         | 0.9990        | 99.62                            |
| 3.5                            | 61,689,873                                   | 67,574                                | 0.0011         | 0.9989        | 99.51                            |
| 4.5                            | 59,162,963                                   | 26,767                                | 0.0005         | 0.9995        | 99.41                            |
| 5.5                            | 52,735,804                                   | 71,829                                | 0.0014         | 0.9986        | 99.36                            |
| 6.5                            | 51,224,152                                   | 103,083                               | 0.0020         | 0.9980        | 99.23                            |
| 7.5                            | 49,210,897                                   | 111,679                               | 0.0023         | 0.9977        | 99.03                            |
| 8.5                            | 47,056,044                                   | 84,825                                | 0.0018         | 0.9982        | 98.80                            |
| 9.5                            | 42,734,152                                   | 66,534                                | 0.0016         | 0.9984        | 98.62                            |
| 10.5                           | 40,720,690                                   | 260,085                               | 0.0064         | 0.9936        | 98.47                            |
| 11.5                           | 39,030,080                                   | 156,707                               | 0.0040         | 0.9960        | 97.84                            |
| 12.5                           | 37,359,461                                   | 164,429                               | 0.0044         | 0.9956        | 97.45                            |
| 13.5                           | 30,921,577                                   | 246,717                               | 0.0080         | 0.9920        | 97.02                            |
| 14.5                           | 29,403,583                                   | 510,161                               | 0.0174         | 0.9826        | 96.24                            |
| 15.5                           | 27,747,417                                   | 251,517                               | 0.0091         | 0.9909        | 94.57                            |
| 16.5                           | 26,544,727                                   | 447,461                               | 0.0169         | 0.9831        | 93.72                            |
| 17.5                           | 24,944,338                                   | 607,529                               | 0.0244         | 0.9756        | 92.14                            |
| 18.5                           | 22,387,909                                   | 205,456                               | 0.0092         | 0.9908        | 89.89                            |
| 19.5                           | 20,605,159                                   | 861,043                               | 0.0418         | 0.9582        | 89.07                            |
| 20.5                           | 18,792,449                                   | 196,789                               | 0.0105         | 0.9895        | 85.35                            |
| 21.5                           | 17,257,295                                   | 728,894                               | 0.0422         | 0.9578        | 84.45                            |
| 22.5                           | 15,575,912                                   | 423,108                               | 0.0272         | 0.9728        | 80.89                            |
| 23.5                           | 14,395,418                                   | 399,475                               | 0.0278         | 0.9722        | 78.69                            |
| 24.5                           | 13,166,348                                   | 510,198                               | 0.0388         | 0.9612        | 76.51                            |
| 25.5                           | 11,654,551                                   | 199,912                               | 0.0172         | 0.9828        | 73.54                            |
| 26.5                           | 9,848,035                                    | 224,445                               | 0.0228         | 0.9772        | 72.28                            |
| 27.5                           | 8,679,615                                    | 312,730                               | 0.0360         | 0.9640        | 70.63                            |
| 28.5                           | 7,265,878                                    | 235,291                               | 0.0324         | 0.9676        | 68.09                            |
| 29.5                           | 6,128,894                                    | 142,688                               | 0.0233         | 0.9767        | 65.88                            |
| 30.5                           | 5,854,651                                    | 2,737,687                             | 0.4676         | 0.5324        | 64.35                            |
| 31.5                           | 2,686,461                                    | 55,829                                | 0.0208         | 0.9792        | 34.26                            |
| 32.5                           | 2,282,571                                    | 191,717                               | 0.0840         | 0.9160        | 33.55                            |
| 33.5                           | 1,604,053                                    | 25,151                                | 0.0157         | 0.9843        | 30.73                            |
| 34.5                           | 25,456                                       |                                       | 0.0000         | 1.0000        | 30.25                            |
| 35.5                           | 25,456                                       |                                       | 0.0000         | 1.0000        | 30.25                            |
| 36.5                           | 25,169                                       | 954                                   | 0.0379         | 0.9621        | 30.25                            |
| 37.5                           | 21,294                                       | 1,929                                 | 0.0906         | 0.9094        | 29.10                            |
| 38.5                           | 19,365                                       | 527                                   | 0.0272         | 0.9728        | 26.46                            |

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ACCOUNT P07 - POLES - WOOD

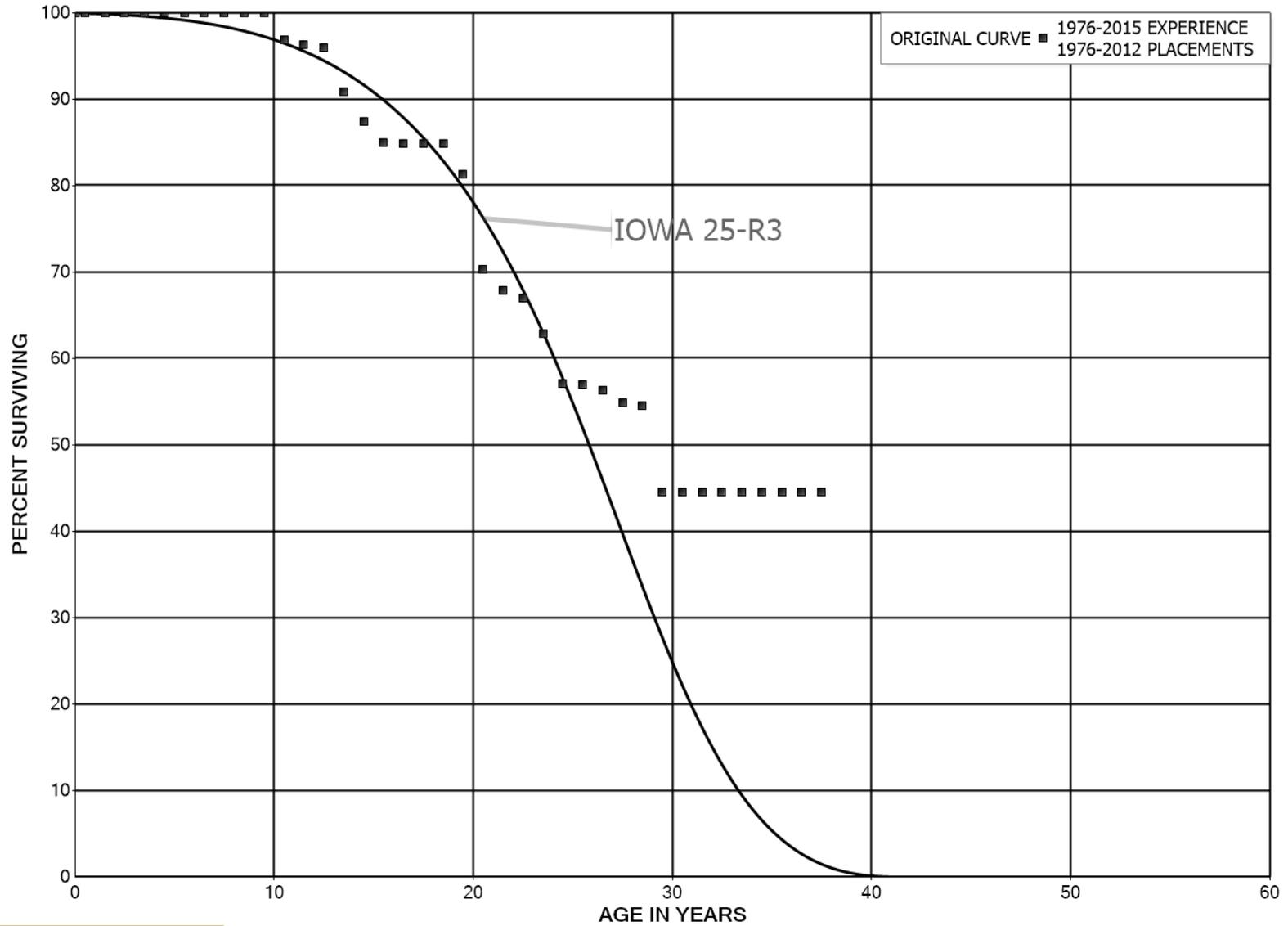
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 39.5                           | 18,839                                       |                                       | 0.0000         | 1.0000        | 25.75                            |
| 40.5                           | 18,839                                       |                                       | 0.0000         | 1.0000        | 25.75                            |
| 41.5                           | 18,839                                       |                                       | 0.0000         | 1.0000        | 25.75                            |
| 42.5                           | 18,839                                       |                                       | 0.0000         | 1.0000        | 25.75                            |
| 43.5                           | 18,839                                       |                                       | 0.0000         | 1.0000        | 25.75                            |
| 44.5                           | 18,839                                       |                                       | 0.0000         | 1.0000        | 25.75                            |
| 45.5                           | 1,430  |                                       | 0.0000         | 1.0000        | 25.75                            |
| 46.5                           | 1,430  |                                       | 0.0000         | 1.0000        | 25.75                            |
| 47.5                           |  |                                       |                |               | 25.75                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P08 - POWER LINE CARRIER  
ORIGINAL AND SMOOTH SURVIVOR CURVES





**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P08 - POWER LINE CARRIER

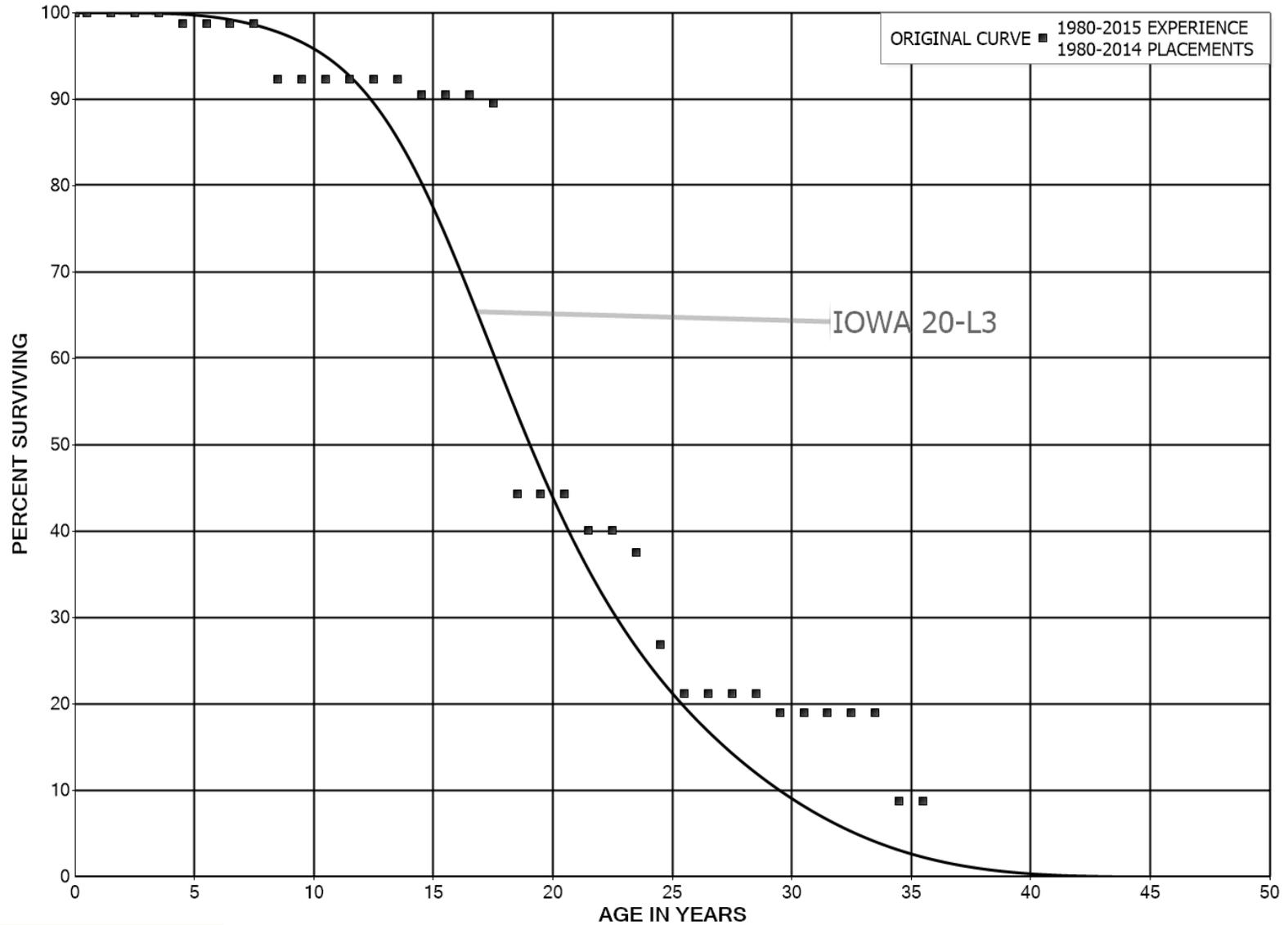
ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2012

EXPERIENCE BAND 1976-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 6,720,295                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 6,720,295                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 6,720,295                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 6,720,295                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 6,709,545                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 6,709,545                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 6,709,545                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 6,358,277                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 5,989,724                                    | 744                                   | 0.0001         | 0.9999        | 100.00                           |
| 8.5                            | 5,988,980                                    |                                       | 0.0000         | 1.0000        | 99.99                            |
| 9.5                            | 5,988,980                                    | 185,763                               | 0.0310         | 0.9690        | 99.99                            |
| 10.5                           | 5,803,217                                    | 34,114                                | 0.0059         | 0.9941        | 96.89                            |
| 11.5                           | 5,482,029                                    | 20,092                                | 0.0037         | 0.9963        | 96.32                            |
| 12.5                           | 5,203,757                                    | 280,286                               | 0.0539         | 0.9461        | 95.96                            |
| 13.5                           | 4,328,816                                    | 161,080                               | 0.0372         | 0.9628        | 90.79                            |
| 14.5                           | 4,167,736                                    | 116,380                               | 0.0279         | 0.9721        | 87.42                            |
| 15.5                           | 2,882,813                                    | 4,683                                 | 0.0016         | 0.9984        | 84.98                            |
| 16.5                           | 2,345,658                                    |                                       | 0.0000         | 1.0000        | 84.84                            |
| 17.5                           | 2,345,658                                    |                                       | 0.0000         | 1.0000        | 84.84                            |
| 18.5                           | 2,345,658                                    | 97,722                                | 0.0417         | 0.9583        | 84.84                            |
| 19.5                           | 2,132,112                                    | 288,410                               | 0.1353         | 0.8647        | 81.30                            |
| 20.5                           | 1,524,034                                    | 54,146                                | 0.0355         | 0.9645        | 70.31                            |
| 21.5                           | 1,469,888                                    | 17,575                                | 0.0120         | 0.9880        | 67.81                            |
| 22.5                           | 1,452,313                                    | 89,404                                | 0.0616         | 0.9384        | 67.00                            |
| 23.5                           | 1,362,910                                    | 125,054                               | 0.0918         | 0.9082        | 62.87                            |
| 24.5                           | 1,237,856                                    | 3,286                                 | 0.0027         | 0.9973        | 57.10                            |
| 25.5                           | 1,232,572                                    | 14,196                                | 0.0115         | 0.9885        | 56.95                            |
| 26.5                           | 1,218,377                                    | 30,612                                | 0.0251         | 0.9749        | 56.30                            |
| 27.5                           | 1,187,764                                    | 6,999                                 | 0.0059         | 0.9941        | 54.88                            |
| 28.5                           | 1,180,765                                    | 216,792                               | 0.1836         | 0.8164        | 54.56                            |
| 29.5                           | 963,973                                      | 1,384                                 | 0.0014         | 0.9986        | 44.54                            |
| 30.5                           | 962,588                                      |                                       | 0.0000         | 1.0000        | 44.48                            |
| 31.5                           | 962,588                                      |                                       | 0.0000         | 1.0000        | 44.48                            |
| 32.5                           | 962,588                                      |                                       | 0.0000         | 1.0000        | 44.48                            |
| 33.5                           | 952,437                                      |                                       | 0.0000         | 1.0000        | 44.48                            |
| 34.5                           | 952,437                                      |                                       | 0.0000         | 1.0000        | 44.48                            |
| 35.5                           | 50,795                                       |                                       | 0.0000         | 1.0000        | 44.48                            |
| 36.5                           | 50,795                                       |                                       | 0.0000         | 1.0000        | 44.48                            |
| 37.5                           |  |                                       |                |               | 44.48                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P09 - POWER SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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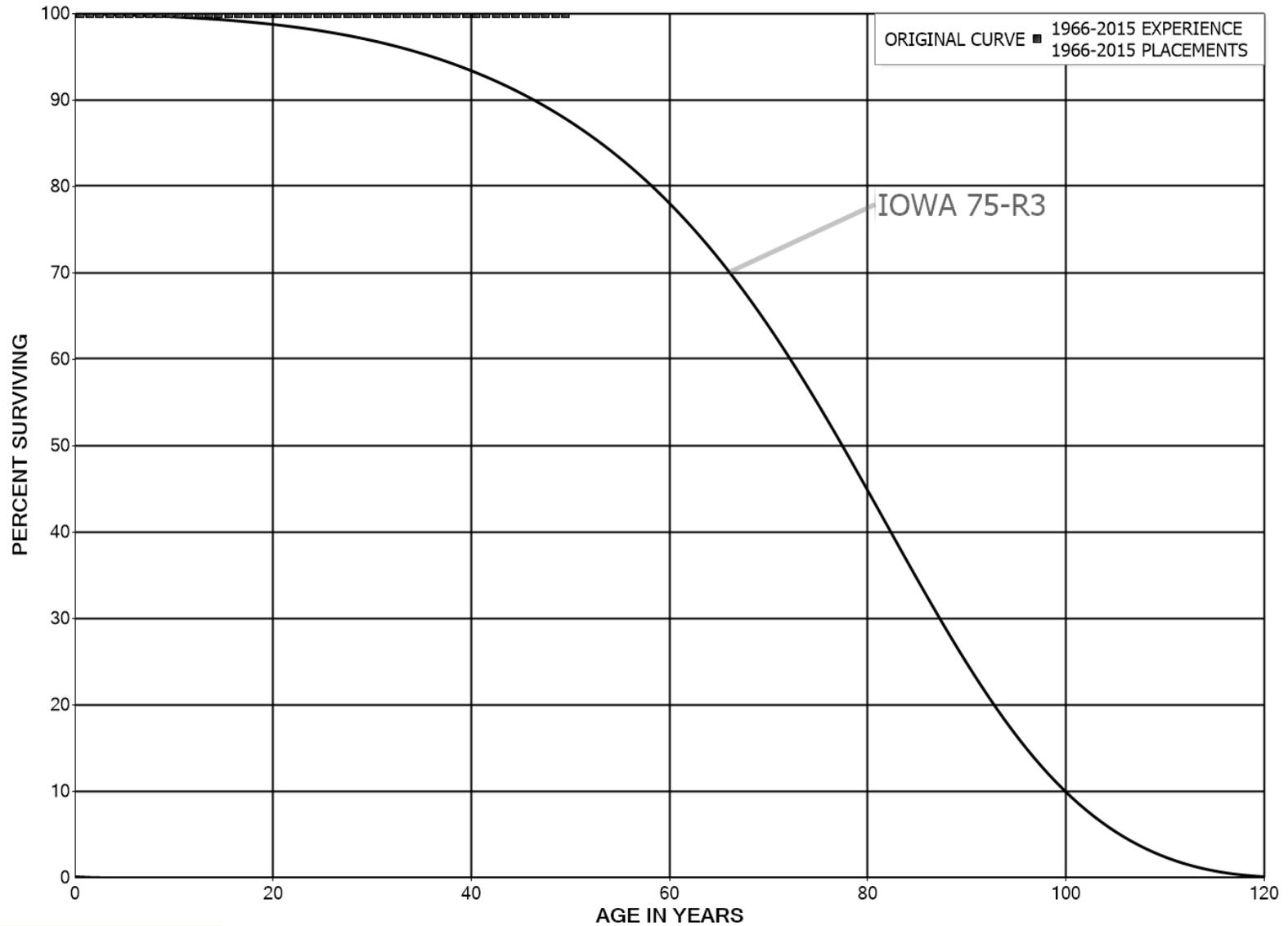
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P09 - POWER SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1980-2014       |  |                                       | EXPERIENCE BAND 1980-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 804,033                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 804,033                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 790,242                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 742,503                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 719,393                                      | 8,858                                 | 0.0123                    | 0.9877        | 100.00                           |
| 4.5                            | 710,534                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 5.5                            | 710,534                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 6.5                            | 710,534                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 7.5                            | 685,630                                      | 45,059                                | 0.0657                    | 0.9343        | 98.77                            |
| 8.5                            | 639,484                                      |                                       | 0.0000                    | 1.0000        | 92.28                            |
| 9.5                            | 543,189                                      |                                       | 0.0000                    | 1.0000        | 92.28                            |
| 10.5                           | 543,189                                      |                                       | 0.0000                    | 1.0000        | 92.28                            |
| 11.5                           | 513,756                                      |                                       | 0.0000                    | 1.0000        | 92.28                            |
| 12.5                           | 139,320                                      |                                       | 0.0000                    | 1.0000        | 92.28                            |
| 13.5                           | 139,320                                      | 2,673                                 | 0.0192                    | 0.9808        | 92.28                            |
| 14.5                           | 136,647                                      |                                       | 0.0000                    | 1.0000        | 90.51                            |
| 15.5                           | 129,219                                      |                                       | 0.0000                    | 1.0000        | 90.51                            |
| 16.5                           | 124,816                                      | 1,456                                 | 0.0117                    | 0.9883        | 90.51                            |
| 17.5                           | 120,687                                      | 60,879                                | 0.5044                    | 0.4956        | 89.45                            |
| 18.5                           | 30,507                                       |                                       | 0.0000                    | 1.0000        | 44.33                            |
| 19.5                           | 30,507                                       |                                       | 0.0000                    | 1.0000        | 44.33                            |
| 20.5                           | 30,507                                       | 2,900                                 | 0.0951                    | 0.9049        | 44.33                            |
| 21.5                           | 27,607                                       |                                       | 0.0000                    | 1.0000        | 40.11                            |
| 22.5                           | 27,607                                       | 1,774                                 | 0.0643                    | 0.9357        | 40.11                            |
| 23.5                           | 23,483                                       | 6,712                                 | 0.2858                    | 0.7142        | 37.54                            |
| 24.5                           | 16,771                                       | 3,531                                 | 0.2105                    | 0.7895        | 26.81                            |
| 25.5                           | 9,538  |                                       | 0.0000                    | 1.0000        | 21.16                            |
| 26.5                           | 9,538  |                                       | 0.0000                    | 1.0000        | 21.16                            |
| 27.5                           | 9,538  |                                       | 0.0000                    | 1.0000        | 21.16                            |
| 28.5                           | 9,538  | 1,000                                 | 0.1048                    | 0.8952        | 21.16                            |
| 29.5                           | 8,538  |                                       | 0.0000                    | 1.0000        | 18.95                            |
| 30.5                           | 8,538  |                                       | 0.0000                    | 1.0000        | 18.95                            |
| 31.5                           | 8,538  |                                       | 0.0000                    | 1.0000        | 18.95                            |
| 32.5                           | 8,538  |                                       | 0.0000                    | 1.0000        | 18.95                            |
| 33.5                           | 8,538  | 4,598                                 | 0.5386                    | 0.4614        | 18.95                            |
| 34.5                           | 3,940  |                                       | 0.0000                    | 1.0000        | 8.74                             |
| 35.5                           |  |                                       |                           |               | 8.74                             |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P10 - POWERHOUSE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P10 - POWERHOUSE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 102,700,817                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 101,734,797                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 101,329,090                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 101,192,787                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 101,192,787                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 101,192,787                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 101,192,787                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 101,192,787                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 101,082,001                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 101,082,001                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 100,998,712                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 100,998,712                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 100,998,712                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 80,149,101                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 80,149,101                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 80,149,101                                   | 1,408                                 | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 80,040,055                                   | 63,094                                | 0.0008                    | 0.9992        | 100.00                           |
| 16.5                           | 79,976,960                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 17.5                           | 79,967,397                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 18.5                           | 79,960,122                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 19.5                           | 79,960,122                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 20.5                           | 79,811,859                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 21.5                           | 79,766,978                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 22.5                           | 77,059,323                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 23.5                           | 77,059,323                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 24.5                           | 77,048,404                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 25.5                           | 77,009,543                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 26.5                           | 75,938,104                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 27.5                           | 74,445,854                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 28.5                           | 74,196,993                                   |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 29.5                           | 74,186,988                                   | 12,517                                | 0.0002                    | 0.9998        | 99.92                            |
| 30.5                           | 68,169,254                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 31.5                           | 56,183,499                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 32.5                           | 51,612,776                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 33.5                           | 39,057,174                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 34.5                           | 38,814,548                                   | 1,272                                 | 0.0000                    | 1.0000        | 99.90                            |
| 35.5                           | 27,784,412                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 36.5                           | 21,227,034                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 37.5                           | 20,143,559                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 38.5                           | 20,143,559                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |

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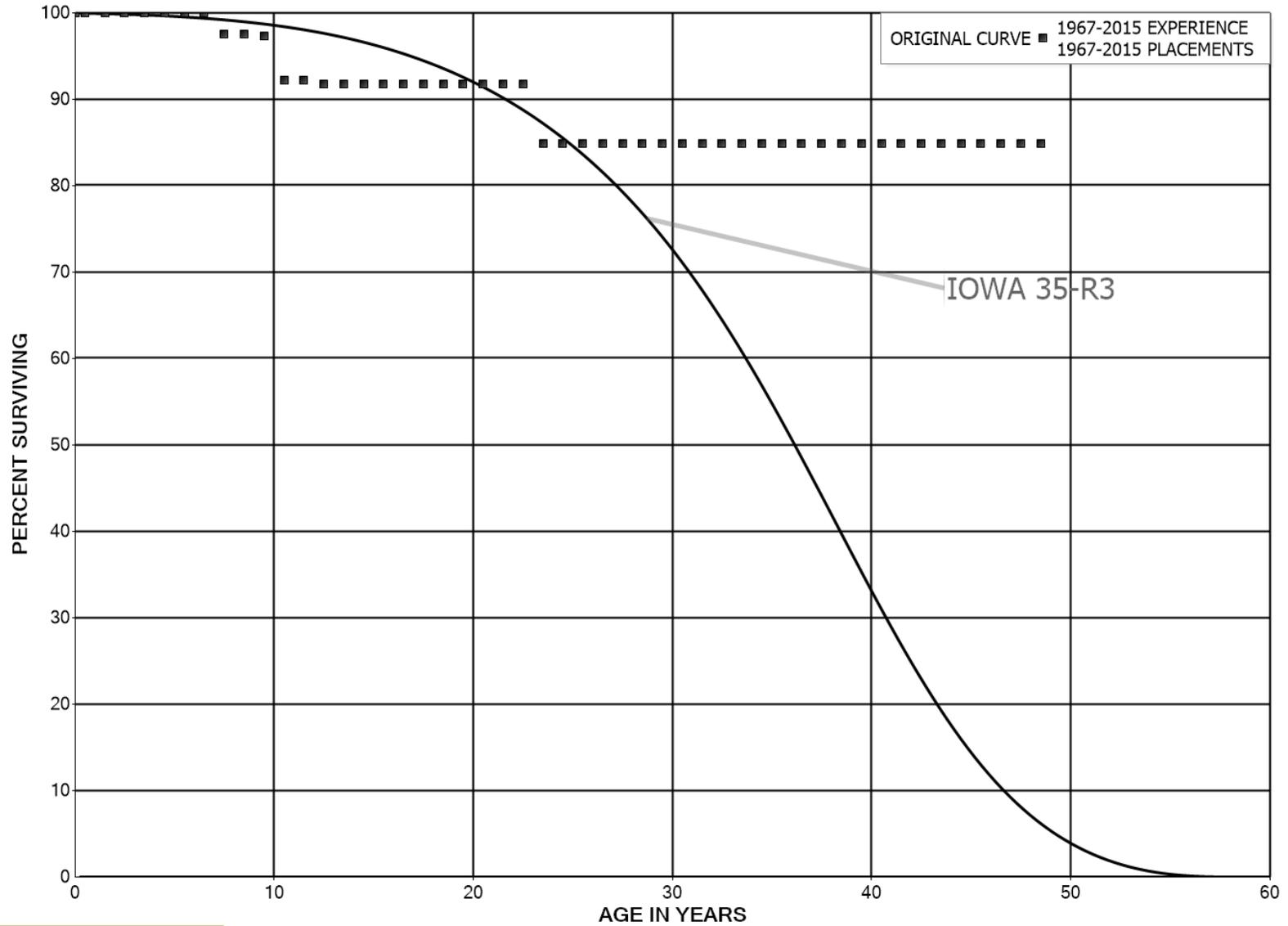
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P10 - POWERHOUSE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 20,138,559                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 40.5                           | 20,138,559                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 41.5                           | 20,138,559                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 42.5                           | 20,138,559                                   | 349                                   | 0.0000                    | 1.0000        | 99.90                            |
| 43.5                           | 20,138,210                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 44.5                           | 16,547,132                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 45.5                           | 13,734,007                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 46.5                           | 10,881,494                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 47.5                           | 10,881,494                                   |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 48.5                           | 6,311,169                                    |                                       | 0.0000                    | 1.0000        | 99.90                            |
| 49.5                           |  |                                       |                           |               | 99.90                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT P12 - PROTECTIVE CONTROL AND RELAY PANELS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P12 - PROTECTIVE CONTROL AND RELAY PANELS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 10,018,336                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 9,215,365                                    | 289                                   | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 8,790,412                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 6,915,111                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 5,112,300                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,840,285                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,762,333                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,618,882                                    | 116,342                               | 0.0252                    | 0.9748        | 100.00                           |
| 7.5                            | 4,328,679                                    |                                       | 0.0000                    | 1.0000        | 97.48                            |
| 8.5                            | 3,910,908                                    | 7,102                                 | 0.0018                    | 0.9982        | 97.48                            |
| 9.5                            | 3,819,666                                    | 200,000                               | 0.0524                    | 0.9476        | 97.30                            |
| 10.5                           | 3,482,721                                    |                                       | 0.0000                    | 1.0000        | 92.21                            |
| 11.5                           | 3,214,837                                    | 16,280                                | 0.0051                    | 0.9949        | 92.21                            |
| 12.5                           | 1,482,888                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 13.5                           | 1,482,888                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 14.5                           | 1,482,888                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 15.5                           | 1,482,888                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 16.5                           | 1,359,099                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 17.5                           | 1,359,099                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 18.5                           | 1,359,099                                    |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 19.5                           | 936,582                                      |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 20.5                           | 854,646                                      |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 21.5                           | 854,646                                      |                                       | 0.0000                    | 1.0000        | 91.74                            |
| 22.5                           | 854,646                                      | 64,494                                | 0.0755                    | 0.9245        | 91.74                            |
| 23.5                           | 790,153                                      |                                       | 0.0000                    | 1.0000        | 84.82                            |
| 24.5                           | 790,153                                      |                                       | 0.0000                    | 1.0000        | 84.82                            |
| 25.5                           | 790,153                                      |                                       | 0.0000                    | 1.0000        | 84.82                            |
| 26.5                           | 790,153                                      |                                       | 0.0000                    | 1.0000        | 84.82                            |
| 27.5                           | 779,116                                      | 15                                    | 0.0000                    | 1.0000        | 84.82                            |
| 28.5                           | 681,158                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 29.5                           | 681,158                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 30.5                           | 681,158                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 31.5                           | 615,525                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 32.5                           | 615,525                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 33.5                           | 615,525                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 34.5                           | 615,525                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 35.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 36.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 37.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 38.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |



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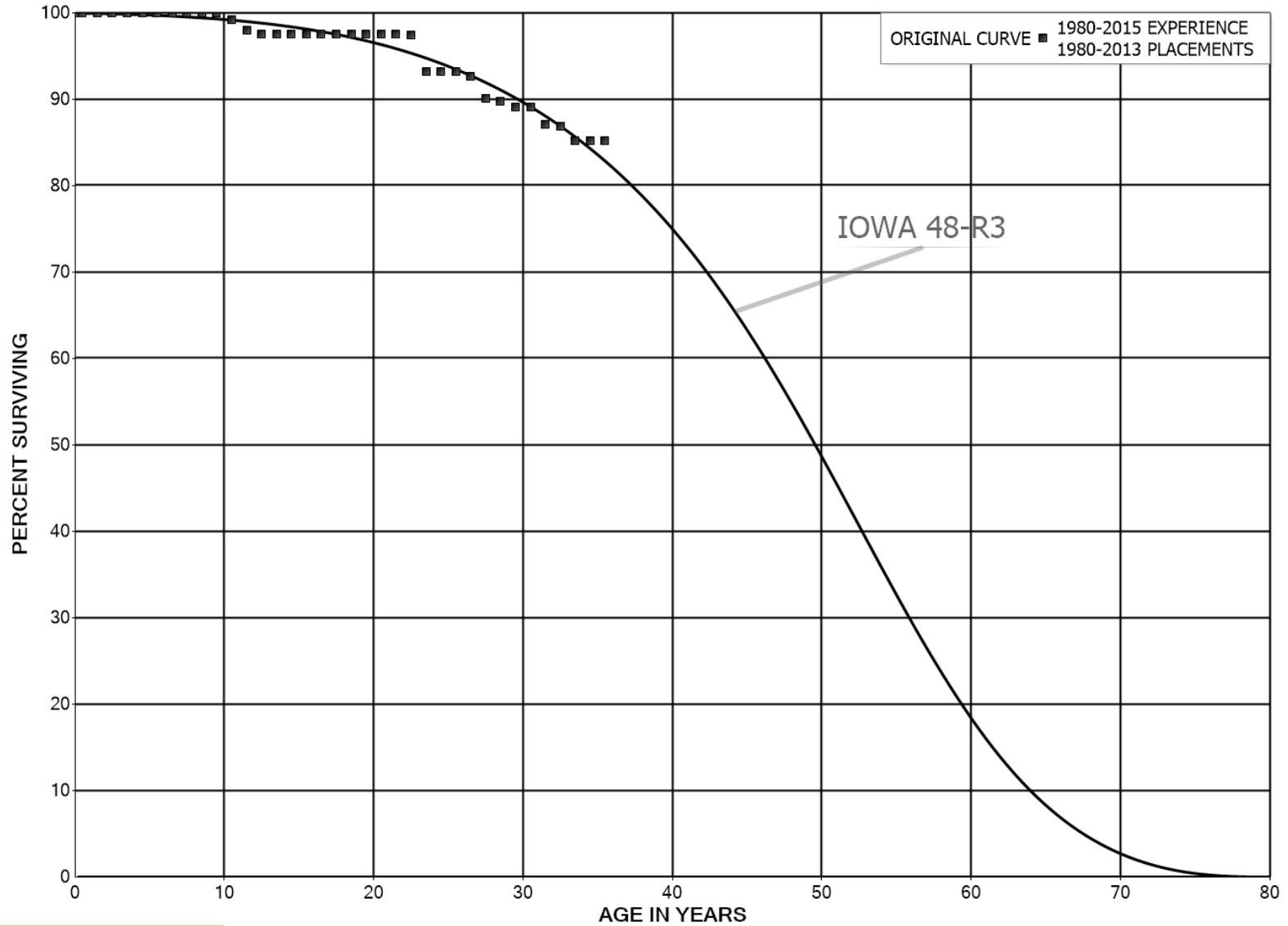
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P12 - PROTECTIVE CONTROL AND RELAY PANELS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 40.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 41.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 42.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 43.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 44.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 45.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 46.5                           | 341,524                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 47.5                           | 284,442                                      |                                       | 0.0000                    | 1.0000        | 84.81                            |
| 48.5                           |  |                                       |                           |               | 84.81                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R01 - RADIO TOWERS (WOOD OR STEEL)  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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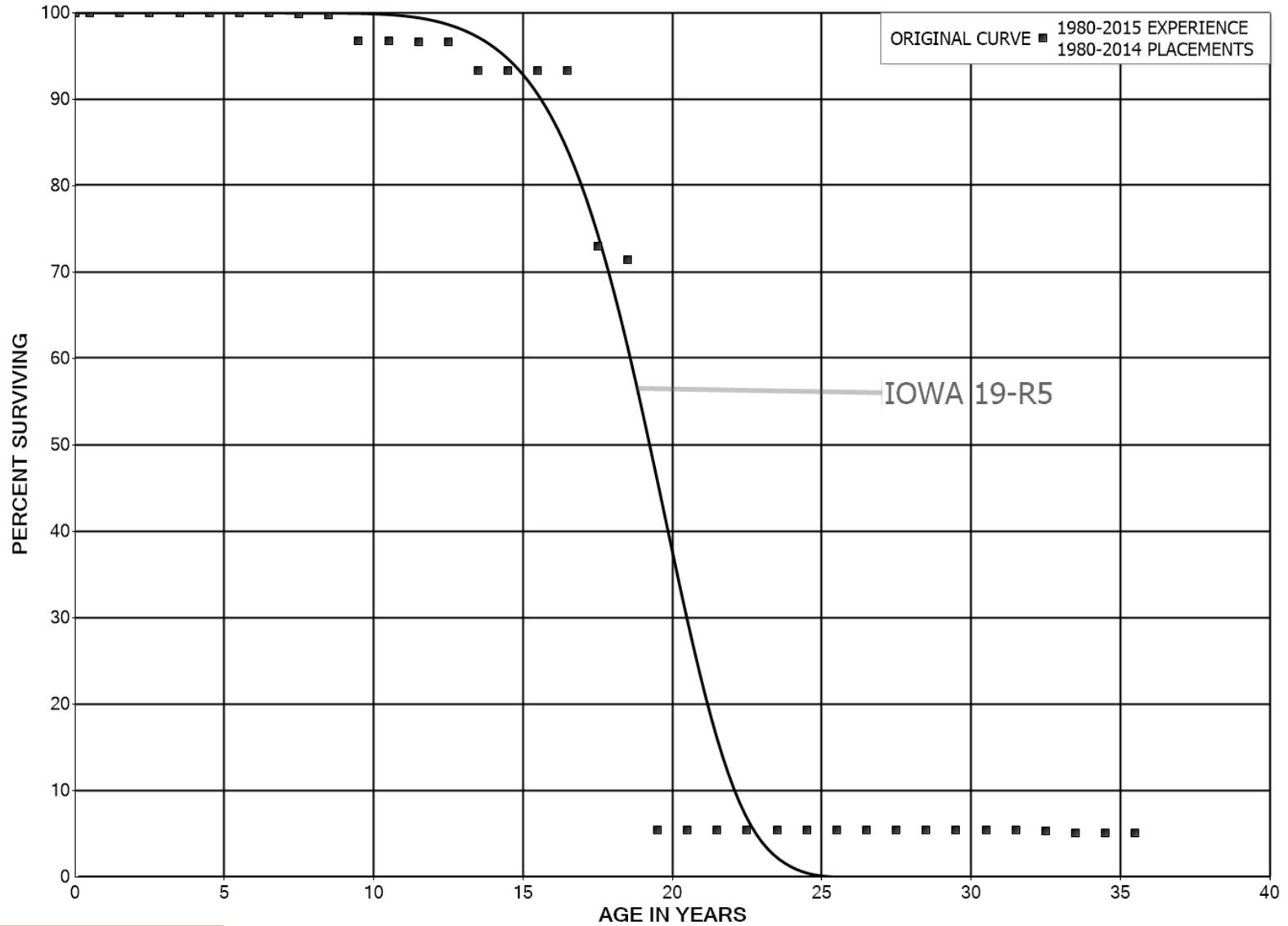
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R01 - RADIO TOWERS (WOOD OR STEEL)

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1980-2013       |  |                                       | EXPERIENCE BAND 1980-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 10,210,442                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 10,210,442                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 10,210,442                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 9,947,473                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 9,790,093                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 9,790,093                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 9,575,446                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,393,802                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 9,393,802                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 9,028,332                                    | 1,887                                 | 0.0002                    | 0.9998        | 100.00                           |
| 9.5                            | 9,026,445                                    | 71,491                                | 0.0079                    | 0.9921        | 99.98                            |
| 10.5                           | 8,723,764                                    | 113,599                               | 0.0130                    | 0.9870        | 99.19                            |
| 11.5                           | 8,610,165                                    | 32,144                                | 0.0037                    | 0.9963        | 97.90                            |
| 12.5                           | 4,170,732                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 13.5                           | 4,170,732                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 14.5                           | 1,951,585                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 15.5                           | 1,951,585                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 16.5                           | 1,951,585                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 17.5                           | 1,951,585                                    |                                       | 0.0000                    | 1.0000        | 97.53                            |
| 18.5                           | 1,951,585                                    | 511                                   | 0.0003                    | 0.9997        | 97.53                            |
| 19.5                           | 1,951,074                                    |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 20.5                           | 1,951,074                                    |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 21.5                           | 1,951,074                                    | 2,042                                 | 0.0010                    | 0.9990        | 97.50                            |
| 22.5                           | 1,928,684                                    | 84,079                                | 0.0436                    | 0.9564        | 97.40                            |
| 23.5                           | 1,844,605                                    |                                       | 0.0000                    | 1.0000        | 93.16                            |
| 24.5                           | 1,844,605                                    |                                       | 0.0000                    | 1.0000        | 93.16                            |
| 25.5                           | 1,783,733                                    | 11,183                                | 0.0063                    | 0.9937        | 93.16                            |
| 26.5                           | 1,772,550                                    | 48,007                                | 0.0271                    | 0.9729        | 92.57                            |
| 27.5                           | 1,724,543                                    | 6,445                                 | 0.0037                    | 0.9963        | 90.07                            |
| 28.5                           | 1,718,098                                    | 13,493                                | 0.0079                    | 0.9921        | 89.73                            |
| 29.5                           | 1,704,605                                    |                                       | 0.0000                    | 1.0000        | 89.02                            |
| 30.5                           | 1,704,605                                    | 37,301                                | 0.0219                    | 0.9781        | 89.02                            |
| 31.5                           | 1,321,553                                    | 2,832                                 | 0.0021                    | 0.9979        | 87.08                            |
| 32.5                           | 1,318,721                                    | 26,322                                | 0.0200                    | 0.9800        | 86.89                            |
| 33.5                           | 1,129,316                                    |                                       | 0.0000                    | 1.0000        | 85.15                            |
| 34.5                           | 1,129,316                                    |                                       | 0.0000                    | 1.0000        | 85.15                            |
| 35.5                           |  |                                       |                           |               | 85.15                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R02 - RADIOS - FIXED MICROWAVE EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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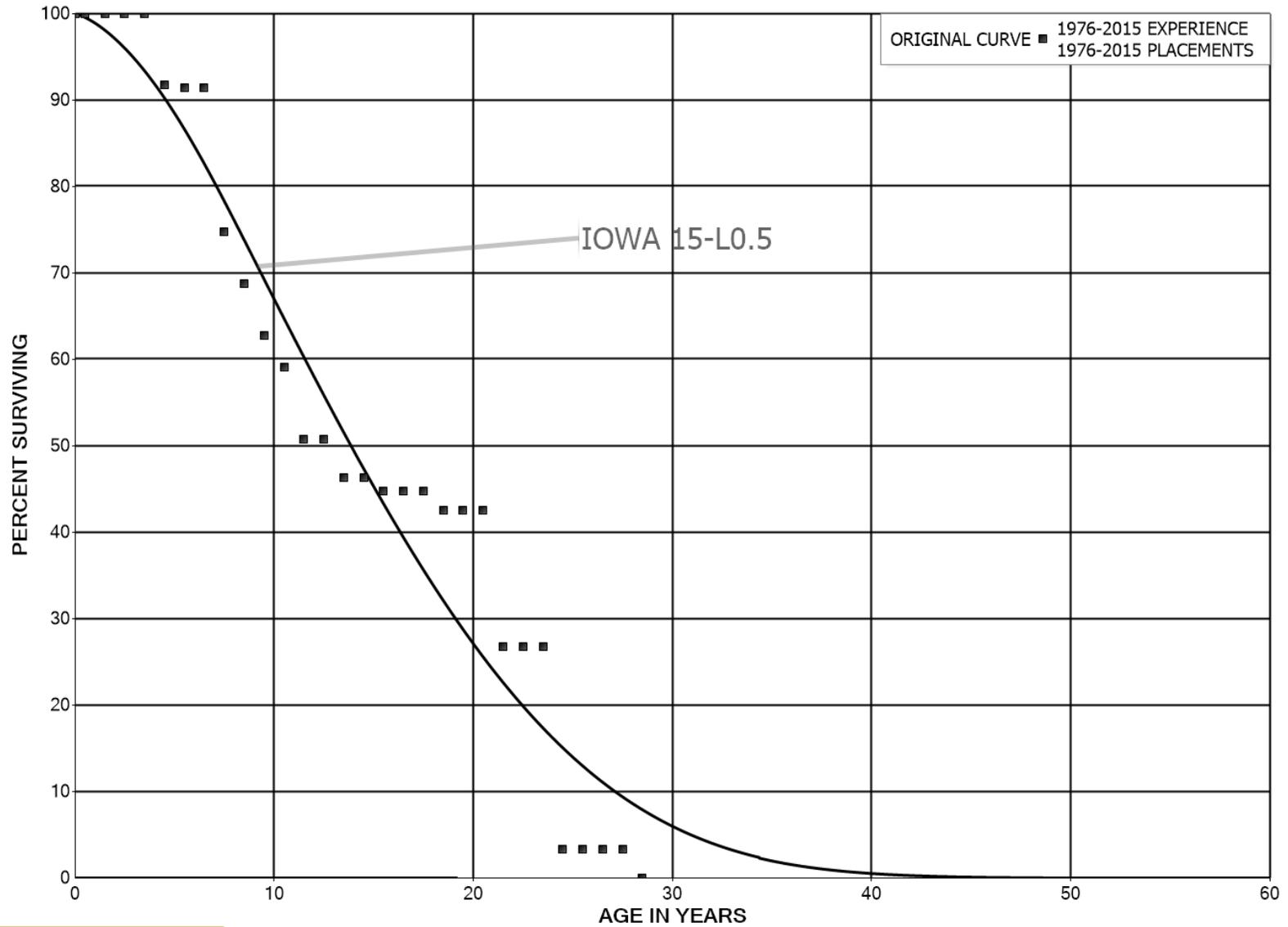
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R02 - RADIOS - FIXED MICROWAVE EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1980-2014       |  |                                       | EXPERIENCE BAND 1980-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 9,015,572                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 9,015,572                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 8,079,697                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 8,079,697                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 8,037,253                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 8,037,253                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 7,984,806                                    | 5,955                                 | 0.0007                    | 0.9993        | 100.00                           |
| 6.5                            | 7,978,851                                    | 5,955                                 | 0.0007                    | 0.9993        | 99.93                            |
| 7.5                            | 7,972,896                                    | 11,911                                | 0.0015                    | 0.9985        | 99.85                            |
| 8.5                            | 7,776,559                                    | 229,080                               | 0.0295                    | 0.9705        | 99.70                            |
| 9.5                            | 7,547,479                                    |                                       | 0.0000                    | 1.0000        | 96.76                            |
| 10.5                           | 7,547,479                                    | 8,953                                 | 0.0012                    | 0.9988        | 96.76                            |
| 11.5                           | 7,538,526                                    |                                       | 0.0000                    | 1.0000        | 96.65                            |
| 12.5                           | 5,602,065                                    | 196,602                               | 0.0351                    | 0.9649        | 96.65                            |
| 13.5                           | 5,405,463                                    |                                       | 0.0000                    | 1.0000        | 93.26                            |
| 14.5                           | 2,478,110                                    |                                       | 0.0000                    | 1.0000        | 93.26                            |
| 15.5                           | 2,478,110                                    |                                       | 0.0000                    | 1.0000        | 93.26                            |
| 16.5                           | 2,478,110                                    | 541,022                               | 0.2183                    | 0.7817        | 93.26                            |
| 17.5                           | 1,937,088                                    | 38,530                                | 0.0199                    | 0.9801        | 72.90                            |
| 18.5                           | 1,898,558                                    | 1,755,806                             | 0.9248                    | 0.0752        | 71.45                            |
| 19.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 20.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 21.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 22.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 23.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 24.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 25.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 26.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 27.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 28.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 29.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 30.5                           | 142,752                                      |                                       | 0.0000                    | 1.0000        | 5.37                             |
| 31.5                           | 142,752                                      | 1,124                                 | 0.0079                    | 0.9921        | 5.37                             |
| 32.5                           | 141,628                                      | 7,869                                 | 0.0556                    | 0.9444        | 5.33                             |
| 33.5                           | 133,759                                      |                                       | 0.0000                    | 1.0000        | 5.03                             |
| 34.5                           | 133,759                                      |                                       | 0.0000                    | 1.0000        | 5.03                             |
| 35.5                           |  |                                       |                           |               | 5.03                             |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R03 - RADIOS - FIXED UHF EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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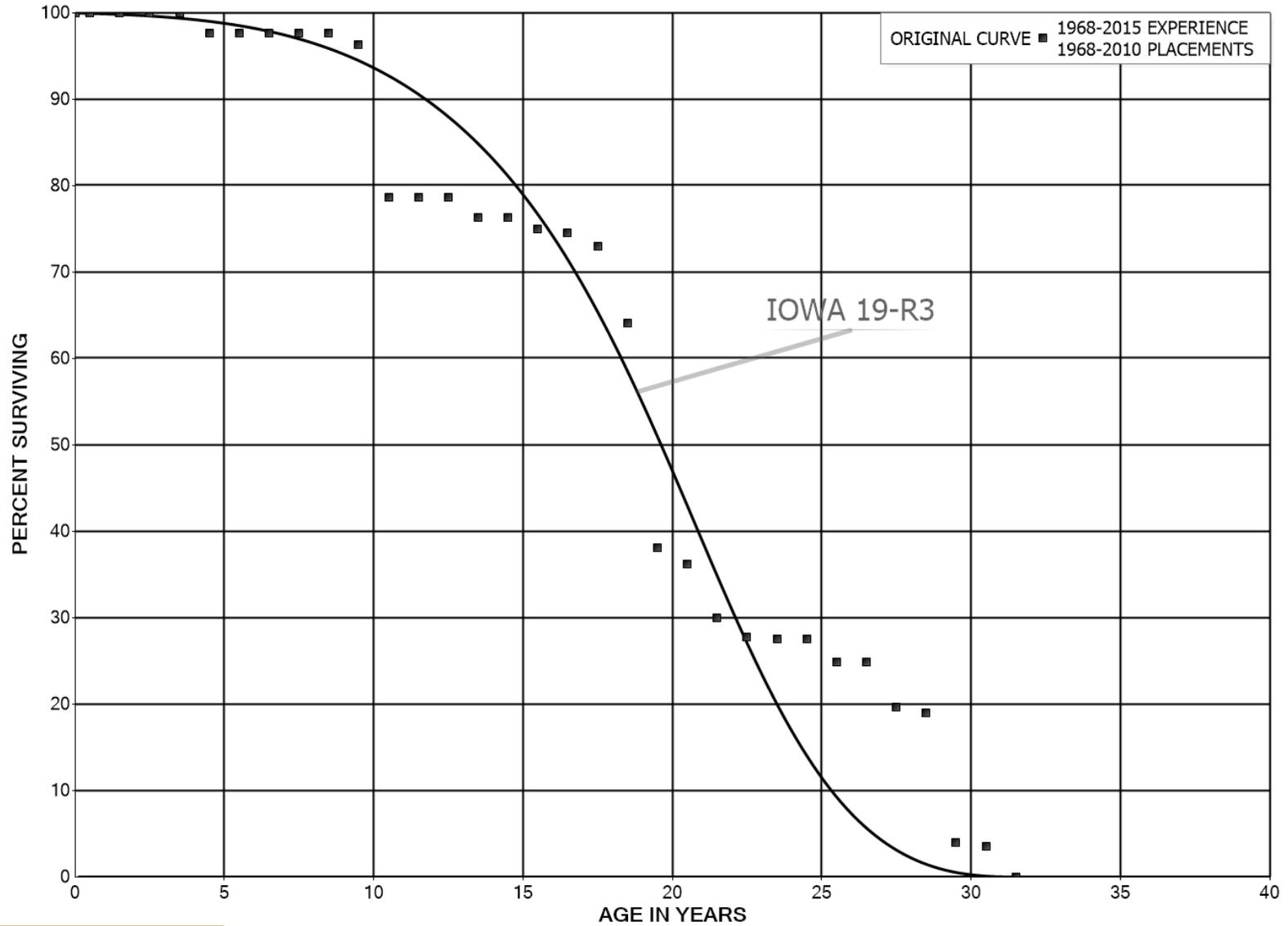
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R03 - RADIOS - FIXED UHF EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1976-2015       |  | EXPERIENCE BAND 1976-2015             |                |               |                                  |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 794,415                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 791,030                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 791,030                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 791,030                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 782,054                                      | 64,764                                | 0.0828         | 0.9172        | 100.00                           |
| 4.5                            | 717,290                                      | 2,571                                 | 0.0036         | 0.9964        | 91.72                            |
| 5.5                            | 714,718                                      |                                       | 0.0000         | 1.0000        | 91.39                            |
| 6.5                            | 664,939                                      | 120,949                               | 0.1819         | 0.8181        | 91.39                            |
| 7.5                            | 504,468                                      | 40,640                                | 0.0806         | 0.9194        | 74.77                            |
| 8.5                            | 463,828                                      | 40,546                                | 0.0874         | 0.9126        | 68.74                            |
| 9.5                            | 423,282                                      | 24,923                                | 0.0589         | 0.9411        | 62.73                            |
| 10.5                           | 398,359                                      | 56,185                                | 0.1410         | 0.8590        | 59.04                            |
| 11.5                           | 342,174                                      |                                       | 0.0000         | 1.0000        | 50.71                            |
| 12.5                           | 342,174                                      | 30,009                                | 0.0877         | 0.9123        | 50.71                            |
| 13.5                           | 312,165                                      |                                       | 0.0000         | 1.0000        | 46.27                            |
| 14.5                           | 312,165                                      | 10,053                                | 0.0322         | 0.9678        | 46.27                            |
| 15.5                           | 302,112                                      |                                       | 0.0000         | 1.0000        | 44.78                            |
| 16.5                           | 302,112                                      |                                       | 0.0000         | 1.0000        | 44.78                            |
| 17.5                           | 302,112                                      | 14,969                                | 0.0495         | 0.9505        | 44.78                            |
| 18.5                           | 287,143                                      |                                       | 0.0000         | 1.0000        | 42.56                            |
| 19.5                           | 287,143                                      |                                       | 0.0000         | 1.0000        | 42.56                            |
| 20.5                           | 287,143                                      | 107,012                               | 0.3727         | 0.6273        | 42.56                            |
| 21.5                           | 180,132                                      |                                       | 0.0000         | 1.0000        | 26.70                            |
| 22.5                           | 180,132                                      |                                       | 0.0000         | 1.0000        | 26.70                            |
| 23.5                           | 180,132                                      | 157,782                               | 0.8759         | 0.1241        | 26.70                            |
| 24.5                           | 22,350                                       |                                       | 0.0000         | 1.0000        | 3.31                             |
| 25.5                           | 22,350                                       |                                       | 0.0000         | 1.0000        | 3.31                             |
| 26.5                           | 22,350                                       |                                       | 0.0000         | 1.0000        | 3.31                             |
| 27.5                           | 22,350                                       | 22,350                                | 1.0000         |               | 3.31                             |
| 28.5                           |  |                                       |                |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R04 - RADIOS - FIXED VHF EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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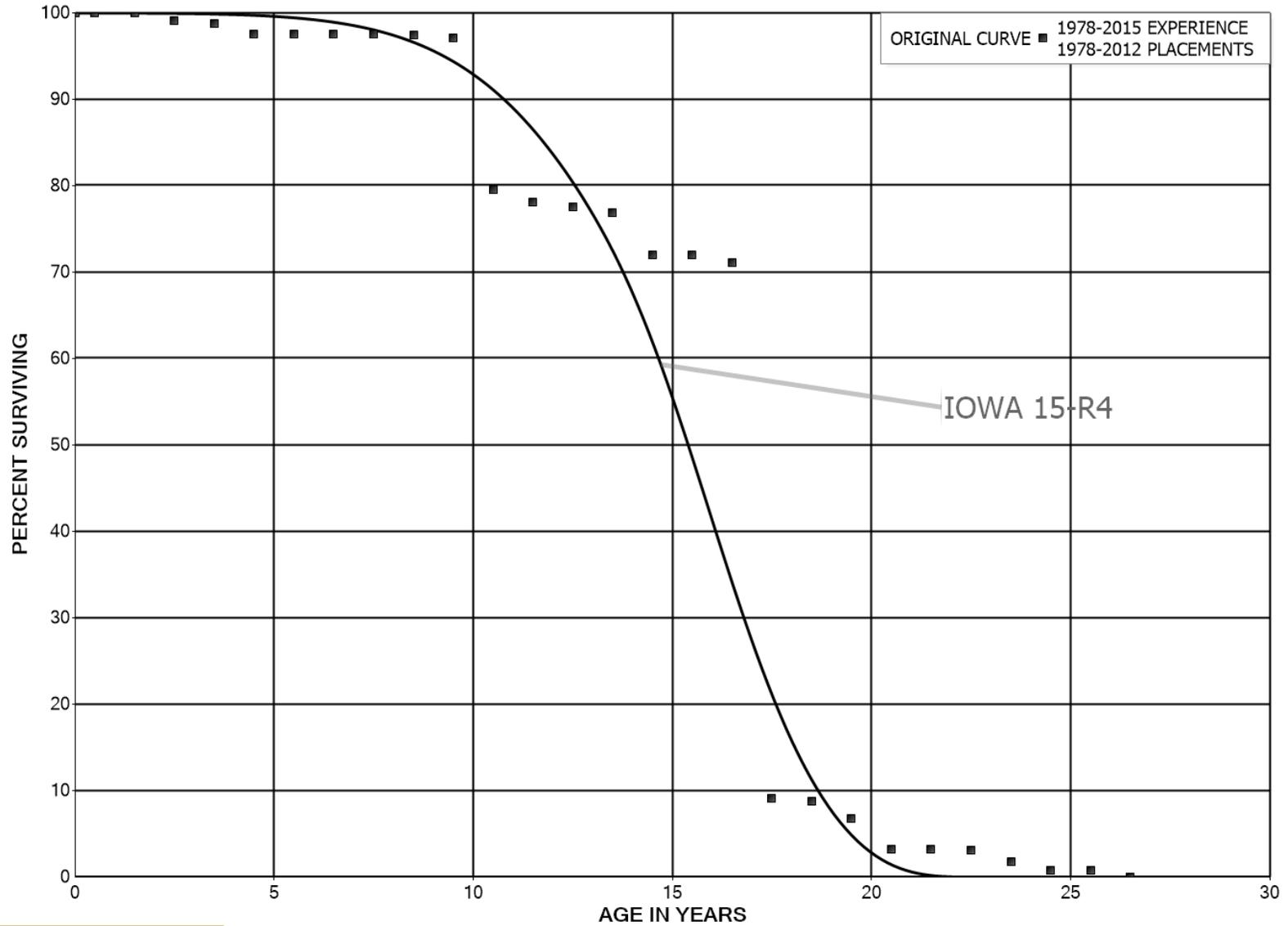
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R04 - RADIOS - FIXED VHF EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2010       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,446,342                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,446,342                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,446,342                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,446,342                                    | 2,815                                 | 0.0006                    | 0.9994        | 100.00                           |
| 3.5                            | 4,443,527                                    | 100,821                               | 0.0227                    | 0.9773        | 99.94                            |
| 4.5                            | 4,342,706                                    |                                       | 0.0000                    | 1.0000        | 97.67                            |
| 5.5                            | 4,274,065                                    |                                       | 0.0000                    | 1.0000        | 97.67                            |
| 6.5                            | 4,274,065                                    |                                       | 0.0000                    | 1.0000        | 97.67                            |
| 7.5                            | 4,274,065                                    |                                       | 0.0000                    | 1.0000        | 97.67                            |
| 8.5                            | 4,274,065                                    | 58,697                                | 0.0137                    | 0.9863        | 97.67                            |
| 9.5                            | 4,004,327                                    | 734,453                               | 0.1834                    | 0.8166        | 96.33                            |
| 10.5                           | 3,269,873                                    | 4,032                                 | 0.0012                    | 0.9988        | 78.66                            |
| 11.5                           | 3,265,282                                    |                                       | 0.0000                    | 1.0000        | 78.56                            |
| 12.5                           | 3,147,036                                    | 91,387                                | 0.0290                    | 0.9710        | 78.56                            |
| 13.5                           | 3,055,649                                    |                                       | 0.0000                    | 1.0000        | 76.28                            |
| 14.5                           | 3,055,649                                    | 55,707                                | 0.0182                    | 0.9818        | 76.28                            |
| 15.5                           | 2,999,943                                    | 13,726                                | 0.0046                    | 0.9954        | 74.89                            |
| 16.5                           | 2,986,216                                    | 65,444                                | 0.0219                    | 0.9781        | 74.55                            |
| 17.5                           | 2,920,772                                    | 356,547                               | 0.1221                    | 0.8779        | 72.91                            |
| 18.5                           | 2,564,225                                    | 1,039,595                             | 0.4054                    | 0.5946        | 64.01                            |
| 19.5                           | 1,524,630                                    | 74,301                                | 0.0487                    | 0.9513        | 38.06                            |
| 20.5                           | 1,450,329                                    | 249,527                               | 0.1720                    | 0.8280        | 36.21                            |
| 21.5                           | 1,200,802                                    | 90,709                                | 0.0755                    | 0.9245        | 29.98                            |
| 22.5                           | 1,110,094                                    | 6,486                                 | 0.0058                    | 0.9942        | 27.71                            |
| 23.5                           | 941,929                                      | 2,316                                 | 0.0025                    | 0.9975        | 27.55                            |
| 24.5                           | 939,613                                      | 90,645                                | 0.0965                    | 0.9035        | 27.48                            |
| 25.5                           | 848,968                                      |                                       | 0.0000                    | 1.0000        | 24.83                            |
| 26.5                           | 848,968                                      | 179,152                               | 0.2110                    | 0.7890        | 24.83                            |
| 27.5                           | 669,816                                      | 21,779                                | 0.0325                    | 0.9675        | 19.59                            |
| 28.5                           | 648,037                                      | 513,070                               | 0.7917                    | 0.2083        | 18.95                            |
| 29.5                           | 134,966                                      | 14,179                                | 0.1051                    | 0.8949        | 3.95                             |
| 30.5                           | 120,787                                      | 120,787                               | 1.0000                    |               | 3.53                             |
| 31.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R05 - RADIOS - MOBILE VHF BASE STATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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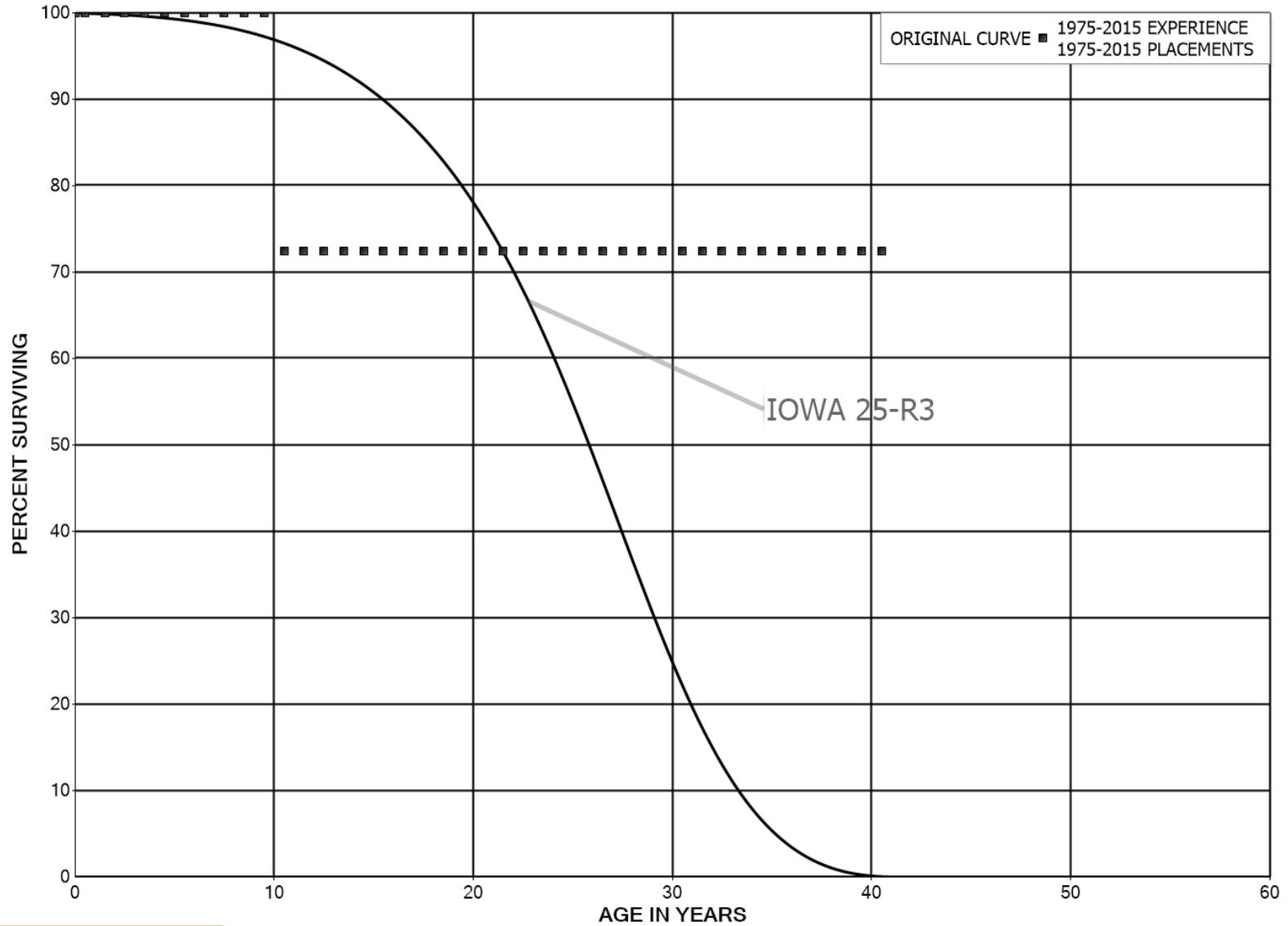
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R05 - RADIOS - MOBILE VHF BASE STATION

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1978-2012       |  |                                       | EXPERIENCE BAND 1978-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 9,104,030                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 9,104,030                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 9,104,030                                    | 82,942                                | 0.0091                    | 0.9909        | 100.00                           |
| 2.5                            | 9,021,088                                    | 37,902                                | 0.0042                    | 0.9958        | 99.09                            |
| 3.5                            | 8,268,047                                    | 93,309                                | 0.0113                    | 0.9887        | 98.67                            |
| 4.5                            | 8,172,088                                    |                                       | 0.0000                    | 1.0000        | 97.56                            |
| 5.5                            | 7,818,683                                    | 6,366                                 | 0.0008                    | 0.9992        | 97.56                            |
| 6.5                            | 7,812,317                                    |                                       | 0.0000                    | 1.0000        | 97.48                            |
| 7.5                            | 7,812,317                                    | 10,505                                | 0.0013                    | 0.9987        | 97.48                            |
| 8.5                            | 7,352,576                                    | 20,805                                | 0.0028                    | 0.9972        | 97.35                            |
| 9.5                            | 1,761,018                                    | 319,279                               | 0.1813                    | 0.8187        | 97.07                            |
| 10.5                           | 1,441,739                                    | 25,352                                | 0.0176                    | 0.9824        | 79.47                            |
| 11.5                           | 1,413,587                                    | 10,295                                | 0.0073                    | 0.9927        | 78.08                            |
| 12.5                           | 1,261,094                                    | 11,659                                | 0.0092                    | 0.9908        | 77.51                            |
| 13.5                           | 1,249,436                                    | 78,884                                | 0.0631                    | 0.9369        | 76.79                            |
| 14.5                           | 1,170,552                                    | 733                                   | 0.0006                    | 0.9994        | 71.94                            |
| 15.5                           | 1,156,464                                    | 13,556                                | 0.0117                    | 0.9883        | 71.90                            |
| 16.5                           | 1,116,944                                    | 973,911                               | 0.8719                    | 0.1281        | 71.05                            |
| 17.5                           | 143,032                                      | 5,250                                 | 0.0367                    | 0.9633        | 9.10                             |
| 18.5                           | 137,783                                      | 31,710                                | 0.2301                    | 0.7699        | 8.77                             |
| 19.5                           | 106,073                                      | 56,883                                | 0.5363                    | 0.4637        | 6.75                             |
| 20.5                           | 49,190                                       |                                       | 0.0000                    | 1.0000        | 3.13                             |
| 21.5                           | 49,190                                       | 1,871                                 | 0.0380                    | 0.9620        | 3.13                             |
| 22.5                           | 47,319                                       | 19,561                                | 0.4134                    | 0.5866        | 3.01                             |
| 23.5                           | 27,758                                       | 16,061                                | 0.5786                    | 0.4214        | 1.77                             |
| 24.5                           | 11,698                                       |                                       | 0.0000                    | 1.0000        | 0.74                             |
| 25.5                           | 8,536  | 8,536                                 | 1.0000                    |               | 0.74                             |
| 26.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R06 - RAMPS - YARD STORAGE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R06 - RAMPS - YARD STORAGE

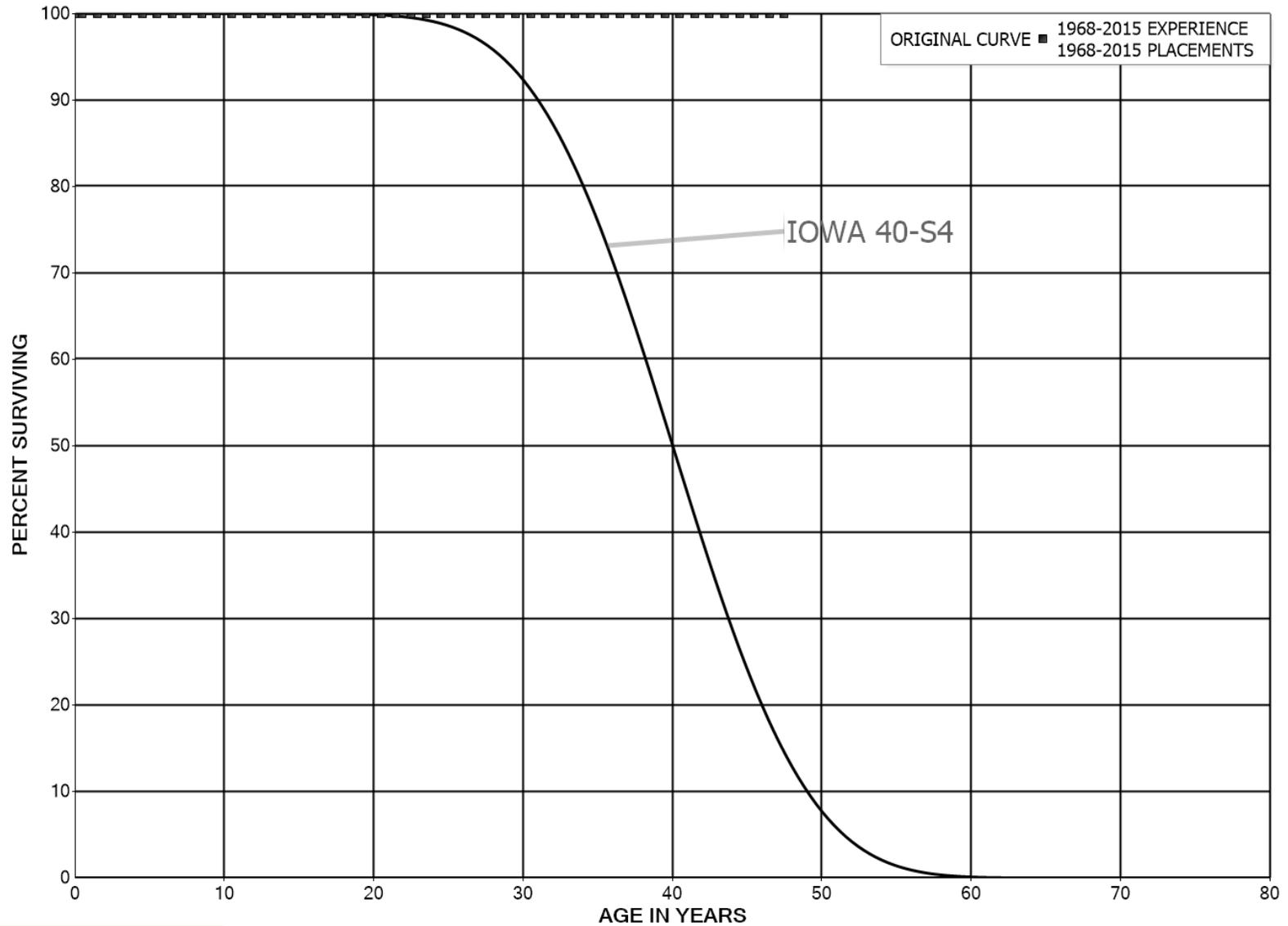
ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2015

EXPERIENCE BAND 1975-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,827,330                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,695,776                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,664,996                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,664,996                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,664,996                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,664,996                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,470,416                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 1,195,179                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 1,066,911                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 1,004,386                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 847,069                                      | 233,772                               | 0.2760         | 0.7240        | 100.00                           |
| 10.5                           | 575,925                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 11.5                           | 575,925                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 12.5                           | 575,925                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 13.5                           | 575,925                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 14.5                           | 521,151                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 15.5                           | 521,151                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 16.5                           | 429,890                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 17.5                           | 429,890                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 18.5                           | 429,890                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 19.5                           | 379,924                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 20.5                           | 379,924                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 21.5                           | 379,924                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 22.5                           | 330,462                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 23.5                           | 318,978                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 24.5                           | 300,868                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 25.5                           | 220,787                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 26.5                           | 114,938                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 27.5                           | 114,938                                      |                                       | 0.0000         | 1.0000        | 72.40                            |
| 28.5                           | 82,374                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 29.5                           | 82,374                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 30.5                           | 82,374                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 31.5                           | 82,374                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 32.5                           | 82,374                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 33.5                           | 65,163                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 34.5                           | 65,163                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 35.5                           | 65,163                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 36.5                           | 23,740                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 37.5                           | 23,740                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 38.5                           | 23,740                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 39.5                           | 23,740                                       |                                       | 0.0000         | 1.0000        | 72.40                            |
| 40.5                           |  |                                       |                |               | 72.40                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R07 - REACTORS AND RESISTORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R07 - REACTORS AND RESISTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2015

EXPERIENCE BAND 1968-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,225,065                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,150,230                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,044,650                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,044,650                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,024,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,024,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,024,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 1,024,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 1,024,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 1,024,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 1,009,016                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 1,009,016                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 1,009,016                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 1,009,016                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 1,009,016                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 1,009,016                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 807,059                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 807,059                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 807,059                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 807,059                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 776,038                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 26.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 27.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 28.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 29.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 30.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 31.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 32.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 33.5                           | 69,855                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 34.5                           | 58,523                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 35.5                           | 58,523                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 36.5                           | 58,523                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 37.5                           | 50,523                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 38.5                           | 20,083                                       |                                       | 0.0000         | 1.0000        | 100.00                           |

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NEWFOUNDLAND AND LABRADOR HYDRO

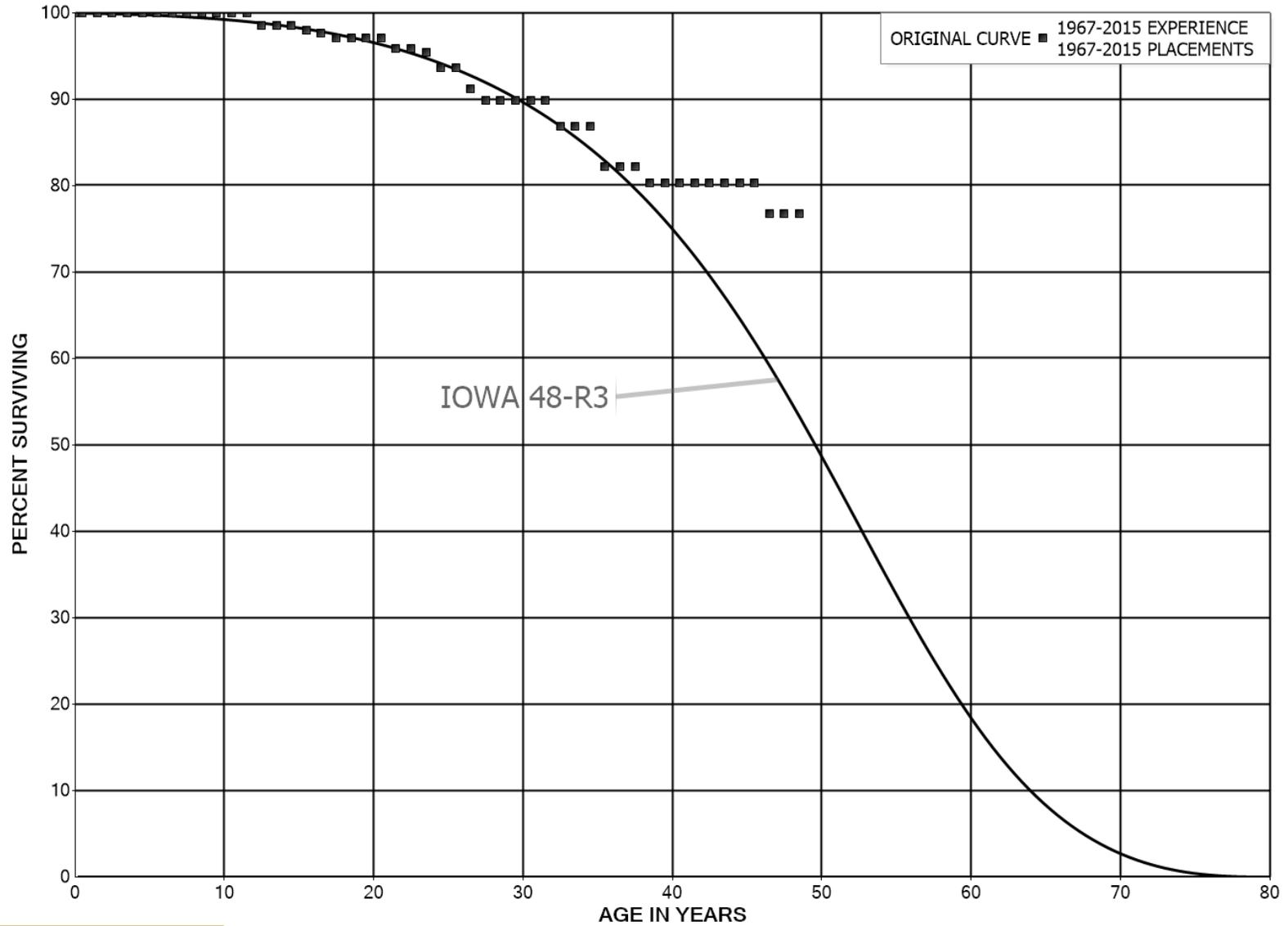
ACCOUNT R07 - REACTORS AND RESISTORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 20,083                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           |  |                                       |                           |               | 100.00                           |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R08 - RECLOSERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R08 - RECLOSERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,507,617                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 6,949,014                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 6,662,682                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 5,895,099                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 5,108,664                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,814,440                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,354,278                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,163,117                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 4,006,122                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 4,006,122                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 3,961,448                                    | 0                                     | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 3,776,745                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 3,769,335                                    | 54,532                                | 0.0145                    | 0.9855        | 100.00                           |
| 12.5                           | 3,471,248                                    |                                       | 0.0000                    | 1.0000        | 98.55                            |
| 13.5                           | 3,435,200                                    |                                       | 0.0000                    | 1.0000        | 98.55                            |
| 14.5                           | 3,360,707                                    | 21,116                                | 0.0063                    | 0.9937        | 98.55                            |
| 15.5                           | 3,214,479                                    | 11,904                                | 0.0037                    | 0.9963        | 97.93                            |
| 16.5                           | 3,174,022                                    | 16,452                                | 0.0052                    | 0.9948        | 97.57                            |
| 17.5                           | 2,931,930                                    |                                       | 0.0000                    | 1.0000        | 97.07                            |
| 18.5                           | 2,779,686                                    |                                       | 0.0000                    | 1.0000        | 97.07                            |
| 19.5                           | 2,732,873                                    |                                       | 0.0000                    | 1.0000        | 97.07                            |
| 20.5                           | 2,654,108                                    | 34,715                                | 0.0131                    | 0.9869        | 97.07                            |
| 21.5                           | 2,311,277                                    |                                       | 0.0000                    | 1.0000        | 95.80                            |
| 22.5                           | 2,268,542                                    | 10,513                                | 0.0046                    | 0.9954        | 95.80                            |
| 23.5                           | 2,189,545                                    | 40,426                                | 0.0185                    | 0.9815        | 95.35                            |
| 24.5                           | 2,095,649                                    |                                       | 0.0000                    | 1.0000        | 93.59                            |
| 25.5                           | 1,926,765                                    | 50,160                                | 0.0260                    | 0.9740        | 93.59                            |
| 26.5                           | 1,795,981                                    | 26,171                                | 0.0146                    | 0.9854        | 91.16                            |
| 27.5                           | 1,577,364                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |
| 28.5                           | 1,457,161                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |
| 29.5                           | 1,446,674                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |
| 30.5                           | 1,298,556                                    |                                       | 0.0000                    | 1.0000        | 89.83                            |
| 31.5                           | 1,102,647                                    | 37,181                                | 0.0337                    | 0.9663        | 89.83                            |
| 32.5                           | 1,051,786                                    |                                       | 0.0000                    | 1.0000        | 86.80                            |
| 33.5                           | 841,501                                      |                                       | 0.0000                    | 1.0000        | 86.80                            |
| 34.5                           | 593,657                                      | 31,275                                | 0.0527                    | 0.9473        | 86.80                            |
| 35.5                           | 562,383                                      |                                       | 0.0000                    | 1.0000        | 82.23                            |
| 36.5                           | 548,383                                      |                                       | 0.0000                    | 1.0000        | 82.23                            |
| 37.5                           | 496,996                                      | 11,624                                | 0.0234                    | 0.9766        | 82.23                            |
| 38.5                           | 485,373                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |

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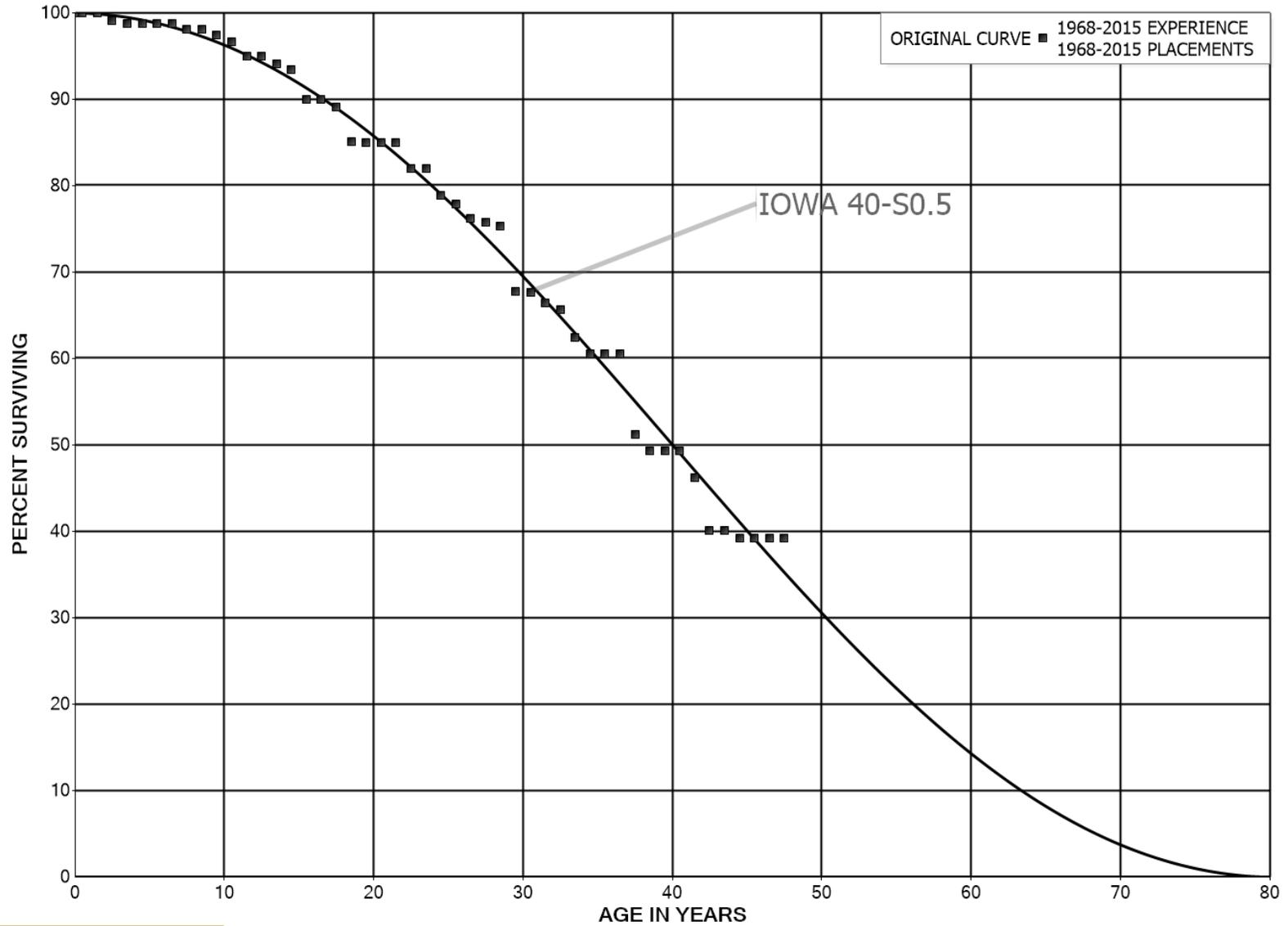
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R08 - RECLOSERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 472,069                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |
| 40.5                           | 217,567                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |
| 41.5                           | 217,567                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |
| 42.5                           | 217,567                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |
| 43.5                           | 217,567                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |
| 44.5                           | 194,087                                      |                                       | 0.0000                    | 1.0000        | 80.30                            |
| 45.5                           | 66,147                                       | 2,943                                 | 0.0445                    | 0.9555        | 80.30                            |
| 46.5                           | 63,204                                       |                                       | 0.0000                    | 1.0000        | 76.73                            |
| 47.5                           | 6,652  |                                       | 0.0000                    | 1.0000        | 76.73                            |
| 48.5                           |  |                                       |                           |               | 76.73                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R09 - REGULATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R09 - REGULATORS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,317,428                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 7,195,261                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,036,686                                    | 62,379                                | 0.0089                    | 0.9911        | 100.00                           |
| 2.5                            | 6,437,137                                    | 23,079                                | 0.0036                    | 0.9964        | 99.11                            |
| 3.5                            | 5,797,385                                    |                                       | 0.0000                    | 1.0000        | 98.76                            |
| 4.5                            | 5,454,934                                    |                                       | 0.0000                    | 1.0000        | 98.76                            |
| 5.5                            | 5,137,229                                    |                                       | 0.0000                    | 1.0000        | 98.76                            |
| 6.5                            | 4,734,361                                    | 31,826                                | 0.0067                    | 0.9933        | 98.76                            |
| 7.5                            | 4,459,382                                    |                                       | 0.0000                    | 1.0000        | 98.09                            |
| 8.5                            | 4,387,654                                    | 33,037                                | 0.0075                    | 0.9925        | 98.09                            |
| 9.5                            | 4,264,904                                    | 32,602                                | 0.0076                    | 0.9924        | 97.36                            |
| 10.5                           | 4,195,732                                    | 74,216                                | 0.0177                    | 0.9823        | 96.61                            |
| 11.5                           | 3,999,184                                    |                                       | 0.0000                    | 1.0000        | 94.90                            |
| 12.5                           | 3,848,301                                    | 35,132                                | 0.0091                    | 0.9909        | 94.90                            |
| 13.5                           | 3,786,478                                    | 26,996                                | 0.0071                    | 0.9929        | 94.04                            |
| 14.5                           | 3,754,164                                    | 135,900                               | 0.0362                    | 0.9638        | 93.37                            |
| 15.5                           | 3,599,347                                    |                                       | 0.0000                    | 1.0000        | 89.99                            |
| 16.5                           | 3,599,347                                    | 36,932                                | 0.0103                    | 0.9897        | 89.99                            |
| 17.5                           | 3,562,415                                    | 159,232                               | 0.0447                    | 0.9553        | 89.06                            |
| 18.5                           | 3,299,274                                    | 6,206                                 | 0.0019                    | 0.9981        | 85.08                            |
| 19.5                           | 3,293,068                                    |                                       | 0.0000                    | 1.0000        | 84.92                            |
| 20.5                           | 3,227,427                                    |                                       | 0.0000                    | 1.0000        | 84.92                            |
| 21.5                           | 3,203,096                                    | 110,541                               | 0.0345                    | 0.9655        | 84.92                            |
| 22.5                           | 2,994,693                                    |                                       | 0.0000                    | 1.0000        | 81.99                            |
| 23.5                           | 2,994,693                                    | 114,403                               | 0.0382                    | 0.9618        | 81.99                            |
| 24.5                           | 2,880,290                                    | 37,794                                | 0.0131                    | 0.9869        | 78.86                            |
| 25.5                           | 2,721,560                                    | 59,487                                | 0.0219                    | 0.9781        | 77.82                            |
| 26.5                           | 2,659,228                                    | 13,342                                | 0.0050                    | 0.9950        | 76.12                            |
| 27.5                           | 2,544,001                                    | 16,301                                | 0.0064                    | 0.9936        | 75.74                            |
| 28.5                           | 2,431,494                                    | 241,814                               | 0.0995                    | 0.9005        | 75.26                            |
| 29.5                           | 2,189,679                                    | 6,206                                 | 0.0028                    | 0.9972        | 67.77                            |
| 30.5                           | 1,955,130                                    | 35,576                                | 0.0182                    | 0.9818        | 67.58                            |
| 31.5                           | 1,853,715                                    | 19,163                                | 0.0103                    | 0.9897        | 66.35                            |
| 32.5                           | 1,798,115                                    | 88,684                                | 0.0493                    | 0.9507        | 65.66                            |
| 33.5                           | 1,614,517                                    | 48,276                                | 0.0299                    | 0.9701        | 62.43                            |
| 34.5                           | 1,451,262                                    |                                       | 0.0000                    | 1.0000        | 60.56                            |
| 35.5                           | 727,891                                      |                                       | 0.0000                    | 1.0000        | 60.56                            |
| 36.5                           | 727,891                                      | 112,698                               | 0.1548                    | 0.8452        | 60.56                            |
| 37.5                           | 615,193                                      | 22,659                                | 0.0368                    | 0.9632        | 51.18                            |
| 38.5                           | 555,281                                      |                                       | 0.0000                    | 1.0000        | 49.30                            |

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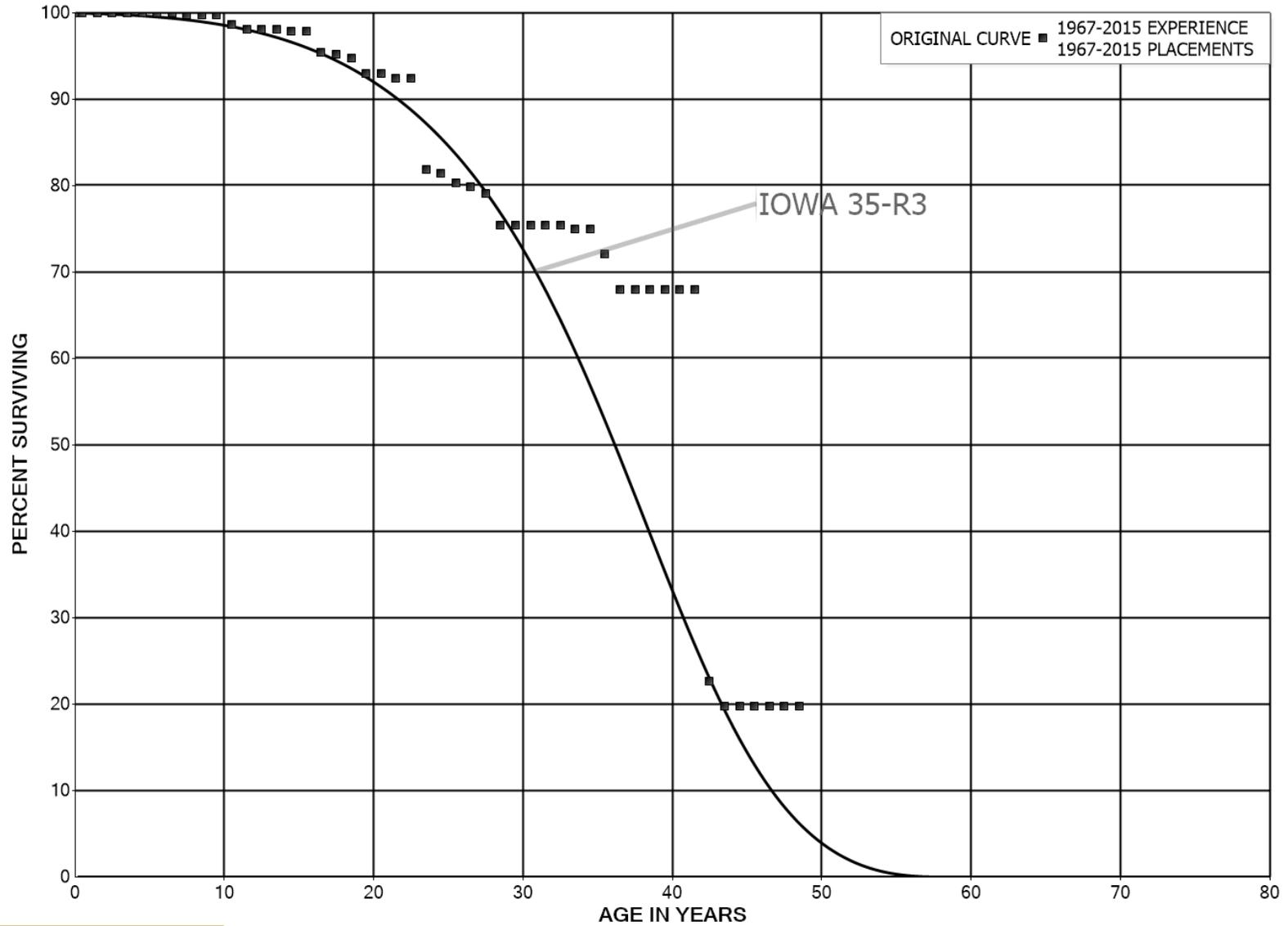
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R09 - REGULATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 555,281                                      |                                       | 0.0000                    | 1.0000        | 49.30                            |
| 40.5                           | 319,070                                      | 19,871                                | 0.0623                    | 0.9377        | 49.30                            |
| 41.5                           | 299,199                                      | 40,203                                | 0.1344                    | 0.8656        | 46.23                            |
| 42.5                           | 258,996                                      |                                       | 0.0000                    | 1.0000        | 40.02                            |
| 43.5                           | 258,996                                      | 5,232                                 | 0.0202                    | 0.9798        | 40.02                            |
| 44.5                           | 73,033                                       |                                       | 0.0000                    | 1.0000        | 39.21                            |
| 45.5                           | 18,866                                       |                                       | 0.0000                    | 1.0000        | 39.21                            |
| 46.5                           | 18,866                                       |                                       | 0.0000                    | 1.0000        | 39.21                            |
| 47.5                           |  |                                       |                           |               | 39.21                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R11 - REVENUE METERING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R11 - REVENUE METERING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,508,564                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,225,032                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,137,869                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,137,869                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,110,539                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,110,539                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,110,539                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 1,020,842                                    | 2,849                                 | 0.0028         | 0.9972        | 100.00                           |
| 7.5                            | 1,017,993                                    |                                       | 0.0000         | 1.0000        | 99.72                            |
| 8.5                            | 1,017,993                                    |                                       | 0.0000         | 1.0000        | 99.72                            |
| 9.5                            | 1,017,993                                    | 11,675                                | 0.0115         | 0.9885        | 99.72                            |
| 10.5                           | 1,006,318                                    | 5,741                                 | 0.0057         | 0.9943        | 98.58                            |
| 11.5                           | 1,000,577                                    |                                       | 0.0000         | 1.0000        | 98.01                            |
| 12.5                           | 961,003                                      |                                       | 0.0000         | 1.0000        | 98.01                            |
| 13.5                           | 874,366                                      | 1,423                                 | 0.0016         | 0.9984        | 98.01                            |
| 14.5                           | 751,458                                      |                                       | 0.0000         | 1.0000        | 97.86                            |
| 15.5                           | 751,458                                      | 18,546                                | 0.0247         | 0.9753        | 97.86                            |
| 16.5                           | 732,912                                      | 2,216                                 | 0.0030         | 0.9970        | 95.44                            |
| 17.5                           | 730,695                                      | 3,414                                 | 0.0047         | 0.9953        | 95.15                            |
| 18.5                           | 717,902                                      | 12,997                                | 0.0181         | 0.9819        | 94.71                            |
| 19.5                           | 675,441                                      |                                       | 0.0000         | 1.0000        | 92.99                            |
| 20.5                           | 667,906                                      | 4,262                                 | 0.0064         | 0.9936        | 92.99                            |
| 21.5                           | 658,159                                      |                                       | 0.0000         | 1.0000        | 92.40                            |
| 22.5                           | 658,159                                      | 75,135                                | 0.1142         | 0.8858        | 92.40                            |
| 23.5                           | 548,693                                      | 3,113                                 | 0.0057         | 0.9943        | 81.85                            |
| 24.5                           | 529,063                                      | 7,155                                 | 0.0135         | 0.9865        | 81.39                            |
| 25.5                           | 506,277                                      | 3,057                                 | 0.0060         | 0.9940        | 80.29                            |
| 26.5                           | 479,375                                      | 4,300                                 | 0.0090         | 0.9910        | 79.80                            |
| 27.5                           | 443,227                                      | 20,791                                | 0.0469         | 0.9531        | 79.09                            |
| 28.5                           | 388,109                                      |                                       | 0.0000         | 1.0000        | 75.38                            |
| 29.5                           | 344,832                                      |                                       | 0.0000         | 1.0000        | 75.38                            |
| 30.5                           | 330,328                                      |                                       | 0.0000         | 1.0000        | 75.38                            |
| 31.5                           | 300,515                                      |                                       | 0.0000         | 1.0000        | 75.38                            |
| 32.5                           | 267,391                                      | 1,500                                 | 0.0056         | 0.9944        | 75.38                            |
| 33.5                           | 263,370                                      | 81                                    | 0.0003         | 0.9997        | 74.95                            |
| 34.5                           | 230,673                                      | 8,900                                 | 0.0386         | 0.9614        | 74.93                            |
| 35.5                           | 184,070                                      | 10,380                                | 0.0564         | 0.9436        | 72.04                            |
| 36.5                           | 165,782                                      |                                       | 0.0000         | 1.0000        | 67.98                            |
| 37.5                           | 127,806                                      |                                       | 0.0000         | 1.0000        | 67.98                            |
| 38.5                           | 119,068                                      |                                       | 0.0000         | 1.0000        | 67.98                            |



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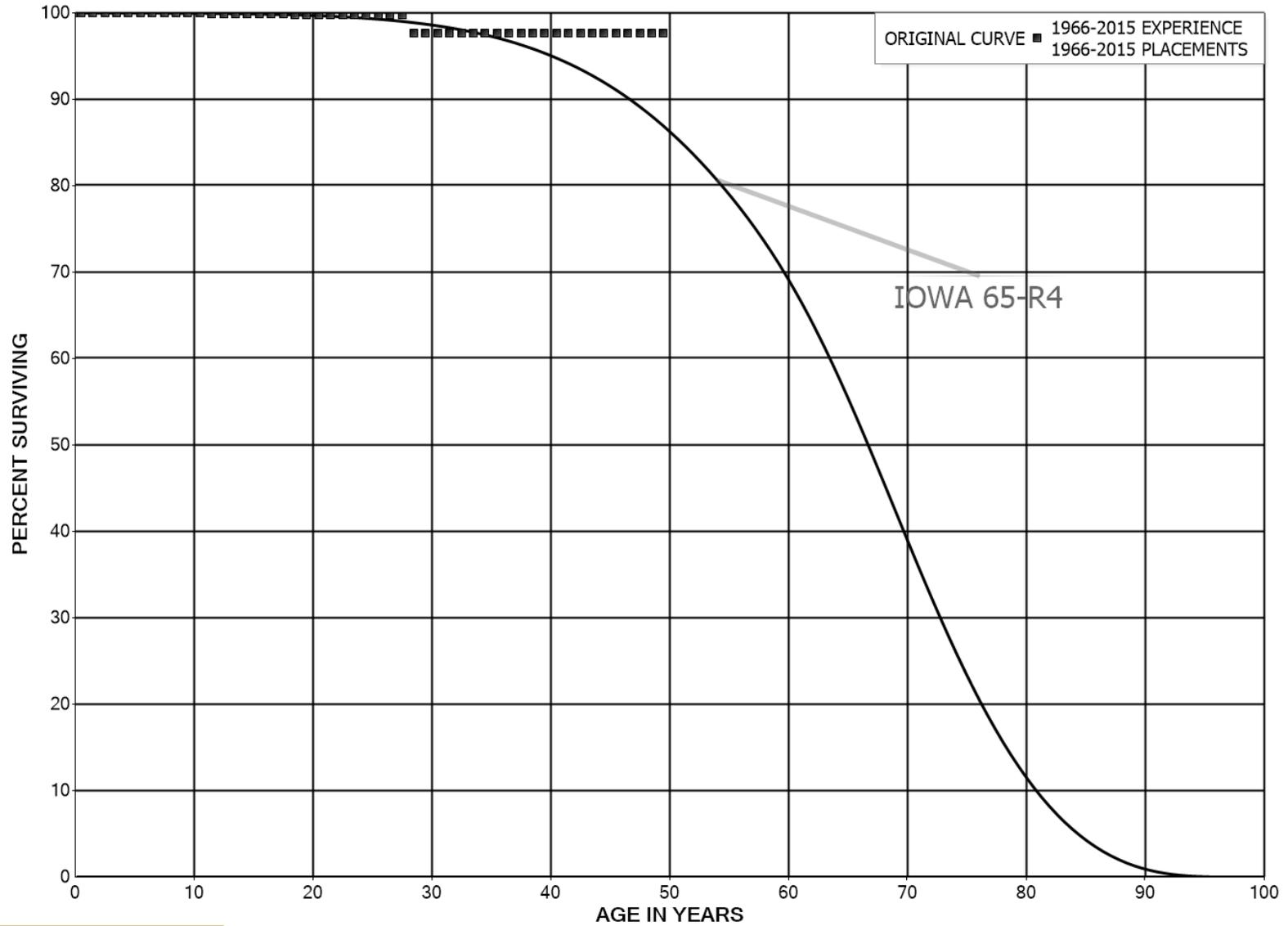
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R11 - REVENUE METERING

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 109,085                                      |                                       | 0.0000                    | 1.0000        | 67.98                            |
| 40.5                           | 109,085                                      |                                       | 0.0000                    | 1.0000        | 67.98                            |
| 41.5                           | 95,985                                       | 64,116                                | 0.6680                    | 0.3320        | 67.98                            |
| 42.5                           | 31,869                                       | 3,996                                 | 0.1254                    | 0.8746        | 22.57                            |
| 43.5                           | 27,873                                       |                                       | 0.0000                    | 1.0000        | 19.74                            |
| 44.5                           | 27,873                                       |                                       | 0.0000                    | 1.0000        | 19.74                            |
| 45.5                           | 19,571                                       |                                       | 0.0000                    | 1.0000        | 19.74                            |
| 46.5                           | 19,571                                       |                                       | 0.0000                    | 1.0000        | 19.74                            |
| 47.5                           | 12,751                                       |                                       | 0.0000                    | 1.0000        | 19.74                            |
| 48.5                           |  |                                       |                           |               | 19.74                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R12 - RIGHT-OF-WAYS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R12 - RIGHT-OF-WAYS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 22,059,531                                   | 1,600                                 | 0.0001                    | 0.9999        | 100.00                           |  |
| 0.5                            | 21,605,210                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |  |
| 1.5                            | 21,293,543                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |  |
| 2.5                            | 20,849,493                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |  |
| 3.5                            | 20,504,169                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |  |
| 4.5                            | 20,490,290                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |  |
| 5.5                            | 20,392,646                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |  |
| 6.5                            | 20,226,290                                   | 11,091                                | 0.0005                    | 0.9995        | 99.99                            |  |
| 7.5                            | 20,065,833                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |  |
| 8.5                            | 19,966,375                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |  |
| 9.5                            | 18,837,838                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |  |
| 10.5                           | 18,709,150                                   | 15,824                                | 0.0008                    | 0.9992        | 99.94                            |  |
| 11.5                           | 18,614,027                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |  |
| 12.5                           | 18,581,320                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |  |
| 13.5                           | 17,152,270                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |  |
| 14.5                           | 17,141,738                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |  |
| 15.5                           | 17,126,720                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |  |
| 16.5                           | 17,022,978                                   |                                       | 0.0000                    | 1.0000        | 99.85                            |  |
| 17.5                           | 16,432,628                                   | 14,319                                | 0.0009                    | 0.9991        | 99.85                            |  |
| 18.5                           | 16,235,393                                   |                                       | 0.0000                    | 1.0000        | 99.77                            |  |
| 19.5                           | 15,703,747                                   | 1,048                                 | 0.0001                    | 0.9999        | 99.77                            |  |
| 20.5                           | 15,377,901                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 21.5                           | 15,341,710                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 22.5                           | 15,253,473                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 23.5                           | 15,229,499                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 24.5                           | 15,060,740                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 25.5                           | 14,274,519                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 26.5                           | 13,724,745                                   |                                       | 0.0000                    | 1.0000        | 99.76                            |  |
| 27.5                           | 13,549,048                                   | 286,000                               | 0.0211                    | 0.9789        | 99.76                            |  |
| 28.5                           | 12,699,887                                   |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 29.5                           | 12,659,912                                   |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 30.5                           | 10,945,808                                   |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 31.5                           | 10,878,870                                   |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 32.5                           | 9,092,770                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 33.5                           | 8,299,505                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 34.5                           | 7,183,257                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 35.5                           | 7,061,068                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 36.5                           | 7,061,068                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 37.5                           | 4,170,908                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |
| 38.5                           | 4,145,244                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |  |

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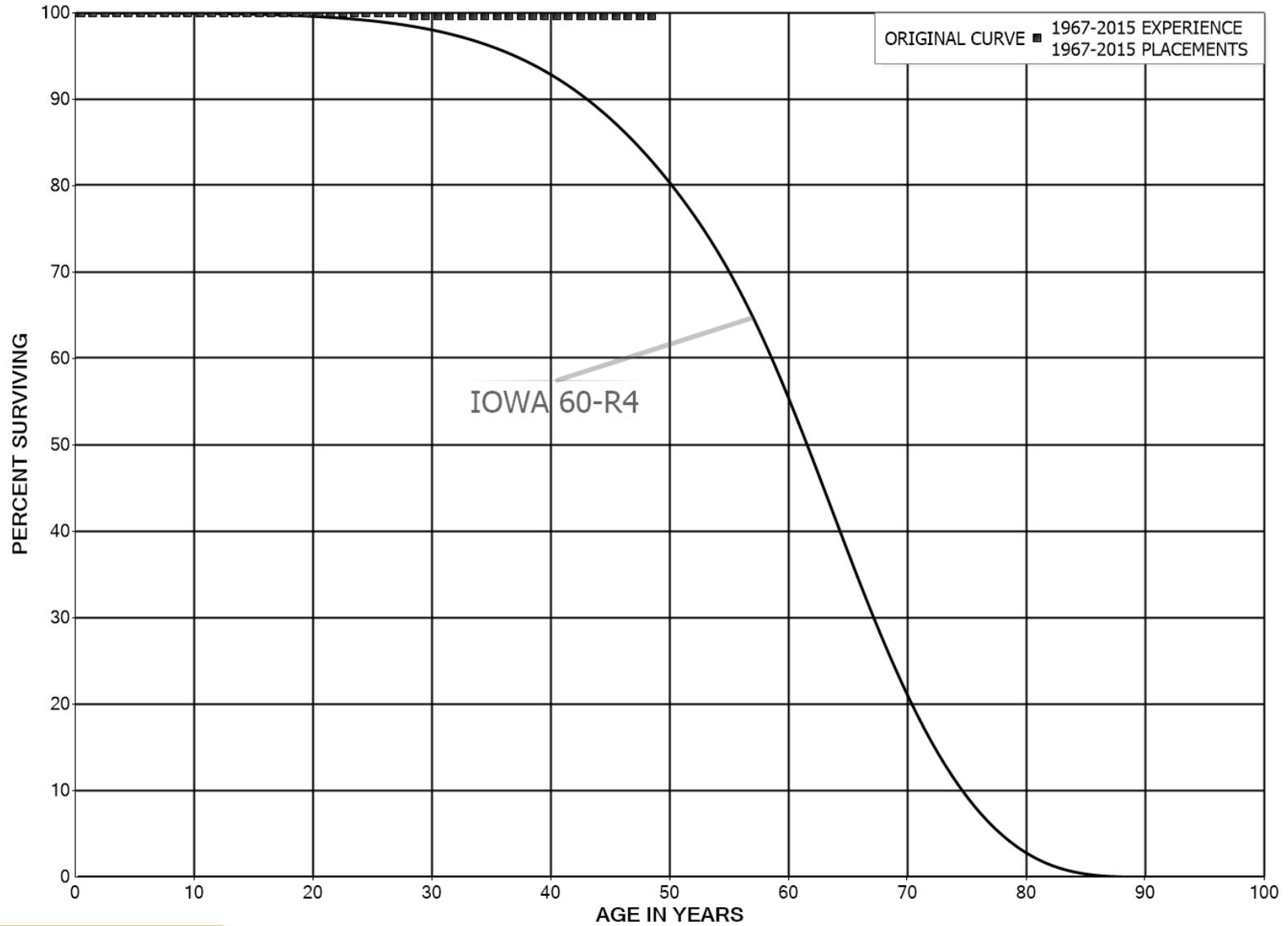
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R12 - RIGHT-OF-WAYS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,010,899                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 40.5                           | 4,010,899                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 41.5                           | 3,436,307                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 42.5                           | 3,430,573                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 43.5                           | 3,430,573                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 44.5                           | 3,430,573                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 45.5                           | 3,131,034                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 46.5                           | 3,045,745                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 47.5                           | 2,771,429                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 48.5                           | 1,057,755                                    |                                       | 0.0000                    | 1.0000        | 97.65                            |
| 49.5                           |  |                                       |                           |               | 97.65                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R13 - ROADS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R13 - ROADS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 84,743,338                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 83,803,528                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 83,297,928                                   | 47                                    | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 83,246,209                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 83,000,618                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 81,947,247                                   | 2,866                                 | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 80,961,124                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 80,636,806                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 80,231,941                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 79,296,607                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 79,296,607                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 77,938,263                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 77,938,263                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 77,170,348                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 77,126,335                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 76,693,992                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 76,538,121                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 76,538,121                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 76,538,121                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 76,522,472                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 76,518,513                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 76,508,506                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 76,483,366                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 76,477,954                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 76,477,954                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 76,423,390                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 76,371,146                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 26.5                           | 76,007,793                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 27.5                           | 74,701,137                                   | 294,807                               | 0.0039         | 0.9961        | 100.00                           |
| 28.5                           | 74,406,330                                   |                                       | 0.0000         | 1.0000        | 99.60                            |
| 29.5                           | 74,393,088                                   |                                       | 0.0000         | 1.0000        | 99.60                            |
| 30.5                           | 74,076,302                                   | 3,012                                 | 0.0000         | 1.0000        | 99.60                            |
| 31.5                           | 13,533,189                                   |                                       | 0.0000         | 1.0000        | 99.60                            |
| 32.5                           | 3,934,256                                    |                                       | 0.0000         | 1.0000        | 99.60                            |
| 33.5                           | 3,931,345                                    |                                       | 0.0000         | 1.0000        | 99.60                            |
| 34.5                           | 3,915,579                                    |                                       | 0.0000         | 1.0000        | 99.60                            |
| 35.5                           | 748,219                                      |                                       | 0.0000         | 1.0000        | 99.60                            |
| 36.5                           | 743,158                                      |                                       | 0.0000         | 1.0000        | 99.60                            |
| 37.5                           | 732,109                                      |                                       | 0.0000         | 1.0000        | 99.60                            |
| 38.5                           | 720,351                                      |                                       | 0.0000         | 1.0000        | 99.60                            |

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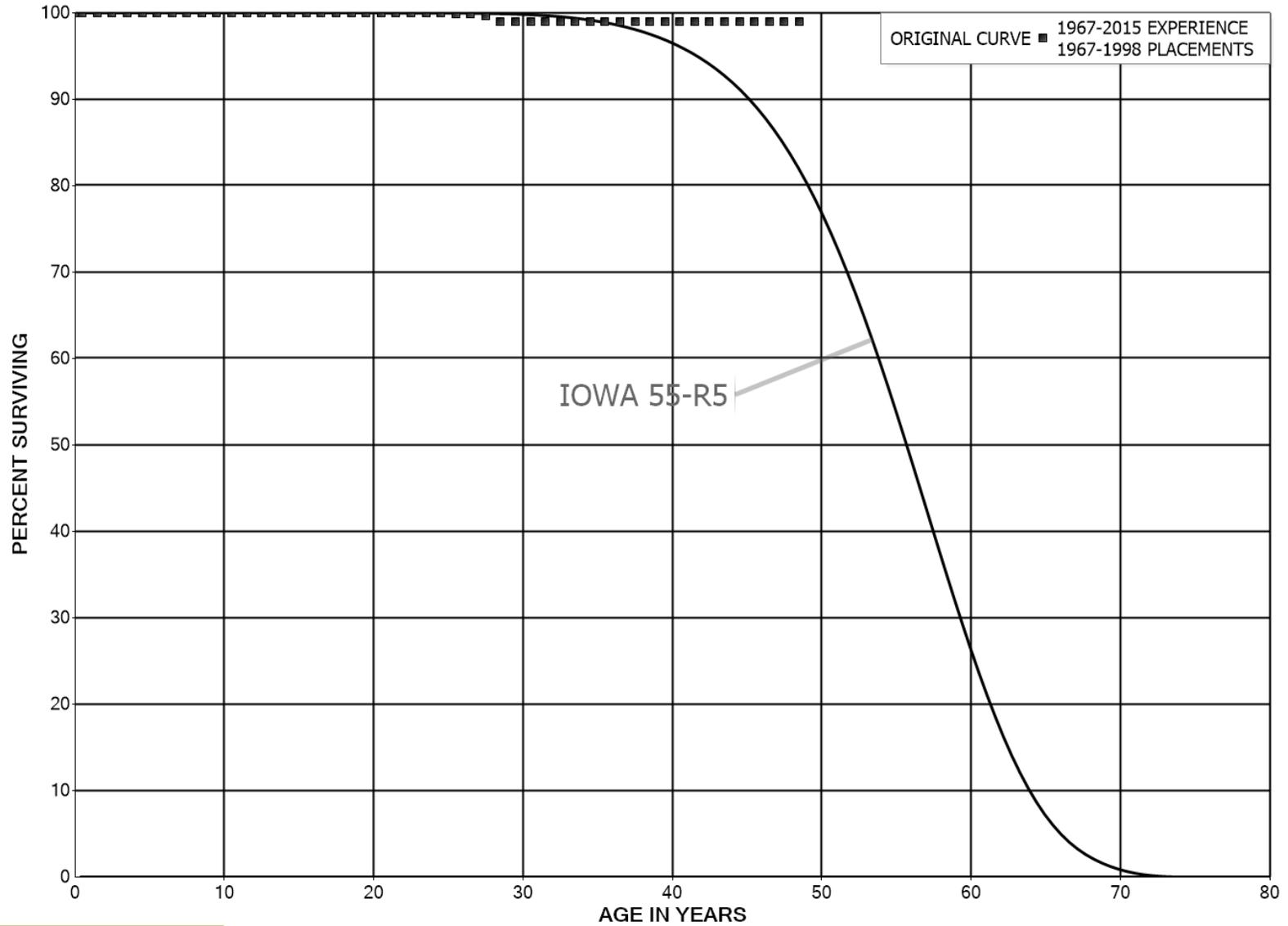
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R13 - ROADS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 720,351                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 40.5                           | 720,351                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 41.5                           | 720,351                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 42.5                           | 709,139                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 43.5                           | 709,139                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 44.5                           | 682,139                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 45.5                           | 553,964                                      |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 46.5                           | 63,486                                       |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 47.5                           | 40,993                                       |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 48.5                           |  |                                       |                           |               | 99.60                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT R15 - RUNNER  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R15 - RUNNER

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-1998       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 11,783,932                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 11,737,244                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 11,737,244                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 11,677,403                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 11,677,403                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 11,661,244                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 11,661,244                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 11,661,244                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 11,661,244                                   | 14,003                                | 0.0012                    | 0.9988        | 100.00                           |
| 25.5                           | 11,647,242                                   | 58                                    | 0.0000                    | 1.0000        | 99.88                            |
| 26.5                           | 11,063,796                                   | 28,005                                | 0.0025                    | 0.9975        | 99.88                            |
| 27.5                           | 11,035,791                                   | 72,023                                | 0.0065                    | 0.9935        | 99.63                            |
| 28.5                           | 10,963,769                                   |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 29.5                           | 10,963,769                                   |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 30.5                           | 8,318,863                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 31.5                           | 8,318,863                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 32.5                           | 8,318,863                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 33.5                           | 8,318,863                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 34.5                           | 8,318,863                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 35.5                           | 8,268,519                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 36.5                           | 8,268,519                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 37.5                           | 8,268,519                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 38.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |

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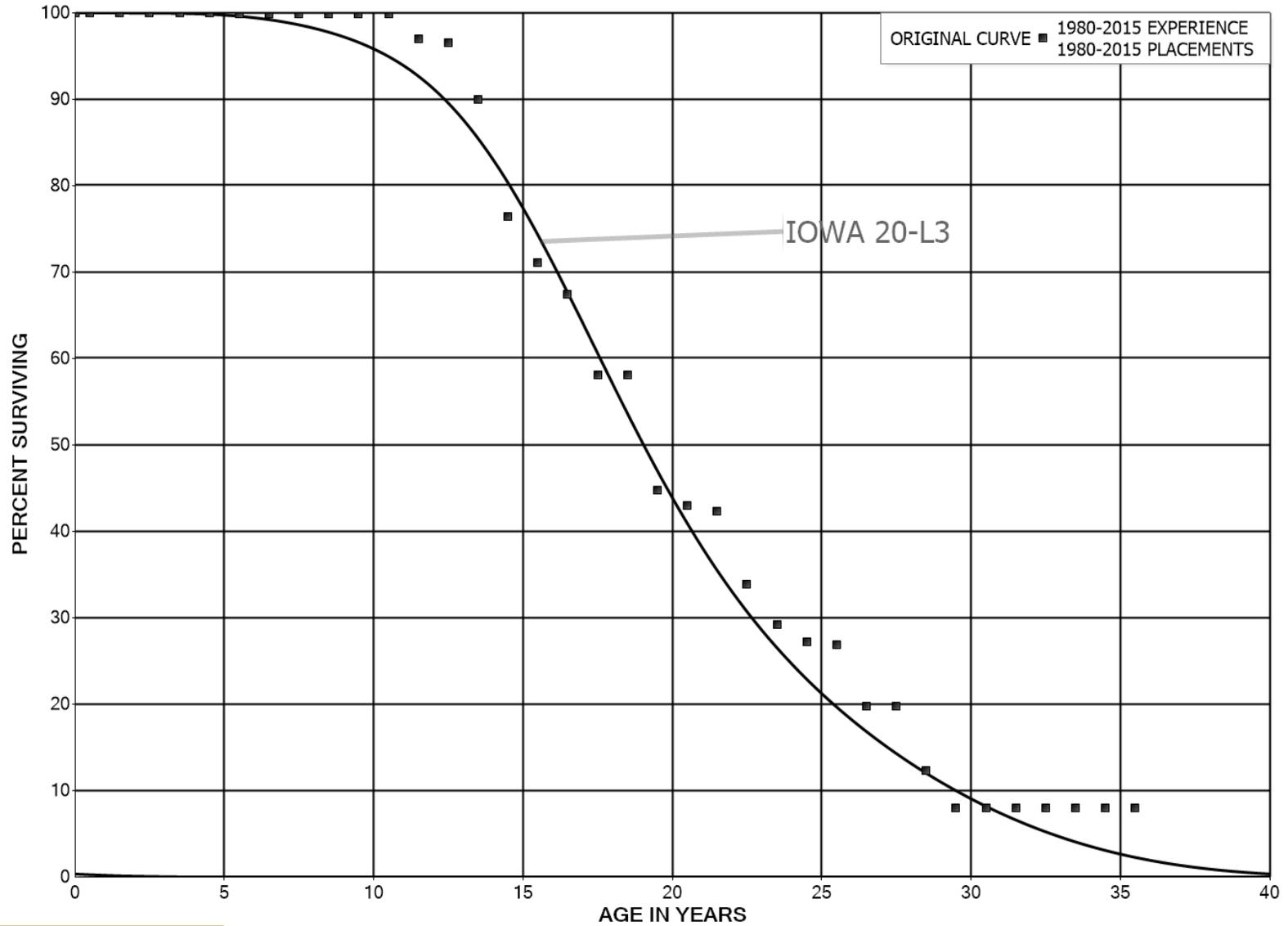
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R15 - RUNNER

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-1998       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 40.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 41.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 42.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 43.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 44.5                           | 8,138,207                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 45.5                           | 6,679,642                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 46.5                           | 6,679,642                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 47.5                           | 5,230,693                                    |                                       | 0.0000                    | 1.0000        | 98.98                            |
| 48.5                           |  |                                       |                           |               | 98.98                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S01 - SCADA EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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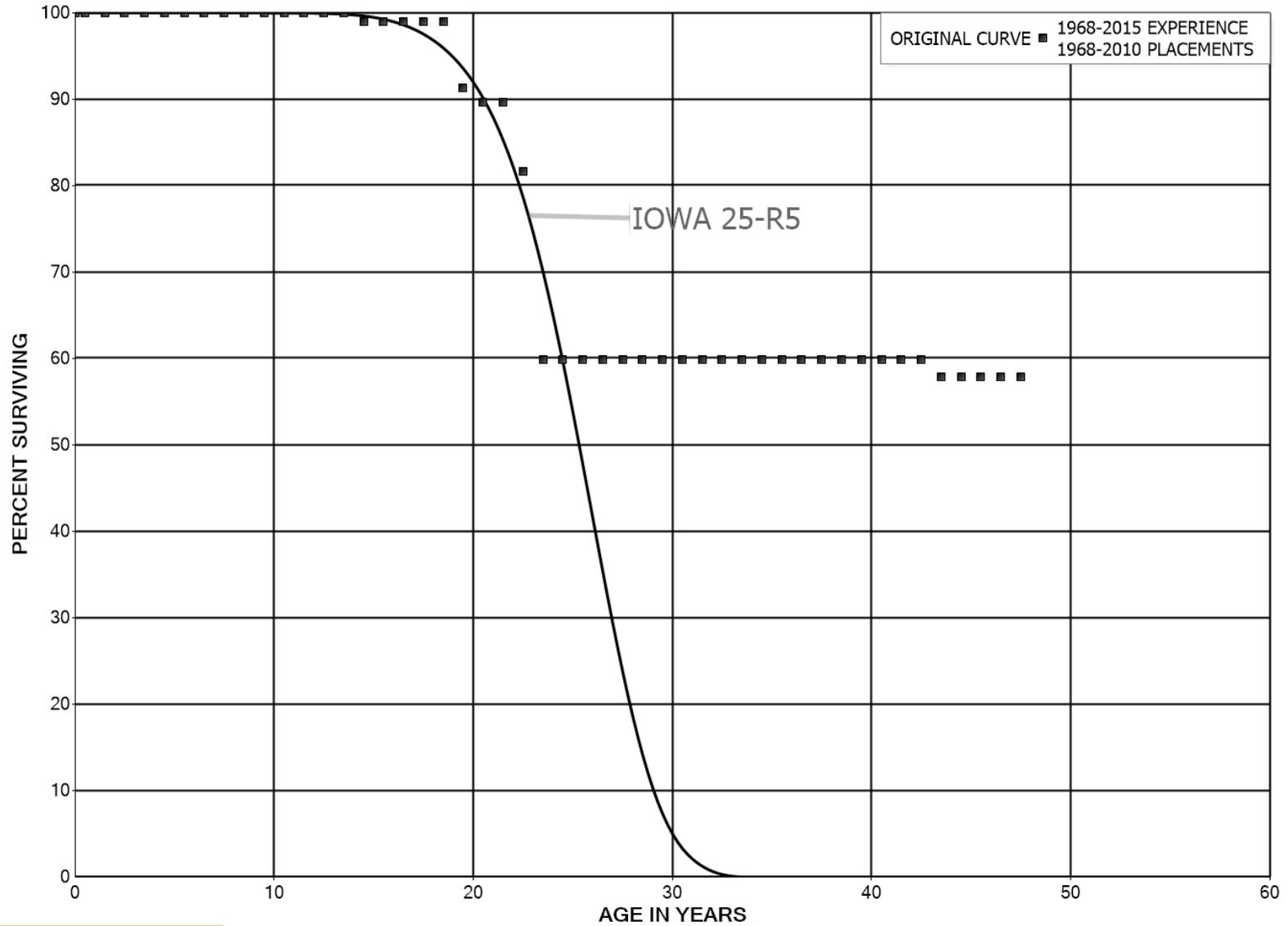
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S01 - SCADA EQUIPMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1980-2015       |  |                                       | EXPERIENCE BAND 1980-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,659,317                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 6,863,926                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 6,836,602                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 6,626,915                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 6,553,388                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 6,467,080                                    | 9,152                                 | 0.0014                    | 0.9986        | 100.00                           |
| 5.5                            | 6,091,299                                    |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 6.5                            | 5,839,306                                    |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 7.5                            | 5,558,497                                    |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 8.5                            | 5,282,731                                    |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 9.5                            | 5,056,843                                    |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 10.5                           | 4,853,295                                    | 141,749                               | 0.0292                    | 0.9708        | 99.86                            |
| 11.5                           | 4,368,191                                    | 21,620                                | 0.0049                    | 0.9951        | 96.94                            |
| 12.5                           | 3,783,706                                    | 255,345                               | 0.0675                    | 0.9325        | 96.46                            |
| 13.5                           | 3,129,541                                    | 470,373                               | 0.1503                    | 0.8497        | 89.95                            |
| 14.5                           | 2,329,086                                    | 163,210                               | 0.0701                    | 0.9299        | 76.43                            |
| 15.5                           | 2,165,876                                    | 112,977                               | 0.0522                    | 0.9478        | 71.08                            |
| 16.5                           | 1,872,257                                    | 257,060                               | 0.1373                    | 0.8627        | 67.37                            |
| 17.5                           | 1,596,218                                    |                                       | 0.0000                    | 1.0000        | 58.12                            |
| 18.5                           | 1,596,218                                    | 368,961                               | 0.2311                    | 0.7689        | 58.12                            |
| 19.5                           | 1,227,257                                    | 48,564                                | 0.0396                    | 0.9604        | 44.69                            |
| 20.5                           | 1,164,407                                    | 17,781                                | 0.0153                    | 0.9847        | 42.92                            |
| 21.5                           | 1,146,625                                    | 228,460                               | 0.1992                    | 0.8008        | 42.26                            |
| 22.5                           | 918,165                                      | 127,565                               | 0.1389                    | 0.8611        | 33.84                            |
| 23.5                           | 790,600                                      | 54,709                                | 0.0692                    | 0.9308        | 29.14                            |
| 24.5                           | 735,891                                      | 7,398                                 | 0.0101                    | 0.9899        | 27.12                            |
| 25.5                           | 655,116                                      | 174,629                               | 0.2666                    | 0.7334        | 26.85                            |
| 26.5                           | 452,574                                      | 188                                   | 0.0004                    | 0.9996        | 19.69                            |
| 27.5                           | 452,385                                      | 171,129                               | 0.3783                    | 0.6217        | 19.68                            |
| 28.5                           | 281,256                                      | 98,514                                | 0.3503                    | 0.6497        | 12.24                            |
| 29.5                           | 127,278                                      |                                       | 0.0000                    | 1.0000        | 7.95                             |
| 30.5                           | 127,278                                      |                                       | 0.0000                    | 1.0000        | 7.95                             |
| 31.5                           | 127,278                                      |                                       | 0.0000                    | 1.0000        | 7.95                             |
| 32.5                           | 127,278                                      |                                       | 0.0000                    | 1.0000        | 7.95                             |
| 33.5                           | 127,278                                      |                                       | 0.0000                    | 1.0000        | 7.95                             |
| 34.5                           | 127,278                                      |                                       | 0.0000                    | 1.0000        | 7.95                             |
| 35.5                           |  |                                       |                           |               | 7.95                             |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S02 - SECTIONALIZERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S02 - SECTIONALIZERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2010       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 241,094                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 241,094                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 241,094                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 241,094                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 241,094                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 241,094                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 235,651                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 235,651                                      | 2,387                                 | 0.0101                    | 0.9899        | 100.00                           |
| 14.5                           | 233,264                                      |                                       | 0.0000                    | 1.0000        | 98.99                            |
| 15.5                           | 229,158                                      |                                       | 0.0000                    | 1.0000        | 98.99                            |
| 16.5                           | 229,158                                      |                                       | 0.0000                    | 1.0000        | 98.99                            |
| 17.5                           | 229,158                                      |                                       | 0.0000                    | 1.0000        | 98.99                            |
| 18.5                           | 229,158                                      | 17,768                                | 0.0775                    | 0.9225        | 98.99                            |
| 19.5                           | 189,387                                      | 3,493                                 | 0.0184                    | 0.9816        | 91.31                            |
| 20.5                           | 185,893                                      |                                       | 0.0000                    | 1.0000        | 89.63                            |
| 21.5                           | 185,893                                      | 16,621                                | 0.0894                    | 0.9106        | 89.63                            |
| 22.5                           | 169,272                                      | 45,060                                | 0.2662                    | 0.7338        | 81.61                            |
| 23.5                           | 124,212                                      |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 24.5                           | 77,660                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 25.5                           | 77,660                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 26.5                           | 75,933                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 27.5                           | 75,933                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 28.5                           | 75,933                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 29.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 30.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 31.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 32.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 33.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 34.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 35.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 36.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 37.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 38.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |

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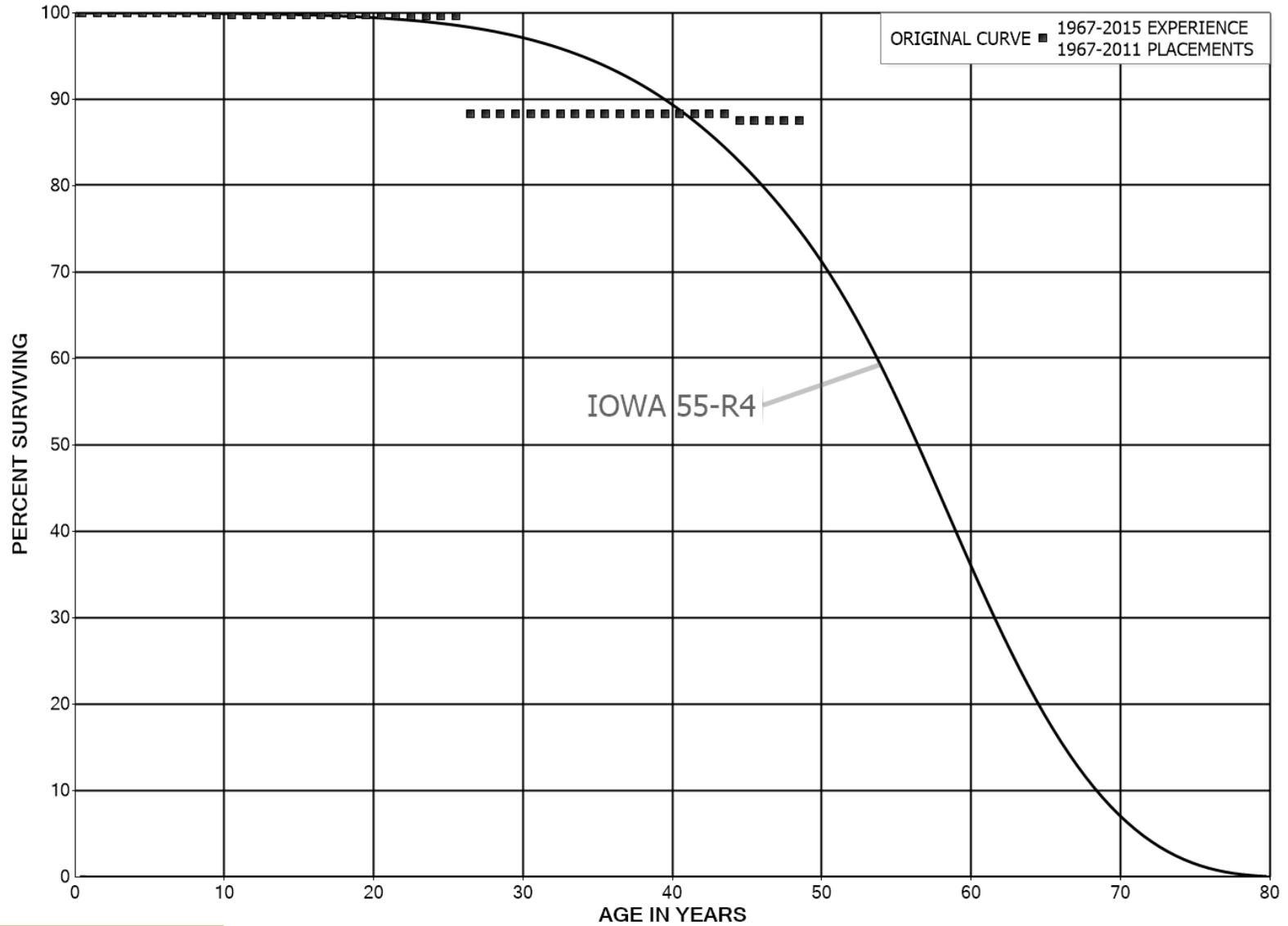
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S02 - SECTIONALIZERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2010       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 73,992                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 40.5                           | 50,223                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 41.5                           | 50,223                                       |                                       | 0.0000                    | 1.0000        | 59.89                            |
| 42.5                           | 50,223                                       | 1,756                                 | 0.0350                    | 0.9650        | 59.89                            |
| 43.5                           | 48,467                                       |                                       | 0.0000                    | 1.0000        | 57.79                            |
| 44.5                           | 48,467                                       |                                       | 0.0000                    | 1.0000        | 57.79                            |
| 45.5                           | 48,467                                       |                                       | 0.0000                    | 1.0000        | 57.79                            |
| 46.5                           | 48,467                                       |                                       | 0.0000                    | 1.0000        | 57.79                            |
| 47.5                           |  |                                       |                           |               | 57.79                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S04 - SEWAGE DISPOSAL SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S04 - SEWAGE DISPOSAL SYSTEM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2011       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,028,054                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 3,028,054                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 3,028,054                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 3,028,054                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 3,028,054                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,884,687                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,758,930                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,714,051                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 2,669,446                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,611,317                                    | 8,327                                 | 0.0032                    | 0.9968        | 100.00                           |
| 9.5                            | 2,567,675                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 10.5                           | 2,567,675                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 11.5                           | 2,567,675                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 12.5                           | 2,469,764                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 13.5                           | 2,113,937                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 14.5                           | 2,113,937                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 15.5                           | 2,113,937                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 16.5                           | 1,137,751                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 17.5                           | 1,082,153                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 18.5                           | 1,077,919                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 19.5                           | 1,064,436                                    |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 20.5                           | 933,197                                      |                                       | 0.0000                    | 1.0000        | 99.68                            |
| 21.5                           | 933,197                                      | 899                                   | 0.0010                    | 0.9990        | 99.68                            |
| 22.5                           | 932,298                                      |                                       | 0.0000                    | 1.0000        | 99.59                            |
| 23.5                           | 916,457                                      |                                       | 0.0000                    | 1.0000        | 99.59                            |
| 24.5                           | 916,457                                      |                                       | 0.0000                    | 1.0000        | 99.59                            |
| 25.5                           | 866,450                                      | 97,985                                | 0.1131                    | 0.8869        | 99.59                            |
| 26.5                           | 460,447                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 27.5                           | 457,750                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 28.5                           | 457,750                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 29.5                           | 457,750                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 30.5                           | 457,750                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 31.5                           | 457,750                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 32.5                           | 362,744                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 33.5                           | 359,744                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 34.5                           | 357,077                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 35.5                           | 213,958                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 36.5                           | 213,958                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 37.5                           | 179,942                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 38.5                           | 172,081                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |

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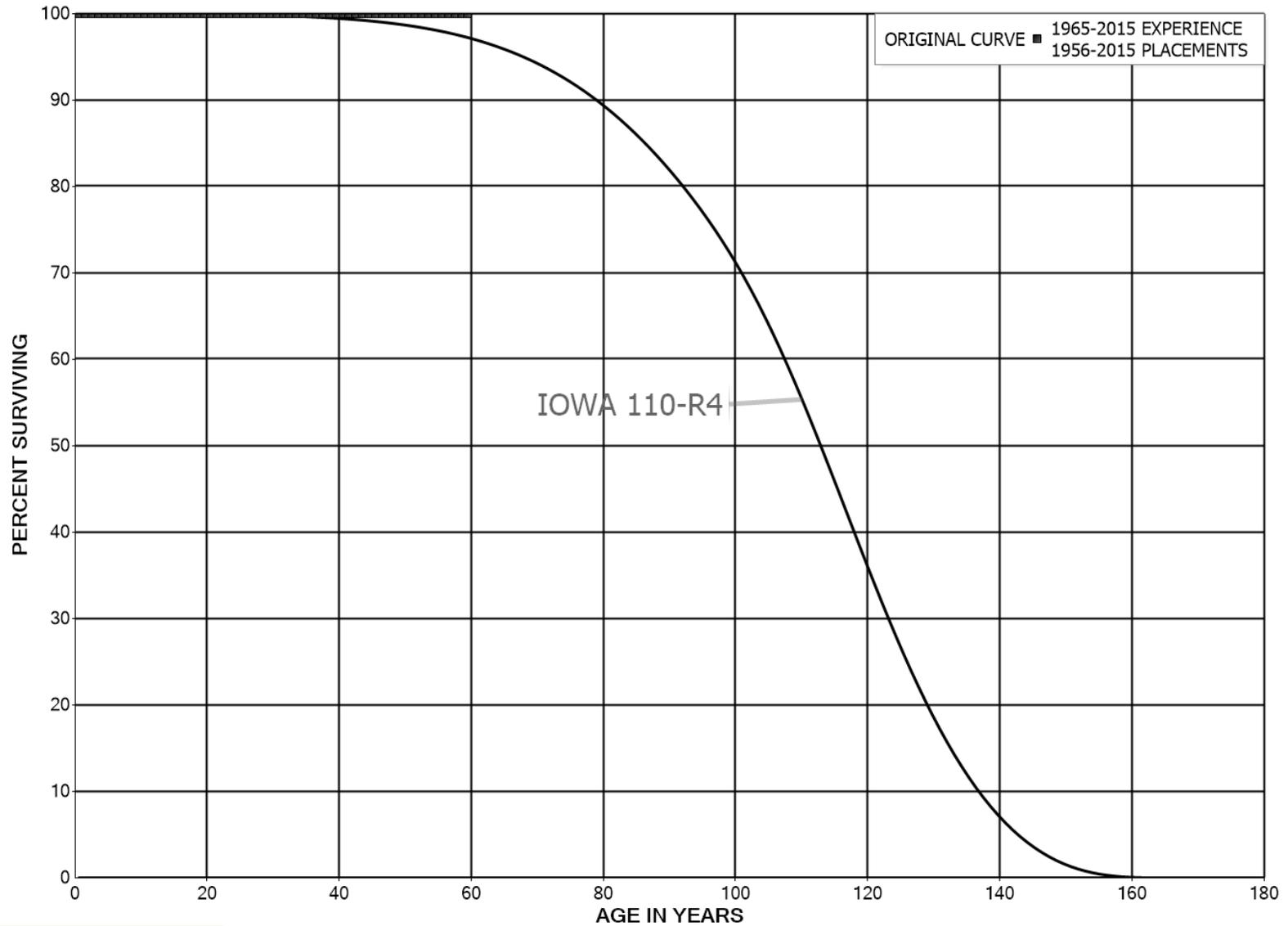
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S04 - SEWAGE DISPOSAL SYSTEM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2011       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 172,081                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 40.5                           | 172,081                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 41.5                           | 172,081                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 42.5                           | 172,081                                      |                                       | 0.0000                    | 1.0000        | 88.32                            |
| 43.5                           | 167,427                                      | 1,523                                 | 0.0091                    | 0.9909        | 88.32                            |
| 44.5                           | 164,517                                      |                                       | 0.0000                    | 1.0000        | 87.52                            |
| 45.5                           | 150,432                                      |                                       | 0.0000                    | 1.0000        | 87.52                            |
| 46.5                           | 17,904                                       |                                       | 0.0000                    | 1.0000        | 87.52                            |
| 47.5                           | 10,112                                       |                                       | 0.0000                    | 1.0000        | 87.52                            |
| 48.5                           |  |                                       |                           |               | 87.52                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S06 - SPILLWAY STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S06 - SPILLWAY STRUCTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 28,083,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 28,033,039                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 28,070,270                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 28,070,270                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 28,070,270                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 28,070,270                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 26,332,464                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 26,325,756                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 26,290,175                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 26,290,175                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 26,290,175                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 26,261,403                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 26,261,403                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 26,261,403                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 26,261,403                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 19,750,348                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 19,747,399                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 7,917,388                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 7,917,388                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 7,917,388                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |

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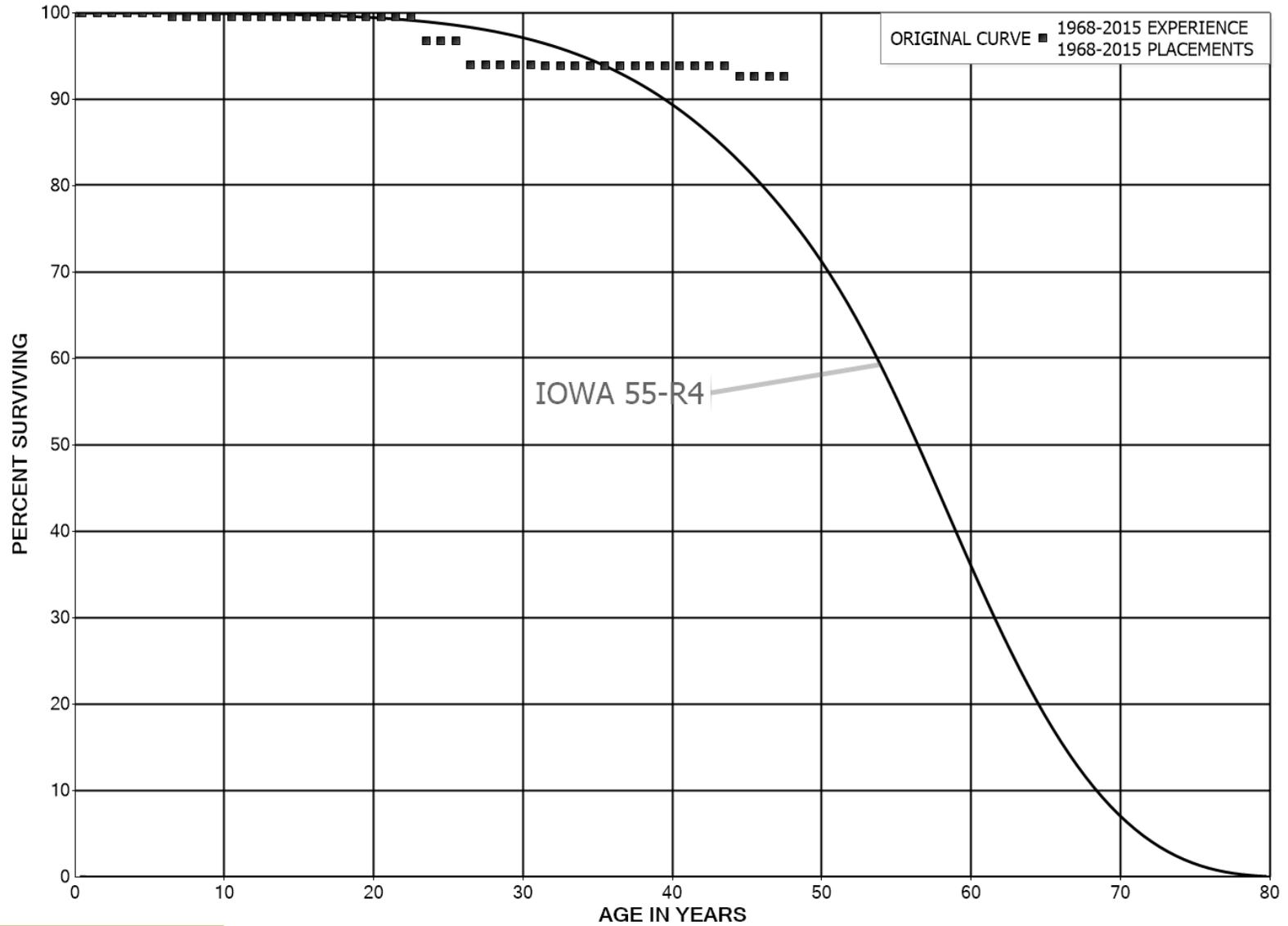
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S06 - SPILLWAY STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 4,434,743                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 2,173,611                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 50.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 51.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 52.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 53.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 54.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 55.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 56.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 57.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 58.5                           | 37,231                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 59.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S07 - STACKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S07 - STACKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2015

EXPERIENCE BAND 1968-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 17,603,104                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 13,821,283                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 13,801,764                                   | 9,927                                 | 0.0007         | 0.9993        | 100.00                           |
| 2.5                            | 13,791,837                                   |                                       | 0.0000         | 1.0000        | 99.93                            |
| 3.5                            | 11,609,146                                   |                                       | 0.0000         | 1.0000        | 99.93                            |
| 4.5                            | 10,819,314                                   |                                       | 0.0000         | 1.0000        | 99.93                            |
| 5.5                            | 10,819,314                                   | 50,280                                | 0.0046         | 0.9954        | 99.93                            |
| 6.5                            | 10,769,034                                   |                                       | 0.0000         | 1.0000        | 99.46                            |
| 7.5                            | 10,479,141                                   |                                       | 0.0000         | 1.0000        | 99.46                            |
| 8.5                            | 10,370,962                                   |                                       | 0.0000         | 1.0000        | 99.46                            |
| 9.5                            | 10,370,962                                   |                                       | 0.0000         | 1.0000        | 99.46                            |
| 10.5                           | 8,301,831                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 11.5                           | 8,301,831                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 12.5                           | 8,301,831                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 13.5                           | 8,301,831                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 14.5                           | 8,207,809                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 15.5                           | 8,207,809                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 16.5                           | 8,207,809                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 17.5                           | 8,207,809                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 18.5                           | 8,207,809                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 19.5                           | 8,086,784                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 20.5                           | 8,049,829                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 21.5                           | 8,049,829                                    |                                       | 0.0000         | 1.0000        | 99.46                            |
| 22.5                           | 8,049,829                                    | 225,731                               | 0.0280         | 0.9720        | 99.46                            |
| 23.5                           | 6,975,642                                    |                                       | 0.0000         | 1.0000        | 96.67                            |
| 24.5                           | 6,975,642                                    |                                       | 0.0000         | 1.0000        | 96.67                            |
| 25.5                           | 6,975,642                                    | 195,010                               | 0.0280         | 0.9720        | 96.67                            |
| 26.5                           | 6,780,633                                    |                                       | 0.0000         | 1.0000        | 93.97                            |
| 27.5                           | 6,774,500                                    |                                       | 0.0000         | 1.0000        | 93.97                            |
| 28.5                           | 6,774,500                                    |                                       | 0.0000         | 1.0000        | 93.97                            |
| 29.5                           | 6,746,581                                    |                                       | 0.0000         | 1.0000        | 93.97                            |
| 30.5                           | 6,746,581                                    | 12,760                                | 0.0019         | 0.9981        | 93.97                            |
| 31.5                           | 6,733,821                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 32.5                           | 6,733,821                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 33.5                           | 6,733,821                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 34.5                           | 6,733,821                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 35.5                           | 5,035,613                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 36.5                           | 5,035,613                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 37.5                           | 5,035,613                                    |                                       | 0.0000         | 1.0000        | 93.79                            |
| 38.5                           | 5,035,613                                    |                                       | 0.0000         | 1.0000        | 93.79                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

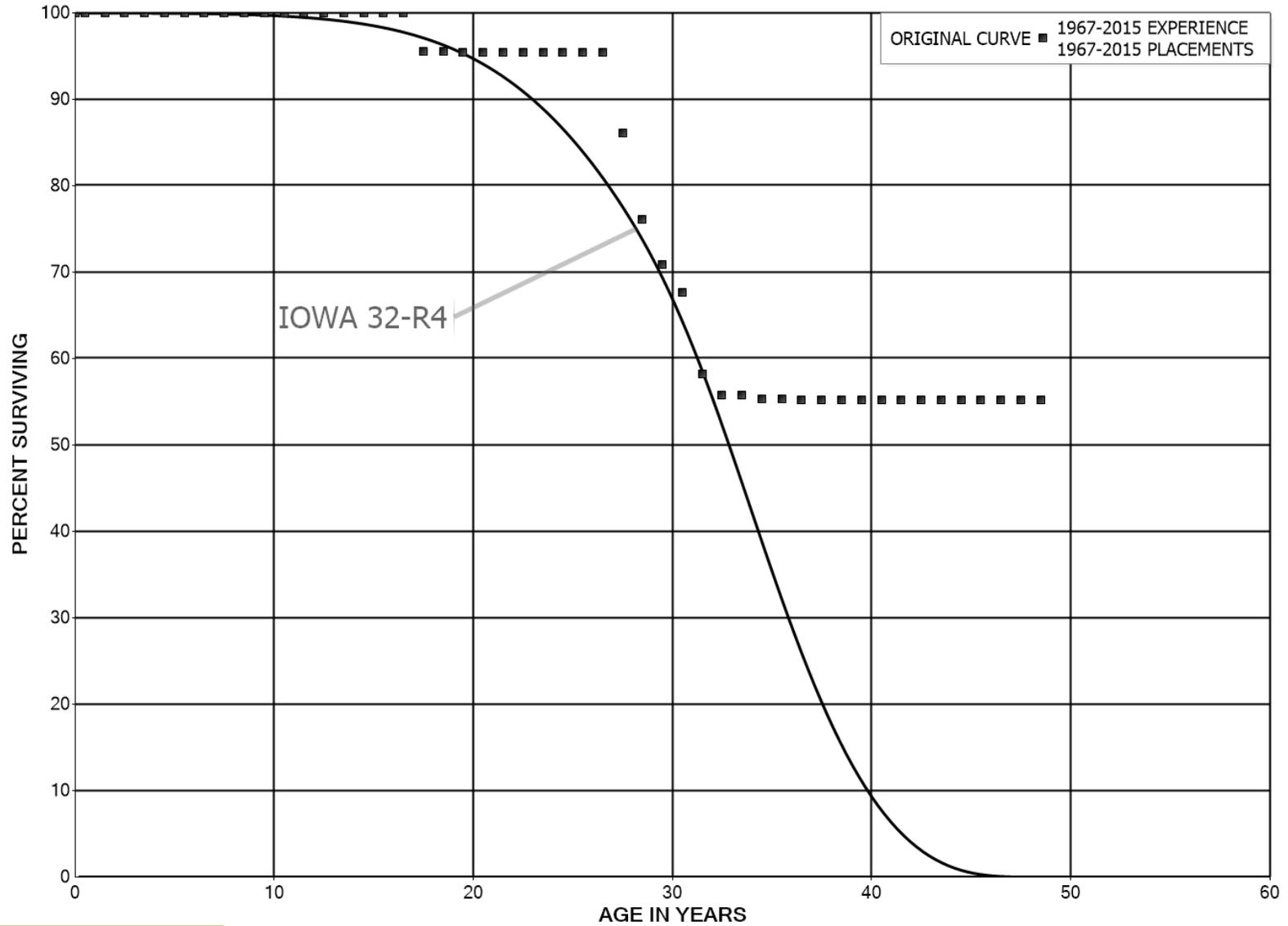
ACCOUNT S07 - STACKS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,027,012                                    |                                       | 0.0000                    | 1.0000        | 93.79                            |
| 40.5                           | 4,365,649                                    |                                       | 0.0000                    | 1.0000        | 93.79                            |
| 41.5                           | 4,296,040                                    |                                       | 0.0000                    | 1.0000        | 93.79                            |
| 42.5                           | 4,296,040                                    |                                       | 0.0000                    | 1.0000        | 93.79                            |
| 43.5                           | 4,296,040                                    | 56,428                                | 0.0131                    | 0.9869        | 93.79                            |
| 44.5                           | 3,809,218                                    |                                       | 0.0000                    | 1.0000        | 92.56                            |
| 45.5                           | 3,809,218                                    |                                       | 0.0000                    | 1.0000        | 92.56                            |
| 46.5                           | 3,809,218                                    |                                       | 0.0000                    | 1.0000        | 92.56                            |
| 47.5                           |  |                                       |                           |               | 92.56                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S08 - STATIC EXCITATION SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S08 - STATIC EXCITATION SYSTEM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 13,697,385                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 13,016,565                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 13,016,565                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 11,796,837                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 11,233,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 10,585,051                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 9,994,625                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 9,405,190                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 9,388,601                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 9,059,543                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 9,059,543                                    | 405,819                               | 0.0448                    | 0.9552        | 100.00                           |
| 17.5                           | 8,633,626                                    |                                       | 0.0000                    | 1.0000        | 95.52                            |
| 18.5                           | 8,633,626                                    | 6,733                                 | 0.0008                    | 0.9992        | 95.52                            |
| 19.5                           | 8,626,892                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 20.5                           | 8,626,892                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 21.5                           | 8,626,892                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 22.5                           | 8,626,892                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 23.5                           | 8,498,957                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 24.5                           | 8,498,957                                    |                                       | 0.0000                    | 1.0000        | 95.45                            |
| 25.5                           | 8,498,957                                    | 2,227                                 | 0.0003                    | 0.9997        | 95.45                            |
| 26.5                           | 8,277,464                                    | 811,162                               | 0.0980                    | 0.9020        | 95.42                            |
| 27.5                           | 7,464,167                                    | 864,084                               | 0.1158                    | 0.8842        | 86.07                            |
| 28.5                           | 6,600,084                                    | 461,167                               | 0.0699                    | 0.9301        | 76.11                            |
| 29.5                           | 6,138,917                                    | 272,384                               | 0.0444                    | 0.9556        | 70.79                            |
| 30.5                           | 5,866,532                                    | 822,012                               | 0.1401                    | 0.8599        | 67.65                            |
| 31.5                           | 5,044,521                                    | 214,141                               | 0.0425                    | 0.9575        | 58.17                            |
| 32.5                           | 4,830,380                                    |                                       | 0.0000                    | 1.0000        | 55.70                            |
| 33.5                           | 4,805,335                                    | 32,738                                | 0.0068                    | 0.9932        | 55.70                            |
| 34.5                           | 4,772,597                                    | 5,000                                 | 0.0010                    | 0.9990        | 55.32                            |
| 35.5                           | 3,277,853                                    | 5,419                                 | 0.0017                    | 0.9983        | 55.26                            |
| 36.5                           | 3,272,434                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 37.5                           | 3,272,434                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 38.5                           | 3,264,434                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |

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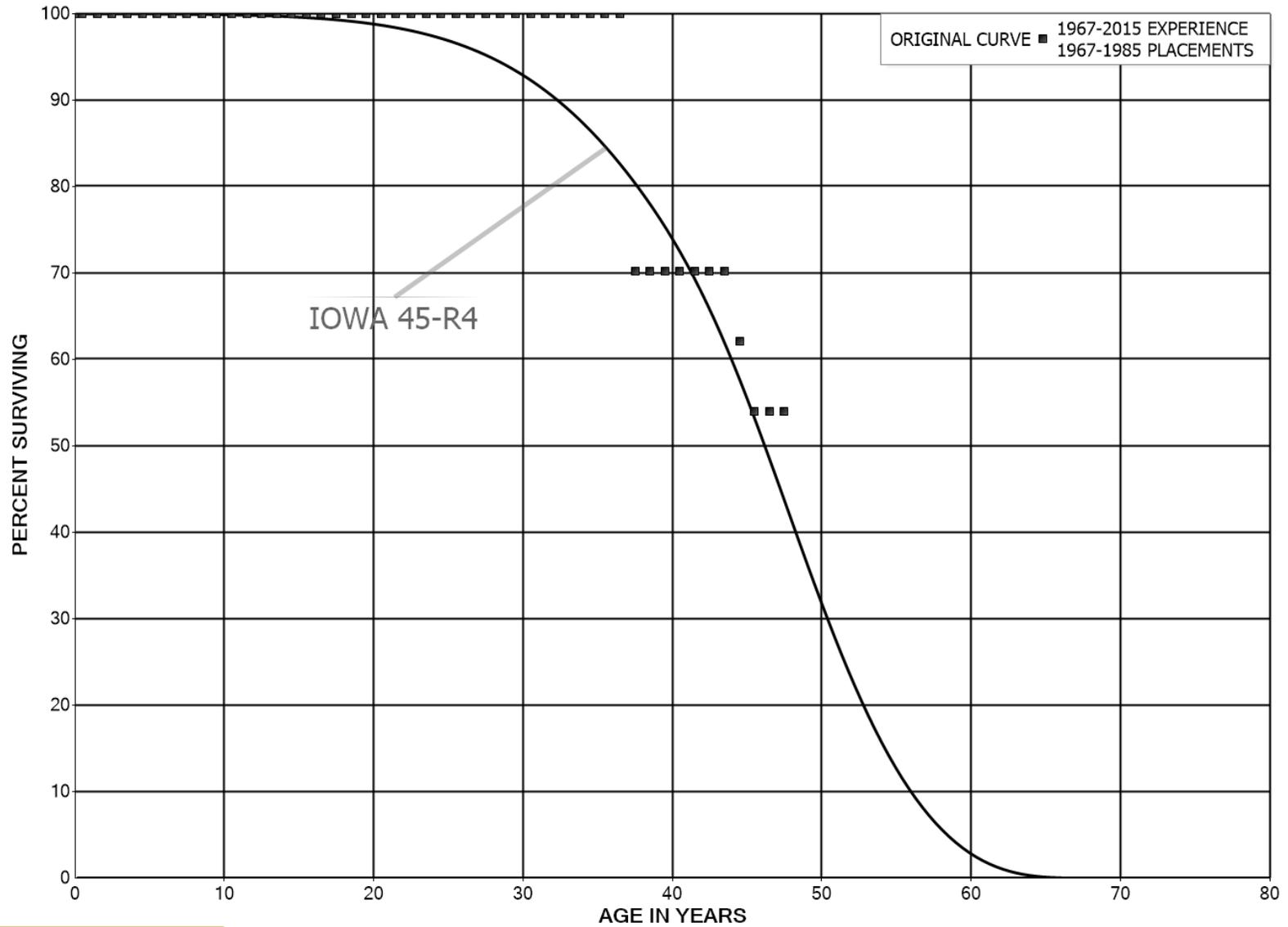
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S08 - STATIC EXCITATION SYSTEM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,256,434                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 40.5                           | 3,223,516                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 41.5                           | 3,186,792                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 42.5                           | 3,186,792                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 43.5                           | 3,186,792                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 44.5                           | 3,186,792                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 45.5                           | 2,498,060                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 46.5                           | 2,498,060                                    |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 47.5                           | 951,236                                      |                                       | 0.0000                    | 1.0000        | 55.17                            |
| 48.5                           |  |                                       |                           |               | 55.17                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S09 - STATIC EXCITATION - TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S09 - STATIC EXCITATION - TRANSFORMERS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-1985       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 884,861                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 559,732                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 559,732                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 559,732                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 514,767                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 514,767                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 249,534                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 249,534                                      | 74,379                                | 0.2981                    | 0.7019        | 100.00                           |
| 37.5                           | 168,390                                      |                                       | 0.0000                    | 1.0000        | 70.19                            |
| 38.5                           | 168,390                                      |                                       | 0.0000                    | 1.0000        | 70.19                            |

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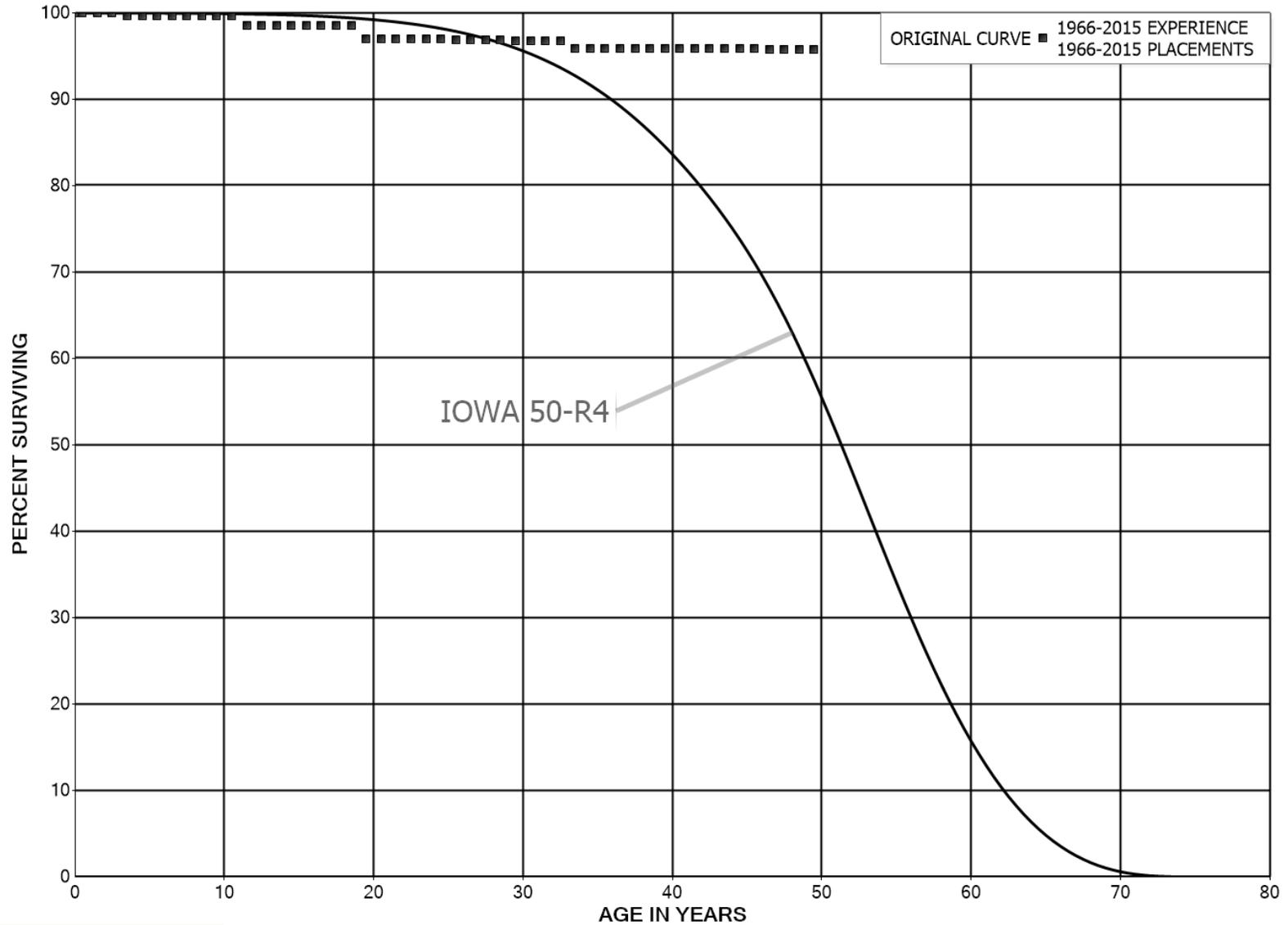
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S09 - STATIC EXCITATION - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-1985       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 168,390                                      |                                       | 0.0000                    | 1.0000        | 70.19                            |
| 40.5                           | 168,390                                      |                                       | 0.0000                    | 1.0000        | 70.19                            |
| 41.5                           | 168,390                                      |                                       | 0.0000                    | 1.0000        | 70.19                            |
| 42.5                           | 168,390                                      |                                       | 0.0000                    | 1.0000        | 70.19                            |
| 43.5                           | 168,390                                      | 19,468                                | 0.1156                    | 0.8844        | 70.19                            |
| 44.5                           | 148,923                                      | 19,468                                | 0.1307                    | 0.8693        | 62.08                            |
| 45.5                           | 129,455                                      |                                       | 0.0000                    | 1.0000        | 53.96                            |
| 46.5                           | 129,455                                      |                                       | 0.0000                    | 1.0000        | 53.96                            |
| 47.5                           | 37,221                                       | 37,221                                | 1.0000                    |               | 53.96                            |
| 48.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S10 - STATION SERVICE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S10 - STATION SERVICE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 5,341,141                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 3,777,641                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 3,749,113                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 3,721,185                                    | 13,370                                | 0.0036                    | 0.9964        | 100.00                           |
| 3.5                            | 3,613,933                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 4.5                            | 3,587,621                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 5.5                            | 3,569,367                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 6.5                            | 3,229,864                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 7.5                            | 2,854,538                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 8.5                            | 2,854,538                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 9.5                            | 2,854,538                                    |                                       | 0.0000                    | 1.0000        | 99.64                            |
| 10.5                           | 2,854,538                                    | 32,567                                | 0.0114                    | 0.9886        | 99.64                            |
| 11.5                           | 2,821,972                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 12.5                           | 2,821,972                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 13.5                           | 2,820,609                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 14.5                           | 2,820,609                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 15.5                           | 2,820,609                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 16.5                           | 2,820,609                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 17.5                           | 2,820,609                                    |                                       | 0.0000                    | 1.0000        | 98.50                            |
| 18.5                           | 2,820,609                                    | 45,266                                | 0.0160                    | 0.9840        | 98.50                            |
| 19.5                           | 2,692,387                                    |                                       | 0.0000                    | 1.0000        | 96.92                            |
| 20.5                           | 2,671,359                                    |                                       | 0.0000                    | 1.0000        | 96.92                            |
| 21.5                           | 2,629,236                                    |                                       | 0.0000                    | 1.0000        | 96.92                            |
| 22.5                           | 2,626,792                                    |                                       | 0.0000                    | 1.0000        | 96.92                            |
| 23.5                           | 2,625,906                                    | 484                                   | 0.0002                    | 0.9998        | 96.92                            |
| 24.5                           | 2,622,647                                    | 2,892                                 | 0.0011                    | 0.9989        | 96.91                            |
| 25.5                           | 2,594,718                                    |                                       | 0.0000                    | 1.0000        | 96.80                            |
| 26.5                           | 2,496,612                                    |                                       | 0.0000                    | 1.0000        | 96.80                            |
| 27.5                           | 2,427,377                                    |                                       | 0.0000                    | 1.0000        | 96.80                            |
| 28.5                           | 2,424,708                                    | 2,402                                 | 0.0010                    | 0.9990        | 96.80                            |
| 29.5                           | 2,419,450                                    |                                       | 0.0000                    | 1.0000        | 96.70                            |
| 30.5                           | 1,907,004                                    |                                       | 0.0000                    | 1.0000        | 96.70                            |
| 31.5                           | 1,907,004                                    |                                       | 0.0000                    | 1.0000        | 96.70                            |
| 32.5                           | 1,131,562                                    | 9,576                                 | 0.0085                    | 0.9915        | 96.70                            |
| 33.5                           | 1,114,260                                    | 695                                   | 0.0006                    | 0.9994        | 95.88                            |
| 34.5                           | 1,104,479                                    |                                       | 0.0000                    | 1.0000        | 95.82                            |
| 35.5                           | 901,880                                      |                                       | 0.0000                    | 1.0000        | 95.82                            |
| 36.5                           | 719,873                                      |                                       | 0.0000                    | 1.0000        | 95.82                            |
| 37.5                           | 710,886                                      |                                       | 0.0000                    | 1.0000        | 95.82                            |
| 38.5                           | 673,980                                      |                                       | 0.0000                    | 1.0000        | 95.82                            |



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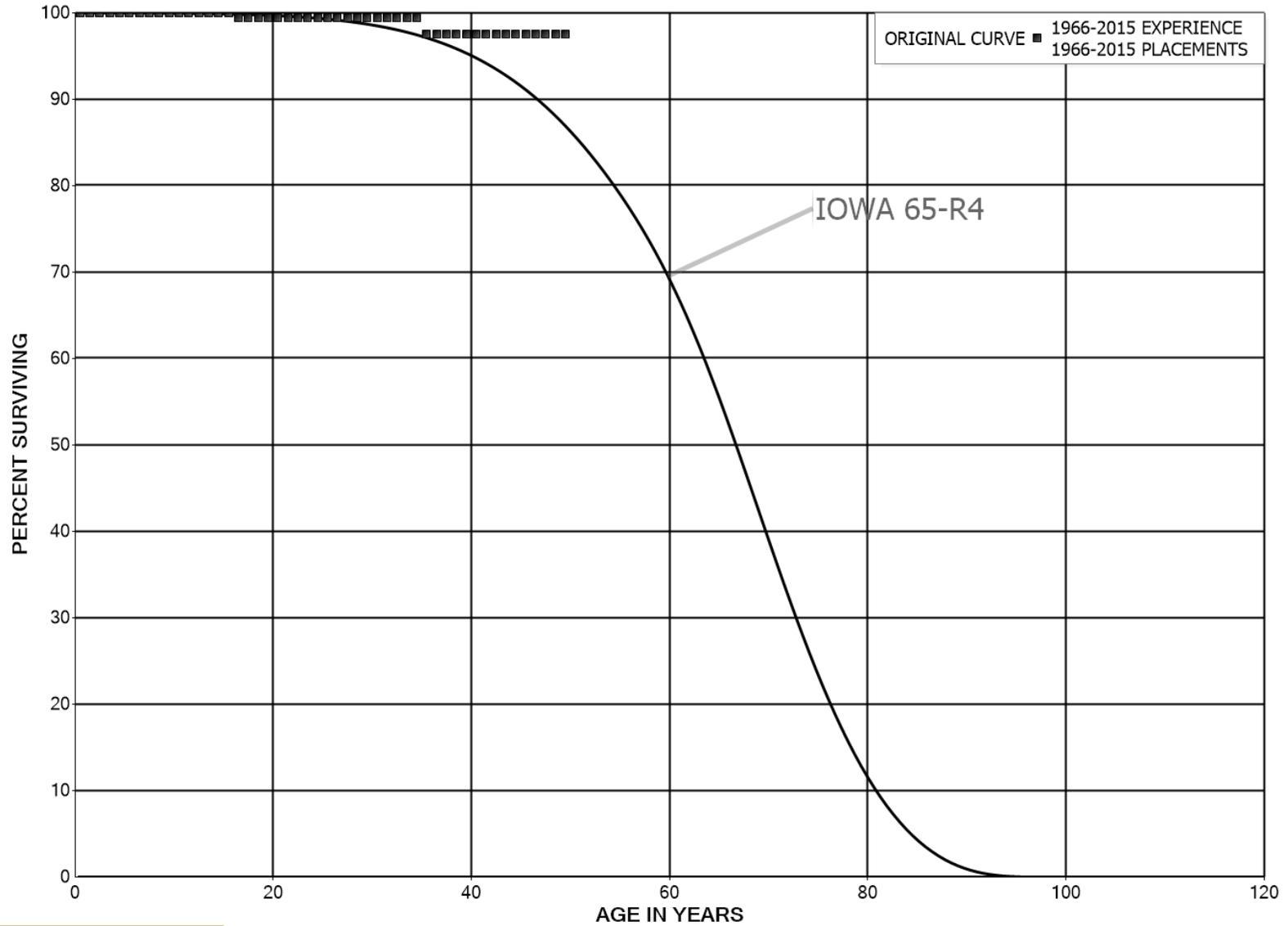
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S10 - STATION SERVICE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 673,980                                      |                                       | 0.0000                    | 1.0000        | 95.82                            |
| 40.5                           | 672,480                                      |                                       | 0.0000                    | 1.0000        | 95.82                            |
| 41.5                           | 672,030                                      | 237                                   | 0.0004                    | 0.9996        | 95.82                            |
| 42.5                           | 671,793                                      |                                       | 0.0000                    | 1.0000        | 95.79                            |
| 43.5                           | 671,793                                      |                                       | 0.0000                    | 1.0000        | 95.79                            |
| 44.5                           | 519,921                                      |                                       | 0.0000                    | 1.0000        | 95.79                            |
| 45.5                           | 518,898                                      | 316                                   | 0.0006                    | 0.9994        | 95.79                            |
| 46.5                           | 518,582                                      |                                       | 0.0000                    | 1.0000        | 95.73                            |
| 47.5                           | 511,196                                      |                                       | 0.0000                    | 1.0000        | 95.73                            |
| 48.5                           | 491,605                                      |                                       | 0.0000                    | 1.0000        | 95.73                            |
| 49.5                           |  |                                       |                           |               | 95.73                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S11 - STOP LOGS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts, Page 327 of 630**

NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S11 - STOP LOGS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,146,969                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,853,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 2,645,784                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,645,784                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 2,645,784                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 2,645,784                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 2,645,784                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 2,510,772                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 2,510,772                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 2,510,772                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 2,510,772                                    | 16,397                                | 0.0065                    | 0.9935        | 100.00                           |
| 16.5                           | 2,471,527                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 17.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 18.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 19.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 20.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 21.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 22.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 23.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 24.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 25.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 26.5                           | 2,448,776                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 27.5                           | 2,383,388                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 28.5                           | 2,383,388                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 29.5                           | 2,383,388                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 30.5                           | 2,383,388                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 31.5                           | 2,187,620                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 32.5                           | 2,175,246                                    |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 33.5                           | 884,391                                      |                                       | 0.0000                    | 1.0000        | 99.35                            |
| 34.5                           | 884,391                                      | 16,475                                | 0.0186                    | 0.9814        | 99.35                            |
| 35.5                           | 867,916                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 36.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 37.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 38.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |

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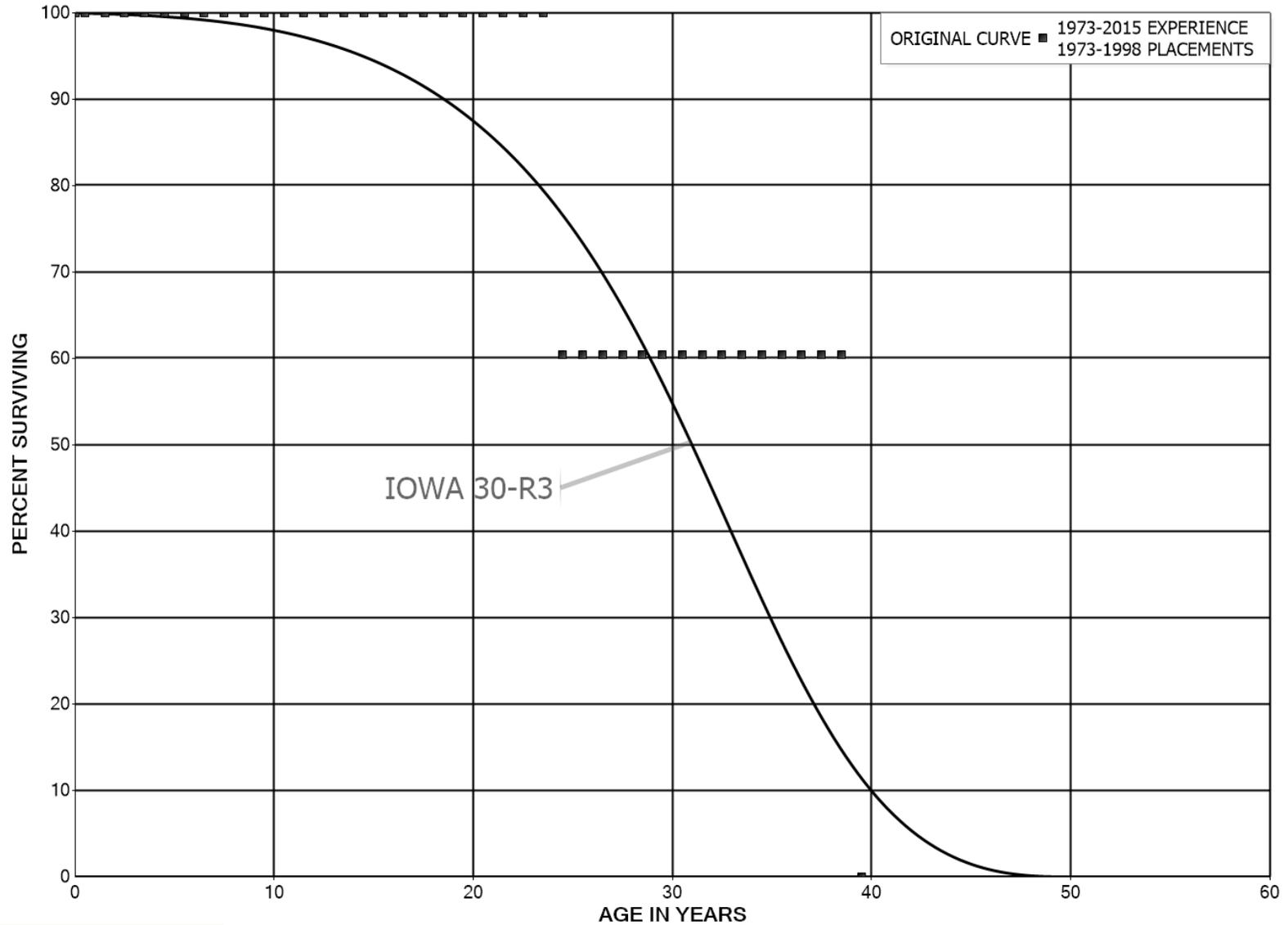
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S11 - STOP LOGS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 40.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 41.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 42.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 43.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 44.5                           | 305,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 45.5                           | 285,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 46.5                           | 285,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 47.5                           | 285,958                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 48.5                           | 137,480                                      |                                       | 0.0000                    | 1.0000        | 97.50                            |
| 49.5                           |  |                                       |                           |               | 97.50                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S12 - STORAGE PALLETS AND RACKINGS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)  
Rate Mitigation Options and Impacts, Page 330 of 630**

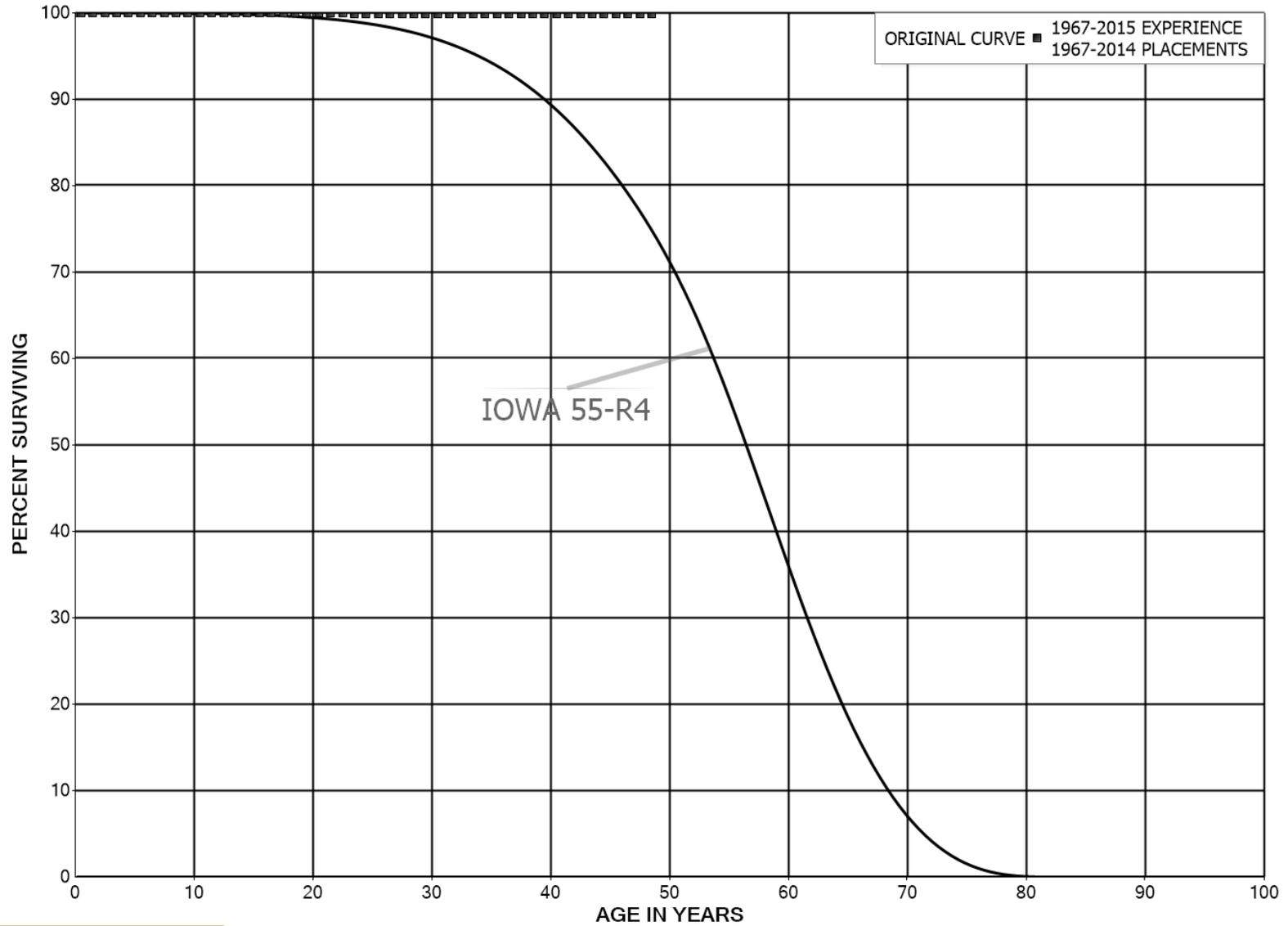
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S12 - STORAGE PALLETS AND RACKINGS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1973-1998       |  |                                       | EXPERIENCE BAND 1973-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 33,439                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 29,742                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 29,742                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 29,742                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 29,742                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 29,742                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 29,742                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 29,742                                       | 11,790                                | 0.3964                    | 0.6036        | 100.00                           |
| 24.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 25.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 26.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 27.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 28.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 29.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 30.5                           | 17,952                                       |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 31.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 32.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 33.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 34.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 35.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 36.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 37.5                           | 7,245  |                                       | 0.0000                    | 1.0000        | 60.36                            |
| 38.5                           | 7,245  | 7,245                                 | 1.0000                    |               | 60.36                            |
| 39.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S13 - STORM AND YARD DRAINAGE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S13 - STORM AND YARD DRAINAGE

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2014       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,311,021                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,311,021                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,274,643                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,199,628                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,199,628                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,199,628                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,199,628                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,132,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 1,100,589                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 1,100,589                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 1,100,589                                    | 2,307                                 | 0.0021                    | 0.9979        | 100.00                           |
| 23.5                           | 1,058,425                                    |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 24.5                           | 1,028,005                                    |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 25.5                           | 991,410                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 26.5                           | 988,122                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 27.5                           | 987,158                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 28.5                           | 981,498                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 29.5                           | 981,498                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 30.5                           | 607,268                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 31.5                           | 607,268                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 32.5                           | 369,288                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 33.5                           | 369,288                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 34.5                           | 369,288                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 35.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 36.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 37.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 38.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |



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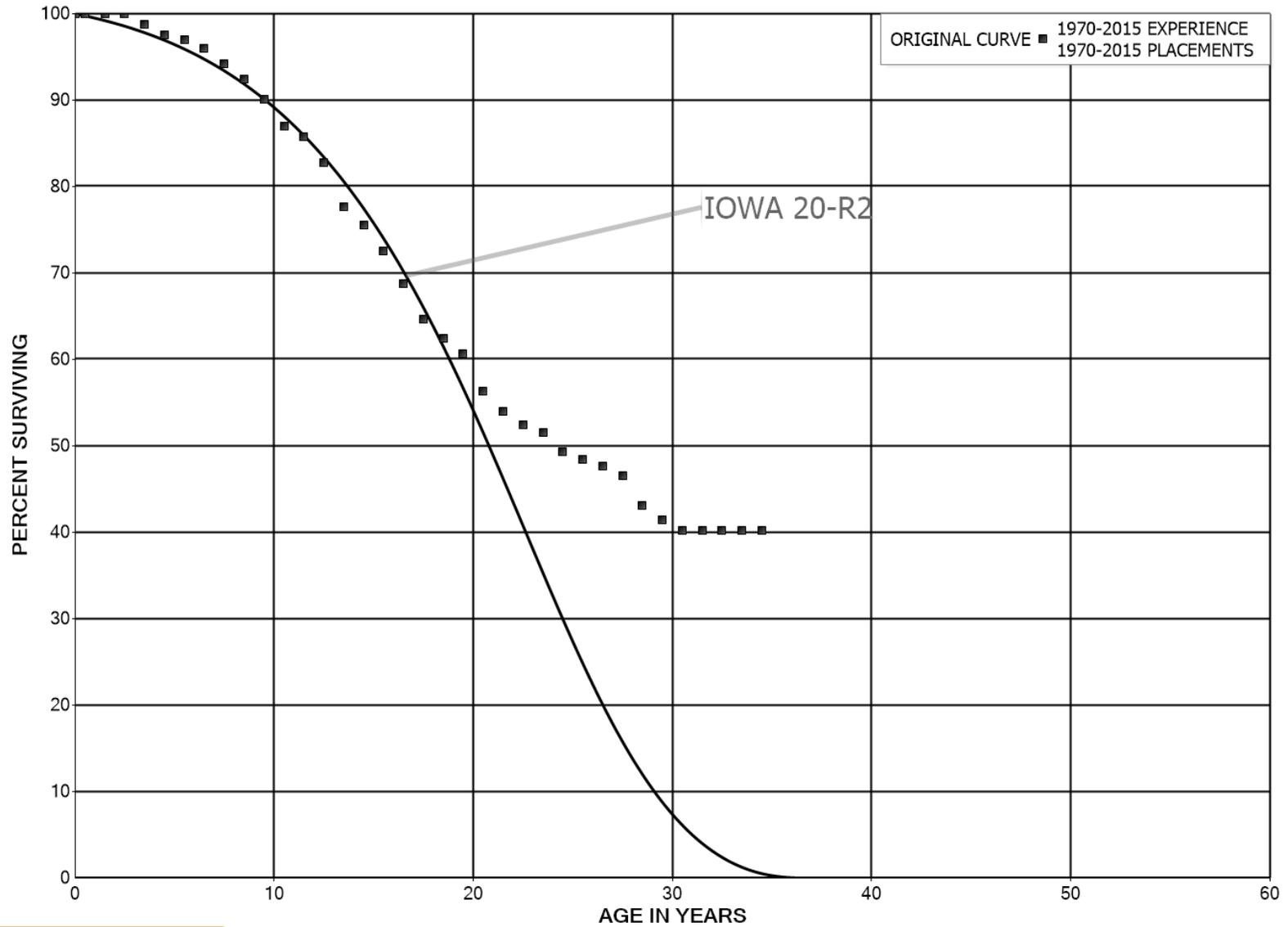
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S13 - STORM AND YARD DRAINAGE

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2014       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 40.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 41.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 42.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 43.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 44.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 45.5                           | 108,814                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 46.5                           | 3,047  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 47.5                           | 3,047  |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 48.5                           |  |                                       |                           |               | 99.79                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S14 - STREET LIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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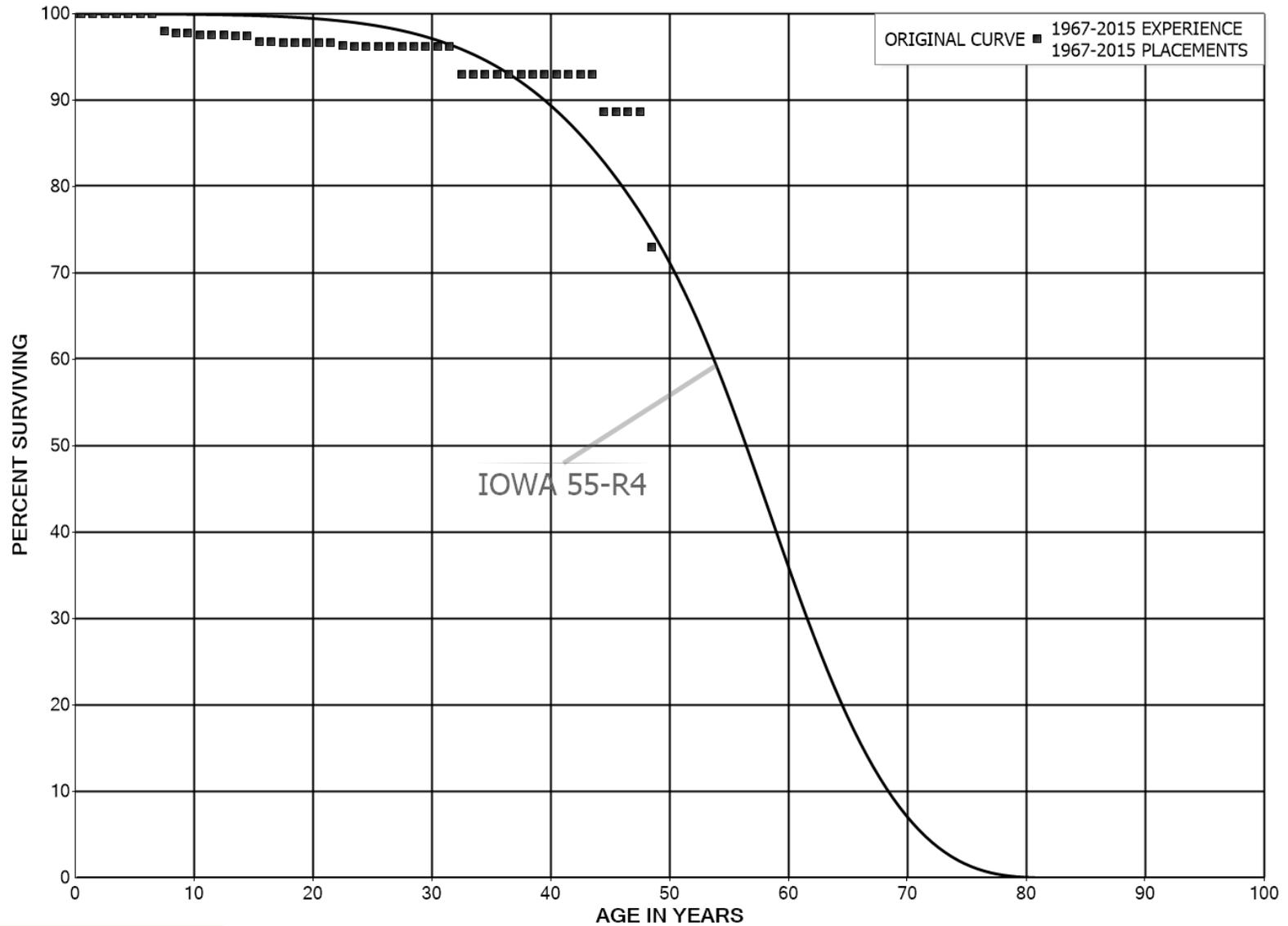
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S14 - STREET LIGHTS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1970-2015       |  |                                       | EXPERIENCE BAND 1970-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,790,929                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,505,158                                    | 911                                   | 0.0002                    | 0.9998        | 100.00                           |
| 1.5                            | 4,310,573                                    | 3,122                                 | 0.0007                    | 0.9993        | 99.98                            |
| 2.5                            | 4,017,528                                    | 48,174                                | 0.0120                    | 0.9880        | 99.91                            |
| 3.5                            | 3,781,275                                    | 44,305                                | 0.0117                    | 0.9883        | 98.71                            |
| 4.5                            | 3,463,905                                    | 21,013                                | 0.0061                    | 0.9939        | 97.55                            |
| 5.5                            | 3,252,992                                    | 34,922                                | 0.0107                    | 0.9893        | 96.96                            |
| 6.5                            | 2,986,806                                    | 55,916                                | 0.0187                    | 0.9813        | 95.92                            |
| 7.5                            | 2,712,883                                    | 50,181                                | 0.0185                    | 0.9815        | 94.12                            |
| 8.5                            | 2,493,576                                    | 61,414                                | 0.0246                    | 0.9754        | 92.38                            |
| 9.5                            | 2,236,371                                    | 78,382                                | 0.0350                    | 0.9650        | 90.11                            |
| 10.5                           | 1,985,921                                    | 27,513                                | 0.0139                    | 0.9861        | 86.95                            |
| 11.5                           | 1,761,238                                    | 62,823                                | 0.0357                    | 0.9643        | 85.75                            |
| 12.5                           | 1,515,266                                    | 92,607                                | 0.0611                    | 0.9389        | 82.69                            |
| 13.5                           | 1,309,392                                    | 36,720                                | 0.0280                    | 0.9720        | 77.63                            |
| 14.5                           | 1,143,152                                    | 44,150                                | 0.0386                    | 0.9614        | 75.46                            |
| 15.5                           | 996,794                                      | 51,929                                | 0.0521                    | 0.9479        | 72.54                            |
| 16.5                           | 865,991                                      | 52,125                                | 0.0602                    | 0.9398        | 68.76                            |
| 17.5                           | 734,874                                      | 25,057                                | 0.0341                    | 0.9659        | 64.62                            |
| 18.5                           | 549,678                                      | 15,726                                | 0.0286                    | 0.9714        | 62.42                            |
| 19.5                           | 490,774                                      | 34,789                                | 0.0709                    | 0.9291        | 60.63                            |
| 20.5                           | 435,479                                      | 18,446                                | 0.0424                    | 0.9576        | 56.34                            |
| 21.5                           | 381,184                                      | 10,866                                | 0.0285                    | 0.9715        | 53.95                            |
| 22.5                           | 333,063                                      | 6,064                                 | 0.0182                    | 0.9818        | 52.41                            |
| 23.5                           | 293,605                                      | 12,659                                | 0.0431                    | 0.9569        | 51.46                            |
| 24.5                           | 265,247                                      | 4,394                                 | 0.0166                    | 0.9834        | 49.24                            |
| 25.5                           | 196,675                                      | 3,062                                 | 0.0156                    | 0.9844        | 48.42                            |
| 26.5                           | 153,525                                      | 3,757                                 | 0.0245                    | 0.9755        | 47.67                            |
| 27.5                           | 120,007                                      | 8,967                                 | 0.0747                    | 0.9253        | 46.50                            |
| 28.5                           | 95,102                                       | 3,573                                 | 0.0376                    | 0.9624        | 43.03                            |
| 29.5                           | 81,271                                       | 2,376                                 | 0.0292                    | 0.9708        | 41.41                            |
| 30.5                           | 78,895                                       |                                       | 0.0000                    | 1.0000        | 40.20                            |
| 31.5                           | 64,024                                       |                                       | 0.0000                    | 1.0000        | 40.20                            |
| 32.5                           | 62,054                                       |                                       | 0.0000                    | 1.0000        | 40.20                            |
| 33.5                           | 54,256                                       |                                       | 0.0000                    | 1.0000        | 40.20                            |
| 34.5                           |  |                                       |                           |               | 40.20                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S15 - STRUCTURAL SUPPORTS (WOOD OR STEEL)  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S15 - STRUCTURAL SUPPORTS (WOOD OR STEEL)

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 12,277,223                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 12,179,460                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 11,871,197                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 11,871,197                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 10,317,542                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 10,288,677                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 10,062,423                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,992,435                                    | 207,829                               | 0.0208                    | 0.9792        | 100.00                           |
| 7.5                            | 9,751,260                                    | 21,304                                | 0.0022                    | 0.9978        | 97.92                            |
| 8.5                            | 9,297,859                                    |                                       | 0.0000                    | 1.0000        | 97.71                            |
| 9.5                            | 9,278,982                                    | 24,028                                | 0.0026                    | 0.9974        | 97.71                            |
| 10.5                           | 9,236,985                                    |                                       | 0.0000                    | 1.0000        | 97.45                            |
| 11.5                           | 9,222,195                                    |                                       | 0.0000                    | 1.0000        | 97.45                            |
| 12.5                           | 9,036,221                                    | 1,793                                 | 0.0002                    | 0.9998        | 97.45                            |
| 13.5                           | 8,939,304                                    | 5,431                                 | 0.0006                    | 0.9994        | 97.43                            |
| 14.5                           | 8,882,032                                    | 63,993                                | 0.0072                    | 0.9928        | 97.37                            |
| 15.5                           | 8,513,296                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 16.5                           | 8,493,894                                    | 502                                   | 0.0001                    | 0.9999        | 96.67                            |
| 17.5                           | 8,296,190                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 18.5                           | 8,240,559                                    |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 19.5                           | 7,961,861                                    | 500                                   | 0.0001                    | 0.9999        | 96.67                            |
| 20.5                           | 7,350,657                                    |                                       | 0.0000                    | 1.0000        | 96.66                            |
| 21.5                           | 7,182,086                                    | 26,788                                | 0.0037                    | 0.9963        | 96.66                            |
| 22.5                           | 7,100,924                                    | 5,780                                 | 0.0008                    | 0.9992        | 96.30                            |
| 23.5                           | 6,483,604                                    | 3,186                                 | 0.0005                    | 0.9995        | 96.22                            |
| 24.5                           | 6,059,754                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 25.5                           | 5,163,851                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 26.5                           | 4,771,442                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 27.5                           | 4,692,431                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 28.5                           | 4,383,596                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 29.5                           | 4,307,874                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 30.5                           | 4,296,130                                    |                                       | 0.0000                    | 1.0000        | 96.18                            |
| 31.5                           | 4,281,964                                    | 140,974                               | 0.0329                    | 0.9671        | 96.18                            |
| 32.5                           | 3,825,207                                    | 2,126                                 | 0.0006                    | 0.9994        | 93.01                            |
| 33.5                           | 3,148,194                                    | 274                                   | 0.0001                    | 0.9999        | 92.96                            |
| 34.5                           | 2,886,049                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 35.5                           | 2,632,494                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 36.5                           | 2,266,710                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 37.5                           | 1,426,301                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 38.5                           | 1,272,759                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |

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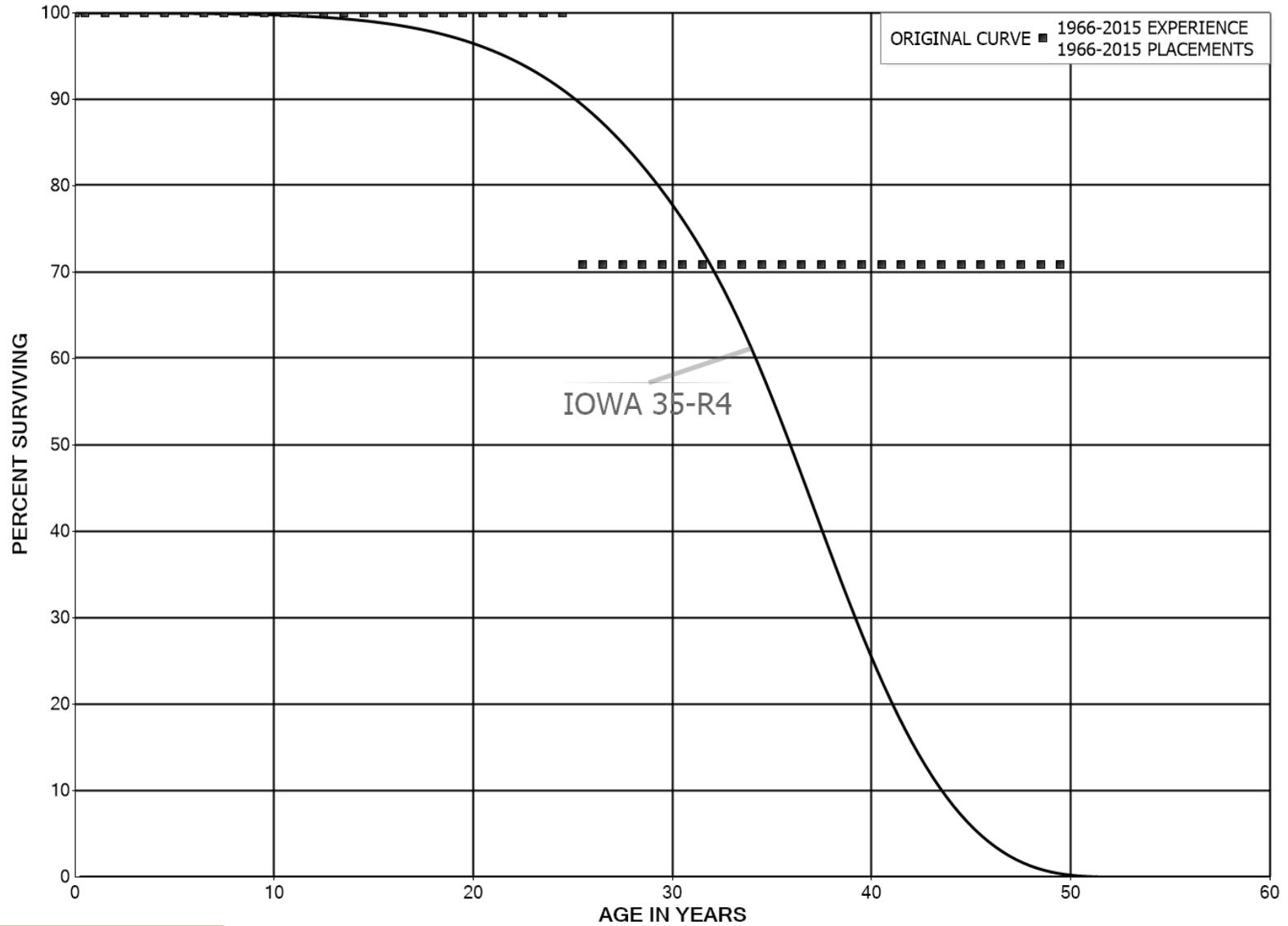
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S15 - STRUCTURAL SUPPORTS (WOOD OR STEEL)

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,186,025                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 40.5                           | 1,096,654                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 41.5                           | 1,055,841                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 42.5                           | 1,055,841                                    |                                       | 0.0000                    | 1.0000        | 92.95                            |
| 43.5                           | 1,055,841                                    | 49,499                                | 0.0469                    | 0.9531        | 92.95                            |
| 44.5                           | 1,002,463                                    |                                       | 0.0000                    | 1.0000        | 88.59                            |
| 45.5                           | 377,439                                      |                                       | 0.0000                    | 1.0000        | 88.59                            |
| 46.5                           | 377,439                                      |                                       | 0.0000                    | 1.0000        | 88.59                            |
| 47.5                           | 259,173                                      | 45,607                                | 0.1760                    | 0.8240        | 88.59                            |
| 48.5                           |  |                                       |                           |               | 73.00                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S17 - SUMP SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S17 - SUMP SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 725,064                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 296,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 296,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 296,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 296,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 296,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 296,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 220,838                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 197,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 197,983                                      | 57,819                                | 0.2920                    | 0.7080        | 100.00                           |
| 25.5                           | 140,164                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 26.5                           | 140,164                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 27.5                           | 118,404                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 28.5                           | 118,404                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 29.5                           | 118,404                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 30.5                           | 116,978                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 31.5                           | 116,978                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 32.5                           | 116,978                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 33.5                           | 116,978                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 34.5                           | 116,978                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 35.5                           | 116,978                                      |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 36.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 37.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 38.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |



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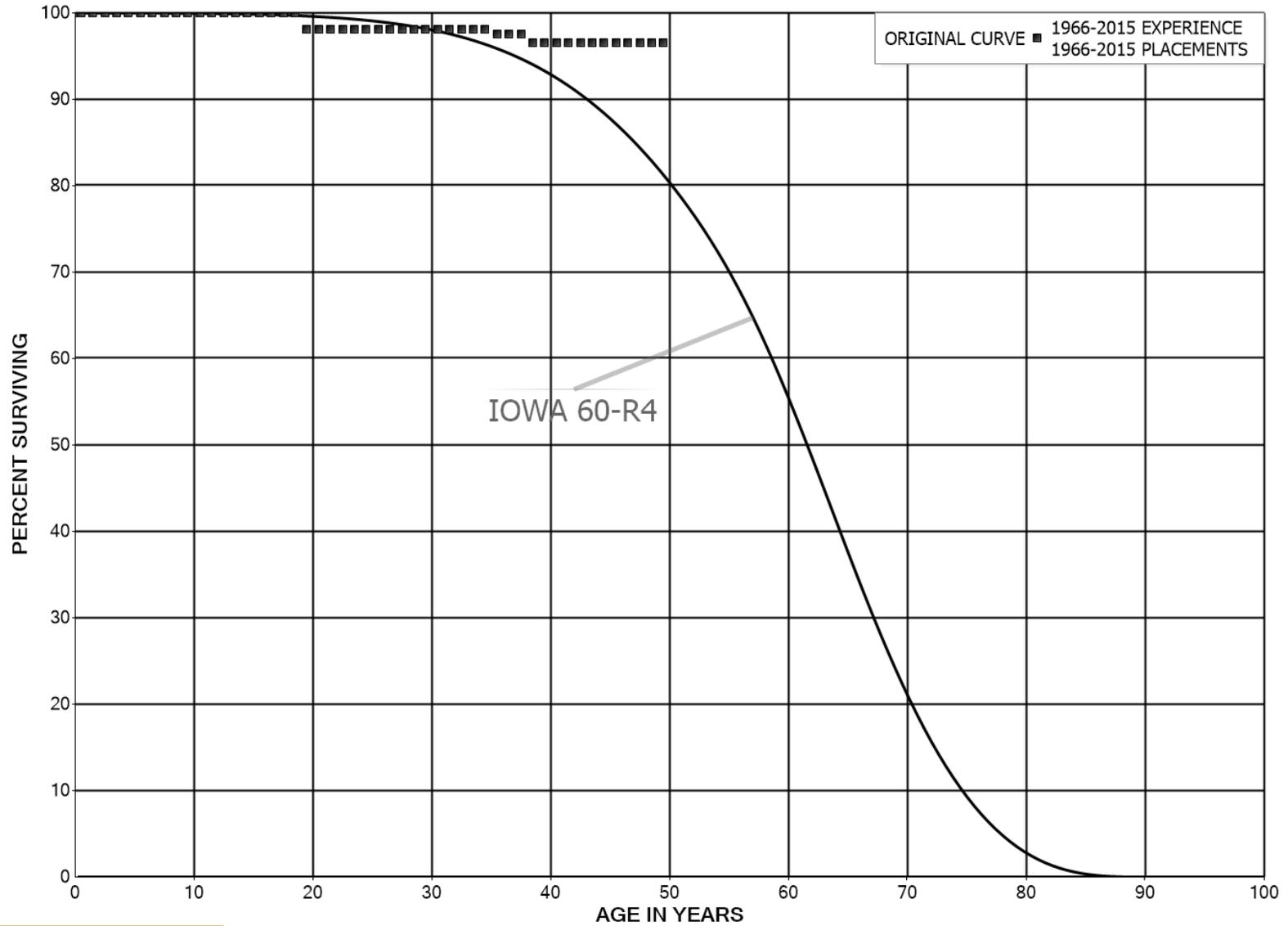
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S17 - SUMP SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 40.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 41.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 42.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 43.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 44.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 45.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 46.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 47.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 48.5                           | 62,921                                       |                                       | 0.0000                    | 1.0000        | 70.80                            |
| 49.5                           |  |                                       |                           |               | 70.80                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S18 - SURGE SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S18 - SURGE SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 7,113,998                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 5,851,323                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 4,354,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 4,054,722                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 4,054,722                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 4,054,722                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 4,054,722                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 4,054,722                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 4,054,722                                    | 79,504                                | 0.0196                    | 0.9804        | 100.00                           |
| 19.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 20.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 21.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 22.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 23.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 24.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 25.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 26.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 27.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 28.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 29.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 30.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 31.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 32.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 33.5                           | 3,975,218                                    |                                       | 0.0000                    | 1.0000        | 98.04                            |
| 34.5                           | 3,975,218                                    | 20,116                                | 0.0051                    | 0.9949        | 98.04                            |
| 35.5                           | 3,955,102                                    |                                       | 0.0000                    | 1.0000        | 97.54                            |
| 36.5                           | 3,955,102                                    |                                       | 0.0000                    | 1.0000        | 97.54                            |
| 37.5                           | 3,955,102                                    | 40,232                                | 0.0102                    | 0.9898        | 97.54                            |
| 38.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |

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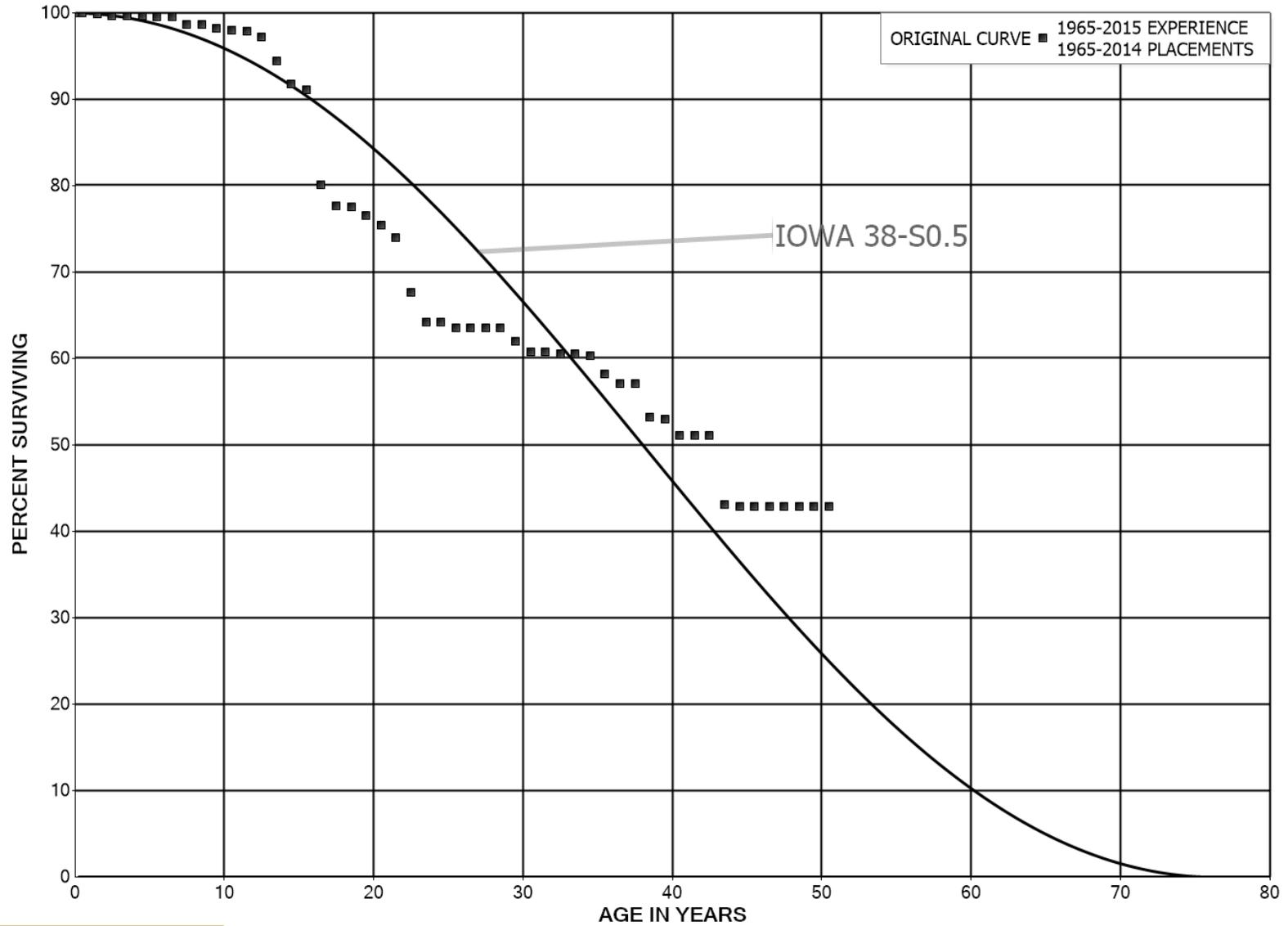
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S18 - SURGE SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 40.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 41.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 42.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 43.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 44.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 45.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 46.5                           | 3,914,870                                    |                                       | 0.0000                    | 1.0000        | 96.55                            |
| 47.5                           | 3,914,870                                    | 193                                   | 0.0000                    | 1.0000        | 96.55                            |
| 48.5                           | 1,579,908                                    | 1,063                                 | 0.0007                    | 0.9993        | 96.55                            |
| 49.5                           |  |                                       |                           |               | 96.48                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S19 - STATION SWITCHING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S19 - STATION SWITCHING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2014

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 14,987,536                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 14,987,536                                   | 30,076                                | 0.0020         | 0.9980        | 100.00                           |
| 1.5                            | 13,544,458                                   | 30,286                                | 0.0022         | 0.9978        | 99.80                            |
| 2.5                            | 13,389,022                                   |                                       | 0.0000         | 1.0000        | 99.58                            |
| 3.5                            | 13,328,869                                   |                                       | 0.0000         | 1.0000        | 99.58                            |
| 4.5                            | 12,879,443                                   | 11,835                                | 0.0009         | 0.9991        | 99.58                            |
| 5.5                            | 12,867,607                                   | 3,666                                 | 0.0003         | 0.9997        | 99.48                            |
| 6.5                            | 12,863,942                                   | 112,047                               | 0.0087         | 0.9913        | 99.46                            |
| 7.5                            | 11,847,988                                   |                                       | 0.0000         | 1.0000        | 98.59                            |
| 8.5                            | 11,460,837                                   | 45,998                                | 0.0040         | 0.9960        | 98.59                            |
| 9.5                            | 11,271,119                                   | 28,935                                | 0.0026         | 0.9974        | 98.19                            |
| 10.5                           | 10,988,593                                   | 10,235                                | 0.0009         | 0.9991        | 97.94                            |
| 11.5                           | 10,969,670                                   | 73,083                                | 0.0067         | 0.9933        | 97.85                            |
| 12.5                           | 10,295,143                                   | 296,280                               | 0.0288         | 0.9712        | 97.20                            |
| 13.5                           | 9,183,387                                    | 260,263                               | 0.0283         | 0.9717        | 94.40                            |
| 14.5                           | 8,056,983                                    | 58,587                                | 0.0073         | 0.9927        | 91.73                            |
| 15.5                           | 7,587,324                                    | 915,270                               | 0.1206         | 0.8794        | 91.06                            |
| 16.5                           | 6,641,282                                    | 203,143                               | 0.0306         | 0.9694        | 80.07                            |
| 17.5                           | 6,213,224                                    | 13,631                                | 0.0022         | 0.9978        | 77.63                            |
| 18.5                           | 5,699,538                                    | 71,055                                | 0.0125         | 0.9875        | 77.46                            |
| 19.5                           | 5,482,134                                    | 75,203                                | 0.0137         | 0.9863        | 76.49                            |
| 20.5                           | 5,372,925                                    | 108,818                               | 0.0203         | 0.9797        | 75.44                            |
| 21.5                           | 4,954,681                                    | 421,338                               | 0.0850         | 0.9150        | 73.91                            |
| 22.5                           | 4,533,343                                    | 232,664                               | 0.0513         | 0.9487        | 67.63                            |
| 23.5                           | 4,054,060                                    |                                       | 0.0000         | 1.0000        | 64.16                            |
| 24.5                           | 3,987,759                                    | 43,462                                | 0.0109         | 0.9891        | 64.16                            |
| 25.5                           | 3,879,906                                    |                                       | 0.0000         | 1.0000        | 63.46                            |
| 26.5                           | 3,754,538                                    |                                       | 0.0000         | 1.0000        | 63.46                            |
| 27.5                           | 3,730,230                                    |                                       | 0.0000         | 1.0000        | 63.46                            |
| 28.5                           | 3,679,692                                    | 85,425                                | 0.0232         | 0.9768        | 63.46                            |
| 29.5                           | 3,559,218                                    | 70,855                                | 0.0199         | 0.9801        | 61.98                            |
| 30.5                           | 1,027,242                                    |                                       | 0.0000         | 1.0000        | 60.75                            |
| 31.5                           | 918,837                                      | 4,141                                 | 0.0045         | 0.9955        | 60.75                            |
| 32.5                           | 914,696                                      |                                       | 0.0000         | 1.0000        | 60.48                            |
| 33.5                           | 791,491                                      | 1,920                                 | 0.0024         | 0.9976        | 60.48                            |
| 34.5                           | 724,263                                      | 25,334                                | 0.0350         | 0.9650        | 60.33                            |
| 35.5                           | 442,403                                      | 9,003                                 | 0.0204         | 0.9796        | 58.22                            |
| 36.5                           | 433,400                                      |                                       | 0.0000         | 1.0000        | 57.03                            |
| 37.5                           | 433,400                                      | 29,596                                | 0.0683         | 0.9317        | 57.03                            |
| 38.5                           | 403,804                                      | 1,054                                 | 0.0026         | 0.9974        | 53.14                            |

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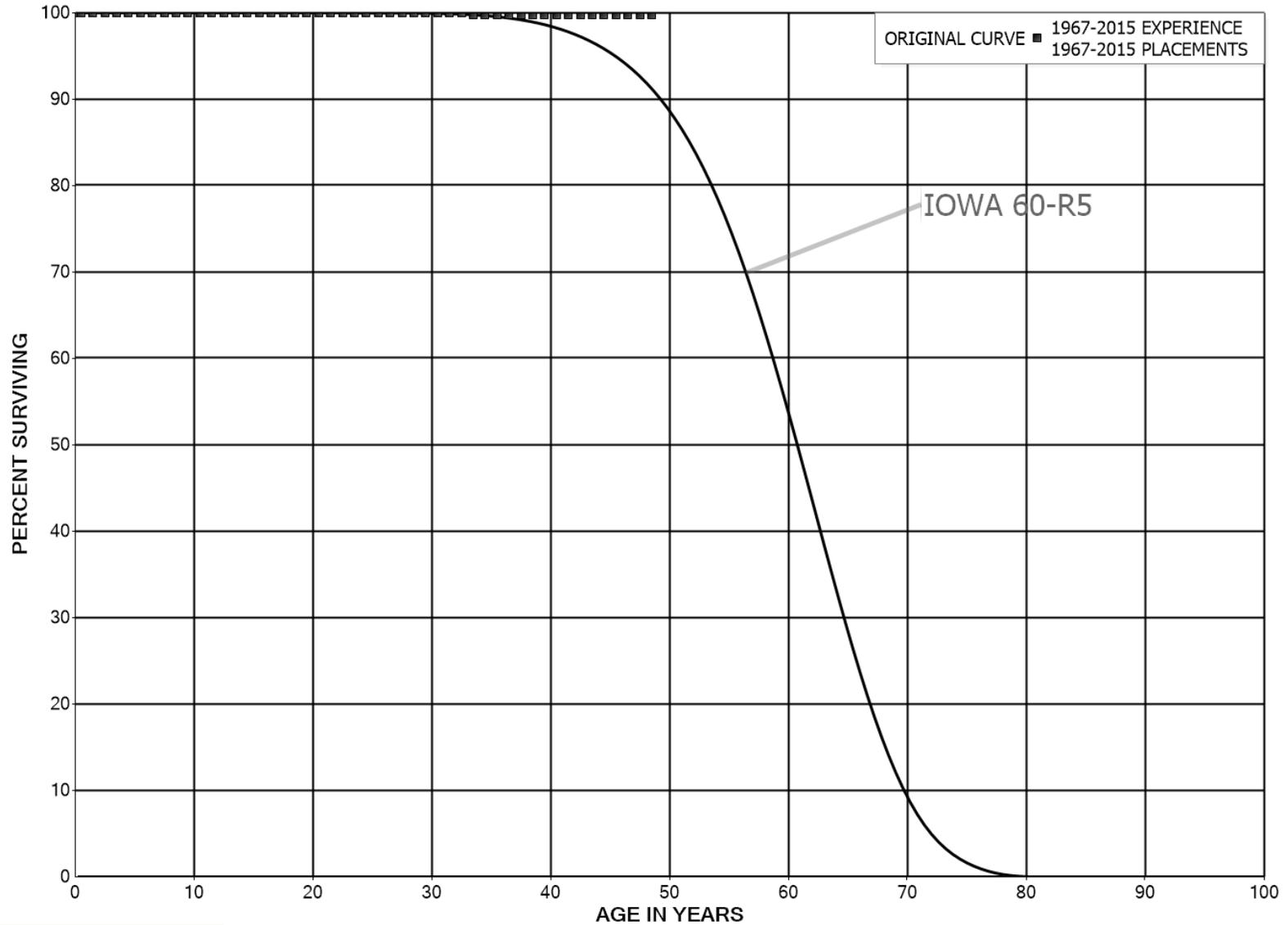
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S19 - STATION SWITCHING

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2014       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 402,750                                      | 14,301                                | 0.0355                    | 0.9645        | 53.00                            |  |
| 40.5                           | 388,449                                      |                                       | 0.0000                    | 1.0000        | 51.12                            |  |
| 41.5                           | 388,449                                      |                                       | 0.0000                    | 1.0000        | 51.12                            |  |
| 42.5                           | 308,438                                      | 48,663                                | 0.1578                    | 0.8422        | 51.12                            |  |
| 43.5                           | 259,776                                      | 1,335                                 | 0.0051                    | 0.9949        | 43.05                            |  |
| 44.5                           | 258,441                                      |                                       | 0.0000                    | 1.0000        | 42.83                            |  |
| 45.5                           | 257,441                                      |                                       | 0.0000                    | 1.0000        | 42.83                            |  |
| 46.5                           | 257,441                                      |                                       | 0.0000                    | 1.0000        | 42.83                            |  |
| 47.5                           | 95,999                                       |                                       | 0.0000                    | 1.0000        | 42.83                            |  |
| 48.5                           | 95,999                                       |                                       | 0.0000                    | 1.0000        | 42.83                            |  |
| 49.5                           | 95,999                                       |                                       | 0.0000                    | 1.0000        | 42.83                            |  |
| 50.5                           |  |                                       |                           |               | 42.83                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT S20 - SWITCHING SYSTEMS - L.V.  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S20 - SWITCHING SYSTEMS - L.V.

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,306,330                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,960,879                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,811,180                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,811,180                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 1,809,042                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 1,795,661                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 1,795,661                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 1,795,661                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 1,795,661                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 765,324                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 765,324                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 707,369                                      | 1,722                                 | 0.0024                    | 0.9976        | 100.00                           |
| 33.5                           | 364,335                                      |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 34.5                           | 364,335                                      |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 35.5                           | 71,442                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 36.5                           | 71,442                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 37.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 38.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |

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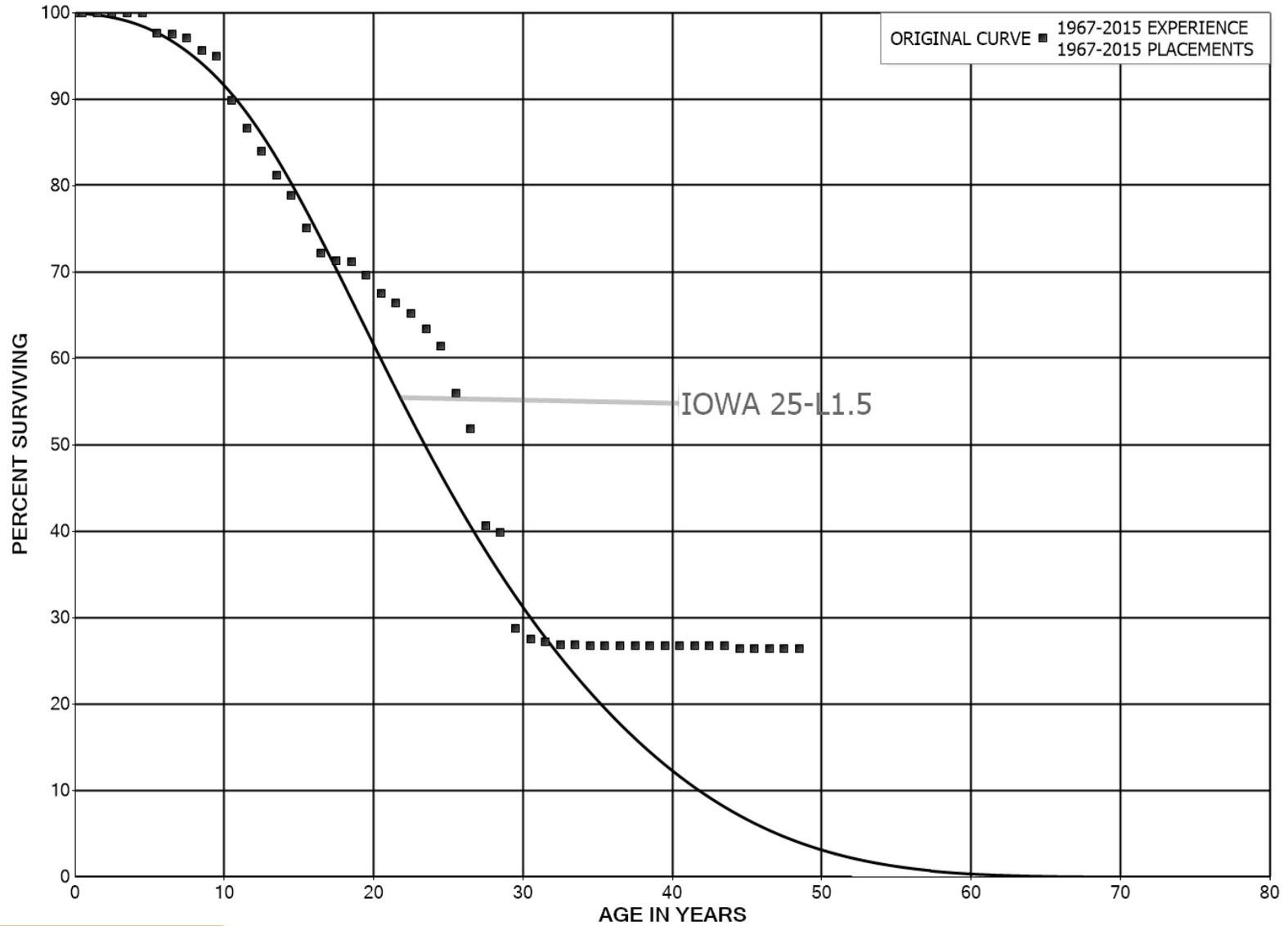
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S20 - SWITCHING SYSTEMS - L.V.

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 40.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 41.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 42.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 43.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 44.5                           | 28,493                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 45.5                           | 23,423                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 46.5                           | 11,423                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 47.5                           | 11,423                                       |                                       | 0.0000                    | 1.0000        | 99.76                            |
| 48.5                           |  |                                       |                           |               | 99.76                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT T01 - TELECONTROL SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T01 - TELECONTROL SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2015

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 19,199,483                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 18,510,064                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 18,310,634                                   | 1,631                                 | 0.0001         | 0.9999        | 100.00                           |
| 2.5                            | 18,000,446                                   | 11,656                                | 0.0006         | 0.9994        | 99.99                            |
| 3.5                            | 17,202,985                                   |                                       | 0.0000         | 1.0000        | 99.93                            |
| 4.5                            | 15,075,735                                   | 352,364                               | 0.0234         | 0.9766        | 99.93                            |
| 5.5                            | 13,947,912                                   | 4,840                                 | 0.0003         | 0.9997        | 97.59                            |
| 6.5                            | 13,789,637                                   | 66,036                                | 0.0048         | 0.9952        | 97.56                            |
| 7.5                            | 13,042,480                                   | 194,359                               | 0.0149         | 0.9851        | 97.09                            |
| 8.5                            | 12,692,265                                   | 88,720                                | 0.0070         | 0.9930        | 95.64                            |
| 9.5                            | 12,486,781                                   | 673,815                               | 0.0540         | 0.9460        | 94.97                            |
| 10.5                           | 11,743,989                                   | 420,613                               | 0.0358         | 0.9642        | 89.85                            |
| 11.5                           | 11,138,133                                   | 348,807                               | 0.0313         | 0.9687        | 86.63                            |
| 12.5                           | 9,517,145                                    | 315,280                               | 0.0331         | 0.9669        | 83.92                            |
| 13.5                           | 8,914,288                                    | 249,255                               | 0.0280         | 0.9720        | 81.14                            |
| 14.5                           | 8,035,109                                    | 391,488                               | 0.0487         | 0.9513        | 78.87                            |
| 15.5                           | 7,410,979                                    | 287,039                               | 0.0387         | 0.9613        | 75.03                            |
| 16.5                           | 6,465,242                                    | 70,023                                | 0.0108         | 0.9892        | 72.12                            |
| 17.5                           | 6,274,301                                    | 10,860                                | 0.0017         | 0.9983        | 71.34                            |
| 18.5                           | 6,033,283                                    | 136,290                               | 0.0226         | 0.9774        | 71.22                            |
| 19.5                           | 5,746,169                                    | 174,088                               | 0.0303         | 0.9697        | 69.61                            |
| 20.5                           | 5,232,026                                    | 86,805                                | 0.0166         | 0.9834        | 67.50                            |
| 21.5                           | 5,145,221                                    | 91,571                                | 0.0178         | 0.9822        | 66.38                            |
| 22.5                           | 5,044,135                                    | 135,495                               | 0.0269         | 0.9731        | 65.20                            |
| 23.5                           | 4,698,390                                    | 152,797                               | 0.0325         | 0.9675        | 63.45                            |
| 24.5                           | 4,536,500                                    | 401,226                               | 0.0884         | 0.9116        | 61.38                            |
| 25.5                           | 4,067,439                                    | 297,921                               | 0.0732         | 0.9268        | 55.95                            |
| 26.5                           | 3,744,346                                    | 815,621                               | 0.2178         | 0.7822        | 51.86                            |
| 27.5                           | 2,916,250                                    | 52,918                                | 0.0181         | 0.9819        | 40.56                            |
| 28.5                           | 2,830,872                                    | 790,317                               | 0.2792         | 0.7208        | 39.82                            |
| 29.5                           | 2,040,555                                    | 85,767                                | 0.0420         | 0.9580        | 28.71                            |
| 30.5                           | 1,829,540                                    | 18,823                                | 0.0103         | 0.9897        | 27.50                            |
| 31.5                           | 1,797,594                                    | 22,110                                | 0.0123         | 0.9877        | 27.22                            |
| 32.5                           | 1,775,483                                    | 4,829                                 | 0.0027         | 0.9973        | 26.88                            |
| 33.5                           | 1,745,127                                    | 8,730                                 | 0.0050         | 0.9950        | 26.81                            |
| 34.5                           | 1,736,397                                    |                                       | 0.0000         | 1.0000        | 26.67                            |
| 35.5                           | 1,057,081                                    |                                       | 0.0000         | 1.0000        | 26.67                            |
| 36.5                           | 1,057,081                                    |                                       | 0.0000         | 1.0000        | 26.67                            |
| 37.5                           | 1,028,979                                    |                                       | 0.0000         | 1.0000        | 26.67                            |
| 38.5                           | 985,184                                      |                                       | 0.0000         | 1.0000        | 26.67                            |

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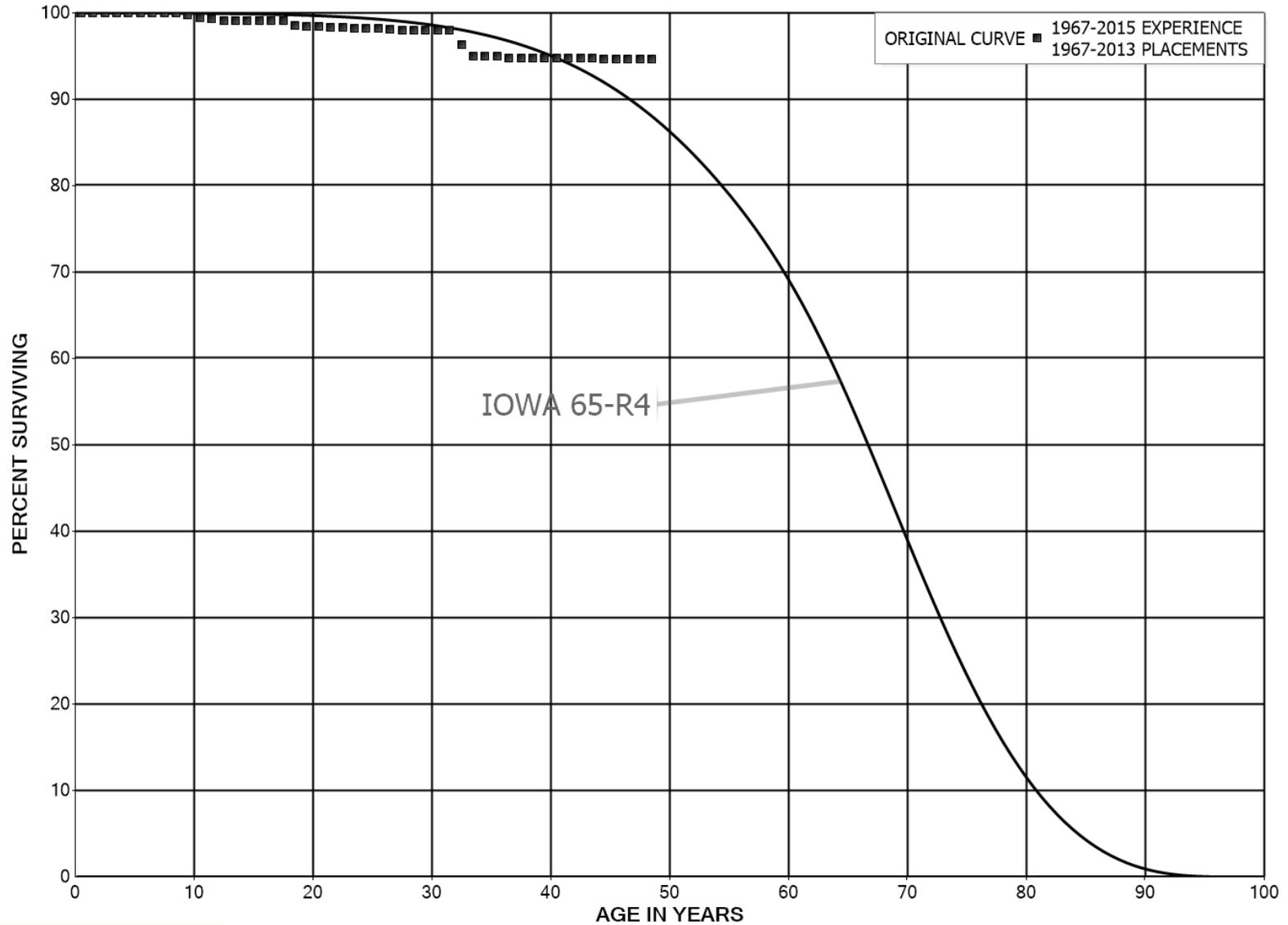
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T01 - TELECONTROL SYSTEM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 977,989                                      |                                       | 0.0000                    | 1.0000        | 26.67                            |
| 40.5                           | 939,761                                      |                                       | 0.0000                    | 1.0000        | 26.67                            |
| 41.5                           | 800,037                                      |                                       | 0.0000                    | 1.0000        | 26.67                            |
| 42.5                           | 800,037                                      |                                       | 0.0000                    | 1.0000        | 26.67                            |
| 43.5                           | 800,037                                      | 8,113                                 | 0.0101                    | 0.9899        | 26.67                            |
| 44.5                           | 791,925                                      |                                       | 0.0000                    | 1.0000        | 26.40                            |
| 45.5                           | 305,809                                      |                                       | 0.0000                    | 1.0000        | 26.40                            |
| 46.5                           | 305,809                                      |                                       | 0.0000                    | 1.0000        | 26.40                            |
| 47.5                           | 155,517                                      |                                       | 0.0000                    | 1.0000        | 26.40                            |
| 48.5                           |  |                                       |                           |               | 26.40                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT T04 - TOWERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T04 - TOWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2013

EXPERIENCE BAND 1967-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 79,600,586                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 79,600,586                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 79,600,586                                   | 7,600                                 | 0.0001         | 0.9999        | 100.00                           |
| 2.5                            | 79,567,365                                   |                                       | 0.0000         | 1.0000        | 99.99                            |
| 3.5                            | 74,039,634                                   |                                       | 0.0000         | 1.0000        | 99.99                            |
| 4.5                            | 73,866,151                                   |                                       | 0.0000         | 1.0000        | 99.99                            |
| 5.5                            | 73,763,472                                   |                                       | 0.0000         | 1.0000        | 99.99                            |
| 6.5                            | 73,763,472                                   | 2,280                                 | 0.0000         | 1.0000        | 99.99                            |
| 7.5                            | 73,761,192                                   |                                       | 0.0000         | 1.0000        | 99.99                            |
| 8.5                            | 72,263,060                                   | 170,680                               | 0.0024         | 0.9976        | 99.99                            |
| 9.5                            | 72,092,380                                   | 232,649                               | 0.0032         | 0.9968        | 99.75                            |
| 10.5                           | 71,859,731                                   | 121,423                               | 0.0017         | 0.9983        | 99.43                            |
| 11.5                           | 69,685,171                                   | 164,133                               | 0.0024         | 0.9976        | 99.26                            |
| 12.5                           | 65,326,035                                   |                                       | 0.0000         | 1.0000        | 99.03                            |
| 13.5                           | 57,728,762                                   |                                       | 0.0000         | 1.0000        | 99.03                            |
| 14.5                           | 53,667,989                                   |                                       | 0.0000         | 1.0000        | 99.03                            |
| 15.5                           | 46,005,128                                   |                                       | 0.0000         | 1.0000        | 99.03                            |
| 16.5                           | 45,193,882                                   |                                       | 0.0000         | 1.0000        | 99.03                            |
| 17.5                           | 45,193,882                                   | 236,129                               | 0.0052         | 0.9948        | 99.03                            |
| 18.5                           | 44,957,753                                   | 44,232                                | 0.0010         | 0.9990        | 98.51                            |
| 19.5                           | 44,884,788                                   |                                       | 0.0000         | 1.0000        | 98.41                            |
| 20.5                           | 44,884,788                                   | 81,674                                | 0.0018         | 0.9982        | 98.41                            |
| 21.5                           | 44,803,115                                   | 959                                   | 0.0000         | 1.0000        | 98.23                            |
| 22.5                           | 44,670,344                                   | 3,412                                 | 0.0001         | 0.9999        | 98.23                            |
| 23.5                           | 44,666,932                                   | 30,006                                | 0.0007         | 0.9993        | 98.22                            |
| 24.5                           | 43,190,983                                   | 6,005                                 | 0.0001         | 0.9999        | 98.16                            |
| 25.5                           | 39,217,234                                   | 17,827                                | 0.0005         | 0.9995        | 98.14                            |
| 26.5                           | 38,506,736                                   | 38,423                                | 0.0010         | 0.9990        | 98.10                            |
| 27.5                           | 37,963,098                                   |                                       | 0.0000         | 1.0000        | 98.00                            |
| 28.5                           | 37,963,098                                   |                                       | 0.0000         | 1.0000        | 98.00                            |
| 29.5                           | 37,963,098                                   | 43,091                                | 0.0011         | 0.9989        | 98.00                            |
| 30.5                           | 23,010,552                                   |                                       | 0.0000         | 1.0000        | 97.89                            |
| 31.5                           | 22,684,833                                   | 375,208                               | 0.0165         | 0.9835        | 97.89                            |
| 32.5                           | 17,081,479                                   | 227,210                               | 0.0133         | 0.9867        | 96.27                            |
| 33.5                           | 16,826,528                                   |                                       | 0.0000         | 1.0000        | 94.99                            |
| 34.5                           | 16,693,350                                   | 7,750                                 | 0.0005         | 0.9995        | 94.99                            |
| 35.5                           | 16,685,600                                   | 34,169                                | 0.0020         | 0.9980        | 94.95                            |
| 36.5                           | 16,651,431                                   |                                       | 0.0000         | 1.0000        | 94.75                            |
| 37.5                           | 16,651,431                                   |                                       | 0.0000         | 1.0000        | 94.75                            |
| 38.5                           | 12,505,973                                   |                                       | 0.0000         | 1.0000        | 94.75                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

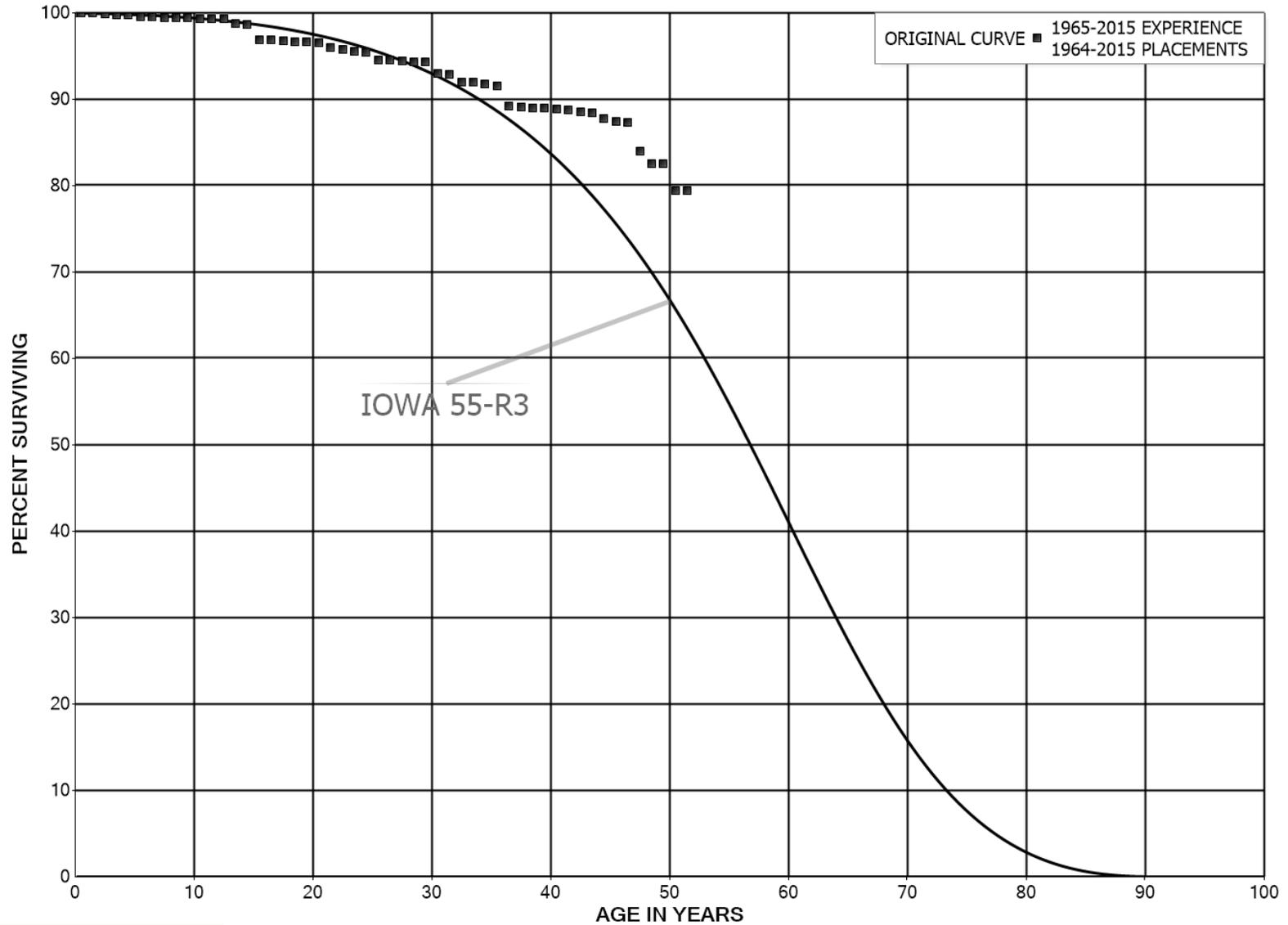
ACCOUNT T04 - TOWERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2013       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 12,438,050                                   |                                       | 0.0000                    | 1.0000        | 94.75                            |
| 40.5                           | 12,438,050                                   |                                       | 0.0000                    | 1.0000        | 94.75                            |
| 41.5                           | 12,110,026                                   |                                       | 0.0000                    | 1.0000        | 94.75                            |
| 42.5                           | 12,110,026                                   |                                       | 0.0000                    | 1.0000        | 94.75                            |
| 43.5                           | 12,110,026                                   | 16,304                                | 0.0013                    | 0.9987        | 94.75                            |
| 44.5                           | 12,093,722                                   |                                       | 0.0000                    | 1.0000        | 94.63                            |
| 45.5                           | 11,446,353                                   |                                       | 0.0000                    | 1.0000        | 94.63                            |
| 46.5                           | 11,446,353                                   |                                       | 0.0000                    | 1.0000        | 94.63                            |
| 47.5                           | 7,774,613                                    |                                       | 0.0000                    | 1.0000        | 94.63                            |
| 48.5                           |  |                                       |                           |               | 94.63                            |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT T05 - TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05 - TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2015

EXPERIENCE BAND 1965-2015

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 95,857,145                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 88,122,308                                   | 44,665                                | 0.0005         | 0.9995        | 100.00                           |
| 1.5                            | 87,306,677                                   | 85,098                                | 0.0010         | 0.9990        | 99.95                            |
| 2.5                            | 83,964,424                                   | 86,565                                | 0.0010         | 0.9990        | 99.85                            |
| 3.5                            | 79,640,935                                   | 2,646                                 | 0.0000         | 1.0000        | 99.75                            |
| 4.5                            | 78,308,268                                   | 151,515                               | 0.0019         | 0.9981        | 99.75                            |
| 5.5                            | 77,048,931                                   | 63,822                                | 0.0008         | 0.9992        | 99.55                            |
| 6.5                            | 73,335,629                                   | 76,919                                | 0.0010         | 0.9990        | 99.47                            |
| 7.5                            | 73,162,681                                   | 2,100                                 | 0.0000         | 1.0000        | 99.37                            |
| 8.5                            | 71,487,233                                   |                                       | 0.0000         | 1.0000        | 99.36                            |
| 9.5                            | 71,305,019                                   | 32,828                                | 0.0005         | 0.9995        | 99.36                            |
| 10.5                           | 70,725,698                                   | 7,335                                 | 0.0001         | 0.9999        | 99.32                            |
| 11.5                           | 69,555,115                                   | 17,569                                | 0.0003         | 0.9997        | 99.31                            |
| 12.5                           | 68,284,510                                   | 399,150                               | 0.0058         | 0.9942        | 99.28                            |
| 13.5                           | 65,467,625                                   | 68,388                                | 0.0010         | 0.9990        | 98.70                            |
| 14.5                           | 65,302,912                                   | 1,159,208                             | 0.0178         | 0.9822        | 98.60                            |
| 15.5                           | 63,964,689                                   | 22,254                                | 0.0003         | 0.9997        | 96.85                            |
| 16.5                           | 63,746,431                                   | 45,664                                | 0.0007         | 0.9993        | 96.81                            |
| 17.5                           | 61,628,637                                   | 68,254                                | 0.0011         | 0.9989        | 96.75                            |
| 18.5                           | 61,455,645                                   | 28,619                                | 0.0005         | 0.9995        | 96.64                            |
| 19.5                           | 59,296,221                                   | 74,827                                | 0.0013         | 0.9987        | 96.59                            |
| 20.5                           | 56,400,128                                   | 274,922                               | 0.0049         | 0.9951        | 96.47                            |
| 21.5                           | 55,900,930                                   | 134,546                               | 0.0024         | 0.9976        | 96.00                            |
| 22.5                           | 55,128,410                                   | 169,465                               | 0.0031         | 0.9969        | 95.77                            |
| 23.5                           | 54,501,695                                   | 58,870                                | 0.0011         | 0.9989        | 95.48                            |
| 24.5                           | 53,955,513                                   | 462,135                               | 0.0086         | 0.9914        | 95.37                            |
| 25.5                           | 50,310,923                                   | 38,486                                | 0.0008         | 0.9992        | 94.56                            |
| 26.5                           | 45,550,027                                   | 59,609                                | 0.0013         | 0.9987        | 94.48                            |
| 27.5                           | 43,779,727                                   | 52,574                                | 0.0012         | 0.9988        | 94.36                            |
| 28.5                           | 43,335,243                                   | 6,946                                 | 0.0002         | 0.9998        | 94.25                            |
| 29.5                           | 41,977,199                                   | 558,539                               | 0.0133         | 0.9867        | 94.23                            |
| 30.5                           | 38,116,191                                   | 76,284                                | 0.0020         | 0.9980        | 92.98                            |
| 31.5                           | 37,977,943                                   | 332,661                               | 0.0088         | 0.9912        | 92.79                            |
| 32.5                           | 37,344,865                                   | 34,653                                | 0.0009         | 0.9991        | 91.98                            |
| 33.5                           | 36,287,993                                   | 77,705                                | 0.0021         | 0.9979        | 91.89                            |
| 34.5                           | 35,054,159                                   | 80,185                                | 0.0023         | 0.9977        | 91.70                            |
| 35.5                           | 31,704,163                                   | 794,690                               | 0.0251         | 0.9749        | 91.49                            |
| 36.5                           | 30,739,599                                   | 44,523                                | 0.0014         | 0.9986        | 89.19                            |
| 37.5                           | 25,293,691                                   | 17,718                                | 0.0007         | 0.9993        | 89.06                            |
| 38.5                           | 21,654,288                                   | 19,455                                | 0.0009         | 0.9991        | 89.00                            |

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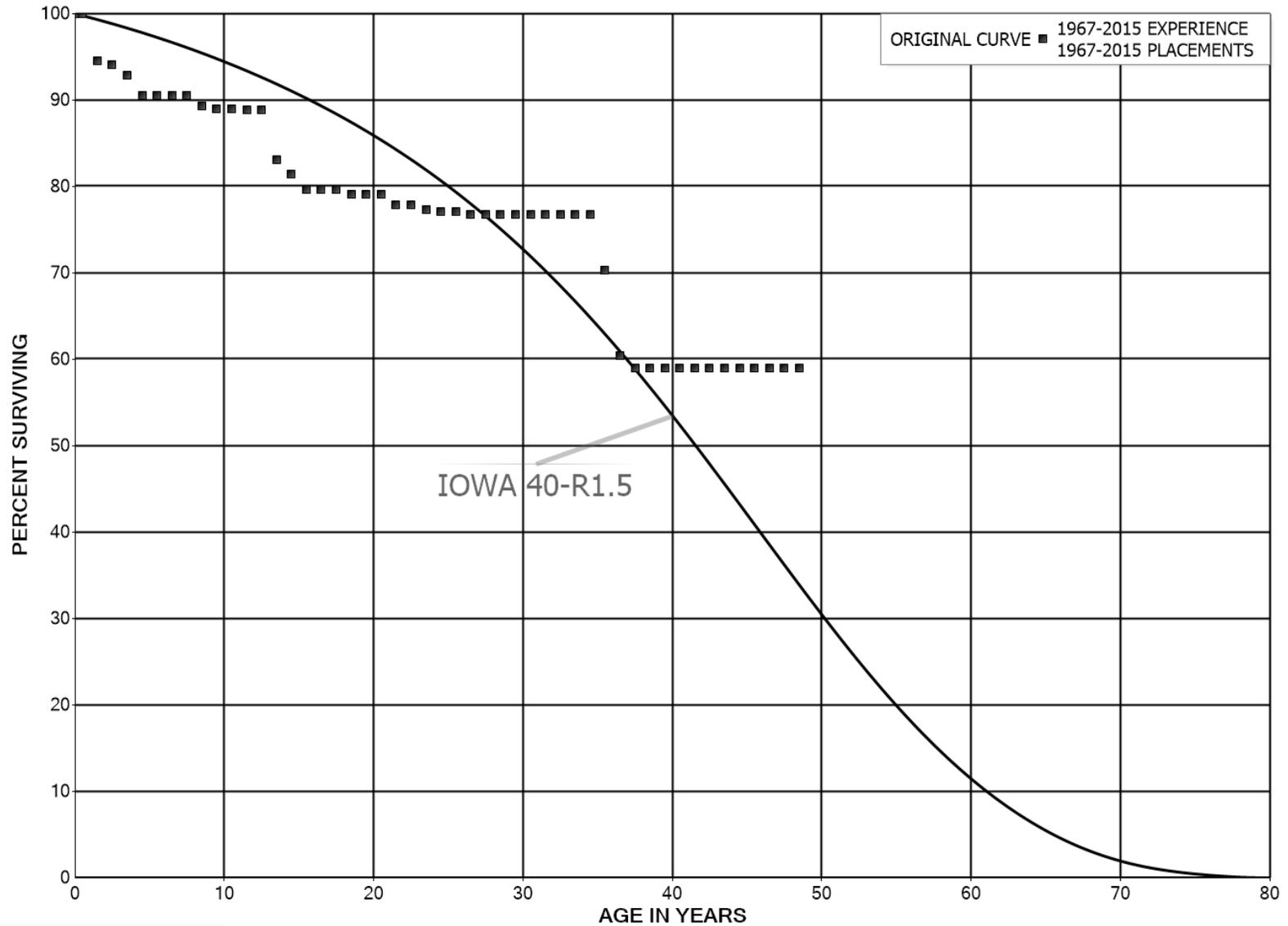
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05 - TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1964-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 21,367,880                                   | 25,149                                | 0.0012                    | 0.9988        | 88.92                            |
| 40.5                           | 21,012,271                                   | 20,930                                | 0.0010                    | 0.9990        | 88.82                            |
| 41.5                           | 19,792,714                                   | 38,836                                | 0.0020                    | 0.9980        | 88.73                            |
| 42.5                           | 19,723,384                                   | 26,747                                | 0.0014                    | 0.9986        | 88.55                            |
| 43.5                           | 18,859,494                                   | 141,679                               | 0.0075                    | 0.9925        | 88.43                            |
| 44.5                           | 16,378,658                                   | 62,522                                | 0.0038                    | 0.9962        | 87.77                            |
| 45.5                           | 8,134,007                                    | 10,840                                | 0.0013                    | 0.9987        | 87.44                            |
| 46.5                           | 6,541,534                                    | 255,505                               | 0.0391                    | 0.9609        | 87.32                            |
| 47.5                           | 5,198,559                                    | 88,284                                | 0.0170                    | 0.9830        | 83.91                            |
| 48.5                           | 2,559,705                                    |                                       | 0.0000                    | 1.0000        | 82.48                            |
| 49.5                           | 2,264,269                                    | 83,535                                | 0.0369                    | 0.9631        | 82.48                            |
| 50.5                           | 10,236                                       |                                       | 0.0000                    | 1.0000        | 79.44                            |
| 51.5                           |  |                                       |                           |               | 79.44                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT T06 - TRANSFORMERS - PAD MOUNT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T06 - TRANSFORMERS - PAD MOUNT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  | EXPERIENCE BAND 1967-2015             |                |               |                                  |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 19,339,323                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 19,025,934                                   | 1,037,385                             | 0.0545         | 0.9455        | 100.00                           |
| 1.5                            | 5,438,744                                    | 30,758                                | 0.0057         | 0.9943        | 94.55                            |
| 2.5                            | 5,236,512                                    | 67,945                                | 0.0130         | 0.9870        | 94.01                            |
| 3.5                            | 3,461,719                                    | 85,606                                | 0.0247         | 0.9753        | 92.79                            |
| 4.5                            | 3,222,545                                    |                                       | 0.0000         | 1.0000        | 90.50                            |
| 5.5                            | 3,042,969                                    |                                       | 0.0000         | 1.0000        | 90.50                            |
| 6.5                            | 2,910,912                                    |                                       | 0.0000         | 1.0000        | 90.50                            |
| 7.5                            | 2,600,334                                    | 35,827                                | 0.0138         | 0.9862        | 90.50                            |
| 8.5                            | 2,466,035                                    | 8,554                                 | 0.0035         | 0.9965        | 89.25                            |
| 9.5                            | 2,358,118                                    |                                       | 0.0000         | 1.0000        | 88.94                            |
| 10.5                           | 2,291,822                                    | 1,547                                 | 0.0007         | 0.9993        | 88.94                            |
| 11.5                           | 2,220,050                                    |                                       | 0.0000         | 1.0000        | 88.88                            |
| 12.5                           | 2,189,344                                    | 143,918                               | 0.0657         | 0.9343        | 88.88                            |
| 13.5                           | 1,952,037                                    | 38,858                                | 0.0199         | 0.9801        | 83.04                            |
| 14.5                           | 1,557,037                                    | 34,478                                | 0.0221         | 0.9779        | 81.39                            |
| 15.5                           | 1,480,587                                    |                                       | 0.0000         | 1.0000        | 79.58                            |
| 16.5                           | 1,434,899                                    |                                       | 0.0000         | 1.0000        | 79.58                            |
| 17.5                           | 1,434,157                                    | 8,724                                 | 0.0061         | 0.9939        | 79.58                            |
| 18.5                           | 1,353,006                                    |                                       | 0.0000         | 1.0000        | 79.10                            |
| 19.5                           | 1,196,585                                    |                                       | 0.0000         | 1.0000        | 79.10                            |
| 20.5                           | 1,186,320                                    | 18,186                                | 0.0153         | 0.9847        | 79.10                            |
| 21.5                           | 1,028,887                                    |                                       | 0.0000         | 1.0000        | 77.89                            |
| 22.5                           | 995,883                                      | 7,468                                 | 0.0075         | 0.9925        | 77.89                            |
| 23.5                           | 895,282                                      | 2,527                                 | 0.0028         | 0.9972        | 77.30                            |
| 24.5                           | 810,675                                      |                                       | 0.0000         | 1.0000        | 77.08                            |
| 25.5                           | 810,675                                      | 4,037                                 | 0.0050         | 0.9950        | 77.08                            |
| 26.5                           | 742,670                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 27.5                           | 742,670                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 28.5                           | 694,732                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 29.5                           | 694,732                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 30.5                           | 667,713                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 31.5                           | 653,479                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 32.5                           | 582,832                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 33.5                           | 455,538                                      |                                       | 0.0000         | 1.0000        | 76.70                            |
| 34.5                           | 387,862                                      | 32,374                                | 0.0835         | 0.9165        | 76.70                            |
| 35.5                           | 355,488                                      | 50,169                                | 0.1411         | 0.8589        | 70.30                            |
| 36.5                           | 305,319                                      | 7,311                                 | 0.0239         | 0.9761        | 60.38                            |
| 37.5                           | 298,008                                      |                                       | 0.0000         | 1.0000        | 58.93                            |
| 38.5                           | 298,008                                      |                                       | 0.0000         | 1.0000        | 58.93                            |

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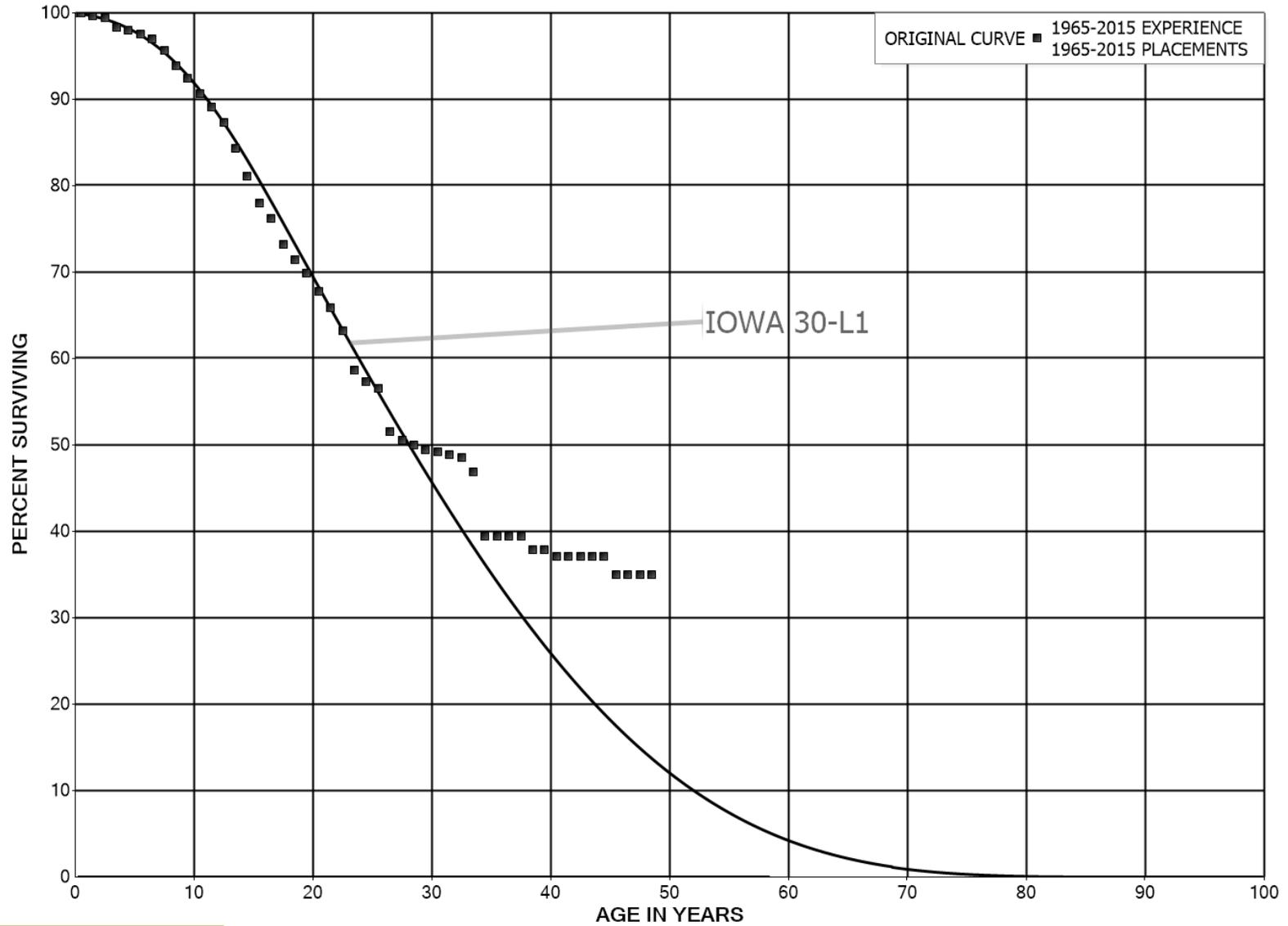
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T06 - TRANSFORMERS - PAD MOUNT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 298,008                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 40.5                           | 298,008                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 41.5                           | 274,029                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 42.5                           | 274,029                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 43.5                           | 274,029                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 44.5                           | 274,029                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 45.5                           | 195,242                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 46.5                           | 195,242                                      |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 47.5                           | 85,000                                       |                                       | 0.0000                    | 1.0000        | 58.93                            |
| 48.5                           |  |                                       |                           |               | 58.93                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT T07 - TRANSFORMERS - POLE MOUNTED  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T07 - TRANSFORMERS - POLE MOUNTED

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 43,804,624                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 41,387,708                                   | 154,817                               | 0.0037                    | 0.9963        | 100.00                           |
| 1.5                            | 37,951,239                                   | 97,742                                | 0.0026                    | 0.9974        | 99.63                            |
| 2.5                            | 34,300,336                                   | 388,576                               | 0.0113                    | 0.9887        | 99.37                            |
| 3.5                            | 30,404,497                                   | 103,376                               | 0.0034                    | 0.9966        | 98.24                            |
| 4.5                            | 26,498,939                                   | 101,334                               | 0.0038                    | 0.9962        | 97.91                            |
| 5.5                            | 24,036,269                                   | 138,131                               | 0.0057                    | 0.9943        | 97.54                            |
| 6.5                            | 22,186,028                                   | 312,976                               | 0.0141                    | 0.9859        | 96.97                            |
| 7.5                            | 20,807,119                                   | 375,541                               | 0.0180                    | 0.9820        | 95.61                            |
| 8.5                            | 19,123,371                                   | 300,274                               | 0.0157                    | 0.9843        | 93.88                            |
| 9.5                            | 17,823,982                                   | 336,369                               | 0.0189                    | 0.9811        | 92.41                            |
| 10.5                           | 16,466,088                                   | 299,150                               | 0.0182                    | 0.9818        | 90.66                            |
| 11.5                           | 15,366,282                                   | 291,170                               | 0.0189                    | 0.9811        | 89.02                            |
| 12.5                           | 14,092,016                                   | 483,117                               | 0.0343                    | 0.9657        | 87.33                            |
| 13.5                           | 12,790,215                                   | 491,814                               | 0.0385                    | 0.9615        | 84.34                            |
| 14.5                           | 11,670,634                                   | 445,063                               | 0.0381                    | 0.9619        | 81.09                            |
| 15.5                           | 10,538,290                                   | 252,623                               | 0.0240                    | 0.9760        | 78.00                            |
| 16.5                           | 9,600,508                                    | 374,858                               | 0.0390                    | 0.9610        | 76.13                            |
| 17.5                           | 8,621,213                                    | 201,789                               | 0.0234                    | 0.9766        | 73.16                            |
| 18.5                           | 7,288,480                                    | 166,518                               | 0.0228                    | 0.9772        | 71.45                            |
| 19.5                           | 6,226,539                                    | 181,504                               | 0.0292                    | 0.9708        | 69.81                            |
| 20.5                           | 5,461,653                                    | 154,378                               | 0.0283                    | 0.9717        | 67.78                            |
| 21.5                           | 5,024,915                                    | 204,742                               | 0.0407                    | 0.9593        | 65.86                            |
| 22.5                           | 4,519,138                                    | 329,705                               | 0.0730                    | 0.9270        | 63.18                            |
| 23.5                           | 3,321,858                                    | 70,736                                | 0.0213                    | 0.9787        | 58.57                            |
| 24.5                           | 2,979,311                                    | 39,725                                | 0.0133                    | 0.9867        | 57.32                            |
| 25.5                           | 2,668,644                                    | 236,710                               | 0.0887                    | 0.9113        | 56.56                            |
| 26.5                           | 2,183,299                                    | 44,916                                | 0.0206                    | 0.9794        | 51.54                            |
| 27.5                           | 1,975,636                                    | 19,057                                | 0.0096                    | 0.9904        | 50.48                            |
| 28.5                           | 1,497,522                                    | 17,463                                | 0.0117                    | 0.9883        | 49.99                            |
| 29.5                           | 1,304,970                                    | 5,411                                 | 0.0041                    | 0.9959        | 49.41                            |
| 30.5                           | 1,147,953                                    | 8,622                                 | 0.0075                    | 0.9925        | 49.21                            |
| 31.5                           | 983,742                                      | 6,192                                 | 0.0063                    | 0.9937        | 48.84                            |
| 32.5                           | 759,544                                      | 26,243                                | 0.0346                    | 0.9654        | 48.53                            |
| 33.5                           | 602,543                                      | 96,039                                | 0.1594                    | 0.8406        | 46.85                            |
| 34.5                           | 78,504                                       |                                       | 0.0000                    | 1.0000        | 39.38                            |
| 35.5                           | 78,504                                       |                                       | 0.0000                    | 1.0000        | 39.38                            |
| 36.5                           | 78,181                                       |                                       | 0.0000                    | 1.0000        | 39.38                            |
| 37.5                           | 67,297                                       | 2,708                                 | 0.0402                    | 0.9598        | 39.38                            |
| 38.5                           | 64,589                                       |                                       | 0.0000                    | 1.0000        | 37.80                            |



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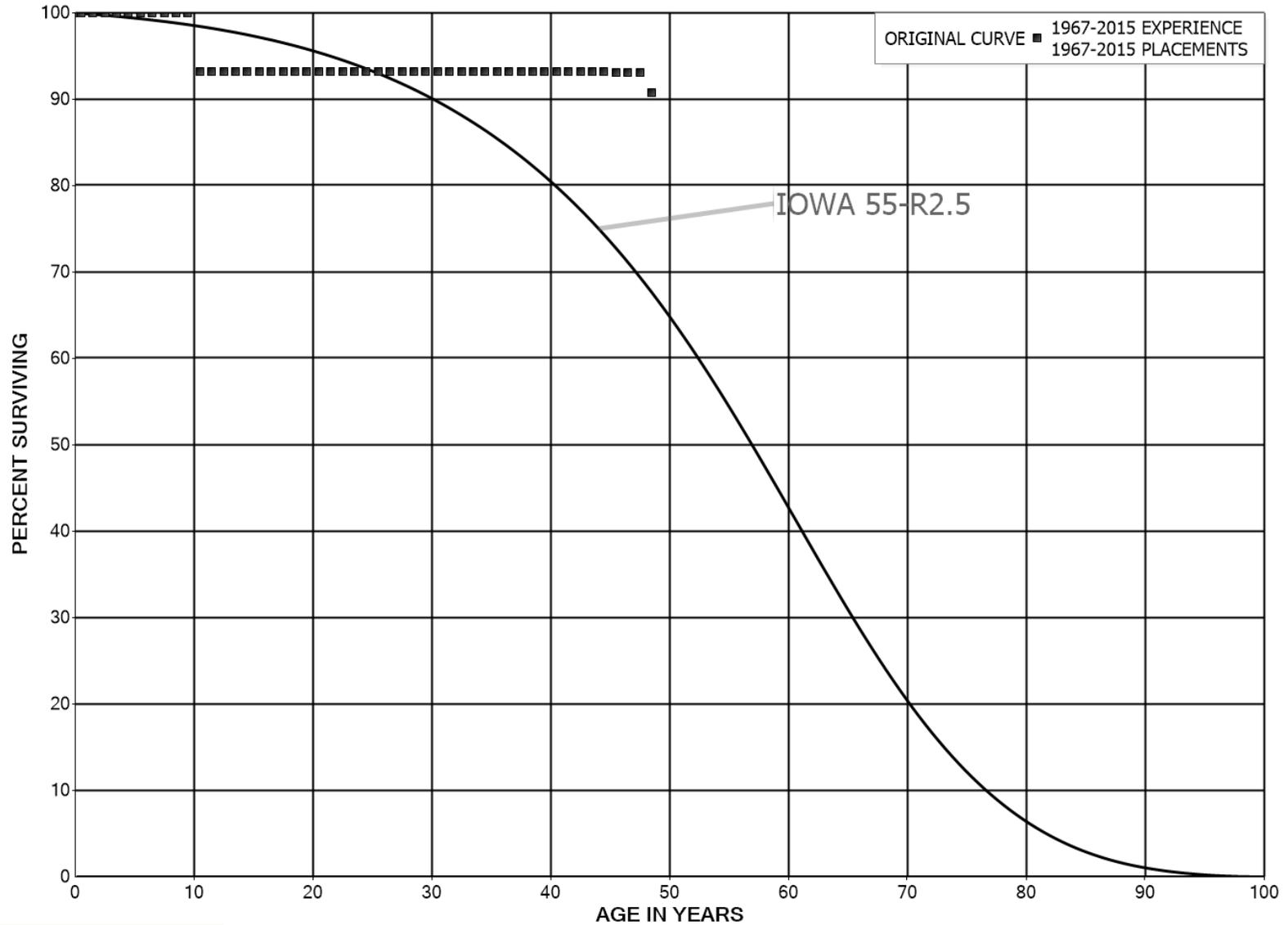
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T07 - TRANSFORMERS - POLE MOUNTED

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2015       |  |                                       | EXPERIENCE BAND 1965-2015 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 64,589                                       | 1,253                                 | 0.0194                    | 0.9806        | 37.80                            |  |
| 40.5                           | 63,335                                       |                                       | 0.0000                    | 1.0000        | 37.07                            |  |
| 41.5                           | 63,335                                       |                                       | 0.0000                    | 1.0000        | 37.07                            |  |
| 42.5                           | 63,335                                       |                                       | 0.0000                    | 1.0000        | 37.07                            |  |
| 43.5                           | 63,335                                       |                                       | 0.0000                    | 1.0000        | 37.07                            |  |
| 44.5                           | 63,024                                       | 3,526                                 | 0.0559                    | 0.9441        | 37.07                            |  |
| 45.5                           | 16,201                                       |                                       | 0.0000                    | 1.0000        | 34.99                            |  |
| 46.5                           | 16,201                                       |                                       | 0.0000                    | 1.0000        | 34.99                            |  |
| 47.5                           | 12,695                                       |                                       | 0.0000                    | 1.0000        | 34.99                            |  |
| 48.5                           |  |                                       |                           |               | 34.99                            |  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT T09 - TURBINES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T09 - TURBINES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 104,485,714                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 92,867,454                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 87,453,107                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 74,877,766                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 73,185,902                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 73,185,902                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 72,755,889                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 71,700,417                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 71,700,417                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 69,995,413                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 69,078,643                                   | 4,678,499                             | 0.0677                    | 0.9323        | 100.00                           |
| 10.5                           | 64,400,143                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 11.5                           | 64,400,143                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 12.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 13.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 14.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 15.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 16.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 17.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 18.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 19.5                           | 52,470,546                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 20.5                           | 52,468,967                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 21.5                           | 52,468,967                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 22.5                           | 52,468,967                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 23.5                           | 52,468,967                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 24.5                           | 52,468,967                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 25.5                           | 52,468,967                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 26.5                           | 50,881,792                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 27.5                           | 43,971,956                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 28.5                           | 43,963,063                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 29.5                           | 43,963,063                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 30.5                           | 33,036,048                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 31.5                           | 33,036,048                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 32.5                           | 32,989,272                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 33.5                           | 25,897,915                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 34.5                           | 25,897,915                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 35.5                           | 16,711,577                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 36.5                           | 16,711,577                                   |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 37.5                           | 12,468,906                                   | 2,201                                 | 0.0002                    | 0.9998        | 93.23                            |
| 38.5                           | 12,248,799                                   |                                       | 0.0000                    | 1.0000        | 93.21                            |

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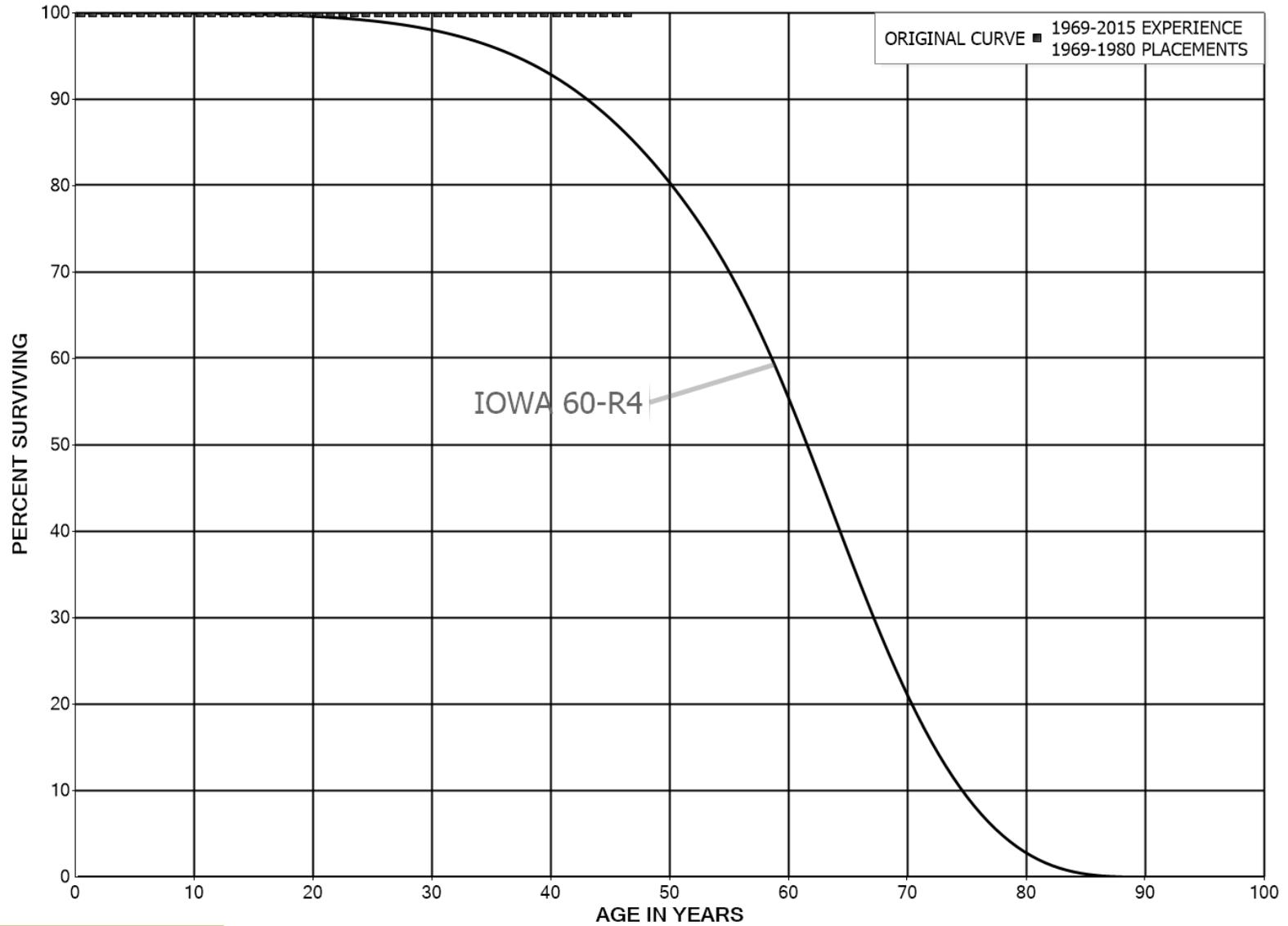
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T09 - TURBINES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 12,248,799                                   |                                       | 0.0000                    | 1.0000        | 93.21                            |
| 40.5                           | 12,146,926                                   |                                       | 0.0000                    | 1.0000        | 93.21                            |
| 41.5                           | 12,146,926                                   |                                       | 0.0000                    | 1.0000        | 93.21                            |
| 42.5                           | 12,146,926                                   | 5,339                                 | 0.0004                    | 0.9996        | 93.21                            |
| 43.5                           | 12,141,587                                   | 5,339                                 | 0.0004                    | 0.9996        | 93.17                            |
| 44.5                           | 12,110,248                                   | 8,333                                 | 0.0007                    | 0.9993        | 93.13                            |
| 45.5                           | 10,418,575                                   |                                       | 0.0000                    | 1.0000        | 93.06                            |
| 46.5                           | 10,418,575                                   | 4,593                                 | 0.0004                    | 0.9996        | 93.06                            |
| 47.5                           | 1,806,578                                    | 43,789                                | 0.0242                    | 0.9758        | 93.02                            |
| 48.5                           |  |                                       |                           |               | 90.77                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V01 - VACUUM CLEANING SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V01 - VACUUM CLEANING SYSTEM

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1969-1980       |  |                                       | EXPERIENCE BAND 1969-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 72,451                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |

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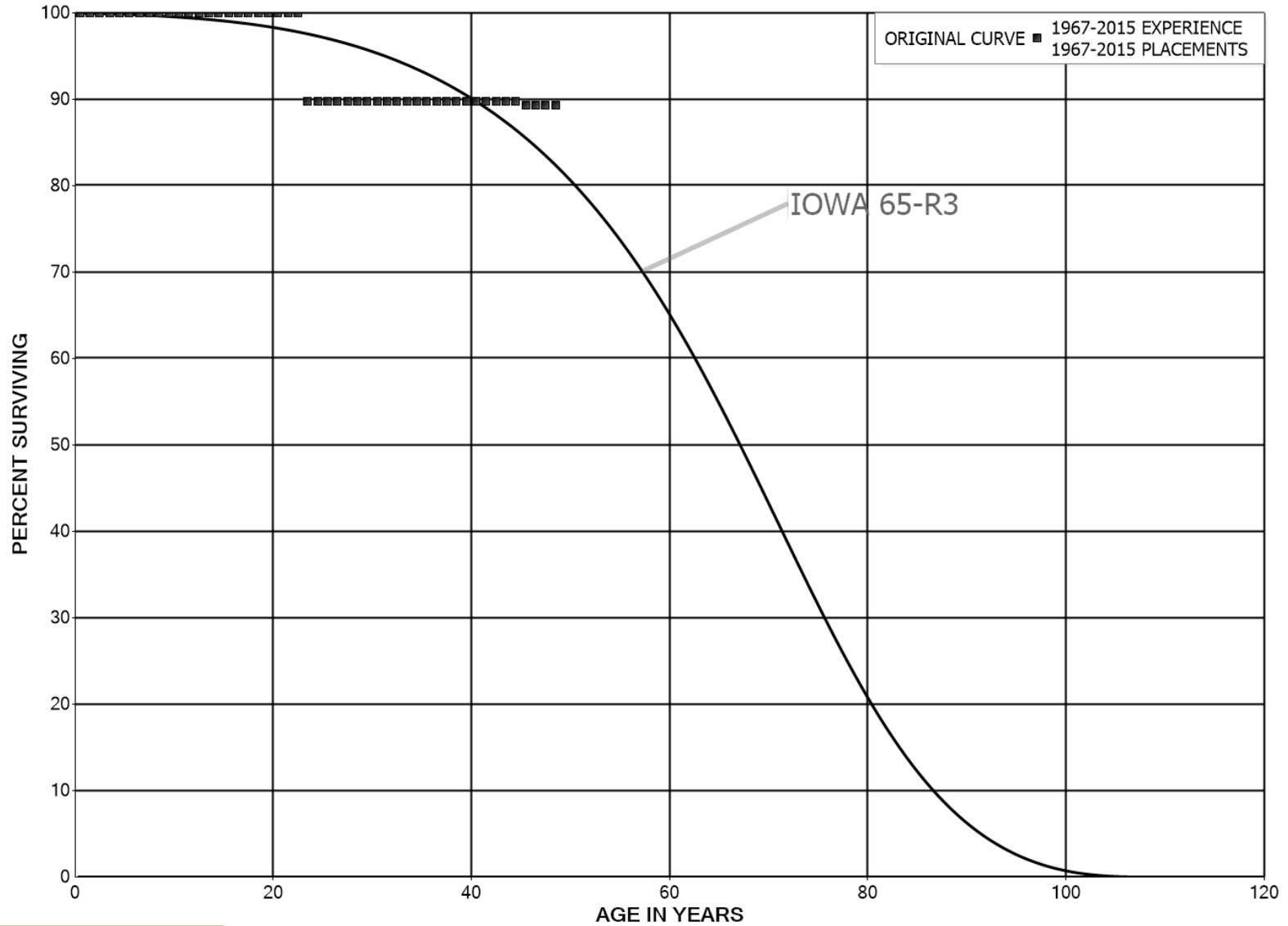
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V01 - VACUUM CLEANING SYSTEM

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1969-1980       |  |                                       | EXPERIENCE BAND 1969-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 23,574                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V02 - VALVES - PENSTOCK  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V02 - VALVES - PENSTOCK

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 8,073,931                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 7,853,424                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 5,978,246                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 5,848,451                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 5,671,553                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 5,459,235                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 5,247,883                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 5,011,386                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 5,011,386                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 4,816,450                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 4,816,450                                    | 497,499                               | 0.1033                    | 0.8967        | 100.00                           |
| 23.5                           | 4,318,951                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 24.5                           | 4,318,951                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 25.5                           | 4,318,951                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 26.5                           | 4,318,951                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 27.5                           | 4,316,519                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 28.5                           | 4,316,519                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 29.5                           | 4,316,519                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 30.5                           | 2,111,625                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 31.5                           | 2,111,625                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 32.5                           | 2,111,625                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 33.5                           | 2,089,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 34.5                           | 2,089,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 35.5                           | 2,089,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 36.5                           | 2,089,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 37.5                           | 2,089,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 38.5                           | 1,985,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |

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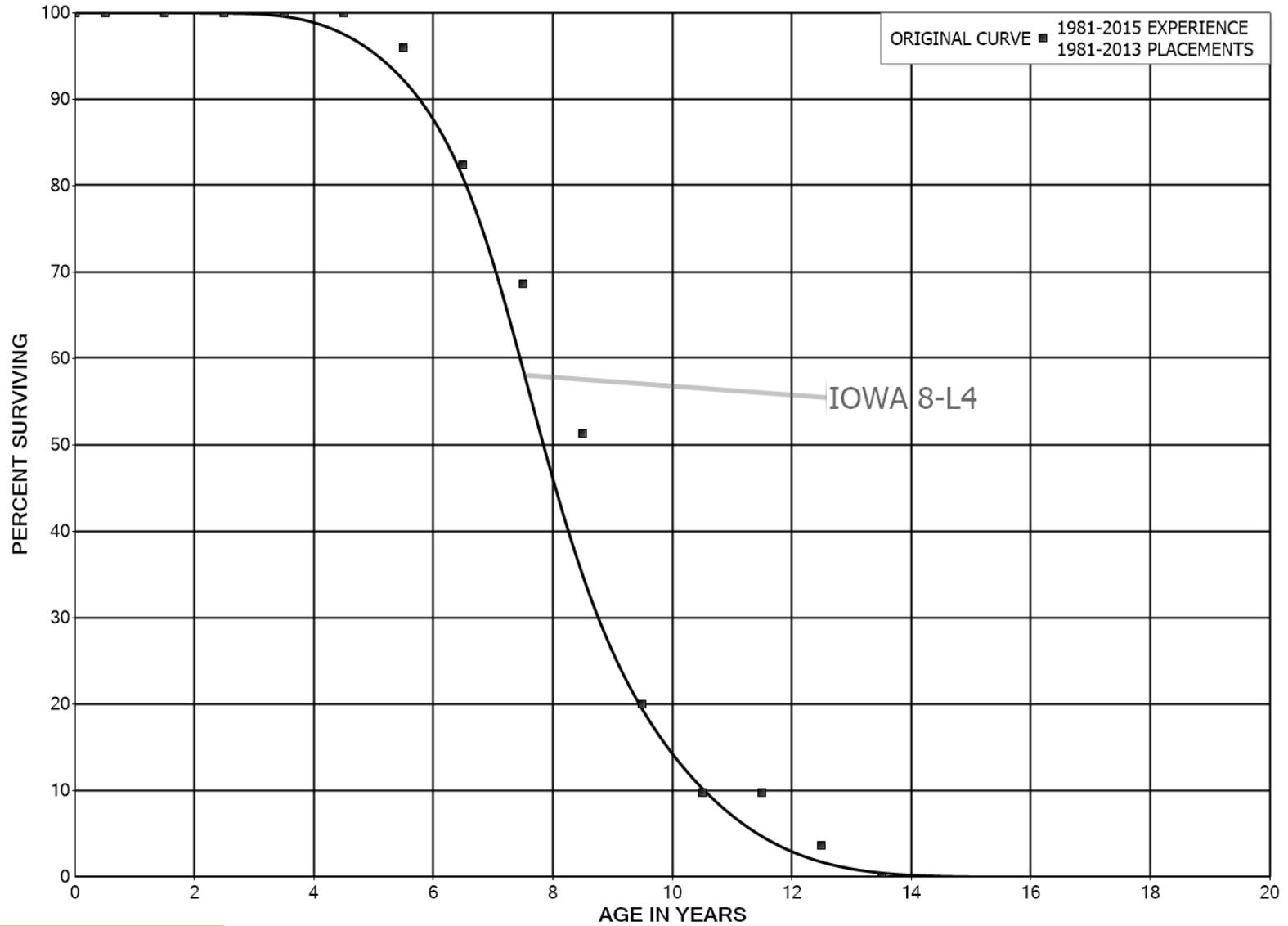
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V02 - VALVES - PENSTOCK

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1967-2015       |  |                                       | EXPERIENCE BAND 1967-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,985,406                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 40.5                           | 1,971,105                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 41.5                           | 1,971,105                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 42.5                           | 1,971,105                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 43.5                           | 1,971,105                                    |                                       | 0.0000                    | 1.0000        | 89.67                            |
| 44.5                           | 1,971,105                                    | 8,672                                 | 0.0044                    | 0.9956        | 89.67                            |
| 45.5                           | 1,415,205                                    |                                       | 0.0000                    | 1.0000        | 89.28                            |
| 46.5                           | 1,415,205                                    |                                       | 0.0000                    | 1.0000        | 89.28                            |
| 47.5                           | 1,415,205                                    |                                       | 0.0000                    | 1.0000        | 89.28                            |
| 48.5                           |  |                                       |                           |               | 89.28                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V03 - VEHICLES - 1 TON  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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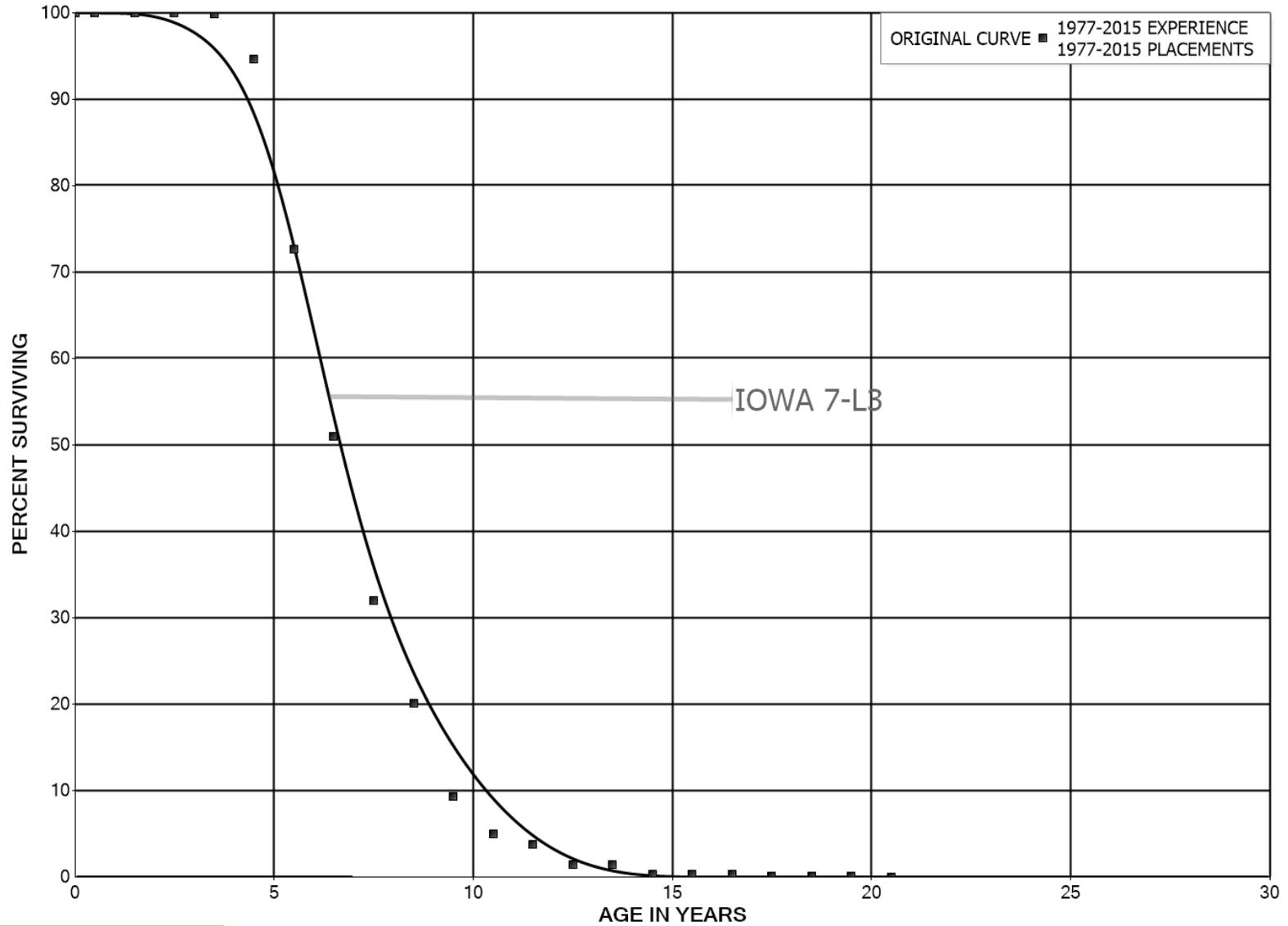
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V03 - VEHICLES - 1 TON

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1981-2013       |  |                                       | EXPERIENCE BAND 1981-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 379,343                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 379,343                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 379,343                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 327,695                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 327,695                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 327,695                                      | 13,283                                | 0.0405                    | 0.9595        | 100.00                           |
| 5.5                            | 314,412                                      | 44,240                                | 0.1407                    | 0.8593        | 95.95                            |
| 6.5                            | 270,173                                      | 45,393                                | 0.1680                    | 0.8320        | 82.45                            |
| 7.5                            | 224,780                                      | 56,766                                | 0.2525                    | 0.7475        | 68.59                            |
| 8.5                            | 168,014                                      | 102,809                               | 0.6119                    | 0.3881        | 51.27                            |
| 9.5                            | 65,206                                       | 33,491                                | 0.5136                    | 0.4864        | 19.90                            |
| 10.5                           | 31,715                                       |                                       | 0.0000                    | 1.0000        | 9.68                             |
| 11.5                           | 31,715                                       | 19,876                                | 0.6267                    | 0.3733        | 9.68                             |
| 12.5                           | 11,838                                       | 11,838                                | 1.0000                    |               | 3.61                             |
| 13.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V04 - VEHICLES - 3/4 TON AND UNDER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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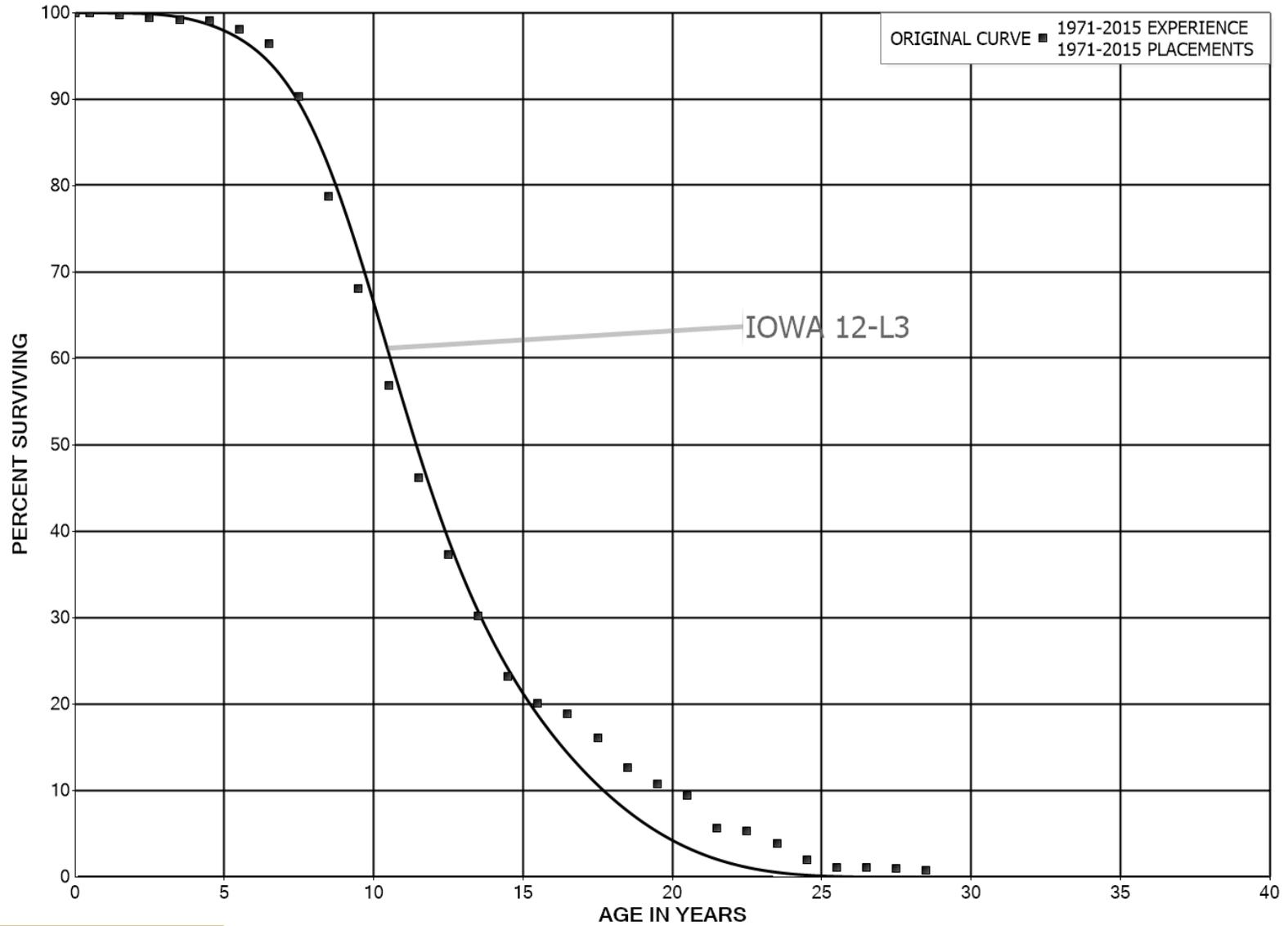
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V04 - VEHICLES - 3/4 TON AND UNDER

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1977-2015       |  |                                       | EXPERIENCE BAND 1977-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 13,593,915                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 12,522,318                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 11,803,485                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 11,521,445                                   | 14,631                                | 0.0013                    | 0.9987        | 100.00                           |
| 3.5                            | 10,756,433                                   | 568,573                               | 0.0529                    | 0.9471        | 99.87                            |
| 4.5                            | 9,466,923                                    | 2,199,136                             | 0.2323                    | 0.7677        | 94.59                            |
| 5.5                            | 6,450,055                                    | 1,927,343                             | 0.2988                    | 0.7012        | 72.62                            |
| 6.5                            | 4,070,137                                    | 1,512,403                             | 0.3716                    | 0.6284        | 50.92                            |
| 7.5                            | 2,481,830                                    | 923,593                               | 0.3721                    | 0.6279        | 32.00                            |
| 8.5                            | 1,302,139                                    | 698,230                               | 0.5362                    | 0.4638        | 20.09                            |
| 9.5                            | 603,909                                      | 286,197                               | 0.4739                    | 0.5261        | 9.32                             |
| 10.5                           | 317,713                                      | 79,109                                | 0.2490                    | 0.7510        | 4.90                             |
| 11.5                           | 217,530                                      | 133,534                               | 0.6139                    | 0.3861        | 3.68                             |
| 12.5                           | 83,997                                       | 3,550                                 | 0.0423                    | 0.9577        | 1.42                             |
| 13.5                           | 80,446                                       | 62,639                                | 0.7786                    | 0.2214        | 1.36                             |
| 14.5                           | 17,807                                       |                                       | 0.0000                    | 1.0000        | 0.30                             |
| 15.5                           | 17,807                                       | 2,532                                 | 0.1422                    | 0.8578        | 0.30                             |
| 16.5                           | 15,275                                       | 8,795                                 | 0.5758                    | 0.4242        | 0.26                             |
| 17.5                           | 6,480  |                                       | 0.0000                    | 1.0000        | 0.11                             |
| 18.5                           | 6,480  | 4,537                                 | 0.7001                    | 0.2999        | 0.11                             |
| 19.5                           | 1,943  | 1,943                                 | 1.0000                    |               | 0.03                             |
| 20.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V05 - VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

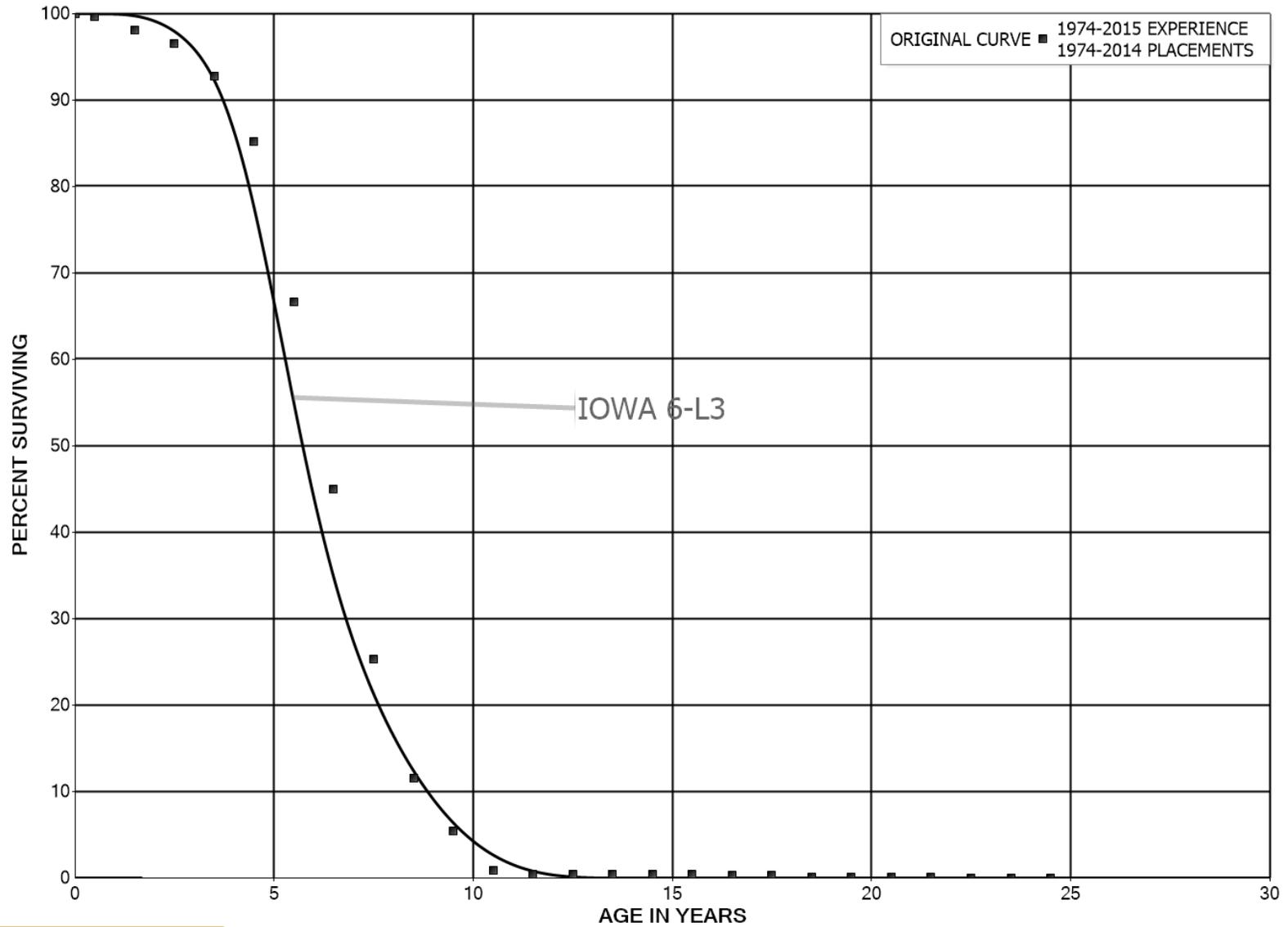
ACCOUNT V05 - VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1971-2015       |  |                                       | EXPERIENCE BAND 1971-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 27,223,902                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 24,655,661                                   | 68,025                                | 0.0028                    | 0.9972        | 100.00                           |
| 1.5                            | 23,611,135                                   | 84,894                                | 0.0036                    | 0.9964        | 99.72                            |
| 2.5                            | 22,203,256                                   | 40,397                                | 0.0018                    | 0.9982        | 99.37                            |
| 3.5                            | 20,170,991                                   | 15,155                                | 0.0008                    | 0.9992        | 99.18                            |
| 4.5                            | 18,491,838                                   | 202,273                               | 0.0109                    | 0.9891        | 99.11                            |
| 5.5                            | 17,542,955                                   | 301,536                               | 0.0172                    | 0.9828        | 98.03                            |
| 6.5                            | 15,403,032                                   | 973,183                               | 0.0632                    | 0.9368        | 96.34                            |
| 7.5                            | 13,818,921                                   | 1,768,914                             | 0.1280                    | 0.8720        | 90.25                            |
| 8.5                            | 10,585,012                                   | 1,423,991                             | 0.1345                    | 0.8655        | 78.70                            |
| 9.5                            | 8,847,582                                    | 1,460,983                             | 0.1651                    | 0.8349        | 68.11                            |
| 10.5                           | 6,751,902                                    | 1,263,554                             | 0.1871                    | 0.8129        | 56.87                            |
| 11.5                           | 5,022,061                                    | 975,560                               | 0.1943                    | 0.8057        | 46.22                            |
| 12.5                           | 3,843,935                                    | 727,581                               | 0.1893                    | 0.8107        | 37.24                            |
| 13.5                           | 2,986,309                                    | 696,520                               | 0.2332                    | 0.7668        | 30.20                            |
| 14.5                           | 2,289,789                                    | 301,191                               | 0.1315                    | 0.8685        | 23.15                            |
| 15.5                           | 1,965,599                                    | 124,552                               | 0.0634                    | 0.9366        | 20.11                            |
| 16.5                           | 1,841,046                                    | 273,432                               | 0.1485                    | 0.8515        | 18.83                            |
| 17.5                           | 1,567,615                                    | 332,219                               | 0.2119                    | 0.7881        | 16.04                            |
| 18.5                           | 1,235,396                                    | 185,014                               | 0.1498                    | 0.8502        | 12.64                            |
| 19.5                           | 1,050,382                                    | 129,020                               | 0.1228                    | 0.8772        | 10.74                            |
| 20.5                           | 921,362                                      | 369,877                               | 0.4014                    | 0.5986        | 9.43                             |
| 21.5                           | 551,486                                      | 31,815                                | 0.0577                    | 0.9423        | 5.64                             |
| 22.5                           | 519,671                                      | 149,068                               | 0.2869                    | 0.7131        | 5.32                             |
| 23.5                           | 370,603                                      | 183,466                               | 0.4950                    | 0.5050        | 3.79                             |
| 24.5                           | 187,137                                      | 80,847                                | 0.4320                    | 0.5680        | 1.91                             |
| 25.5                           | 106,290                                      | 6,157                                 | 0.0579                    | 0.9421        | 1.09                             |
| 26.5                           | 100,133                                      | 11,503                                | 0.1149                    | 0.8851        | 1.02                             |
| 27.5                           | 88,629                                       | 16,230                                | 0.1831                    | 0.8169        | 0.91                             |
| 28.5                           | 72,399                                       |                                       | 0.0000                    | 1.0000        | 0.74                             |
| 29.5                           | 72,399                                       | 44,189                                | 0.6104                    | 0.3896        | 0.74                             |
| 30.5                           | 28,210                                       | 28,210                                | 1.0000                    |               | 0.29                             |
| 31.5                           |  |                                       |                           |               |                                  |



NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V06 - VEHICLES - CARS, STATION WAGONS AND VANS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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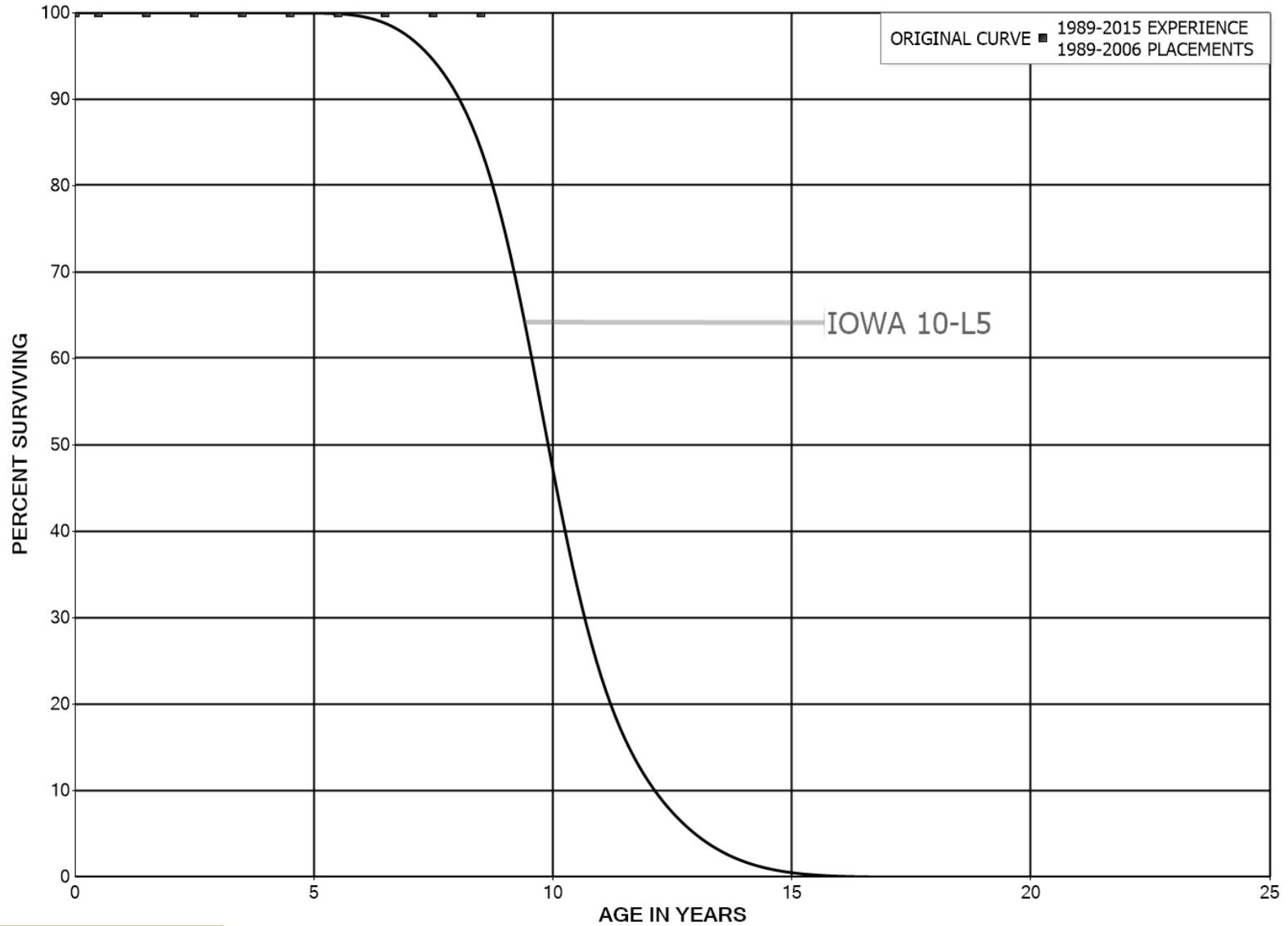
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V06 - VEHICLES - CARS, STATION WAGONS AND VANS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1974-2014       |  |                                       | EXPERIENCE BAND 1974-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 9,814,453                                    | 34,490                                | 0.0035                    | 0.9965        | 100.00                           |
| 0.5                            | 9,779,963                                    | 150,355                               | 0.0154                    | 0.9846        | 99.65                            |
| 1.5                            | 9,409,596                                    | 159,717                               | 0.0170                    | 0.9830        | 98.12                            |
| 2.5                            | 8,973,608                                    | 343,570                               | 0.0383                    | 0.9617        | 96.45                            |
| 3.5                            | 8,426,528                                    | 684,758                               | 0.0813                    | 0.9187        | 92.76                            |
| 4.5                            | 7,460,987                                    | 1,632,087                             | 0.2187                    | 0.7813        | 85.22                            |
| 5.5                            | 5,542,176                                    | 1,804,839                             | 0.3257                    | 0.6743        | 66.58                            |
| 6.5                            | 3,500,464                                    | 1,528,182                             | 0.4366                    | 0.5634        | 44.90                            |
| 7.5                            | 1,733,996                                    | 941,698                               | 0.5431                    | 0.4569        | 25.30                            |
| 8.5                            | 760,437                                      | 402,658                               | 0.5295                    | 0.4705        | 11.56                            |
| 9.5                            | 336,728                                      | 286,895                               | 0.8520                    | 0.1480        | 5.44                             |
| 10.5                           | 49,833                                       | 28,612                                | 0.5742                    | 0.4258        | 0.80                             |
| 11.5                           | 21,221                                       |                                       | 0.0000                    | 1.0000        | 0.34                             |
| 12.5                           | 21,221                                       |                                       | 0.0000                    | 1.0000        | 0.34                             |
| 13.5                           | 21,221                                       |                                       | 0.0000                    | 1.0000        | 0.34                             |
| 14.5                           | 21,221                                       |                                       | 0.0000                    | 1.0000        | 0.34                             |
| 15.5                           | 21,221                                       | 2,230                                 | 0.1051                    | 0.8949        | 0.34                             |
| 16.5                           | 18,991                                       |                                       | 0.0000                    | 1.0000        | 0.31                             |
| 17.5                           | 18,991                                       | 12,282                                | 0.6467                    | 0.3533        | 0.31                             |
| 18.5                           | 6,709  |                                       | 0.0000                    | 1.0000        | 0.11                             |
| 19.5                           | 6,709  |                                       | 0.0000                    | 1.0000        | 0.11                             |
| 20.5                           | 6,709  |                                       | 0.0000                    | 1.0000        | 0.11                             |
| 21.5                           | 6,709  | 6,208                                 | 0.9252                    | 0.0748        | 0.11                             |
| 22.5                           | 502  |                                       | 0.0000                    | 1.0000        | 0.01                             |
| 23.5                           | 502  | 502                                   | 1.0000                    |               | 0.01                             |
| 24.5                           |  |                                       |                           |               |                                  |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT V07 - VEHICLES - DUMP TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
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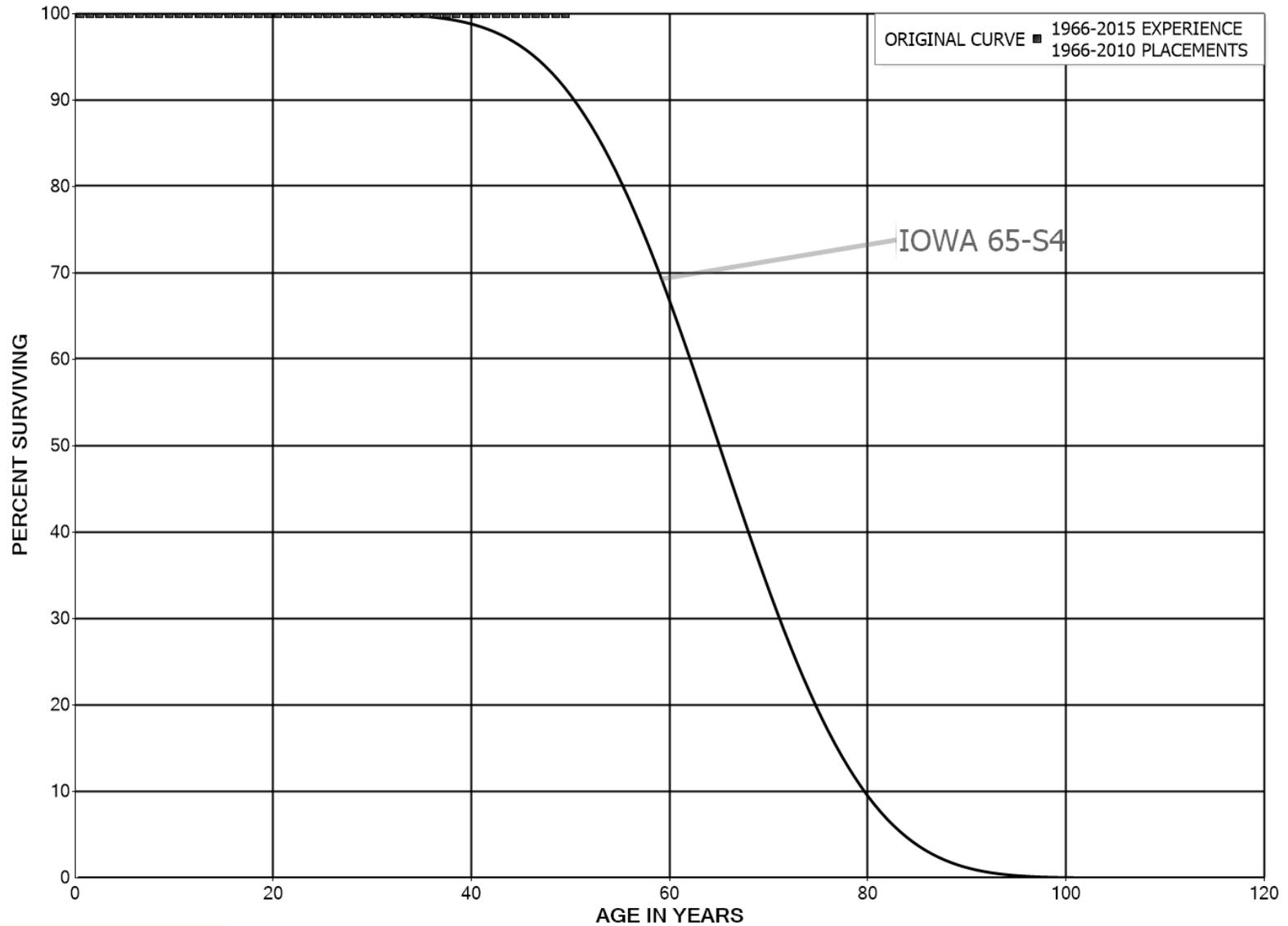
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V07 - VEHICLES - DUMP TRUCKS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1989-2006       |  |                                       | EXPERIENCE BAND 1989-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 36,457                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 36,457                                       | 24,922                                | 0.6836                    | 0.3164        | 100.00                           |
| 9.5                            | 11,535                                       |                                       | 0.0000                    | 1.0000        | 31.64                            |
| 10.5                           | 11,535                                       |                                       | 0.0000                    | 1.0000        | 31.64                            |
| 11.5                           | 11,535                                       |                                       | 0.0000                    | 1.0000        | 31.64                            |
| 12.5                           |  |                                       |                           |               | 31.64                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT W01 - WATER REGULATING STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W01 - WATER REGULATING STRUCTURES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2010       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 22,451,738                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 22,451,738                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 22,451,738                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 22,451,738                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 22,451,738                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 22,451,738                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 22,156,264                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 6,815,749                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 6,815,749                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 6,815,749                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 6,815,749                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 6,764,780                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 6,759,713                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 6,759,713                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 4,998,878                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 4,998,878                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 4,998,878                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 4,976,785                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |

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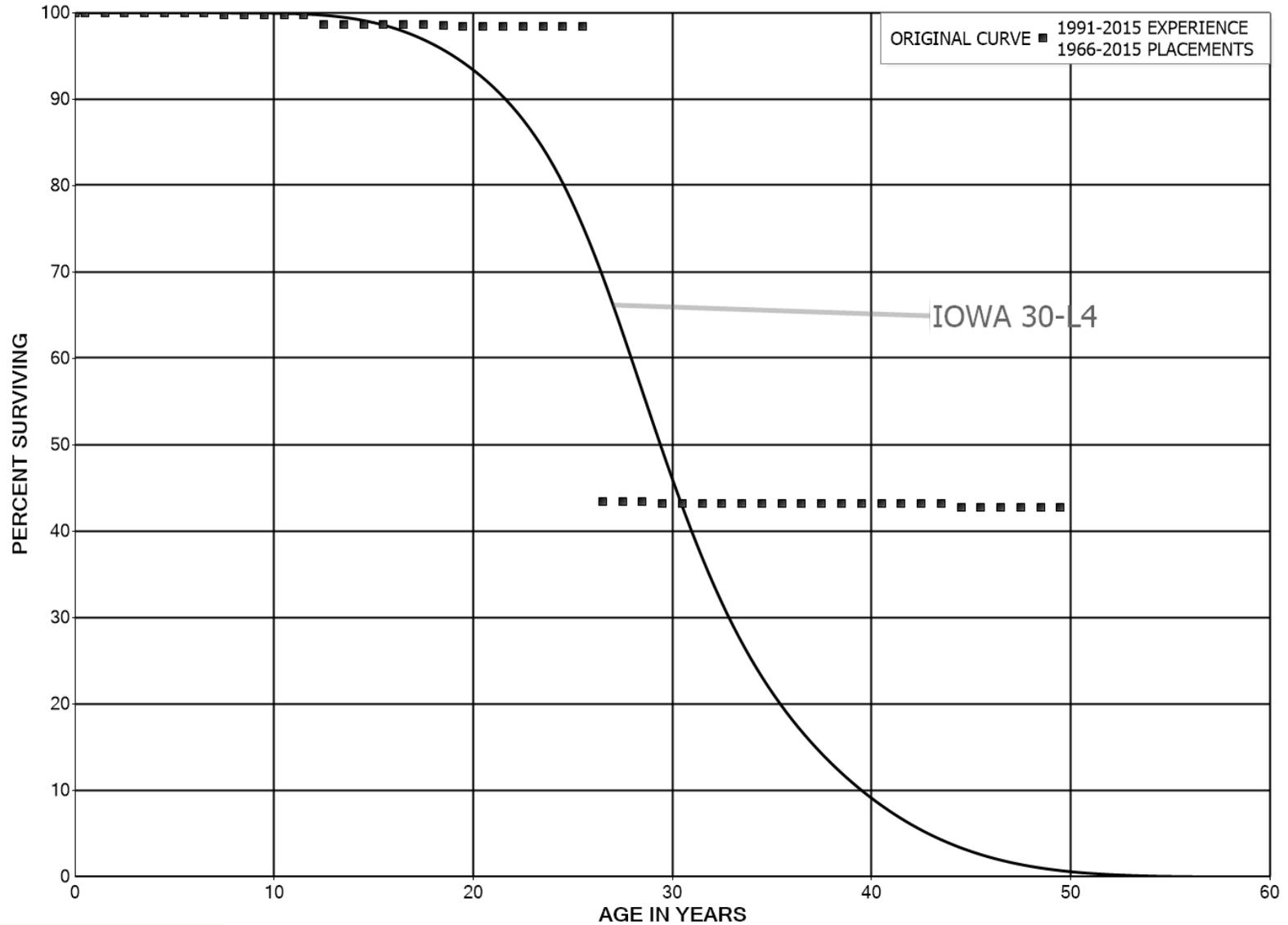
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W01 - WATER REGULATING STRUCTURES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2010       |  |                                       | EXPERIENCE BAND 1966-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 3,053,361                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 781,461                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           |  |                                       |                           |               | 100.00                           |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT W02 - WATER SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W02 - WATER SYSTEMS

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1991-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,324,846                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,124,283                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,259,981                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,084,208                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,124,231                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,125,340                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,454,829                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,457,165                                    | 7,626                                 | 0.0031                    | 0.9969        | 100.00                           |
| 7.5                            | 2,395,303                                    |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 8.5                            | 3,784,905                                    |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 9.5                            | 3,776,339                                    |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 10.5                           | 3,752,978                                    |                                       | 0.0000                    | 1.0000        | 99.69                            |
| 11.5                           | 3,919,163                                    | 40,451                                | 0.0103                    | 0.9897        | 99.69                            |
| 12.5                           | 2,688,795                                    |                                       | 0.0000                    | 1.0000        | 98.66                            |
| 13.5                           | 2,721,048                                    |                                       | 0.0000                    | 1.0000        | 98.66                            |
| 14.5                           | 2,734,055                                    |                                       | 0.0000                    | 1.0000        | 98.66                            |
| 15.5                           | 2,734,055                                    |                                       | 0.0000                    | 1.0000        | 98.66                            |
| 16.5                           | 2,715,938                                    |                                       | 0.0000                    | 1.0000        | 98.66                            |
| 17.5                           | 2,715,938                                    | 5,586                                 | 0.0021                    | 0.9979        | 98.66                            |
| 18.5                           | 2,710,352                                    | 2,336                                 | 0.0009                    | 0.9991        | 98.46                            |
| 19.5                           | 2,678,403                                    |                                       | 0.0000                    | 1.0000        | 98.37                            |
| 20.5                           | 2,544,238                                    |                                       | 0.0000                    | 1.0000        | 98.37                            |
| 21.5                           | 2,575,860                                    |                                       | 0.0000                    | 1.0000        | 98.37                            |
| 22.5                           | 2,565,367                                    |                                       | 0.0000                    | 1.0000        | 98.37                            |
| 23.5                           | 2,484,432                                    |                                       | 0.0000                    | 1.0000        | 98.37                            |
| 24.5                           | 2,492,740                                    |                                       | 0.0000                    | 1.0000        | 98.37                            |
| 25.5                           | 2,447,836                                    | 1,367,535                             | 0.5587                    | 0.4413        | 98.37                            |
| 26.5                           | 944,603                                      |                                       | 0.0000                    | 1.0000        | 43.41                            |
| 27.5                           | 851,259                                      |                                       | 0.0000                    | 1.0000        | 43.41                            |
| 28.5                           | 811,236                                      | 3,483                                 | 0.0043                    | 0.9957        | 43.41                            |
| 29.5                           | 797,394                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 30.5                           | 470,655                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 31.5                           | 470,655                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 32.5                           | 470,655                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 33.5                           | 398,413                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 34.5                           | 381,761                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 35.5                           | 366,294                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 36.5                           | 200,109                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 37.5                           | 147,452                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 38.5                           | 115,200                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |

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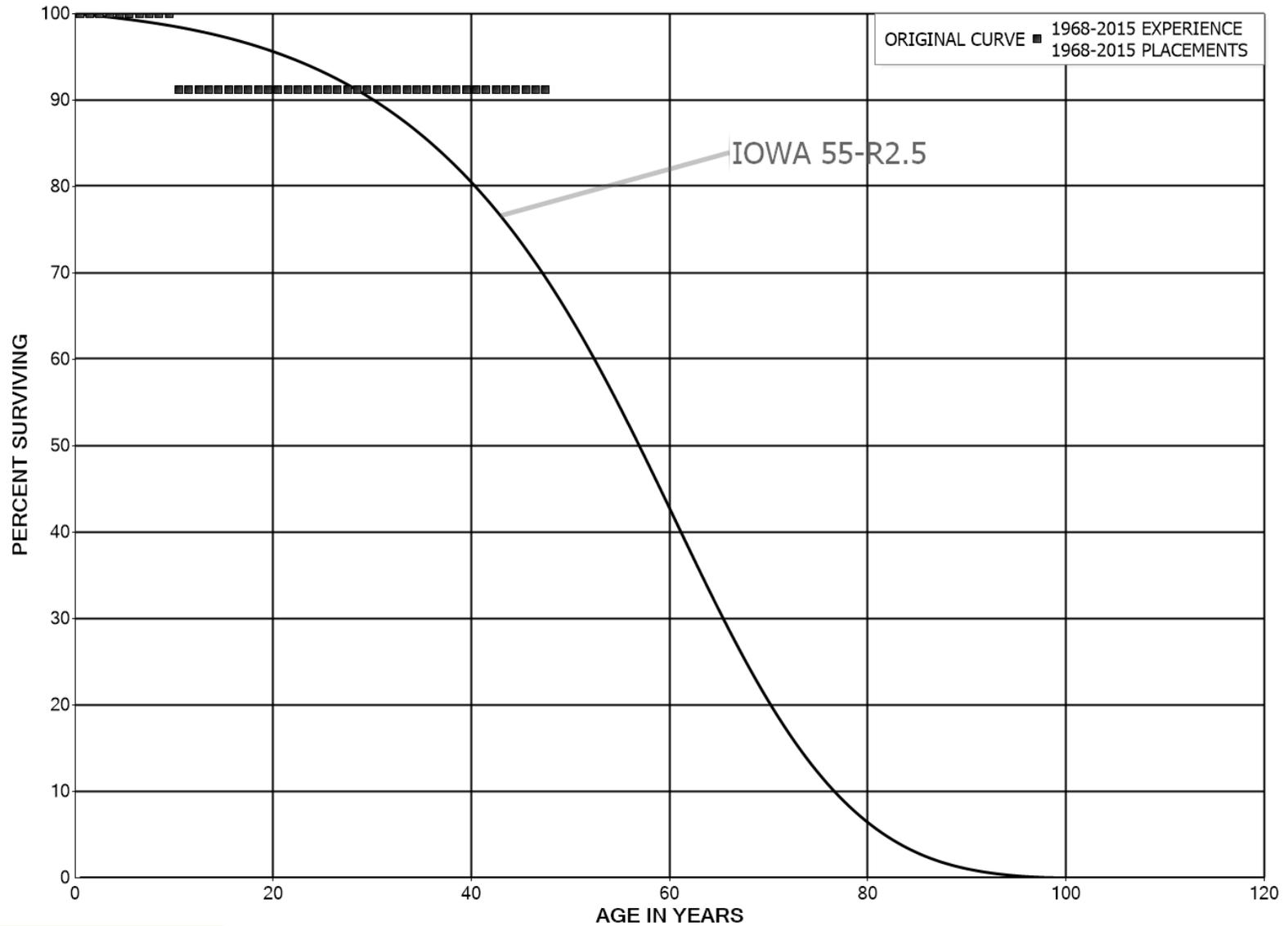
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W02 - WATER SYSTEMS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1966-2015       |  |                                       | EXPERIENCE BAND 1991-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 102,192                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 40.5                           | 102,192                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 41.5                           | 102,192                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 42.5                           | 102,192                                      |                                       | 0.0000                    | 1.0000        | 43.23                            |
| 43.5                           | 102,192                                      | 1,101                                 | 0.0108                    | 0.9892        | 43.23                            |
| 44.5                           | 91,345                                       |                                       | 0.0000                    | 1.0000        | 42.76                            |
| 45.5                           | 85,567                                       |                                       | 0.0000                    | 1.0000        | 42.76                            |
| 46.5                           | 53,945                                       |                                       | 0.0000                    | 1.0000        | 42.76                            |
| 47.5                           | 46,655                                       |                                       | 0.0000                    | 1.0000        | 42.76                            |
| 48.5                           | 36,616                                       |                                       | 0.0000                    | 1.0000        | 42.76                            |
| 49.5                           |  |                                       |                           |               | 42.76                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT W03 - WATER SYSTEMS - FEED  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W03 - WATER SYSTEMS - FEED

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 9,917,971                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 6,675,751                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 6,580,151                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 6,409,265                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 6,409,265                                    | 564,259                               | 0.0880                    | 0.9120        | 100.00                           |
| 10.5                           | 5,845,006                                    |                                       | 0.0000                    | 1.0000        | 91.20                            |
| 11.5                           | 5,845,006                                    |                                       | 0.0000                    | 1.0000        | 91.20                            |
| 12.5                           | 5,845,006                                    |                                       | 0.0000                    | 1.0000        | 91.20                            |
| 13.5                           | 5,845,006                                    |                                       | 0.0000                    | 1.0000        | 91.20                            |
| 14.5                           | 5,845,006                                    |                                       | 0.0000                    | 1.0000        | 91.20                            |
| 15.5                           | 5,845,006                                    |                                       | 0.0000                    | 1.0000        | 91.20                            |
| 16.5                           | 5,845,006                                    | 3,817                                 | 0.0007                    | 0.9993        | 91.20                            |
| 17.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 18.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 19.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 20.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 21.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 22.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 23.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 24.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 25.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 26.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 27.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 28.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 29.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 30.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 31.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 32.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 33.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 34.5                           | 5,841,189                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 35.5                           | 3,169,983                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 36.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 37.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 38.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |

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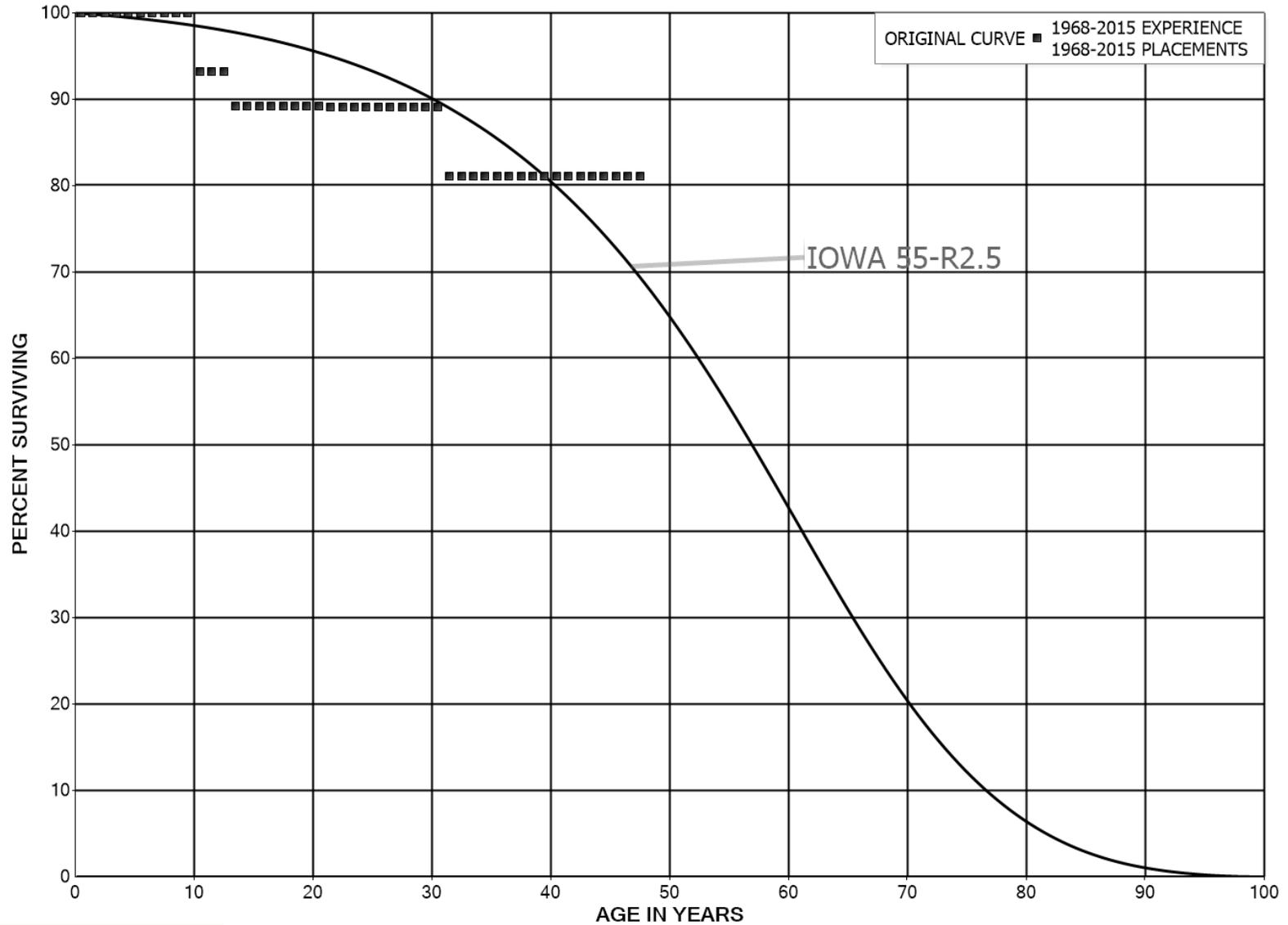
NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W03 - WATER SYSTEMS - FEED

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 40.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 41.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 42.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 43.5                           | 2,062,600                                    |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 44.5                           | 329,755                                      |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 45.5                           | 329,755                                      |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 46.5                           | 329,755                                      |                                       | 0.0000                    | 1.0000        | 91.14                            |
| 47.5                           |  |                                       |                           |               | 91.14                            |

NEWFOUNDLAND AND LABRADOR HYDRO  
ACCOUNT W04 - WATER TREATMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W04 - WATER TREATMENT

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 16,019,602                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 11,859,599                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 11,859,599                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 11,542,239                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 10,882,444                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 9,464,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 9,464,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,464,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 9,464,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 9,464,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 9,464,291                                    | 642,386                               | 0.0679                    | 0.9321        | 100.00                           |
| 10.5                           | 8,821,905                                    |                                       | 0.0000                    | 1.0000        | 93.21                            |
| 11.5                           | 8,821,905                                    |                                       | 0.0000                    | 1.0000        | 93.21                            |
| 12.5                           | 8,821,905                                    | 380,586                               | 0.0431                    | 0.9569        | 93.21                            |
| 13.5                           | 8,441,318                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 14.5                           | 8,441,318                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 15.5                           | 8,441,318                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 16.5                           | 8,441,318                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 17.5                           | 8,441,318                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 18.5                           | 6,032,194                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 19.5                           | 5,807,399                                    |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 20.5                           | 5,792,685                                    | 8,799                                 | 0.0015                    | 0.9985        | 89.19                            |
| 21.5                           | 5,783,887                                    | 563                                   | 0.0001                    | 0.9999        | 89.06                            |
| 22.5                           | 5,783,324                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 23.5                           | 5,783,324                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 24.5                           | 3,102,160                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 25.5                           | 3,087,023                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 26.5                           | 3,087,023                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 27.5                           | 3,029,481                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 28.5                           | 3,029,481                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 29.5                           | 3,029,481                                    |                                       | 0.0000                    | 1.0000        | 89.05                            |
| 30.5                           | 3,029,481                                    | 272,733                               | 0.0900                    | 0.9100        | 89.05                            |
| 31.5                           | 2,756,748                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 32.5                           | 2,737,925                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 33.5                           | 2,737,925                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 34.5                           | 2,737,925                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 35.5                           | 2,115,562                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 36.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 37.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 38.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W04 - WATER TREATMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1968-2015       |  |                                       | EXPERIENCE BAND 1968-2015 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 40.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 41.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 42.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 43.5                           | 2,110,464                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 44.5                           | 1,905,927                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 45.5                           | 1,905,927                                    |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 46.5                           | 65,708                                       |                                       | 0.0000                    | 1.0000        | 81.03                            |
| 47.5                           |  |                                       |                           |               | 81.03                            |



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## PART VI. DEPRECIATION CALCULATIONS

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| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 33-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 1974   | 7,976.40                | 6,995                        | 8,455                         |                                |                     |                          |
| 1993   | 192,208.10              | 110,576                      | 202,845                       | 896                            | 15.09               | 59                       |
| 1994   | 194,620.58              | 107,774                      | 197,704                       | 8,594                          | 15.76               | 545                      |
| 2006   | 78,390.03               | 20,723                       | 38,015                        | 45,078                         | 24.77               | 1,820                    |
| 2015   | 2,302.95                | 54                           | 99                            | 2,342                          | 22.02               | 106                      |
|  | 475,498.06              | 246,122                      | 447,118                       | 56,910                         |                     | 2,530                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 22.5                | 0.53                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT A04 - AUXILIARY POWER SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 139,092                       | 535                            | 2.44                | 219                      |
| 1982   | 413,537.76              | 382,783                      | 415,075                       | 10,869                         | 3.04                | 3,575                    |
| 1983   | 43,498.13               | 39,755                       | 43,109                        | 1,694                          | 3.38                | 501                      |
| 1984   | 221,073.63              | 199,243                      | 216,051                       | 11,655                         | 3.75                | 3,108                    |
| 1988   | 165,905.06              | 138,300                      | 149,967                       | 20,915                         | 5.72                | 3,656                    |
| 1989   | 680,140.87              | 552,499                      | 599,108                       | 101,437                        | 6.34                | 16,000                   |
| 1992   | 63,724.33               | 47,280                       | 51,269                        | 14,367                         | 8.39                | 1,712                    |
| 1999   | 16,056.11               | 8,815                        | 9,559                         | 6,979                          | 14.01               | 498                      |
| 2000   | 164,084.55              | 85,011                       | 92,183                        | 76,824                         | 14.91               | 5,153                    |
| 2001   | 368,268.81              | 179,292                      | 194,417                       | 184,900                        | 15.82               | 11,688                   |
| 2003   | 448,397.32              | 189,511                      | 205,498                       | 256,351                        | 17.69               | 14,491                   |
| 2005   | 97,542.86               | 34,830                       | 37,768                        | 62,701                         | 19.60               | 3,199                    |
| 2010   | 336,595.37              | 63,330                       | 68,673                        | 278,020                        | 24.52               | 11,338                   |
| 2011   | 59,826.71               | 9,223                        | 10,001                        | 51,621                         | 25.51               | 2,024                    |
| 2012   | 213,015.53              | 25,523                       | 27,676                        | 191,730                        | 26.51               | 7,232                    |
| 2013   | 802,476.86              | 68,877                       | 74,688                        | 751,863                        | 27.50               | 27,340                   |
| 2015   | 1,337,310.13            | 24,518                       | 26,586                        | 1,350,843                      | 27.67               | 48,820                   |
|  | 6,054,938.90            | 2,671,905                    | 2,863,282                     | 3,373,305                      |                     | 160,554                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 21.0 2.65                |

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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<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 165,623                       | 4,445                          | 11.85               | 375                      |
| 1994                          | 25,099.57               | 13,493                       | 24,145                        | 1,708                          | 12.43               | 137                      |
| 1995                          | 71,903.31               | 37,771                       | 67,589                        | 6,471                          | 12.74               | 508                      |
| 1996                          | 182,381.97              | 93,493                       | 167,300                       | 20,553                         | 13.06               | 1,574                    |
| 1997                          | 11,760.26               | 5,870                        | 10,504                        | 1,609                          | 13.40               | 120                      |
| 1998                          | 189,198.12              | 91,665                       | 164,029                       | 30,845                         | 13.77               | 2,240                    |
| 1999                          | 20,241.49               | 9,494                        | 16,989                        | 3,860                          | 14.16               | 273                      |
| 2000                          | 184,734.09              | 83,503                       | 149,423                       | 40,853                         | 14.59               | 2,800                    |
| 2001                          | 849,065.18              | 368,652                      | 659,680                       | 214,857                        | 15.04               | 14,286                   |
| 2002                          | 6,611.36                | 2,742                        | 4,907                         | 1,903                          | 15.53               | 123                      |
| 2003                          | 1,372,752.91            | 540,010                      | 966,315                       | 447,620                        | 16.07               | 27,854                   |
| 2004                          | 425,839.87              | 157,735                      | 282,257                       | 156,358                        | 16.65               | 9,391                    |
| 2005                          | 436,123.50              | 150,655                      | 269,588                       | 179,619                        | 17.28               | 10,395                   |
| 2006                          | 400,764.27              | 127,807                      | 228,703                       | 184,084                        | 17.95               | 10,255                   |
| 2007                          | 482,048.57              | 140,170                      | 250,826                       | 245,684                        | 18.66               | 13,166                   |
| 2008                          | 358,693.69              | 93,786                       | 167,824                       | 201,631                        | 19.40               | 10,393                   |
| 2009                          | 766,844.06              | 176,808                      | 316,387                       | 473,462                        | 20.18               | 23,462                   |
| 2010                          | 559,022.38              | 110,950                      | 198,538                       | 377,255                        | 20.99               | 17,973                   |
| 2011                          | 707,836.53              | 116,929                      | 209,237                       | 519,835                        | 21.83               | 23,813                   |
| 2012                          | 1,212,344.62            | 158,012                      | 282,753                       | 965,962                        | 22.71               | 42,535                   |
| 2013                          | 761,528.57              | 71,802                       | 128,485                       | 655,889                        | 23.62               | 27,768                   |
| 2014                          | 380,909.69              | 21,728                       | 38,881                        | 353,456                        | 24.56               | 14,392                   |
| 2015                          | 839,165.25              | 23,596                       | 42,224                        | 822,117                        | 17.82               | 46,135                   |
|                               | 11,399,996.31           | 3,343,077                    | 5,831,921                     | 5,910,076                      |                     | 299,968                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 2.63

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ACCOUNT B02 - BOILER SYSTEM

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B03 - BOOMS - TIMBER

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1966   | 38,209.00               | 38,209                       | 38,209                        |                                |                     |                          |
| 1970   | 1,982.00                | 1,962                        | 1,275                         | 707                            | 0.25                | 707                      |
| 1979   | 46,793.75               | 41,646                       | 27,067                        | 19,727                         | 2.75                | 7,173                    |
| 2014   | 37,008.66               | 1,998                        | 1,299                         | 35,710                         | 23.65               | 1,510                    |
| 2015   | 51,562.11               | 1,485                        | 965                           | 50,597                         | 16.89               | 2,996                    |
|  | 175,555.52              | 85,300                       | 68,815                        | 106,740                        |                     | 12,386                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 8.6                 | 7.06                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B04 - BRIDGES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B05 - BUILDINGS - OTHER

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 915,239                       | 16,746                         | 26.35               | 636                      |
| 1977                          | 436,824.10              | 203,278                      | 422,041                       | 27,888                         | 27.41               | 1,017                    |
| 1978                          | 16,205.52               | 7,364                        | 15,289                        | 1,403                          | 27.94               | 50                       |
| 1979                          | 132,860.64              | 58,899                       | 122,285                       | 14,561                         | 28.48               | 511                      |
| 1980                          | 607,564.93              | 262,582                      | 545,167                       | 80,625                         | 29.02               | 2,778                    |
| 1981                          | 187,623.82              | 78,963                       | 163,941                       | 29,312                         | 29.57               | 991                      |
| 1982                          | 894,510.05              | 366,327                      | 760,560                       | 160,785                        | 30.12               | 5,338                    |
| 1983                          | 117,158.22              | 46,628                       | 96,808                        | 23,865                         | 30.68               | 778                      |
| 1984                          | 251,476.43              | 97,185                       | 201,773                       | 57,248                         | 31.24               | 1,833                    |
| 1985                          | 222,466.52              | 83,407                       | 173,168                       | 55,973                         | 31.80               | 1,760                    |
| 1986                          | 500,259.66              | 181,786                      | 377,420                       | 137,847                        | 32.36               | 4,260                    |
| 1987                          | 1,246,537.52            | 438,335                      | 910,061                       | 373,873                        | 32.93               | 11,354                   |
| 1988                          | 254,576.87              | 86,478                       | 179,544                       | 82,670                         | 33.51               | 2,467                    |
| 1989                          | 21,449,089.59           | 7,034,272                    | 14,604,392                    | 7,488,170                      | 34.08               | 219,723                  |
| 1990                          | 1,708,283.45            | 539,824                      | 1,120,770                     | 638,762                        | 34.66               | 18,429                   |
| 1991                          | 136,545.27              | 41,517                       | 86,197                        | 54,445                         | 35.24               | 1,545                    |
| 1992                          | 223,784.38              | 65,369                       | 135,718                       | 94,780                         | 35.82               | 2,646                    |
| 1993                          | 144,816.43              | 40,542                       | 84,172                        | 64,989                         | 36.41               | 1,785                    |
| 1994                          | 493,681.26              | 132,208                      | 274,487                       | 234,005                        | 37.00               | 6,324                    |
| 1995                          | 562,879.15              | 143,898                      | 298,758                       | 281,008                        | 37.59               | 7,476                    |
| 1996                          | 1,063,005.55            | 258,833                      | 537,383                       | 557,513                        | 38.18               | 14,602                   |
| 1997                          | 946,089.64              | 218,866                      | 454,404                       | 520,068                        | 38.77               | 13,414                   |
| 1998                          | 60,623.02               | 13,288                       | 27,588                        | 34,854                         | 39.36               | 886                      |
| 1999                          | 363,208.48              | 75,120                       | 155,962                       | 218,143                        | 39.96               | 5,459                    |
| 2000                          | 536,570.67              | 104,344                      | 216,637                       | 336,031                        | 40.56               | 8,285                    |
| 2001                          | 2,025,328.99            | 368,821                      | 765,738                       | 1,320,351                      | 41.16               | 32,078                   |
| 2002                          | 39,901.19               | 6,773                        | 14,062                        | 27,036                         | 41.76               | 647                      |
| 2003                          | 3,414,776.99            | 537,431                      | 1,115,802                     | 2,401,418                      | 42.36               | 56,691                   |
| 2004                          | 667,419.28              | 96,792                       | 200,957                       | 486,485                        | 42.96               | 11,324                   |
| 2005                          | 1,137,562.52            | 150,914                      | 313,324                       | 858,365                        | 43.56               | 19,705                   |
| 2006                          | 4,506,177.04            | 541,183                      | 1,123,592                     | 3,517,770                      | 44.17               | 79,642                   |
| 2007                          | 967,374.99              | 104,024                      | 215,972                       | 780,424                        | 44.78               | 17,428                   |
| 2008                          | 839,316.47              | 79,879                       | 165,843                       | 698,653                        | 45.38               | 15,396                   |
| 2009                          | 873,943.37              | 72,193                       | 149,885                       | 750,277                        | 45.99               | 16,314                   |
| 2010                          | 6,581,913.04            | 459,641                      | 954,296                       | 5,825,074                      | 46.61               | 124,975                  |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B05 - BUILDINGS - OTHER

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R0.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 3,558,651.72            | 203,797                      | 423,119                       | 3,242,292                      | 47.22               | 68,664                   |
| 2012   | 2,120,456.52            | 94,789                       | 196,799                       | 1,987,271                      | 47.83               | 41,549                   |
| 2013   | 1,748,268.28            | 55,822                       | 115,896                       | 1,684,820                      | 48.45               | 34,774                   |
| 2014   | 2,301,553.82            | 44,093                       | 91,545                        | 2,279,055                      | 49.07               | 46,445                   |
| 2015   | 2,266,372.60            | 56,492                       | 117,287                       | 2,217,077                      | 20.12               | 110,193                  |
|  | 69,176,761.36           | 15,366,328                   | 31,590,131                    | 39,661,933                     |                     | 1,010,172                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 39.3 1.46                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B06 - BUILDINGS - METAL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 544,365                       | 23,884                         | 19.63               | 1,217                    |
| 1976                        | 311,245.64              | 202,083                      | 301,030                       | 19,553                         | 20.33               | 962                      |
| 1977                        | 113,072.12              | 71,911                       | 107,121                       | 9,343                          | 21.04               | 444                      |
| 1978                        | 684,309.29              | 425,849                      | 634,360                       | 70,479                         | 21.77               | 3,237                    |
| 1979                        | 247,825.70              | 150,836                      | 224,691                       | 30,569                         | 22.50               | 1,359                    |
| 1980                        | 3,138,866.66            | 1,866,333                    | 2,780,157                     | 452,876                        | 23.25               | 19,479                   |
| 1981                        | 584,160.14              | 339,019                      | 505,015                       | 96,670                         | 24.01               | 4,026                    |
| 1982                        | 1,925,035.45            | 1,089,819                    | 1,623,433                     | 359,354                        | 24.77               | 14,508                   |
| 1983                        | 1,399,100.34            | 771,623                      | 1,149,437                     | 291,636                        | 25.55               | 11,414                   |
| 1984                        | 408,162.84              | 219,070                      | 326,335                       | 94,073                         | 26.34               | 3,571                    |
| 1985                        | 87,197.01               | 45,495                       | 67,771                        | 22,042                         | 27.14               | 812                      |
| 1986                        | 16,689.87               | 8,458                        | 12,599                        | 4,592                          | 27.94               | 164                      |
| 1987                        | 284,222.63              | 139,668                      | 208,054                       | 84,695                         | 28.76               | 2,945                    |
| 1988                        | 435,449.77              | 207,213                      | 308,672                       | 139,841                        | 29.59               | 4,726                    |
| 1989                        | 146,934.65              | 67,637                       | 100,755                       | 50,588                         | 30.42               | 1,663                    |
| 1990                        | 1,575,617.29            | 700,502                      | 1,043,493                     | 579,393                        | 31.26               | 18,535                   |
| 1991                        | 1,490,557.45            | 638,950                      | 951,803                       | 583,471                        | 32.11               | 18,171                   |
| 1992                        | 932,441.26              | 384,694                      | 573,054                       | 387,360                        | 32.97               | 11,749                   |
| 1993                        | 491,155.09              | 194,631                      | 289,929                       | 215,961                        | 33.84               | 6,382                    |
| 1994                        | 11,845.40               | 4,499                        | 6,702                         | 5,499                          | 34.72               | 158                      |
| 1995                        | 103,615.40              | 37,645                       | 56,077                        | 50,647                         | 35.60               | 1,423                    |
| 1996                        | 510,264.42              | 176,881                      | 263,488                       | 262,084                        | 36.49               | 7,182                    |
| 1998                        | 176,530.51              | 55,210                       | 82,243                        | 99,583                         | 38.30               | 2,600                    |
| 2001                        | 110,073.41              | 28,735                       | 42,805                        | 70,571                         | 41.06               | 1,719                    |
| 2002                        | 780,974.95              | 190,282                      | 283,451                       | 520,953                        | 41.99               | 12,407                   |
| 2003                        | 166,852.30              | 37,714                       | 56,180                        | 115,678                        | 42.93               | 2,695                    |
| 2004                        | 50,241.99               | 10,472                       | 15,599                        | 36,150                         | 43.87               | 824                      |
| 2005                        | 284,953.12              | 54,377                       | 81,002                        | 212,500                        | 44.81               | 4,742                    |
| 2007                        | 49,389.10               | 7,659                        | 11,409                        | 39,462                         | 46.72               | 845                      |
| 2008                        | 17,818.02               | 2,439                        | 3,633                         | 14,720                         | 47.69               | 309                      |
| 2009                        | 75,434.91               | 8,970                        | 13,362                        | 64,336                         | 48.65               | 1,322                    |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B06 - BUILDINGS - METAL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 31,646.84               | 2,614                        | 3,894                         | 28,702                         | 50.59               | 567                      |
| 2014   | 889,193.02              | 24,646                       | 36,714                        | 879,155                        | 53.52               | 16,427                   |
| 2015   | 10,828,614.63           | 120,458                      | 179,439                       | 10,974,035                     | 46.01               | 238,514                  |
|  | 34,029,073.35           | 12,463,780                   | 18,159,493                    | 16,890,453                     |                     | 417,098                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 40.5 1.23                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B07 - BUS DUCT GENERATOR

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 1968   | 27,238.00               | 25,804                       | 28,055                        |                                |                     |                          |
| 1980   | 311,717.00              | 254,045                      | 285,957                       | 35,112                         | 8.35                | 4,205                    |
| 1988   | 120,878.46              | 80,710                       | 90,848                        | 33,657                         | 14.07               | 2,392                    |
| 2003   | 365,970.58              | 116,854                      | 131,533                       | 245,417                        | 27.60               | 8,892                    |
| 2015   | 630,303.53              | 8,635                        | 9,720                         | 639,493                        | 37.09               | 17,242                   |
|  | 1,456,107.57            | 486,048                      | 546,113                       | 953,678                        |                     | 32,731                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 29.1 2.25                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT B08 - BUSWORK AND HARDWARE

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 549,137                       | 14,224                         | 9.74                | 1,460                    |
| 1974                        | 8,694.70                | 7,071                        | 8,560                         | 830                            | 12.35               | 67                       |
| 1975                        | 68,040.25               | 54,319                       | 65,757                        | 7,726                          | 13.04               | 592                      |
| 1976                        | 2,298.22                | 1,800                        | 2,179                         | 303                            | 13.74               | 22                       |
| 1977                        | 238,137.96              | 182,810                      | 221,304                       | 35,885                         | 14.46               | 2,482                    |
| 1978                        | 322,711.68              | 242,576                      | 293,655                       | 54,874                         | 15.20               | 3,610                    |
| 1979                        | 155,744.87              | 114,547                      | 138,667                       | 29,537                         | 15.95               | 1,852                    |
| 1980                        | 132,765.41              | 95,467                       | 115,570                       | 27,817                         | 16.71               | 1,665                    |
| 1981                        | 212,209.10              | 149,017                      | 180,396                       | 48,790                         | 17.49               | 2,790                    |
| 1982                        | 238,384.77              | 163,278                      | 197,660                       | 59,796                         | 18.29               | 3,269                    |
| 1983                        | 166,412.59              | 111,070                      | 134,458                       | 45,268                         | 19.10               | 2,370                    |
| 1985                        | 23,798.53               | 15,031                       | 18,196                        | 7,506                          | 20.76               | 362                      |
| 1986                        | 84,174.63               | 51,618                       | 62,487                        | 28,422                         | 21.61               | 1,315                    |
| 1987                        | 110,667.31              | 65,784                       | 79,636                        | 39,885                         | 22.48               | 1,774                    |
| 1988                        | 22,543.64               | 12,972                       | 15,704                        | 8,643                          | 23.36               | 370                      |
| 1989                        | 400,025.39              | 222,494                      | 269,345                       | 162,682                        | 24.25               | 6,709                    |
| 1990                        | 150,841.82              | 80,966                       | 98,015                        | 64,894                         | 25.15               | 2,580                    |
| 1991                        | 707,463.50              | 365,832                      | 442,865                       | 321,196                        | 26.06               | 12,325                   |
| 1992                        | 555,332.55              | 276,129                      | 334,274                       | 265,485                        | 26.98               | 9,840                    |
| 1993                        | 33,128.06               | 15,807                       | 19,135                        | 16,643                         | 27.91               | 596                      |
| 1994                        | 149,377.90              | 68,242                       | 82,612                        | 78,716                         | 28.85               | 2,728                    |
| 1995                        | 465,654.41              | 203,275                      | 246,079                       | 256,828                        | 29.79               | 8,621                    |
| 1996                        | 98,866.85               | 41,109                       | 49,765                        | 57,011                         | 30.75               | 1,854                    |
| 1997                        | 55,916.37               | 22,091                       | 26,743                        | 33,647                         | 31.71               | 1,061                    |
| 1998                        | 326,389.45              | 122,177                      | 147,904                       | 204,597                        | 32.67               | 6,263                    |
| 2000                        | 299,484.25              | 99,491                       | 120,441                       | 203,002                        | 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                       | 33,599                        | 87,604                         | 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                       | 94,771                        | 1,023,608                      | 46.50               | 22,013                   |
| 2014                        | 46,222.92               | 1,498                        | 1,814                         | 48,107                         | 48.50               | 992                      |
| 2015                        | 46,405.63               | 531                          | 643                           | 49,476                         | 46.45               | 1,065                    |
|                             | 7,307,906.26            | 3,729,660                    | 4,510,152                     | 3,382,387                      |                     | 111,354                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 1.52

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C01 - CABLES - TELECONTROL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 90,721                        | 11,714                         | 24.52               | 478                      |
| 2012   | 923,499.09              | 110,654                      | 536,484                       | 414,720                        | 26.51               | 15,644                   |
| 2013   | 11,851.59               | 1,017                        | 4,931                         | 7,276                          | 27.50               | 265                      |
| 2015   | 2,541.47                | 47                           | 228                           | 2,390                          | 27.67               | 86                       |
|  | 2,643,339.41            | 889,787                      | 2,286,539                     | 436,101                        |                     | 16,473                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 26.5                | 0.62                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C02 - CABLE - SUBMARINE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C03- CABLES - UNDERGROUND

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-S4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14   |                         |                              |                               |                                |                     |                          |
| 1967                        | 67,835.10               | 59,069                       | 68,848                        | 8,484                          | 14.17               | 599                      |
| 1968                        | 67,096.88               | 57,584                       | 67,117                        | 9,373                          | 14.83               | 632                      |
| 1970                        | 135,075.57              | 112,307                      | 130,899                       | 23,087                         | 16.24               | 1,422                    |
| 1971                        | 28,808.00               | 23,547                       | 27,445                        | 5,396                          | 16.98               | 318                      |
| 1972                        | 12,861.35               | 10,324                       | 12,033                        | 2,629                          | 17.75               | 148                      |
| 1975                        | 15,303.23               | 11,569                       | 13,484                        | 3,962                          | 20.21               | 196                      |
| 1976                        | 3,697.85                | 2,735                        | 3,188                         | 1,028                          | 21.07               | 49                       |
| 1977                        | 6,782.66                | 4,902                        | 5,714                         | 2,018                          | 21.96               | 92                       |
| 1978                        | 85,112.12               | 60,060                       | 70,003                        | 27,025                         | 22.86               | 1,182                    |
| 1979                        | 84,286.46               | 58,005                       | 67,607                        | 28,480                         | 23.78               | 1,198                    |
| 1980                        | 62,069.93               | 41,619                       | 48,509                        | 22,251                         | 24.71               | 900                      |
| 1981                        | 47,782.87               | 31,176                       | 36,337                        | 18,135                         | 25.66               | 707                      |
| 1982                        | 99,352.11               | 63,011                       | 73,442                        | 39,819                         | 26.62               | 1,496                    |
| 1983                        | 33,221.24               | 20,457                       | 23,844                        | 14,028                         | 27.59               | 508                      |
| 1987                        | 44,595.82               | 24,132                       | 28,127                        | 22,712                         | 31.52               | 721                      |
| 1989                        | 77,293.50               | 38,903                       | 45,343                        | 42,772                         | 33.51               | 1,276                    |
| 1990                        | 80,930.60               | 39,211                       | 45,702                        | 46,559                         | 34.50               | 1,350                    |
| 1991                        | 94,095.94               | 43,801                       | 51,052                        | 56,217                         | 35.50               | 1,584                    |
| 1992                        | 52,174.86               | 23,296                       | 27,153                        | 32,326                         | 36.50               | 886                      |
| 1993                        | 6,622.24                | 2,831                        | 3,300                         | 4,249                          | 37.50               | 113                      |
| 1995                        | 166,037.71              | 64,672                       | 75,378                        | 113,905                        | 39.50               | 2,884                    |
| 1996                        | 9,885.30                | 3,663                        | 4,269                         | 7,000                          | 40.50               | 173                      |
| 1998                        | 22,326.20               | 7,424                        | 8,653                         | 16,799                         | 42.50               | 395                      |
| 2000                        | 68,281.30               | 20,109                       | 23,438                        | 54,403                         | 44.50               | 1,223                    |
| 2001                        | 17,652.00               | 4,863                        | 5,668                         | 14,455                         | 45.50               | 318                      |
| 2012                        | 323,501.29              | 21,512                       | 25,073                        | 343,718                        | 56.50               | 6,084                    |
| 2013                        | 109,168.13              | 5,186                        | 6,045                         | 118,407                        | 57.50               | 2,059                    |
| 2014                        | 464,890.58              | 13,249                       | 15,442                        | 514,533                        | 58.50               | 8,795                    |
| 2015                        | 550,805.10              | 5,400                        | 6,294                         | 621,623                        | 57.64               | 10,785                   |
|                             | 2,837,545.94            | 874,617                      | 1,019,407                     | 2,215,395                      |                     | 48,093                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.1 1.69



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C04 - CABLES - ABOVE GROUND

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14   |                         |                              |                               |                                |                     |                          |
| 1967                        | 176,785.73              | 148,733                      | 187,166                       | 14,370                         | 15.72               | 914                      |
| 1968                        | 631,767.69              | 523,114                      | 658,290                       | 61,925                         | 16.42               | 3,771                    |
| 1970                        | 331,759.42              | 265,565                      | 334,189                       | 44,017                         | 17.87               | 2,463                    |
| 1971                        | 193,228.00              | 151,956                      | 191,222                       | 29,058                         | 18.61               | 1,561                    |
| 1973                        | 1,019.00                | 772                          | 971                           | 191                            | 20.13               | 9                        |
| 1974                        | 55,053.53               | 40,889                       | 51,455                        | 11,306                         | 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                       | 103,155                       | 30,970                         | 23.33               | 1,327                    |
| 1978                        | 526,233.47              | 358,342                      | 450,940                       | 148,966                        | 24.16               | 6,166                    |
| 1979                        | 144,962.66              | 96,400                       | 121,310                       | 43,947                         | 25.00               | 1,758                    |
| 1980                        | 1,157,039.66            | 750,750                      | 944,748                       | 374,277                        | 25.85               | 14,479                   |
| 1981                        | 65,447.70               | 41,396                       | 52,093                        | 22,517                         | 26.71               | 843                      |
| 1982                        | 272,572.07              | 167,848                      | 211,221                       | 99,511                         | 27.59               | 3,607                    |
| 1983                        | 564,279.89              | 338,043                      | 425,395                       | 217,884                        | 28.47               | 7,653                    |
| 1984                        | 26,779.68               | 15,590                       | 19,619                        | 10,910                         | 29.36               | 372                      |
| 1985                        | 914,217.74              | 516,414                      | 649,858                       | 392,350                        | 30.27               | 12,962                   |
| 1986                        | 84,189.34               | 46,100                       | 58,013                        | 37,963                         | 31.18               | 1,218                    |
| 1987                        | 152,983.16              | 81,096                       | 102,052                       | 72,349                         | 32.10               | 2,254                    |
| 1988                        | 117,705.66              | 60,316                       | 75,902                        | 58,282                         | 33.03               | 1,765                    |
| 1989                        | 406,872.20              | 201,304                      | 253,322                       | 210,512                        | 33.96               | 6,199                    |
| 1990                        | 289,793.00              | 138,201                      | 173,913                       | 156,451                        | 34.90               | 4,483                    |
| 1991                        | 469,171.72              | 215,279                      | 270,908                       | 263,948                        | 35.85               | 7,363                    |
| 1992                        | 382,068.34              | 168,417                      | 211,937                       | 223,621                        | 36.80               | 6,077                    |
| 1993                        | 54,650.56               | 23,093                       | 29,060                        | 33,242                         | 37.76               | 880                      |
| 1994                        | 671,843.79              | 271,642                      | 341,836                       | 424,066                        | 38.72               | 10,952                   |
| 1995                        | 227,348.10              | 87,731                       | 110,401                       | 148,776                        | 39.69               | 3,748                    |
| 1996                        | 93,595.81               | 34,392                       | 43,279                        | 63,420                         | 40.66               | 1,560                    |
| 1997                        | 20,857.26               | 7,276                        | 9,156                         | 14,621                         | 41.64               | 351                      |
| 1998                        | 290,277.41              | 95,857                       | 120,627                       | 210,289                        | 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                       | 28,694                        | 101,977                        | 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                    |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C04 - CABLES - ABOVE GROUND

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 851,025.79              | 56,590                       | 71,213                        | 898,956                        | 56.50               | 15,911                   |
| 2013   | 162,111.78              | 7,701                        | 9,691                         | 175,116                        | 57.50               | 3,045                    |
| 2015   | 101,754.69              | 1,021                        | 1,285                         | 114,715                        | 56.00               | 2,048                    |
|  | 10,550,928.82           | 5,202,879                    | 6,547,333                     | 5,480,726                      |                     | 148,856                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 36.8 1.41                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C06 - CAPACITORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C07 - CHEMICAL FEED SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C09 - CIRCUIT BREAKERS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8      |                         |                              |                               |                                |                     |                          |
| 1965                          | 425,666.49              | 311,538                      | 349,668                       | 110,052                        | 19.34               | 5,690                    |
| 1966                          | 367,145.54              | 264,806                      | 297,217                       | 99,300                         | 19.93               | 4,982                    |
| 1967                          | 1,042,097.33            | 740,185                      | 830,779                       | 294,686                        | 20.54               | 14,347                   |
| 1968                          | 796,597.78              | 556,915                      | 625,078                       | 235,248                        | 21.16               | 11,118                   |
| 1969                          | 111,883.17              | 76,951                       | 86,369                        | 34,465                         | 21.79               | 1,582                    |
| 1970                          | 1,667,950.56            | 1,127,668                    | 1,265,687                     | 535,700                        | 22.44               | 23,873                   |
| 1971                          | 447,005.29              | 296,983                      | 333,332                       | 149,434                        | 23.09               | 6,472                    |
| 1972                          | 570,106.07              | 371,892                      | 417,409                       | 198,306                        | 23.76               | 8,346                    |
| 1974                          | 143,276.68              | 89,981                       | 100,994                       | 53,745                         | 25.11               | 2,140                    |
| 1975                          | 284,265.78              | 174,942                      | 196,354                       | 110,653                        | 25.81               | 4,287                    |
| 1976                          | 46,322.66               | 27,924                       | 31,342                        | 18,686                         | 26.51               | 705                      |
| 1977                          | 591,124.91              | 348,683                      | 391,360                       | 247,055                        | 27.23               | 9,073                    |
| 1978                          | 368,036.29              | 212,321                      | 238,308                       | 159,171                        | 27.95               | 5,695                    |
| 1979                          | 77,376.00               | 43,621                       | 48,960                        | 34,606                         | 28.68               | 1,207                    |
| 1980                          | 752,547.60              | 414,235                      | 464,935                       | 347,816                        | 29.42               | 11,822                   |
| 1981                          | 201,796.88              | 108,354                      | 121,616                       | 96,325                         | 30.17               | 3,193                    |
| 1982                          | 1,010,144.64            | 528,754                      | 593,470                       | 497,486                        | 30.92               | 16,089                   |
| 1983                          | 312,136.55              | 159,057                      | 178,524                       | 158,583                        | 31.69               | 5,004                    |
| 1985                          | 39,560.00               | 19,055                       | 21,387                        | 21,338                         | 33.24               | 642                      |
| 1986                          | 37,090.93               | 17,338                       | 19,460                        | 20,598                         | 34.03               | 605                      |
| 1987                          | 74,384.82               | 33,714                       | 37,840                        | 42,496                         | 34.82               | 1,220                    |
| 1988                          | 144,831.66              | 63,532                       | 71,308                        | 85,110                         | 35.63               | 2,389                    |
| 1989                          | 584,900.94              | 248,047                      | 278,406                       | 353,287                        | 36.44               | 9,695                    |
| 1990                          | 377,794.87              | 154,708                      | 173,643                       | 234,375                        | 37.25               | 6,292                    |
| 1991                          | 105,091.04              | 41,464                       | 46,539                        | 66,959                         | 38.08               | 1,758                    |
| 1992                          | 1,090,316.93            | 413,906                      | 464,566                       | 712,976                        | 38.91               | 18,324                   |
| 1993                          | 272,449.19              | 99,358                       | 111,519                       | 182,726                        | 39.74               | 4,598                    |
| 1994                          | 25,447.73               | 8,891                        | 9,979                         | 17,505                         | 40.59               | 431                      |
| 1995                          | 829,497.24              | 277,115                      | 311,032                       | 584,825                        | 41.44               | 14,113                   |
| 1996                          | 429,268.08              | 136,765                      | 153,504                       | 310,106                        | 42.30               | 7,331                    |
| 1997                          | 193,557.82              | 58,672                       | 65,853                        | 143,189                        | 43.16               | 3,318                    |
| 1998                          | 154,366.88              | 44,375                       | 49,806                        | 116,910                        | 44.03               | 2,655                    |
| 2000                          | 264,854.19              | 67,792                       | 76,089                        | 209,954                        | 45.78               | 4,586                    |
| 2001                          | 18,558.77               | 4,453                        | 4,998                         | 15,045                         | 46.67               | 322                      |
| 2002                          | 421,478.53              | 94,376                       | 105,927                       | 349,270                        | 47.56               | 7,344                    |
| 2003                          | 349,437.85              | 72,648                       | 81,540                        | 295,853                        | 48.45               | 6,106                    |
| 2004                          | 80,483.15               | 15,429                       | 17,317                        | 69,605                         | 49.35               | 1,410                    |
| 2005                          | 50,011.92               | 8,768                        | 9,841                         | 44,172                         | 50.26               | 879                      |
| 2006                          | 186,607.14              | 29,660                       | 33,290                        | 168,246                        | 51.17               | 3,288                    |
| 2007                          | 289,169.14              | 41,224                       | 46,270                        | 266,033                        | 52.08               | 5,108                    |
| 2008                          | 295,465.76              | 37,230                       | 41,787                        | 277,316                        | 53.00               | 5,232                    |
| 2009                          | 608,353.56              | 66,576                       | 74,725                        | 582,297                        | 53.92               | 10,799                   |
| 2010                          | 473,265.53              | 43,870                       | 49,239                        | 461,888                        | 54.85               | 8,421                    |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C09 - CIRCUIT BREAKERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 952,197.82              | 72,500                       | 81,374                        | 947,000                        | 55.77               | 16,980                   |
| 2012   | 3,317,849.11            | 196,471                      | 220,518                       | 3,362,759                      | 56.71               | 59,297                   |
| 2013   | 3,601,188.71            | 152,966                      | 171,688                       | 3,717,596                      | 57.64               | 64,497                   |
| 2014   | 1,864,738.64            | 47,669                       | 53,503                        | 1,960,415                      | 58.58               | 33,466                   |
| 2015   | 13,308,974.30           | 162,423                      | 182,303                       | 14,191,390                     | 43.75               | 324,375                  |
|  | 39,656,672.47           | 8,585,805                    | 9,636,653                     | 33,192,554                     |                     | 761,106                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 43.6 1.92                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C10 - COMPRESSED AIR SYSTEMS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 95,714                        | 436                            | 12.95               | 34                       |
| 1975                          | 10,000.00               | 6,727                        | 9,788                         | 212                            | 13.42               | 16                       |
| 1976                          | 41,950.85               | 27,729                       | 40,347                        | 1,604                          | 13.90               | 115                      |
| 1977                          | 138,474.81              | 89,873                       | 130,768                       | 7,707                          | 14.39               | 536                      |
| 1978                          | 62,390.47               | 39,717                       | 57,790                        | 4,600                          | 14.90               | 309                      |
| 1979                          | 42,011.01               | 26,211                       | 38,138                        | 3,873                          | 15.42               | 251                      |
| 1980                          | 227,569.20              | 138,983                      | 202,225                       | 25,344                         | 15.96               | 1,588                    |
| 1982                          | 153,558.59              | 89,663                       | 130,463                       | 23,096                         | 17.06               | 1,354                    |
| 1983                          | 56,543.78               | 32,230                       | 46,896                        | 9,648                          | 17.63               | 547                      |
| 1984                          | 166,456.15              | 92,525                       | 134,627                       | 31,829                         | 18.21               | 1,748                    |
| 1987                          | 36,205.07               | 18,526                       | 26,956                        | 9,249                          | 20.02               | 462                      |
| 1988                          | 114,736.03              | 56,948                       | 82,861                        | 31,875                         | 20.65               | 1,544                    |
| 1989                          | 75,207.79               | 36,155                       | 52,607                        | 22,601                         | 21.29               | 1,062                    |
| 1990                          | 41,543.60               | 19,323                       | 28,116                        | 13,428                         | 21.93               | 612                      |
| 1991                          | 35,627.98               | 15,998                       | 23,278                        | 12,350                         | 22.59               | 547                      |
| 1992                          | 515,633.45              | 223,104                      | 324,623                       | 191,010                        | 23.26               | 8,212                    |
| 1993                          | 44,089.54               | 18,356                       | 26,709                        | 17,381                         | 23.93               | 726                      |
| 1994                          | 234,644.19              | 93,743                       | 136,399                       | 98,245                         | 24.62               | 3,990                    |
| 1995                          | 129,037.60              | 49,380                       | 71,849                        | 57,189                         | 25.31               | 2,260                    |
| 1996                          | 10,656.00               | 3,896                        | 5,669                         | 4,987                          | 26.01               | 192                      |
| 1997                          | 28,531.93               | 9,937                        | 14,459                        | 14,073                         | 26.72               | 527                      |
| 1998                          | 83,020.75               | 27,457                       | 39,951                        | 43,070                         | 27.44               | 1,570                    |
| 1999                          | 164,358.52              | 51,472                       | 74,893                        | 89,466                         | 28.16               | 3,177                    |
| 2000                          | 194,860.89              | 57,556                       | 83,746                        | 111,115                        | 28.89               | 3,846                    |
| 2001                          | 147,959.05              | 41,032                       | 59,703                        | 88,256                         | 29.63               | 2,979                    |
| 2002                          | 41,272.02               | 10,690                       | 15,554                        | 25,718                         | 30.38               | 847                      |
| 2003                          | 199,999.97              | 48,146                       | 70,054                        | 129,946                        | 31.13               | 4,174                    |
| 2006                          | 30,617.63               | 5,668                        | 8,247                         | 22,371                         | 33.41               | 670                      |
| 2007                          | 245,404.91              | 40,762                       | 59,310                        | 186,095                        | 34.19               | 5,443                    |
| 2008                          | 437,893.16              | 64,401                       | 93,705                        | 344,188                        | 34.97               | 9,842                    |
| 2009                          | 168,689.23              | 21,601                       | 31,430                        | 137,259                        | 35.75               | 3,839                    |
| 2010                          | 140,437.37              | 15,243                       | 22,179                        | 118,258                        | 36.55               | 3,236                    |
| 2011                          | 594,575.25              | 53,078                       | 77,230                        | 517,345                        | 37.34               | 13,855                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C10 - COMPRESSED AIR SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 41-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2013   | 1,517,053.33            | 75,853                       | 110,368                       | 1,406,685                      | 38.95               | 36,115                   |
| 2014   | 1,947,748.40            | 58,432                       | 85,020                        | 1,862,728                      | 39.77               | 46,838                   |
| 2015   | 8,138,617.43            | 172,539                      | 251,050                       | 7,887,568                      | 23.03               | 342,491                  |
|  | 16,666,710.35           | 2,160,376                    | 3,115,906                     | 13,550,805                     |                     | 505,554                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 26.8 3.03                |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C11 - COMPUTERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C12 - CONDENSERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C13 - CONDUCTOR - TRANSMISSION

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C14 - CONDUCTOR - DISTRIBUTION

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14   |                         |                              |                               |                                |                     |                          |
| 1971                        | 3,753.07                | 3,392                        | 4,073                         | 205                            | 9.32                | 22                       |
| 1977                        | 656.03                  | 539                          | 647                           | 101                            | 12.57               | 8                        |
| 1980                        | 680,075.68              | 526,164                      | 631,829                       | 143,457                        | 14.46               | 9,921                    |
| 1981                        | 3,794,248.37            | 2,871,143                    | 3,447,731                     | 877,712                        | 15.13               | 58,011                   |
| 1982                        | 324,313.18              | 239,824                      | 287,986                       | 81,731                         | 15.81               | 5,170                    |
| 1983                        | 365,982.33              | 264,146                      | 317,192                       | 100,028                        | 16.51               | 6,059                    |
| 1984                        | 869,595.49              | 611,983                      | 734,883                       | 256,456                        | 17.22               | 14,893                   |
| 1985                        | 1,131,140.14            | 775,415                      | 931,135                       | 358,365                        | 17.94               | 19,976                   |
| 1986                        | 665,165.55              | 443,515                      | 532,583                       | 225,706                        | 18.68               | 12,083                   |
| 1987                        | 929,287.13              | 601,732                      | 722,573                       | 336,814                        | 19.44               | 17,326                   |
| 1988                        | 912,838.30              | 573,505                      | 688,677                       | 351,959                        | 20.20               | 17,424                   |
| 1989                        | 1,267,583.55            | 771,336                      | 926,237                       | 518,808                        | 20.98               | 24,729                   |
| 1990                        | 810,770.90              | 477,131                      | 572,949                       | 351,330                        | 21.77               | 16,138                   |
| 1991                        | 674,376.06              | 383,195                      | 460,149                       | 308,640                        | 22.57               | 13,675                   |
| 1992                        | 209,024.16              | 114,483                      | 137,474                       | 100,814                        | 23.38               | 4,312                    |
| 1993                        | 718,909.28              | 378,635                      | 454,673                       | 364,884                        | 24.21               | 15,072                   |
| 1994                        | 531,275.33              | 268,644                      | 322,594                       | 283,060                        | 25.04               | 11,304                   |
| 1995                        | 767,449.08              | 371,540                      | 446,153                       | 428,739                        | 25.89               | 16,560                   |
| 1996                        | 736,198.70              | 340,558                      | 408,950                       | 430,317                        | 26.74               | 16,093                   |
| 1997                        | 1,387,592.71            | 611,292                      | 734,053                       | 847,803                        | 27.61               | 30,706                   |
| 1998                        | 529,319.58              | 221,390                      | 265,850                       | 337,574                        | 28.49               | 11,849                   |
| 1999                        | 506,039.28              | 200,369                      | 240,607                       | 336,278                        | 29.37               | 11,450                   |
| 2000                        | 690,169.14              | 257,541                      | 309,261                       | 477,532                        | 30.27               | 15,776                   |
| 2001                        | 579,576.91              | 203,058                      | 243,836                       | 416,882                        | 31.17               | 13,374                   |
| 2002                        | 3,846,551.26            | 1,258,997                    | 1,511,831                     | 2,873,237                      | 32.08               | 89,565                   |
| 2003                        | 456,361.12              | 138,736                      | 166,597                       | 353,655                        | 33.00               | 10,717                   |
| 2004                        | 302,078.96              | 84,715                       | 101,728                       | 242,642                        | 33.93               | 7,151                    |
| 2005                        | 211,959.87              | 54,447                       | 65,381                        | 176,253                        | 34.86               | 5,056                    |
| 2006                        | 836,237.51              | 194,685                      | 233,782                       | 719,529                        | 35.81               | 20,093                   |
| 2007                        | 503,436.12              | 105,216                      | 126,346                       | 447,571                        | 36.75               | 12,179                   |
| 2008                        | 513,342.62              | 94,804                       | 113,843                       | 471,368                        | 37.71               | 12,500                   |
| 2009                        | 700,782.34              | 112,380                      | 134,948                       | 663,944                        | 38.67               | 17,169                   |
| 2010                        | 257,354.34              | 35,010                       | 42,041                        | 251,343                        | 39.63               | 6,342                    |
| 2011                        | 679,683.14              | 75,764                       | 90,979                        | 683,860                        | 40.60               | 16,844                   |
| 2012                        | 1,516,047.71            | 131,731                      | 158,186                       | 1,570,108                      | 41.57               | 37,770                   |
| 2013                        | 2,528,214.39            | 156,905                      | 188,415                       | 2,693,749                      | 42.55               | 63,308                   |
| 2014                        | 1,708,712.98            | 63,639                       | 76,419                        | 1,871,514                      | 43.53               | 42,994                   |
| 2015                        | 1,173,947.41            | 17,532                       | 21,052                        | 1,317,248                      | 37.67               | 34,968                   |
|                             | 34,320,049.72           | 14,035,091                   | 16,853,643                    | 22,271,213                     |                     | 738,587                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 2.15

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15 - CONTROL, METER, RELAYING

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

| YEAR                        | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|-----------------------------|---------------|--------------------|---------------------|----------------------|-----------|----------------|
| (1)                         | (2)           | (3)                | (4)                 | (5)                  | (6)       | (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             | 115,780             | 5,183                | 7.39      | 701            |
| 1975                        | 601,106.89    | 483,290            | 567,412             | 33,695               | 7.84      | 4,298          |
| 1976                        | 15,568.70     | 12,334             | 14,481              | 1,088                | 8.31      | 131            |
| 1977                        | 246,762.49    | 192,475            | 225,978             | 20,784               | 8.80      | 2,362          |
| 1978                        | 373,655.09    | 286,593            | 336,478             | 37,177               | 9.32      | 3,989          |
| 1979                        | 375,981.62    | 283,302            | 332,614             | 43,368               | 9.86      | 4,398          |
| 1980                        | 455,216.20    | 336,632            | 395,227             | 59,989               | 10.42     | 5,757          |
| 1981                        | 170,456.85    | 123,539            | 145,042             | 25,415               | 11.01     | 2,308          |
| 1982                        | 658,589.68    | 467,269            | 548,603             | 109,987              | 11.62     | 9,465          |
| 1983                        | 388,062.45    | 269,218            | 316,078             | 71,984               | 12.25     | 5,876          |
| 1984                        | 100,532.36    | 68,136             | 79,996              | 20,536               | 12.89     | 1,593          |
| 1985                        | 252,442.18    | 166,864            | 195,909             | 56,533               | 13.56     | 4,169          |
| 1986                        | 359,520.68    | 231,441            | 271,726             | 87,795               | 14.25     | 6,161          |
| 1987                        | 368,451.36    | 230,743            | 270,906             | 97,545               | 14.95     | 6,525          |
| 1988                        | 280,161.31    | 170,408            | 200,069             | 80,092               | 15.67     | 5,111          |
| 1989                        | 472,543.72    | 278,801            | 327,330             | 145,214              | 16.40     | 8,855          |
| 1990                        | 855,124.00    | 488,490            | 573,517             | 281,607              | 17.15     | 16,420         |
| 1991                        | 317,765.84    | 175,486            | 206,031             | 111,735              | 17.91     | 6,239          |
| 1992                        | 1,264,624.68  | 673,729            | 790,999             | 473,626              | 18.69     | 25,341         |
| 1993                        | 186,436.87    | 95,642             | 112,290             | 74,147               | 19.48     | 3,806          |
| 1994                        | 598,119.58    | 294,723            | 346,023             | 252,097              | 20.29     | 12,425         |
| 1995                        | 1,065,976.45  | 503,674            | 591,344             | 474,632              | 21.10     | 22,494         |
| 1996                        | 404,758.31    | 182,850            | 214,677             | 190,081              | 21.93     | 8,668          |
| 1997                        | 565,586.88    | 243,485            | 285,866             | 279,721              | 22.78     | 12,279         |
| 1998                        | 730,947.18    | 299,140            | 351,209             | 379,738              | 23.63     | 16,070         |
| 1999                        | 530,389.44    | 205,659            | 241,456             | 288,933              | 24.49     | 11,798         |
| 2000                        | 822,908.39    | 300,979            | 353,368             | 469,540              | 25.37     | 18,508         |
| 2001                        | 950,459.04    | 326,483            | 383,311             | 567,148              | 26.26     | 21,597         |
| 2002                        | 239,056.24    | 76,797             | 90,165              | 148,891              | 27.15     | 5,484          |
| 2003                        | 446,753.60    | 133,356            | 156,568             | 290,186              | 28.06     | 10,342         |
| 2004                        | 445,632.59    | 122,772            | 144,142             | 301,491              | 28.98     | 10,403         |
| 2005                        | 427,141.09    | 107,853            | 126,626             | 300,515              | 29.90     | 10,051         |
| 2006                        | 409,537.22    | 93,886             | 110,228             | 299,309              | 30.83     | 9,708          |
| 2007                        | 82,358.78     | 16,945             | 19,895              | 62,464               | 31.77     | 1,966          |
| 2008                        | 223,078.36    | 40,600             | 47,667              | 175,411              | 32.72     | 5,361          |
| 2009                        | 894,285.65    | 141,297            | 165,891             | 728,395              | 33.68     | 21,627         |
| 2010                        | 539,700.35    | 72,320             | 84,908              | 454,792              | 34.64     | 13,129         |
| 2011                        | 412,886.73    | 45,418             | 53,324              | 359,563              | 35.60     | 10,100         |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C15 - CONTROL, METER, RELAYING

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2012   | 1,129,269.89            | 96,835                       | 113,690                       | 1,015,580                      | 36.57               | 27,771                   |
| 2013   | 601,208.05              | 36,824                       | 43,234                        | 557,974                        | 37.55               | 14,859                   |
| 2014   | 700,071.44              | 25,728                       | 30,206                        | 669,865                        | 38.53               | 17,386                   |
| 2015   | 6,588,417.68            | 97,509                       | 114,482                       | 6,473,936                      | 33.40               | 193,830                  |
|  | 29,645,207.57           | 11,194,668                   | 13,067,444                    | 16,577,763                     |                     | 599,361                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 27.7 2.02                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C16 - COOLING SYSTEMS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 139,351                       | 2,586                          | 14.58               | 177                      |
| 1980                          | 26,475.28               | 16,975                       | 26,225                        | 1,045                          | 15.10               | 69                       |
| 1981                          | 25,088.47               | 15,737                       | 24,312                        | 1,529                          | 15.64               | 98                       |
| 1982                          | 166,753.32              | 102,238                      | 157,947                       | 13,809                         | 16.19               | 853                      |
| 1983                          | 8,937.20                | 5,351                        | 8,267                         | 938                            | 16.75               | 56                       |
| 1984                          | 249,308.82              | 145,599                      | 224,935                       | 31,853                         | 17.32               | 1,839                    |
| 1988                          | 32,571.66               | 17,009                       | 26,277                        | 7,272                          | 19.72               | 369                      |
| 1989                          | 129,470.58              | 65,510                       | 101,206                       | 32,149                         | 20.35               | 1,580                    |
| 1992                          | 37,915.23               | 17,271                       | 26,682                        | 12,371                         | 22.31               | 555                      |
| 1993                          | 9,304.03                | 4,078                        | 6,300                         | 3,283                          | 22.98               | 143                      |
| 1994                          | 352,789.80              | 148,438                      | 229,321                       | 134,052                        | 23.66               | 5,666                    |
| 1995                          | 161,864.75              | 65,229                       | 100,772                       | 65,949                         | 24.35               | 2,708                    |
| 1998                          | 313,562.88              | 109,325                      | 168,895                       | 154,075                        | 26.46               | 5,823                    |
| 1999                          | 106,668.44              | 35,213                       | 54,400                        | 55,468                         | 27.18               | 2,041                    |
| 2000                          | 152,434.02              | 47,455                       | 73,313                        | 83,694                         | 27.91               | 2,999                    |
| 2002                          | 39,354.90               | 10,752                       | 16,611                        | 23,925                         | 29.39               | 814                      |
| 2003                          | 86,319.27               | 21,916                       | 33,858                        | 55,051                         | 30.14               | 1,827                    |
| 2005                          | 28,881.00               | 6,210                        | 9,594                         | 20,153                         | 31.65               | 637                      |
| 2006                          | 135,121.63              | 26,374                       | 40,745                        | 98,430                         | 32.42               | 3,036                    |
| 2007                          | 79,243.07               | 13,896                       | 21,468                        | 60,152                         | 33.19               | 1,812                    |
| 2008                          | 340,925.64              | 52,936                       | 81,780                        | 269,373                        | 33.97               | 7,930                    |
| 2009                          | 480,251.41              | 64,800                       | 100,109                       | 394,550                        | 34.76               | 11,351                   |
| 2010                          | 348,761.61              | 39,964                       | 61,740                        | 297,484                        | 35.55               | 8,368                    |
| 2011                          | 446,006.93              | 42,034                       | 64,938                        | 394,449                        | 36.34               | 10,854                   |
| 2012                          | 16,052.49               | 1,178                        | 1,820                         | 14,714                         | 37.15               | 396                      |
| 2013                          | 1,708,834.64            | 90,205                       | 139,357                       | 1,620,743                      | 37.95               | 42,707                   |
| 2014                          | 557,250.79              | 17,650                       | 27,268                        | 546,700                        | 38.77               | 14,101                   |
| 2015                          | 3,252,113.98            | 73,023                       | 112,813                       | 3,236,865                      | 22.49               | 143,925                  |
|                               | 10,007,037.71           | 1,769,715                    | 2,674,586                     | 7,632,663                      |                     | 272,734                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 2.73

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C17 - COUNTERPOISE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C18 - CRANES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3    |                         |                              |                               |                                |                     |                          |
| 1966                        | 658,978.00              | 422,473                      | 206,343                       | 472,404                        | 26.43               | 17,874                   |
| 1967                        | 189,000.00              | 119,194                      | 58,216                        | 136,454                        | 27.14               | 5,028                    |
| 1969                        | 234,007.00              | 142,517                      | 69,608                        | 171,419                        | 28.61               | 5,992                    |
| 1979                        | 597,576.53              | 295,263                      | 144,211                       | 471,293                        | 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                      | 335,465                       | 1,210,989                      | 38.91               | 31,123                   |
| 1984                        | 993,957.00              | 429,986                      | 210,012                       | 813,764                        | 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                      | 136,117                       | 1,470,838                      | 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               | 118                          | 57                            | 13,788                         | 58.32               | 236                      |
|                             | 6,902,142.17            | 2,659,923                    | 1,299,150                     | 5,810,056                      |                     | 138,982                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.8 2.01

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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ACCOUNT D02 - DIESEL SYSTEMS AND ENGINES

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 1,202,375                     | 60,638                         | 10.22               | 5,933                    |
| 1981                          | 453,076.02              | 292,495                      | 470,994                       | 31,920                         | 10.46               | 3,052                    |
| 1982                          | 933,452.28              | 592,668                      | 954,353                       | 81,779                         | 10.70               | 7,643                    |
| 1983                          | 1,238,000.00            | 772,289                      | 1,243,590                     | 130,590                        | 10.95               | 11,926                   |
| 1984                          | 337,094.61              | 206,395                      | 332,351                       | 41,824                         | 11.21               | 3,731                    |
| 1986                          | 154,494.96              | 90,958                       | 146,466                       | 25,023                         | 11.74               | 2,131                    |
| 1987                          | 41,924.03               | 24,180                       | 38,936                        | 7,600                          | 12.01               | 633                      |
| 1988                          | 83,806.15               | 47,294                       | 76,156                        | 16,869                         | 12.29               | 1,373                    |
| 1989                          | 64,057.60               | 35,324                       | 56,881                        | 14,223                         | 12.58               | 1,131                    |
| 1990                          | 472,403.24              | 254,423                      | 409,688                       | 114,680                        | 12.87               | 8,911                    |
| 1991                          | 383,928.98              | 201,659                      | 324,724                       | 101,437                        | 13.17               | 7,702                    |
| 1992                          | 28,368.16               | 14,510                       | 23,365                        | 8,124                          | 13.48               | 603                      |
| 1993                          | 108,978.30              | 54,241                       | 87,342                        | 33,624                         | 13.79               | 2,438                    |
| 1994                          | 1,528,540.74            | 739,074                      | 1,190,105                     | 506,575                        | 14.11               | 35,902                   |
| 1995                          | 630,494.80              | 295,616                      | 476,020                       | 223,829                        | 14.44               | 15,501                   |
| 1996                          | 530,077.55              | 240,768                      | 387,700                       | 200,686                        | 14.77               | 13,587                   |
| 1997                          | 1,429,293.16            | 627,625                      | 1,010,643                     | 575,872                        | 15.11               | 38,112                   |
| 1998                          | 1,109,693.01            | 470,039                      | 756,888                       | 474,871                        | 15.46               | 30,716                   |
| 1999                          | 232,763.17              | 94,872                       | 152,769                       | 105,598                        | 15.82               | 6,675                    |
| 2000                          | 1,480,070.67            | 578,950                      | 932,263                       | 710,615                        | 16.19               | 43,892                   |
| 2001                          | 1,962,927.92            | 735,580                      | 1,184,479                     | 994,371                        | 16.56               | 60,047                   |
| 2002                          | 1,639,155.44            | 585,867                      | 943,401                       | 876,062                        | 16.95               | 51,685                   |
| 2003                          | 242,831.69              | 82,480                       | 132,815                       | 136,728                        | 17.35               | 7,881                    |
| 2005                          | 1,106,121.95            | 333,469                      | 536,974                       | 690,821                        | 18.21               | 37,936                   |
| 2006                          | 357,925.58              | 100,278                      | 161,474                       | 235,823                        | 18.69               | 12,618                   |
| 2007                          | 916,657.89              | 236,465                      | 380,771                       | 636,719                        | 19.19               | 33,180                   |
| 2008                          | 109,011.51              | 25,507                       | 41,073                        | 79,930                         | 19.73               | 4,051                    |
| 2009                          | 2,637,507.76            | 550,395                      | 886,282                       | 2,041,352                      | 20.30               | 100,559                  |
| 2010                          | 2,771,772.15            | 503,343                      | 810,516                       | 2,266,151                      | 20.91               | 108,376                  |
| 2011                          | 3,742,552.77            | 571,623                      | 920,465                       | 3,233,769                      | 21.56               | 149,989                  |
| 2012                          | 2,407,096.08            | 294,975                      | 474,988                       | 2,196,889                      | 22.24               | 98,781                   |
| 2013                          | 1,510,549.68            | 136,820                      | 220,316                       | 1,456,394                      | 22.96               | 63,432                   |
| 2014                          | 6,633,910.89            | 374,073                      | 602,357                       | 6,761,284                      | 23.73               | 284,926                  |
| 2015                          | 2,431,370.59            | 98,777                       | 159,057                       | 2,539,764                      | 13.16               | 192,991                  |
|                               | 41,897,350.68           | 11,811,438                   | 18,893,624                    | 27,612,435                     |                     | 1,448,044                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.46

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D03 - DISCONNECT SWITCHES

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3      |                         |                              |                               |                                |                     |                          |
| 1965                          | 242,270.77              | 179,805                      | 229,620                       | 19,919                         | 15.37               | 1,296                    |
| 1966                          | 177,667.19              | 130,095                      | 166,138                       | 16,859                         | 15.90               | 1,060                    |
| 1967                          | 714,863.43              | 515,954                      | 658,899                       | 77,410                         | 16.46               | 4,703                    |
| 1968                          | 482,439.40              | 343,143                      | 438,211                       | 58,702                         | 17.02               | 3,449                    |
| 1969                          | 207,719.11              | 145,486                      | 185,793                       | 28,158                         | 17.60               | 1,600                    |
| 1970                          | 1,273,238.73            | 877,469                      | 1,120,571                     | 190,865                        | 18.20               | 10,487                   |
| 1971                          | 232,031.02              | 157,300                      | 200,880                       | 38,112                         | 18.80               | 2,027                    |
| 1972                          | 280,022.05              | 186,584                      | 238,277                       | 50,146                         | 19.42               | 2,582                    |
| 1974                          | 160,146.36              | 102,870                      | 131,370                       | 33,581                         | 20.70               | 1,622                    |
| 1975                          | 172,354.33              | 108,581                      | 138,663                       | 38,862                         | 21.36               | 1,819                    |
| 1976                          | 21,825.02               | 13,475                       | 17,208                        | 5,272                          | 22.03               | 239                      |
| 1977                          | 395,853.89              | 239,374                      | 305,693                       | 102,037                        | 22.71               | 4,493                    |
| 1978                          | 242,505.95              | 143,512                      | 183,272                       | 66,509                         | 23.40               | 2,842                    |
| 1979                          | 42,312.17               | 24,485                       | 31,269                        | 12,313                         | 24.10               | 511                      |
| 1980                          | 274,055.46              | 154,945                      | 197,872                       | 84,405                         | 24.81               | 3,402                    |
| 1981                          | 134,922.49              | 74,463                       | 95,093                        | 43,877                         | 25.53               | 1,719                    |
| 1982                          | 281,577.30              | 151,552                      | 193,539                       | 96,486                         | 26.26               | 3,674                    |
| 1983                          | 44,083.42               | 23,116                       | 29,520                        | 15,886                         | 27.00               | 588                      |
| 1984                          | 44,313.73               | 22,614                       | 28,879                        | 16,764                         | 27.75               | 604                      |
| 1985                          | 15,913.15               | 7,897                        | 10,085                        | 6,306                          | 28.50               | 221                      |
| 1986                          | 31,745.19               | 15,297                       | 19,535                        | 13,163                         | 29.27               | 450                      |
| 1987                          | 151,700.26              | 70,882                       | 90,520                        | 65,731                         | 30.05               | 2,187                    |
| 1988                          | 132,691.61              | 60,061                       | 76,701                        | 59,971                         | 30.83               | 1,945                    |
| 1989                          | 502,766.48              | 220,133                      | 281,121                       | 236,728                        | 31.62               | 7,487                    |
| 1990                          | 481,796.61              | 203,736                      | 260,181                       | 236,070                        | 32.42               | 7,282                    |
| 1991                          | 36,330.90               | 14,812                       | 18,916                        | 18,505                         | 33.23               | 557                      |
| 1992                          | 231,030.02              | 90,642                       | 115,754                       | 122,207                        | 34.05               | 3,589                    |
| 1993                          | 104,983.77              | 39,577                       | 50,542                        | 57,591                         | 34.87               | 1,652                    |
| 1994                          | 35,727.81               | 12,913                       | 16,491                        | 20,309                         | 35.70               | 569                      |
| 1995                          | 422,371.06              | 146,018                      | 186,472                       | 248,570                        | 36.54               | 6,803                    |
| 1996                          | 301,380.12              | 99,447                       | 126,999                       | 183,423                        | 37.38               | 4,907                    |
| 1997                          | 30,529.45               | 9,588                        | 12,244                        | 19,201                         | 38.23               | 502                      |
| 1998                          | 166,141.53              | 49,502                       | 63,217                        | 107,909                        | 39.09               | 2,761                    |
| 2000                          | 170,065.45              | 45,130                       | 57,633                        | 117,534                        | 40.83               | 2,879                    |
| 2001                          | 96,520.44               | 24,023                       | 30,679                        | 68,737                         | 41.71               | 1,648                    |
| 2002                          | 187,571.33              | 43,593                       | 55,670                        | 137,528                        | 42.59               | 3,229                    |
| 2003                          | 129,652.34              | 27,970                       | 35,719                        | 97,823                         | 43.48               | 2,250                    |
| 2004                          | 157,797.58              | 31,383                       | 40,078                        | 122,454                        | 44.38               | 2,759                    |
| 2005                          | 187,574.40              | 34,145                       | 43,605                        | 149,597                        | 45.28               | 3,304                    |
| 2006                          | 35,094.81               | 5,797                        | 7,403                         | 28,745                         | 46.18               | 622                      |
| 2009                          | 532,335.09              | 60,511                       | 77,275                        | 471,030                        | 48.93               | 9,627                    |
| 2010                          | 57,070.54               | 5,504                        | 7,029                         | 51,754                         | 49.85               | 1,038                    |
| 2011                          | 1,097,601.33            | 86,746                       | 110,779                       | 1,019,750                      | 50.78               | 20,082                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D03 - DISCONNECT SWITCHES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2012   | 1,533,843.65            | 94,507                       | 120,690                       | 1,459,169                      | 51.71               | 28,218                   |
| 2013   | 1,081,960.39            | 47,619                       | 60,812                        | 1,053,607                      | 52.65               | 20,012                   |
| 2014   | 2,921,484.67            | 77,696                       | 99,222                        | 2,909,907                      | 53.58               | 54,310                   |
| 2015   | 4,625,646.05            | 58,126                       | 74,229                        | 4,690,186                      | 40.32               | 116,324                  |
|  | 20,883,527.85           | 5,278,078                    | 6,740,368                     | 14,769,665                     |                     | 355,931                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 41.5                | 1.70                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT D04 - DYKES AND LINERS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E01 - ELEVATORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E02 - EMS EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT E03 - ENVIRONMENTAL EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1968   | 584,529.60              | 458,920                      | 543,919                       | 40,611                         | 9.67                | 4,200                    |
| 1994   | 100,098.42              | 42,220                       | 50,040                        | 50,058                         | 26.02               | 1,924                    |
| 1995   | 29,947.59               | 12,099                       | 14,340                        | 15,608                         | 26.82               | 582                      |
| 1997   | 129,242.84              | 47,533                       | 56,337                        | 72,906                         | 28.45               | 2,563                    |
| 2008   | 71,891.96               | 11,135                       | 13,197                        | 58,695                         | 38.03               | 1,543                    |
| 2015   | 20,165.58               | 298                          | 354                           | 19,812                         | 33.17               | 597                      |
|  | 935,875.99              | 572,205                      | 678,187                       | 257,689                        |                     | 11,409                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 22.6 1.22                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F01 - FALL ARREST EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2005   | 198,105.16              | 130,353                      | 179,958                       | 18,147                         | 5.13                | 3,537                    |
| 2006   | 217,857.72              | 131,586                      | 181,660                       | 36,198                         | 5.94                | 6,094                    |
| 2007   | 195,813.28              | 107,174                      | 147,958                       | 47,855                         | 6.79                | 7,048                    |
| 2008   | 199,279.40              | 97,248                       | 134,255                       | 65,024                         | 7.68                | 8,467                    |
| 2009   | 501,083.68              | 213,462                      | 294,692                       | 206,392                        | 8.61                | 23,971                   |
| 2010   | 43,100.70               | 15,631                       | 21,579                        | 21,522                         | 9.56                | 2,251                    |
| 2011   | 205,129.64              | 61,129                       | 84,391                        | 120,739                        | 10.53               | 11,466                   |
| 2012   | 184,242.00              | 42,744                       | 59,010                        | 125,232                        | 11.52               | 10,871                   |
| 2013   | 246,771.47              | 40,964                       | 56,552                        | 190,219                        | 12.51               | 15,205                   |
| 2014   | 336,964.29              | 33,696                       | 46,519                        | 290,445                        | 13.50               | 21,514                   |
| 2015   | 180,672.63              | 6,396                        | 8,830                         | 171,843                        | 13.61               | 12,626                   |
|  | 2,509,019.97            | 880,383                      | 1,215,404                     | 1,293,616                      |                     | 123,050                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 10.5 4.90                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F02 - FENCING

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 18,637                        | 193                            | 19.82               | 10                       |
| 1980                        | 279,753.22              | 174,273                      | 278,725                       | 9,421                          | 20.55               | 458                      |
| 1981                        | 85,268.34               | 51,885                       | 82,983                        | 4,843                          | 21.28               | 228                      |
| 1982                        | 189,624.32              | 112,569                      | 180,038                       | 15,275                         | 22.03               | 693                      |
| 1983                        | 282,397.46              | 163,390                      | 261,319                       | 29,550                         | 22.79               | 1,297                    |
| 1984                        | 85,097.82               | 47,938                       | 76,670                        | 10,981                         | 23.56               | 466                      |
| 1985                        | 245,056.33              | 134,261                      | 214,731                       | 37,677                         | 24.34               | 1,548                    |
| 1986                        | 25,867.46               | 13,767                       | 22,018                        | 4,625                          | 25.13               | 184                      |
| 1987                        | 213,373.01              | 110,184                      | 176,224                       | 43,550                         | 25.93               | 1,680                    |
| 1988                        | 75,843.42               | 37,948                       | 60,692                        | 17,427                         | 26.74               | 652                      |
| 1989                        | 182,675.48              | 88,433                       | 141,436                       | 46,720                         | 27.56               | 1,695                    |
| 1990                        | 112,235.72              | 52,488                       | 83,947                        | 31,656                         | 28.39               | 1,115                    |
| 1991                        | 137,599.47              | 62,060                       | 99,256                        | 42,471                         | 29.23               | 1,453                    |
| 1992                        | 122,833.27              | 53,333                       | 85,299                        | 41,219                         | 30.08               | 1,370                    |
| 1993                        | 43,943.39               | 18,340                       | 29,332                        | 15,930                         | 30.93               | 515                      |
| 1994                        | 83,857.05               | 33,552                       | 53,662                        | 32,711                         | 31.80               | 1,029                    |
| 1995                        | 82,864.42               | 31,727                       | 50,743                        | 34,607                         | 32.67               | 1,059                    |
| 1996                        | 45,009.81               | 16,440                       | 26,293                        | 20,067                         | 33.56               | 598                      |
| 1997                        | 57,176.21               | 19,876                       | 31,789                        | 27,102                         | 34.45               | 787                      |
| 1998                        | 133,014.01              | 43,867                       | 70,159                        | 66,845                         | 35.35               | 1,891                    |
| 1999                        | 43,860.85               | 13,683                       | 21,884                        | 23,293                         | 36.25               | 643                      |
| 2000                        | 52,825.13               | 15,527                       | 24,833                        | 29,577                         | 37.16               | 796                      |
| 2001                        | 163,588.29              | 45,105                       | 72,139                        | 96,357                         | 38.08               | 2,530                    |
| 2002                        | 50,286.59               | 12,939                       | 20,694                        | 31,101                         | 39.01               | 797                      |
| 2003                        | 1,015,869.57            | 242,668                      | 388,113                       | 658,233                        | 39.94               | 16,481                   |
| 2004                        | 32,448.49               | 7,147                        | 11,431                        | 21,991                         | 40.88               | 538                      |
| 2005                        | 116,002.80              | 23,368                       | 37,374                        | 82,109                         | 41.83               | 1,963                    |
| 2006                        | 5,454.01                | 996                          | 1,593                         | 4,025                          | 42.78               | 94                       |
| 2008                        | 58,461.93               | 8,465                        | 13,539                        | 46,677                         | 44.69               | 1,044                    |
| 2009                        | 255,773.00              | 32,172                       | 51,454                        | 211,992                        | 45.65               | 4,644                    |
| 2011                        | 813,892.56              | 71,097                       | 113,709                       | 724,600                        | 47.59               | 15,226                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F02 - FENCING

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2012   | 296,669.35              | 20,155                       | 32,235                        | 273,334                        | 48.57               | 5,628                    |
| 2013   | 110,462.43              | 5,383                        | 8,609                         | 105,167                        | 49.54               | 2,123                    |
| 2014   | 370,645.31              | 10,865                       | 17,377                        | 364,388                        | 50.52               | 7,213                    |
| 2015   | 938,720.95              | 11,022                       | 17,629                        | 949,254                        | 43.55               | 21,797                   |
|  | 7,555,588.89            | 2,326,473                    | 3,627,286                     | 4,154,971                      |                     | 100,245                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 41.4 1.33                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F03 - FIRE FIGHTING EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 401,975                       | 4,923                          | 18.29               | 269                      |
| 1983                        | 94,674.89               | 58,509                       | 91,140                        | 3,535                          | 19.10               | 185                      |
| 1984                        | 583,752.17              | 351,185                      | 547,045                       | 36,707                         | 19.92               | 1,843                    |
| 1985                        | 185,991.75              | 108,768                      | 169,429                       | 16,563                         | 20.76               | 798                      |
| 1986                        | 152,946.68              | 86,843                       | 135,276                       | 17,671                         | 21.61               | 818                      |
| 1987                        | 96,794.16               | 53,276                       | 82,989                        | 13,805                         | 22.48               | 614                      |
| 1988                        | 217,479.69              | 115,873                      | 180,497                       | 36,983                         | 23.36               | 1,583                    |
| 1989                        | 762,666.44              | 392,773                      | 611,828                       | 150,838                        | 24.25               | 6,220                    |
| 1990                        | 64,327.11               | 31,971                       | 49,802                        | 14,525                         | 25.15               | 578                      |
| 1992                        | 149,080.69              | 68,637                       | 106,917                       | 42,164                         | 26.98               | 1,563                    |
| 1995                        | 24,518.16               | 9,910                        | 15,437                        | 9,081                          | 29.79               | 305                      |
| 1997                        | 180,253.80              | 65,937                       | 102,711                       | 77,543                         | 31.71               | 2,445                    |
| 1998                        | 68,518.74               | 23,749                       | 36,994                        | 31,525                         | 32.67               | 965                      |
| 1999                        | 94,038.17               | 30,769                       | 47,929                        | 46,109                         | 33.64               | 1,371                    |
| 2001                        | 216,064.47              | 62,227                       | 96,932                        | 119,132                        | 35.60               | 3,346                    |
| 2002                        | 629,240.42              | 168,888                      | 263,079                       | 366,161                        | 36.58               | 10,010                   |
| 2003                        | 657,749.39              | 163,648                      | 254,916                       | 402,833                        | 37.56               | 10,725                   |
| 2005                        | 55,241.78               | 11,557                       | 18,002                        | 37,240                         | 39.54               | 942                      |
| 2008                        | 238,692.84              | 35,708                       | 55,623                        | 183,070                        | 42.52               | 4,306                    |
| 2009                        | 1,916,574.45            | 248,771                      | 387,514                       | 1,529,060                      | 43.51               | 35,143                   |
| 2010                        | 4,415.61                | 485                          | 755                           | 3,661                          | 44.51               | 82                       |
| 2011                        | 210,565.13              | 18,909                       | 29,455                        | 181,110                        | 45.51               | 3,980                    |
| 2012                        | 586,212.13              | 41,035                       | 63,921                        | 522,291                        | 46.50               | 11,232                   |
| 2013                        | 558,076.76              | 27,904                       | 43,466                        | 514,611                        | 47.50               | 10,834                   |
| 2014                        | 951,159.22              | 28,535                       | 44,450                        | 906,709                        | 48.50               | 18,695                   |
| 2015                        | 3,121,815.69            | 33,091                       | 51,546                        | 3,070,269                      | 46.45               | 66,098                   |
|                             | 13,906,919.17           | 3,792,415                    | 5,568,798                     | 8,338,121                      |                     | 194,950                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 1.40

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F04 - FOOTINGS AND FOUNDATIONS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8    |                         |                              |                               |                                |                     |                          |
| 1965                        | 167,301.40              | 121,171                      | 141,041                       | 39,645                         | 21.41               | 1,852                    |
| 1967                        | 1,723,662.79            | 1,209,732                    | 1,408,104                     | 453,452                        | 22.76               | 19,923                   |
| 1968                        | 891,091.56              | 615,181                      | 716,059                       | 246,320                        | 23.45               | 10,504                   |
| 1970                        | 490,202.40              | 326,852                      | 380,449                       | 148,970                        | 24.87               | 5,990                    |
| 1973                        | 14,582.27               | 9,190                        | 10,697                        | 5,052                          | 27.07               | 187                      |
| 1974                        | 68,284.09               | 42,183                       | 49,100                        | 24,647                         | 27.82               | 886                      |
| 1975                        | 108,441.06              | 65,621                       | 76,382                        | 40,734                         | 28.58               | 1,425                    |
| 1976                        | 113,065.81              | 66,973                       | 77,955                        | 44,156                         | 29.35               | 1,504                    |
| 1977                        | 1,266,265.77            | 733,645                      | 853,949                       | 513,618                        | 30.13               | 17,047                   |
| 1978                        | 1,106,583.24            | 626,787                      | 729,568                       | 465,542                        | 30.91               | 15,061                   |
| 1979                        | 334,143.65              | 184,822                      | 215,129                       | 145,746                        | 31.71               | 4,596                    |
| 1980                        | 540,108.76              | 291,571                      | 339,383                       | 243,934                        | 32.51               | 7,503                    |
| 1981                        | 299,457.16              | 157,625                      | 183,472                       | 139,942                        | 33.32               | 4,200                    |
| 1982                        | 471,876.97              | 241,956                      | 281,632                       | 227,995                        | 34.14               | 6,678                    |
| 1983                        | 766,192.98              | 382,424                      | 445,134                       | 382,354                        | 34.96               | 10,937                   |
| 1984                        | 7,817.94                | 3,793                        | 4,415                         | 4,028                          | 35.80               | 113                      |
| 1985                        | 25,845.64               | 12,179                       | 14,176                        | 13,737                         | 36.64               | 375                      |
| 1986                        | 47,648.73               | 21,780                       | 25,352                        | 26,109                         | 37.49               | 696                      |
| 1987                        | 307,062.57              | 136,017                      | 158,321                       | 173,307                        | 38.34               | 4,520                    |
| 1988                        | 115,812.71              | 49,627                       | 57,765                        | 67,313                         | 39.21               | 1,717                    |
| 1989                        | 340,873.18              | 141,139                      | 164,283                       | 203,860                        | 40.08               | 5,086                    |
| 1990                        | 1,312,152.51            | 524,336                      | 610,317                       | 806,808                        | 40.95               | 19,702                   |
| 1991                        | 1,012,711.49            | 389,870                      | 453,801                       | 639,927                        | 41.83               | 15,298                   |
| 1992                        | 626,613.85              | 231,967                      | 270,005                       | 406,738                        | 42.72               | 9,521                    |
| 1993                        | 84,738.76               | 30,102                       | 35,038                        | 56,480                         | 43.62               | 1,295                    |
| 1994                        | 5,426.96                | 1,847                        | 2,150                         | 3,711                          | 44.52               | 83                       |
| 1995                        | 467,057.62              | 151,871                      | 176,775                       | 327,647                        | 45.43               | 7,212                    |
| 1996                        | 148,954.64              | 46,183                       | 53,756                        | 107,115                        | 46.34               | 2,312                    |
| 1998                        | 114,131.79              | 31,897                       | 37,127                        | 86,135                         | 48.18               | 1,788                    |
| 1999                        | 65,572.18               | 17,312                       | 20,151                        | 50,667                         | 49.11               | 1,032                    |
| 2000                        | 30,492.18               | 7,574                        | 8,816                         | 24,116                         | 50.05               | 482                      |
| 2001                        | 33,856.28               | 7,881                        | 9,173                         | 27,392                         | 50.99               | 537                      |
| 2002                        | 2,625,474.99            | 570,165                      | 663,662                       | 2,171,851                      | 51.93               | 41,823                   |
| 2003                        | 1,044,934.04            | 210,425                      | 244,930                       | 883,599                        | 52.88               | 16,710                   |
| 2004                        | 9,714.31                | 1,803                        | 2,099                         | 8,392                          | 53.83               | 156                      |
| 2008                        | 29,323.54               | 3,571                        | 4,157                         | 27,512                         | 57.67               | 477                      |
| 2011                        | 40,587.70               | 2,974                        | 3,462                         | 40,373                         | 60.59               | 666                      |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F04 - FOOTINGS AND FOUNDATIONS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 2012   | 22,681.06               | 1,296                        | 1,509                         | 22,987                         | 61.56               | 373                      |
| 2014   | 680,260.20              | 16,729                       | 19,472                        | 715,209                        | 63.52               | 11,260                   |
| 2015   | 2,852,234.26            | 28,032                       | 32,628                        | 3,047,785                      | 54.45               | 55,974                   |
|  | 20,413,239.04           | 7,716,103                    | 8,981,394                     | 13,064,904                     |                     | 307,501                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 42.5 1.51                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F05 - FREQUENCY CONVERSION

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F06 - FUEL SYSTEMS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 191,675                       | 8,095                          | 23.96               | 338                      |
| 1981                          | 495,612.65              | 279,686                      | 515,271                       | 34,859                         | 24.58               | 1,418                    |
| 1982                          | 104,546.72              | 57,536                       | 106,000                       | 10,047                         | 25.21               | 399                      |
| 1983                          | 17,194.91               | 9,223                        | 16,992                        | 2,094                          | 25.84               | 81                       |
| 1985                          | 205,026.03              | 104,049                      | 191,691                       | 35,888                         | 27.14               | 1,322                    |
| 1986                          | 24,674.35               | 12,161                       | 22,404                        | 4,985                          | 27.80               | 179                      |
| 1987                          | 460,163.55              | 219,943                      | 405,205                       | 105,577                        | 28.47               | 3,708                    |
| 1988                          | 13,928.85               | 6,450                        | 11,883                        | 3,578                          | 29.14               | 123                      |
| 1989                          | 282,980.18              | 126,711                      | 233,442                       | 80,666                         | 29.83               | 2,704                    |
| 1990                          | 773,369.43              | 334,448                      | 616,160                       | 242,280                        | 30.52               | 7,938                    |
| 1991                          | 370,174.16              | 154,332                      | 284,329                       | 126,564                        | 31.22               | 4,054                    |
| 1992                          | 661,127.69              | 265,361                      | 488,879                       | 244,973                        | 31.92               | 7,675                    |
| 1993                          | 338,825.34              | 130,656                      | 240,710                       | 135,386                        | 32.63               | 4,149                    |
| 1994                          | 371,177.35              | 137,198                      | 252,762                       | 159,245                        | 33.35               | 4,775                    |
| 1995                          | 223,856.04              | 79,166                       | 145,849                       | 102,631                        | 34.07               | 3,012                    |
| 1996                          | 403,902.53              | 136,293                      | 251,095                       | 197,237                        | 34.80               | 5,668                    |
| 1997                          | 89,694.14               | 28,813                       | 53,083                        | 46,477                         | 35.53               | 1,308                    |
| 1998                          | 83,733.99               | 25,523                       | 47,021                        | 45,924                         | 36.27               | 1,266                    |
| 1999                          | 410,246.57              | 118,215                      | 217,790                       | 237,584                        | 37.02               | 6,418                    |
| 2000                          | 244,674.28              | 66,431                       | 122,387                       | 149,201                        | 37.77               | 3,950                    |
| 2001                          | 731,207.43              | 186,353                      | 343,322                       | 468,318                        | 38.52               | 12,158                   |
| 2002                          | 436,496.97              | 103,879                      | 191,378                       | 293,134                        | 39.28               | 7,463                    |
| 2003                          | 270,163.44              | 59,676                       | 109,942                       | 189,939                        | 40.05               | 4,743                    |
| 2005                          | 780,471.63              | 145,716                      | 268,455                       | 597,869                        | 41.59               | 14,375                   |
| 2006                          | 545,970.78              | 92,480                       | 170,378                       | 435,650                        | 42.37               | 10,282                   |
| 2007                          | 758,499.28              | 115,345                      | 212,502                       | 629,432                        | 43.15               | 14,587                   |
| 2008                          | 348,333.75              | 46,862                       | 86,335                        | 300,315                        | 43.94               | 6,835                    |
| 2009                          | 2,308,883.16            | 270,125                      | 497,656                       | 2,065,204                      | 44.73               | 46,170                   |
| 2010                          | 535,159.47              | 53,106                       | 97,838                        | 496,189                        | 45.53               | 10,898                   |
| 2011                          | 1,724,597.41            | 140,510                      | 258,864                       | 1,655,439                      | 46.33               | 35,731                   |
| 2012                          | 588,452.12              | 37,362                       | 68,833                        | 584,349                        | 47.14               | 12,396                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT F06 - FUEL SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -11                                    |                         |                              |                               |                                |                     |                          |
| 2013   | 786,406.17              | 35,789                       | 65,935                        | 806,976                        | 47.95               | 16,830                   |
| 2014   | 1,591,994.48            | 43,471                       | 80,087                        | 1,687,027                      | 48.77               | 34,591                   |
| 2015   | 8,897,247.05            | 175,792                      | 323,865                       | 9,552,079                      | 27.59               | 346,215                  |
|  | 28,513,898.25           | 5,615,725                    | 9,915,217                     | 21,735,210                     |                     | 633,759                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 34.3 2.22                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G01 - GAS TURBINE SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 76,732                        | 8,545                          | 20.98               | 407                      |
| 1992   | 13,070,767.89           | 6,405,314                    | 10,797,482                    | 2,534,701                      | 23.38               | 108,413                  |
| 1997   | 548,240.40              | 216,099                      | 364,280                       | 194,925                        | 27.61               | 7,060                    |
| 1999   | 9,087.69                | 3,220                        | 5,428                         | 3,841                          | 29.37               | 131                      |
| 2001   | 61,837.92               | 19,385                       | 32,677                        | 30,398                         | 31.17               | 975                      |
| 2007   | 31,100.00               | 5,816                        | 9,804                         | 21,918                         | 36.75               | 596                      |
| 2009   | 129,634.16              | 18,600                       | 31,354                        | 100,873                        | 38.67               | 2,609                    |
| 2010   | 1,268,695.89            | 154,421                      | 260,309                       | 1,033,761                      | 39.63               | 26,085                   |
| 2011   | 222,865.40              | 22,228                       | 37,470                        | 189,853                        | 40.60               | 4,676                    |
| 2012   | 376,344.00              | 29,259                       | 49,322                        | 334,549                        | 41.57               | 8,048                    |
| 2013   | 7,810,787.00            | 433,724                      | 731,131                       | 7,235,872                      | 42.55               | 170,056                  |
| 2014   | 2,091,471.80            | 69,695                       | 117,485                       | 2,015,816                      | 43.53               | 46,309                   |
| 2015   | 31,295,107.96           | 418,165                      | 704,904                       | 31,216,106                     | 37.67               | 828,673                  |
|  | 69,325,760.89           | 17,335,775                   | 25,791,118                    | 44,921,158                     |                     | 1,204,038                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 37.3 1.74                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G02 - GATES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |      |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|------|
| SURVIVOR CURVE.. IOWA 80-R4                                  |                         |                              |                               |                                |                     |                          |      |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |      |
| 1966   | 1,986,152.97            | 1,270,124                    | 581,347                       | 1,563,698                      | 32.63               | 47,922                   |      |
| 1967   | 1,051,672.86            | 660,608                      | 302,366                       | 833,441                        | 33.47               | 24,901                   |      |
| 1970   | 396,402.00              | 235,197                      | 107,652                       | 320,462                        | 36.05               | 8,889                    |      |
| 1978   | 267,693.00              | 132,773                      | 60,771                        | 228,337                        | 43.26               | 5,278                    |      |
| 1979   | 1,419,329.57            | 686,146                      | 314,055                       | 1,218,821                      | 44.19               | 27,581                   |      |
| 1980   | 1,051,492.17            | 495,127                      | 226,624                       | 908,988                        | 45.12               | 20,146                   |      |
| 1982   | 4,123,249.27            | 1,836,373                    | 840,525                       | 3,612,584                      | 47.01               | 76,847                   |      |
| 1983   | 1,976,506.08            | 854,918                      | 391,304                       | 1,743,323                      | 47.96               | 36,350                   |      |
| 1984   | 1,120,133.00            | 470,131                      | 215,184                       | 994,560                        | 48.91               | 20,334                   |      |
| 1985   | 185,213.00              | 75,335                       | 34,482                        | 165,548                        | 49.87               | 3,320                    |      |
| 1986   | 139,462.75              | 54,919                       | 25,137                        | 125,483                        | 50.83               | 2,469                    |      |
| 1988   | 1,014,882.86            | 373,213                      | 170,823                       | 925,250                        | 52.76               | 17,537                   |      |
| 1989   | 180,329.65              | 63,954                       | 29,272                        | 165,484                        | 53.73               | 3,080                    |      |
| 2004   | 439,111.41              | 67,997                       | 31,123                        | 443,117                        | 68.53               | 6,466                    |      |
| 2012   | 32,000.00               | 1,512                        | 692                           | 33,868                         | 76.50               | 443                      |      |
| 2013   | 1,925,734.06            | 64,994                       | 29,748                        | 2,050,045                      | 77.50               | 26,452                   |      |
| 2014   | 321,648.04              | 6,513                        | 2,981                         | 344,399                        | 78.50               | 4,387                    |      |
| 2015   | 1,417,520.75            | 10,104                       | 4,625                         | 1,526,298                      | 74.69               | 20,435                   |      |
|  | 19,048,533.44           | 7,359,938                    | 3,368,711                     | 17,203,705                     |                     | 352,837                  |      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 48.8                     | 1.85 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G03 - GENERATORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 1966   | 18,139.94               | 13,449                       | 12,962                        | 6,629                          | 20.38               | 325                      |
| 1967   | 1,704,660.61            | 1,246,232                    | 1,201,125                     | 639,908                        | 21.00               | 30,472                   |
| 1968   | 5,528,661.06            | 3,984,000                    | 3,839,801                     | 2,131,153                      | 21.63               | 98,528                   |
| 1970   | 3,447,277.74            | 2,409,118                    | 2,321,921                     | 1,401,139                      | 22.94               | 61,078                   |
| 1971   | 1,587,930.00            | 1,091,506                    | 1,051,999                     | 662,965                        | 23.63               | 28,056                   |
| 1977   | 3,185,771.51            | 1,953,213                    | 1,882,517                     | 1,558,116                      | 28.10               | 55,449                   |
| 1978   | 271,000.00              | 162,505                      | 156,623                       | 136,057                        | 28.91               | 4,706                    |
| 1979   | 786,015.97              | 460,629                      | 443,957                       | 404,940                        | 29.73               | 13,621                   |
| 1980   | 12,037,307.04           | 6,886,124                    | 6,636,884                     | 6,363,408                      | 30.57               | 208,159                  |
| 1982   | 5,671,758.61            | 3,082,535                    | 2,970,964                     | 3,154,535                      | 32.29               | 97,694                   |
| 1983   | 177,355.00              | 93,797                       | 90,402                        | 101,141                        | 33.17               | 3,049                    |
| 1985   | 9,224,267.93            | 4,601,046                    | 4,434,513                     | 5,527,696                      | 34.98               | 158,024                  |
| 1988   | 76,992.57               | 34,847                       | 33,586                        | 49,566                         | 37.76               | 1,313                    |
| 1989   | 1,201,412.25            | 524,797                      | 505,802                       | 791,723                        | 38.71               | 20,453                   |
| 1990   | 173,110.77              | 72,856                       | 70,219                        | 116,741                        | 39.67               | 2,943                    |
| 1992   | 5,093,864.21            | 1,980,494                    | 1,908,811                     | 3,592,562                      | 41.60               | 86,360                   |
| 1999   | 165,900.34              | 45,454                       | 43,809                        | 135,363                        | 48.51               | 2,790                    |
| 2001   | 97,014.30               | 23,373                       | 22,527                        | 82,248                         | 50.50               | 1,629                    |
| 2002   | 36,867.35               | 8,270                        | 7,971                         | 31,846                         | 51.50               | 618                      |
| 2003   | 9,985,526.61            | 2,073,942                    | 1,998,876                     | 8,785,493                      | 52.50               | 167,343                  |
| 2007   | 28,008.68               | 3,956                        | 3,813                         | 26,436                         | 56.50               | 468                      |
| 2008   | 2,209,404.51            | 275,315                      | 265,350                       | 2,120,807                      | 57.50               | 36,884                   |
| 2009   | 234,765.50              | 25,355                       | 24,437                        | 229,110                        | 58.50               | 3,916                    |
| 2010   | 1,951,761.81            | 178,371                      | 171,915                       | 1,935,988                      | 59.50               | 32,538                   |
| 2011   | 450,761.35              | 33,703                       | 32,483                        | 454,339                        | 60.50               | 7,510                    |
| 2012   | 1,757,101.50            | 102,190                      | 98,491                        | 1,799,179                      | 61.50               | 29,255                   |
| 2013   | 2,362,076.23            | 98,113                       | 94,562                        | 2,456,480                      | 62.50               | 39,304                   |
| 2014   | 3,252,441.14            | 81,072                       | 78,138                        | 3,434,498                      | 63.50               | 54,087                   |
| 2015   | 32,415,720.45           | 287,074                      | 276,683                       | 34,732,295                     | 60.11               | 577,812                  |
|  | 105,132,874.98          | 31,833,336                   | 30,681,141                    | 82,862,364                     |                     | 1,824,384                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 45.4 1.74                |

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ACCOUNT G04 - GENERATOR - WINDINGS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G05 - GLYCOL SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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ACCOUNT G06 - GOVENORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |



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ACCOUNT G07 - GROUND WIRE SYSTEM

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 149,826                       | 42,263                         | 11.68               | 3,618                    |
| 1968                        | 94,918.28               | 78,040                       | 77,281                        | 23,332                         | 12.34               | 1,891                    |
| 1970                        | 172,220.16              | 137,147                      | 135,814                       | 46,739                         | 13.68               | 3,417                    |
| 1971                        | 53,073.00               | 41,549                       | 41,145                        | 15,112                         | 14.38               | 1,051                    |
| 1974                        | 221,600.40              | 164,298                      | 162,701                       | 72,195                         | 16.53               | 4,368                    |
| 1975                        | 47,892.56               | 34,816                       | 34,478                        | 16,288                         | 17.28               | 943                      |
| 1976                        | 4,623.64                | 3,294                        | 3,262                         | 1,639                          | 18.04               | 91                       |
| 1977                        | 44,065.95               | 30,735                       | 30,436                        | 16,274                         | 18.81               | 865                      |
| 1978                        | 237,477.65              | 162,021                      | 160,446                       | 91,280                         | 19.60               | 4,657                    |
| 1979                        | 76,455.67               | 50,983                       | 50,487                        | 30,556                         | 20.40               | 1,498                    |
| 1980                        | 369,454.09              | 240,596                      | 238,257                       | 153,364                        | 21.21               | 7,231                    |
| 1981                        | 72,125.46               | 45,816                       | 45,371                        | 31,082                         | 22.04               | 1,410                    |
| 1982                        | 346,989.02              | 214,800                      | 212,712                       | 155,096                        | 22.88               | 6,779                    |
| 1983                        | 352,232.23              | 212,277                      | 210,213                       | 163,153                        | 23.73               | 6,875                    |
| 1985                        | 455,703.00              | 259,352                      | 256,831                       | 226,214                        | 25.47               | 8,882                    |
| 1986                        | 29,607.81               | 16,343                       | 16,184                        | 15,200                         | 26.36               | 577                      |
| 1987                        | 144,022.64              | 77,027                       | 76,278                        | 76,386                         | 27.25               | 2,803                    |
| 1988                        | 44,015.48               | 22,768                       | 22,547                        | 24,109                         | 28.16               | 856                      |
| 1989                        | 283,026.53              | 141,385                      | 140,010                       | 159,998                        | 29.08               | 5,502                    |
| 1990                        | 468,797.25              | 225,877                      | 223,681                       | 273,244                        | 30.00               | 9,108                    |
| 1991                        | 520,887.35              | 241,639                      | 239,290                       | 312,851                        | 30.93               | 10,115                   |
| 1992                        | 215,011.55              | 95,848                       | 94,916                        | 132,996                        | 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                      | 160,703                       | 279,620                        | 34.73               | 8,051                    |
| 1996                        | 142,553.83              | 53,025                       | 52,509                        | 98,598                         | 35.70               | 2,762                    |
| 1997                        | 27,653.81               | 9,769                        | 9,674                         | 19,639                         | 36.67               | 536                      |
| 1998                        | 27,958.88               | 9,354                        | 9,263                         | 20,373                         | 37.64               | 541                      |
| 2000                        | 109,199.72              | 32,410                       | 32,095                        | 83,657                         | 39.60               | 2,113                    |
| 2001                        | 353,363.79              | 98,204                       | 97,249                        | 277,317                        | 40.58               | 6,834                    |
| 2002                        | 63,869.83               | 16,544                       | 16,383                        | 51,319                         | 41.56               | 1,235                    |
| 2003                        | 408,552.10              | 98,029                       | 97,076                        | 335,989                        | 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                       | 12,692                        | 61,750                         | 45.53               | 1,356                    |
| 2008                        | 1,052,859.55            | 151,780                      | 150,305                       | 965,726                        | 47.52               | 20,323                   |
| 2009                        | 174,838.48              | 21,869                       | 21,656                        | 163,673                        | 48.51               | 3,374                    |
| 2010                        | 267,722.45              | 28,327                       | 28,052                        | 255,734                        | 49.51               | 5,165                    |
| 2011                        | 277,276.56              | 23,995                       | 23,762                        | 270,151                        | 50.51               | 5,348                    |
| 2012                        | 741,955.69              | 50,051                       | 49,564                        | 736,909                        | 51.50               | 14,309                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT G07 - GROUND WIRE SYSTEM

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 2013   | 642,861.66              | 30,971                       | 30,670                        | 650,763                        | 52.50               | 12,395                   |
| 2014   | 541,315.19              | 15,647                       | 15,495                        | 558,299                        | 53.50               | 10,435                   |
| 2015   | 568,198.08              | 5,842                        | 5,785                         | 596,505                        | 51.05               | 11,685                   |
|  | 10,370,351.62           | 3,484,458                    | 3,450,583                     | 7,541,990                      |                     | 202,020                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 37.3 1.95                |

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NEWFOUNDLAND AND LABRADOR HYDRO

**ACCOUNT I02 - INSTRUMENTATION**

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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 |                         |                              |                               |                                |                     |                          |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I03 - INSULATORS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 104,936                       | 9,272                          | 7.86                | 1,180                    |
| 1969                        | 50,398.83               | 38,706                       | 45,863                        | 4,536                          | 8.12                | 559                      |
| 1970                        | 96,375.98               | 73,301                       | 86,855                        | 9,521                          | 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                       | 29,876                        | 5,551                          | 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                       | 57,038                        | 11,983                         | 10.59               | 1,132                    |
| 1982                        | 426,433.41              | 295,216                      | 349,806                       | 76,627                         | 10.77               | 7,115                    |
| 1983                        | 630,479.97              | 433,051                      | 513,129                       | 117,351                        | 10.96               | 10,707                   |
| 1984                        | 70,036.88               | 47,705                       | 56,526                        | 13,511                         | 11.16               | 1,211                    |
| 1985                        | 999,174.39              | 673,733                      | 798,317                       | 200,857                        | 11.40               | 17,619                   |
| 1986                        | 7,562.44                | 5,043                        | 5,976                         | 1,586                          | 11.66               | 136                      |
| 1987                        | 533,947.06              | 351,492                      | 416,488                       | 117,459                        | 11.96               | 9,821                    |
| 1988                        | 575,583.15              | 373,145                      | 442,145                       | 133,438                        | 12.31               | 10,840                   |
| 1989                        | 600,838.56              | 382,818                      | 453,607                       | 147,232                        | 12.70               | 11,593                   |
| 1990                        | 3,212,707.83            | 2,006,561                    | 2,377,605                     | 835,103                        | 13.14               | 63,554                   |
| 1991                        | 1,700,167.83            | 1,038,071                    | 1,230,027                     | 470,141                        | 13.63               | 34,493                   |
| 1992                        | 767,820.50              | 456,961                      | 541,460                       | 226,360                        | 14.17               | 15,975                   |
| 1993                        | 1,189,492.76            | 687,527                      | 814,661                       | 374,832                        | 14.77               | 25,378                   |
| 1994                        | 969,319.30              | 542,538                      | 642,862                       | 326,457                        | 15.41               | 21,185                   |
| 1995                        | 1,758,689.02            | 949,692                      | 1,125,305                     | 633,384                        | 16.10               | 39,341                   |
| 1996                        | 1,786,367.83            | 926,875                      | 1,098,269                     | 688,099                        | 16.84               | 40,861                   |
| 1997                        | 889,877.07              | 442,144                      | 523,903                       | 365,974                        | 17.61               | 20,782                   |
| 1998                        | 720,448.60              | 341,284                      | 404,393                       | 316,056                        | 18.42               | 17,158                   |
| 1999                        | 1,020,689.48            | 459,310                      | 544,244                       | 476,445                        | 19.25               | 24,750                   |
| 2000                        | 3,892,028.71            | 1,655,786                    | 1,961,967                     | 1,930,062                      | 20.11               | 95,975                   |
| 2001                        | 681,643.97              | 273,046                      | 323,536                       | 358,108                        | 20.98               | 17,069                   |
| 2002                        | 1,987,065.50            | 744,871                      | 882,609                       | 1,104,456                      | 21.88               | 50,478                   |
| 2003                        | 1,841,341.62            | 642,370                      | 761,154                       | 1,080,188                      | 22.79               | 47,397                   |
| 2004                        | 2,775,970.27            | 895,445                      | 1,061,027                     | 1,714,943                      | 23.71               | 72,330                   |
| 2005                        | 333,171.22              | 98,522                       | 116,740                       | 216,431                        | 24.65               | 8,780                    |
| 2006                        | 1,324,258.63            | 355,656                      | 421,422                       | 902,837                        | 25.60               | 35,267                   |
| 2007                        | 3,136,964.12            | 756,448                      | 896,327                       | 2,240,637                      | 26.56               | 84,361                   |
| 2008                        | 808,745.61              | 172,611                      | 204,530                       | 604,216                        | 27.53               | 21,948                   |
| 2009                        | 2,123,592.33            | 393,162                      | 465,864                       | 1,657,728                      | 28.52               | 58,125                   |
| 2010                        | 323,890.26              | 50,805                       | 60,200                        | 263,690                        | 29.51               | 8,936                    |
| 2011                        | 490,774.50              | 63,099                       | 74,767                        | 416,008                        | 30.50               | 13,640                   |
| 2012                        | 994,068.55              | 99,407                       | 117,789                       | 876,280                        | 31.50               | 27,818                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I03 - INSULATORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 136,397                       | 2,549,337                      | 33.50               | 76,100                   |
| 2015   | 67,958.16               | 1,101                        | 1,304                         | 66,654                         | 30.46               | 2,188                    |
|  | 41,988,321.72           | 17,154,372                   | 20,326,481                    | 21,661,840                     |                     | 1,002,854                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 21.6 2.39                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I04 - INTAKE STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT I05 - INVERTERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |      |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|------|
| SURVIVOR CURVE.. IOWA 25-S1.5                                |                         |                              |                               |                                |                     |                          |      |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |      |
| 1968   | 182,290.86              | 191,677                      | 183,692                       | 13,182                         | 0.66                | 13,182                   |      |
| 1979   | 114,154.89              | 106,126                      | 101,704                       | 21,583                         | 3.48                | 6,202                    |      |
| 1996   | 17,604.84               | 11,667                       | 11,181                        | 7,832                          | 9.66                | 811                      |      |
| 2000   | 11,968.11               | 6,763                        | 6,481                         | 6,445                          | 11.92               | 541                      |      |
| 2001   | 110,955.28              | 59,676                       | 57,190                        | 62,642                         | 12.55               | 4,991                    |      |
| 2005   | 2,340.00                | 970                          | 930                           | 1,597                          | 15.40               | 104                      |      |
| 2006   | 16,272.78               | 6,186                        | 5,928                         | 11,647                         | 16.20               | 719                      |      |
| 2008   | 5,505.60                | 1,696                        | 1,625                         | 4,321                          | 17.87               | 242                      |      |
| 2012   | 4,964.72                | 740                          | 709                           | 4,653                          | 21.55               | 216                      |      |
| 2014   | 5,643.32                | 366                          | 351                           | 5,744                          | 23.50               | 244                      |      |
| 2015   | 49,804.41               | 1,296                        | 1,242                         | 52,546                         | 20.25               | 2,595                    |      |
|  | 521,504.81              | 387,163                      | 371,033                       | 192,192                        |                     | 29,847                   |      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 6.4                      | 5.72 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03 - LAND IMPROVEMENTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 979,075                       | 17,702                         | 34.70               | 510                      |
| 1972                        | 286,219.42              | 150,780                      | 275,626                       | 10,593                         | 35.49               | 298                      |
| 1974                        | 262,393.06              | 132,666                      | 242,514                       | 19,879                         | 37.08               | 536                      |
| 1975                        | 59,952.49               | 29,672                       | 54,241                        | 5,711                          | 37.88               | 151                      |
| 1976                        | 61,289.90               | 29,664                       | 54,226                        | 7,064                          | 38.70               | 183                      |
| 1977                        | 391,514.65              | 185,214                      | 338,572                       | 52,943                         | 39.52               | 1,340                    |
| 1978                        | 777,770.02              | 359,431                      | 657,041                       | 120,729                        | 40.34               | 2,993                    |
| 1979                        | 37,126.06               | 16,741                       | 30,603                        | 6,523                          | 41.18               | 158                      |
| 1980                        | 1,053,203.62            | 463,125                      | 846,594                       | 206,610                        | 42.02               | 4,917                    |
| 1981                        | 271,954.44              | 116,541                      | 213,037                       | 58,917                         | 42.86               | 1,375                    |
| 1982                        | 516,244.80              | 215,310                      | 393,588                       | 122,657                        | 43.72               | 2,806                    |
| 1983                        | 260,255.97              | 105,594                      | 193,026                       | 67,230                         | 44.57               | 1,508                    |
| 1984                        | 96,772.74               | 38,141                       | 69,722                        | 27,051                         | 45.44               | 595                      |
| 1985                        | 252,388.80              | 96,546                       | 176,486                       | 75,903                         | 46.31               | 1,639                    |
| 1986                        | 85,530.68               | 31,726                       | 57,995                        | 27,536                         | 47.18               | 584                      |
| 1987                        | 569,158.86              | 204,368                      | 373,586                       | 195,573                        | 48.07               | 4,069                    |
| 1988                        | 188,757.84              | 65,561                       | 119,846                       | 68,912                         | 48.95               | 1,408                    |
| 1989                        | 2,213,223.50            | 742,160                      | 1,356,671                     | 856,552                        | 49.85               | 17,183                   |
| 1990                        | 765,815.64              | 247,718                      | 452,829                       | 312,987                        | 50.74               | 6,168                    |
| 1991                        | 440,749.89              | 137,219                      | 250,837                       | 189,913                        | 51.65               | 3,677                    |
| 1992                        | 569,666.82              | 170,444                      | 311,572                       | 258,095                        | 52.56               | 4,910                    |
| 1993                        | 226,860.93              | 65,125                       | 119,049                       | 107,812                        | 53.47               | 2,016                    |
| 1994                        | 187,262.38              | 51,460                       | 94,069                        | 93,193                         | 54.39               | 1,713                    |
| 1995                        | 344,790.90              | 90,518                       | 165,467                       | 179,324                        | 55.31               | 3,242                    |
| 1996                        | 255,875.08              | 64,002                       | 116,996                       | 138,879                        | 56.24               | 2,469                    |
| 1997                        | 24,438.72               | 5,810                        | 10,621                        | 13,818                         | 57.17               | 242                      |
| 1998                        | 321,505.42              | 72,403                       | 132,353                       | 189,152                        | 58.11               | 3,255                    |
| 1999                        | 117,692.64              | 25,030                       | 45,755                        | 71,938                         | 59.05               | 1,218                    |
| 2000                        | 73,029.87               | 14,615                       | 26,716                        | 46,314                         | 59.99               | 772                      |
| 2002                        | 172,683.92              | 30,185                       | 55,178                        | 117,506                        | 61.89               | 1,899                    |
| 2003                        | 228,663.43              | 37,073                       | 67,770                        | 160,893                        | 62.84               | 2,560                    |
| 2004                        | 102,617.32              | 15,324                       | 28,012                        | 74,605                         | 63.80               | 1,169                    |
| 2005                        | 87,428.65               | 11,937                       | 21,821                        | 65,608                         | 64.76               | 1,013                    |
| 2006                        | 110,490.47              | 13,657                       | 24,965                        | 85,525                         | 65.73               | 1,301                    |
| 2008                        | 64,541.12               | 6,317                        | 11,548                        | 52,993                         | 67.66               | 783                      |
| 2009                        | 268,364.85              | 22,792                       | 41,664                        | 226,701                        | 68.63               | 3,303                    |
| 2010                        | 13,384.00               | 962                          | 1,759                         | 11,625                         | 69.61               | 167                      |
| 2011                        | 64,779.67               | 3,817                        | 6,977                         | 57,803                         | 70.58               | 819                      |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L03 - LAND IMPROVEMENTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                        | 13,337                        | 356,446                        | 73.52               | 4,848                    |
| 2015   | 380,361.34              | 3,005                        | 5,493                         | 374,868                        | 62.79               | 5,970                    |
|  | 14,196,794.43           | 4,940,468                    | 9,017,193                     | 5,179,601                      |                     | 96,403                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 53.7 0.68                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L04 - LIGHTING SYSTEMS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L05 - LIGHTNING ARRESTORS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 18,190                        | 1,035                          | 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                       | 22,070                        | 3,616                          | 27.55               | 131                      |
| 1986                        | 5,702.63                | 2,675                        | 4,378                         | 1,325                          | 30.79               | 43                       |
| 1987                        | 293.76                  | 134                          | 219                           | 75                             | 31.62               | 2                        |
| 1988                        | 811.34                  | 357                          | 584                           | 227                            | 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                          | 1,291                         | 1,174                          | 39.44               | 30                       |
| 2000                        | 5,055,707.52            | 1,298,811                    | 2,125,676                     | 2,930,032                      | 43.10               | 67,982                   |
| 2004                        | 11,440.48               | 2,199                        | 3,599                         | 7,841                          | 46.85               | 167                      |
| 2005                        | 79,719.06               | 14,019                       | 22,944                        | 56,775                         | 47.80               | 1,188                    |
| 2006                        | 90,109.92               | 14,355                       | 23,494                        | 66,616                         | 48.76               | 1,366                    |
| 2007                        | 13,132.00               | 1,875                        | 3,069                         | 10,063                         | 49.72               | 202                      |
| 2008                        | 52,590.01               | 6,637                        | 10,862                        | 41,728                         | 50.68               | 823                      |
| 2009                        | 80,001.12               | 8,759                        | 14,335                        | 65,666                         | 51.65               | 1,271                    |
| 2010                        | 22,899.74               | 2,124                        | 3,476                         | 19,424                         | 52.62               | 369                      |
| 2011                        | 57,338.86               | 4,359                        | 7,134                         | 50,205                         | 53.59               | 937                      |
| 2012                        | 86,164.40               | 5,096                        | 8,340                         | 77,824                         | 54.57               | 1,426                    |
| 2013                        | 17,692.67               | 750                          | 1,228                         | 16,465                         | 55.54               | 296                      |
| 2014                        | 90,140.65               | 2,300                        | 3,764                         | 86,377                         | 56.52               | 1,528                    |
| 2015                        | 321,349.88              | 3,278                        | 5,365                         | 315,985                        | 48.52               | 6,512                    |
|                             | 6,193,609.81            | 1,503,335                    | 2,439,676                     | 3,753,934                      |                     | 84,364                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.5 1.36

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT L06 - LINE COUPLING EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M01 - MAIN BREAKERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M02 - MARINE TERMINAL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 1968   | 431,573.00              | 401,249                      | 457,467                       |                                |                     |                          |
| 1980   | 780,388.00              | 599,083                      | 814,153                       | 13,058                         | 12.41               | 1,052                    |
| 1987   | 56,409.27               | 36,129                       | 49,099                        | 10,695                         | 17.81               | 601                      |
| 1994   | 567,211.45              | 281,118                      | 382,040                       | 219,204                        | 23.96               | 9,149                    |
| 1995   | 14,288.77               | 6,769                        | 9,199                         | 5,947                          | 24.89               | 239                      |
| 2015   | 383,774.09              | 4,800                        | 6,523                         | 400,277                        | 41.70               | 9,599                    |
|  | 2,233,644.58            | 1,329,148                    | 1,718,481                     | 649,182                        |                     | 20,640                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 31.5                | 0.92                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M04 - METER TEST SWITCHES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M05 - METERING TANKS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M06 - METERS - DIGITAL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-L3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1990   | 22,825.78               | 17,222                       | 17,997                        | 4,829                          | 4.91                | 984                      |
| 1991   | 374,351.59              | 277,956                      | 290,461                       | 83,891                         | 5.15                | 16,290                   |
| 1992   | 134,335.27              | 98,266                       | 102,687                       | 31,648                         | 5.37                | 5,893                    |
| 1993   | 3,358.12                | 2,423                        | 2,532                         | 826                            | 5.57                | 148                      |
| 1994   | 86,708.38               | 61,780                       | 64,559                        | 22,149                         | 5.75                | 3,852                    |
| 1995   | 19,048.53               | 13,410                       | 14,013                        | 5,036                          | 5.92                | 851                      |
| 1996   | 51,918.38               | 36,109                       | 37,734                        | 14,184                         | 6.09                | 2,329                    |
| 1997   | 116,144.02              | 79,733                       | 83,320                        | 32,824                         | 6.27                | 5,235                    |
| 1998   | 149,674.43              | 101,105                      | 105,654                       | 44,020                         | 6.49                | 6,783                    |
| 1999   | 89,708.70               | 59,342                       | 62,012                        | 27,697                         | 6.77                | 4,091                    |
| 2000   | 22,935.00               | 14,782                       | 15,447                        | 7,488                          | 7.11                | 1,053                    |
| 2001   | 149,440.00              | 93,101                       | 97,290                        | 52,150                         | 7.54                | 6,916                    |
| 2002   | 193,794.17              | 115,695                      | 120,900                       | 72,894                         | 8.06                | 9,044                    |
| 2003   | 64,795.71               | 36,707                       | 38,358                        | 26,438                         | 8.67                | 3,049                    |
| 2004   | 202,181.96              | 107,561                      | 112,400                       | 89,782                         | 9.36                | 9,592                    |
| 2005   | 100,278.86              | 49,538                       | 51,767                        | 48,512                         | 10.12               | 4,794                    |
| 2006   | 59,047.43               | 26,748                       | 27,951                        | 31,096                         | 10.94               | 2,842                    |
| 2007   | 88,321.99               | 36,212                       | 37,841                        | 50,481                         | 11.80               | 4,278                    |
| 2008   | 72,758.52               | 26,593                       | 27,789                        | 44,970                         | 12.69               | 3,544                    |
| 2009   | 1,436,699.35            | 459,025                      | 479,677                       | 957,022                        | 13.61               | 70,318                   |
| 2010   | 394,115.26              | 107,199                      | 112,022                       | 282,093                        | 14.56               | 19,375                   |
| 2011   | 308,158.46              | 69,027                       | 72,133                        | 236,025                        | 15.52               | 15,208                   |
| 2012   | 521,108.69              | 90,933                       | 95,024                        | 426,085                        | 16.51               | 25,808                   |
| 2013   | 711,833.66              | 88,979                       | 92,982                        | 618,852                        | 17.50               | 35,363                   |
| 2014   | 89,571.49               | 6,718                        | 7,020                         | 82,551                         | 18.50               | 4,462                    |
| 2015   | 411,554.67              | 11,647                       | 12,171                        | 399,384                        | 17.17               | 23,261                   |
|  | 5,874,668.42            | 2,087,811                    | 2,181,741                     | 3,692,927                      |                     | 285,363                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 12.9 4.86                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M07 - METERS - ANALOGUE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M08 - METERS - OTHER

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                        | 11,257                        | 4,327                          | 13.23               | 327                      |
| 2007   | 17,122.85               | 5,160                        | 9,351                         | 7,772                          | 15.37               | 506                      |
| 2010   | 20,438,077.12           | 4,069,017                    | 7,373,837                     | 13,064,240                     | 17.62               | 741,444                  |
| 2011   | 1,339,679.15            | 219,828                      | 398,370                       | 941,309                        | 18.39               | 51,186                   |
| 2013   | 1,581,834.50            | 145,956                      | 264,501                       | 1,317,334                      | 19.97               | 65,966                   |
| 2014   | 110,378.30              | 6,171                        | 11,183                        | 99,195                         | 20.77               | 4,776                    |
| 2015   | 320,146.61              | 11,909                       | 21,581                        | 298,566                        | 12.96               | 23,038                   |
|  | 25,815,955.78           | 5,991,652                    | 10,083,214                    | 15,732,742                     |                     | 887,243                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.7 3.44                |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 123,955                       | 1,603                          | 2.19                | 732                      |
| 2012   | 83,583.00               | 35,996                       | 55,962                        | 10,904                         | 2.77                | 3,936                    |
| 2013   | 803,692.66              | 259,323                      | 403,166                       | 239,788                        | 3.58                | 66,980                   |
| 2014   | 279,015.41              | 55,430                       | 86,176                        | 137,036                        | 4.51                | 30,385                   |
| 2015   | 215,756.83              | 16,328                       | 25,385                        | 147,220                        | 4.78                | 30,799                   |
|  | 1,906,739.25            | 659,486                      | 988,839                       | 536,552                        |                     | 132,832                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 4.0 6.97                 |

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ACCOUNT M12 - MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M13 - MOBILE - ARGO'S

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 225,349                       | 859                            | 6.20                | 139                      |
| 2002   | 179,687.00              | 91,200                       | 138,590                       | 5,160                          | 6.58                | 784                      |
| 2003   | 15,997.87               | 7,779                        | 11,821                        | 977                            | 7.06                | 138                      |
| 2004   | 136,636.50              | 62,914                       | 95,606                        | 13,703                         | 7.64                | 1,794                    |
| 2005   | 328,255.24              | 141,368                      | 214,826                       | 47,778                         | 8.31                | 5,749                    |
| 2006   | 622,272.69              | 246,973                      | 375,306                       | 122,512                        | 9.07                | 13,507                   |
| 2007   | 396,251.24              | 142,828                      | 217,045                       | 99,956                         | 9.89                | 10,107                   |
| 2008   | 1,164,855.27            | 375,344                      | 570,381                       | 361,503                        | 10.75               | 33,628                   |
| 2009   | 851,566.55              | 240,333                      | 365,216                       | 316,037                        | 11.65               | 27,128                   |
| 2010   | 352,166.32              | 84,833                       | 128,914                       | 152,819                        | 12.58               | 12,148                   |
| 2011   | 1,777,190.38            | 353,064                      | 536,524                       | 885,228                        | 13.53               | 65,427                   |
| 2012   | 819,248.40              | 127,075                      | 193,106                       | 462,293                        | 14.51               | 31,860                   |
| 2013   | 363,231.41              | 40,359                       | 61,330                        | 229,255                        | 15.50               | 14,791                   |
| 2014   | 1,486,091.26            | 99,069                       | 150,548                       | 1,038,325                      | 16.50               | 62,929                   |
| 2015   | 384,134.71              | 9,649                        | 14,663                        | 292,645                        | 15.40               | 19,003                   |
|  | 10,581,312.22           | 2,999,862                    | 4,436,000                     | 4,029,050                      |                     | 299,132                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 13.5 2.83                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT M16 - MULTIPLEX EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT 001 - OFFICE EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT 002 - OFFICE FURNITURE

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P03 - PENSTOCK

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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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<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-S2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20     |                         |                              |                               |                                |                     |                          |
| 1968                          | 1,845.17                | 1,943                        | 1,842                         | 372                            | 4.29                | 87                       |
| 1970                          | 77,086.69               | 79,950                       | 75,808                        | 16,696                         | 4.75                | 3,515                    |
| 1978                          | 11,761.12               | 11,291                       | 10,706                        | 3,407                          | 7.00                | 487                      |
| 1979                          | 1,413.56                | 1,341                        | 1,272                         | 424                            | 7.34                | 58                       |
| 1981                          | 3,061,318.96            | 2,824,471                    | 2,678,127                     | 995,456                        | 8.09                | 123,048                  |
| 1982                          | 1,428,282.57            | 1,298,669                    | 1,231,381                     | 482,558                        | 8.48                | 56,905                   |
| 1983                          | 727,698.47              | 651,182                      | 617,442                       | 255,796                        | 8.90                | 28,741                   |
| 1984                          | 896,385.01              | 788,611                      | 747,751                       | 327,911                        | 9.34                | 35,108                   |
| 1985                          | 736,521.61              | 636,098                      | 603,140                       | 280,686                        | 9.81                | 28,612                   |
| 1986                          | 1,193,610.51            | 1,010,811                    | 958,438                       | 473,895                        | 10.30               | 46,009                   |
| 1987                          | 2,151,281.92            | 1,784,204                    | 1,691,759                     | 889,779                        | 10.81               | 82,311                   |
| 1988                          | 1,154,830.63            | 936,397                      | 887,880                       | 497,917                        | 11.35               | 43,869                   |
| 1989                          | 1,696,041.19            | 1,342,105                    | 1,272,567                     | 762,682                        | 11.92               | 63,983                   |
| 1990                          | 1,761,660.55            | 1,358,388                    | 1,288,006                     | 825,987                        | 12.51               | 66,026                   |
| 1991                          | 1,767,156.41            | 1,325,070                    | 1,256,414                     | 864,174                        | 13.13               | 65,817                   |
| 1992                          | 1,095,693.13            | 797,169                      | 755,865                       | 558,967                        | 13.78               | 40,564                   |
| 1993                          | 1,292,032.25            | 909,890                      | 862,746                       | 687,693                        | 14.46               | 47,558                   |
| 1994                          | 1,579,697.47            | 1,074,011                    | 1,018,363                     | 877,274                        | 15.17               | 57,830                   |
| 1995                          | 1,861,510.71            | 1,218,389                    | 1,155,261                     | 1,078,552                      | 15.91               | 67,791                   |
| 1996                          | 2,633,416.42            | 1,654,976                    | 1,569,227                     | 1,590,873                      | 16.67               | 95,433                   |
| 1997                          | 4,885,285.29            | 2,937,854                    | 2,785,635                     | 3,076,707                      | 17.46               | 176,215                  |
| 1998                          | 1,878,680.76            | 1,076,958                    | 1,021,158                     | 1,233,259                      | 18.28               | 67,465                   |
| 1999                          | 1,372,514.80            | 747,268                      | 708,550                       | 938,468                        | 19.12               | 49,083                   |
| 2000                          | 2,050,387.44            | 1,055,195                    | 1,000,522                     | 1,459,943                      | 19.99               | 73,034                   |
| 2001                          | 2,399,127.49            | 1,161,456                    | 1,101,278                     | 1,777,675                      | 20.88               | 85,138                   |
| 2002                          | 4,734,632.00            | 2,145,981                    | 2,034,792                     | 3,646,766                      | 21.78               | 167,436                  |
| 2003                          | 3,265,505.84            | 1,375,980                    | 1,304,687                     | 2,613,920                      | 22.71               | 115,100                  |
| 2004                          | 3,602,858.68            | 1,402,045                    | 1,329,401                     | 2,994,029                      | 23.65               | 126,597                  |
| 2005                          | 3,462,816.60            | 1,234,730                    | 1,170,755                     | 2,984,625                      | 24.60               | 121,326                  |
| 2006                          | 4,537,133.14            | 1,466,928                    | 1,390,922                     | 4,053,638                      | 25.57               | 158,531                  |
| 2007                          | 3,973,884.13            | 1,152,633                    | 1,092,912                     | 3,675,749                      | 26.54               | 138,498                  |
| 2008                          | 5,702,540.68            | 1,460,512                    | 1,384,839                     | 5,458,210                      | 27.53               | 198,264                  |
| 2009                          | 5,642,349.74            | 1,255,513                    | 1,190,461                     | 5,580,359                      | 28.51               | 195,733                  |
| 2010                          | 5,042,753.64            | 949,208                      | 900,027                       | 5,151,277                      | 29.51               | 174,560                  |
| 2011                          | 7,085,136.89            | 1,093,123                    | 1,036,485                     | 7,465,679                      | 30.50               | 244,776                  |
| 2012                          | 7,655,567.91            | 918,668                      | 871,069                       | 8,315,612                      | 31.50               | 263,988                  |
| 2013                          | 15,939,566.56           | 1,366,276                    | 1,295,485                     | 17,831,995                     | 32.50               | 548,677                  |
| 2014                          | 1,880,919.80            | 96,739                       | 91,727                        | 2,165,377                      | 33.50               | 64,638                   |
| 2015                          | 8,130,250.53            | 154,150                      | 146,163                       | 9,610,137                      | 31.24               | 307,623                  |
|                               | 118,371,156.27          | 42,756,183                   | 40,540,863                    | 101,504,524                    |                     | 4,230,434                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.57



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P05 - POLE STRUCTURES - WOOD

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 57-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20   |                         |                              |                               |                                |                     |                          |
| 1967                        | 1,368,472.29            | 1,178,616                    | 1,053,667                     | 588,500                        | 16.09               | 36,576                   |
| 1968                        | 686,797.97              | 582,696                      | 520,922                       | 303,236                        | 16.70               | 18,158                   |
| 1969                        | 420,665.37              | 351,320                      | 314,075                       | 190,723                        | 17.33               | 11,005                   |
| 1970                        | 2,780,493.34            | 2,284,698                    | 2,042,489                     | 1,294,103                      | 17.97               | 72,015                   |
| 1971                        | 20,688.28               | 16,712                       | 14,940                        | 9,886                          | 18.63               | 531                      |
| 1974                        | 2,809,521.88            | 2,148,846                    | 1,921,039                     | 1,450,387                      | 20.67               | 70,169                   |
| 1975                        | 4,543.00                | 3,407                        | 3,046                         | 2,406                          | 21.38               | 113                      |
| 1976                        | 111,728.97              | 82,091                       | 73,388                        | 60,687                         | 22.10               | 2,746                    |
| 1977                        | 289,602.19              | 208,329                      | 186,243                       | 161,280                        | 22.83               | 7,064                    |
| 1978                        | 5,599,369.39            | 3,940,769                    | 3,522,994                     | 3,196,249                      | 23.57               | 135,607                  |
| 1979                        | 3,913.00                | 2,693                        | 2,408                         | 2,288                          | 24.31               | 94                       |
| 1980                        | 867,615.85              | 583,225                      | 521,395                       | 519,744                        | 25.07               | 20,732                   |
| 1981                        | 6,018,792.76            | 3,948,352                    | 3,529,773                     | 3,692,778                      | 25.84               | 142,909                  |
| 1982                        | 6,850,067.63            | 4,381,139                    | 3,916,679                     | 4,303,402                      | 26.62               | 161,660                  |
| 1983                        | 5,788,514.54            | 3,605,920                    | 3,223,644                     | 3,722,573                      | 27.41               | 135,811                  |
| 1984                        | 443,026.83              | 268,522                      | 240,055                       | 291,577                        | 28.21               | 10,336                   |
| 1985                        | 2,041,402.54            | 1,202,500                    | 1,075,019                     | 1,374,664                      | 29.02               | 47,370                   |
| 1986                        | 169,584.93              | 96,967                       | 86,687                        | 116,815                        | 29.84               | 3,915                    |
| 1987                        | 4,807,814.12            | 2,666,087                    | 2,383,446                     | 3,385,931                      | 30.66               | 110,435                  |
| 1988                        | 2,640,192.35            | 1,417,371                    | 1,267,111                     | 1,901,120                      | 31.50               | 60,353                   |
| 1989                        | 585,499.62              | 303,966                      | 271,742                       | 430,858                        | 32.34               | 13,323                   |
| 1990                        | 23,934,682.00           | 11,997,594                   | 10,725,687                    | 17,995,931                     | 33.19               | 542,209                  |
| 1991                        | 223,252.59              | 107,866                      | 96,431                        | 171,472                        | 34.05               | 5,036                    |
| 1992                        | 143,107.01              | 66,522                       | 59,470                        | 112,258                        | 34.92               | 3,215                    |
| 1993                        | 127,323.81              | 56,854                       | 50,827                        | 101,962                        | 35.79               | 2,849                    |
| 1994                        | 115,719.28              | 49,528                       | 44,277                        | 94,586                         | 36.67               | 2,579                    |
| 1995                        | 3,027,560.94            | 1,239,060                    | 1,107,703                     | 2,525,370                      | 37.56               | 67,236                   |
| 1996                        | 6,014,190.95            | 2,347,411                    | 2,098,554                     | 5,118,475                      | 38.46               | 133,086                  |
| 1997                        | 284,490.40              | 105,649                      | 94,449                        | 246,939                        | 39.36               | 6,274                    |
| 1998                        | 3,247,147.94            | 1,143,684                    | 1,022,438                     | 2,874,140                      | 40.27               | 71,372                   |
| 1999                        | 81,830.77               | 27,237                       | 24,350                        | 73,847                         | 41.19               | 1,793                    |
| 2000                        | 6,781,138.74            | 2,125,724                    | 1,900,368                     | 6,236,998                      | 42.11               | 148,112                  |
| 2001                        | 4,203,315.22            | 1,235,321                    | 1,104,360                     | 3,939,618                      | 43.04               | 91,534                   |
| 2002                        | 1,106,847.87            | 303,631                      | 271,442                       | 1,056,775                      | 43.97               | 24,034                   |
| 2003                        | 4,285,684.52            | 1,090,844                    | 975,200                       | 4,167,621                      | 44.91               | 92,799                   |
| 2004                        | 455,122.20              | 106,739                      | 95,423                        | 450,724                        | 45.86               | 9,828                    |
| 2005                        | 2,515,578.70            | 539,652                      | 482,442                       | 2,536,252                      | 46.81               | 54,182                   |
| 2006                        | 4,551,912.00            | 885,493                      | 791,619                       | 4,670,675                      | 47.76               | 97,795                   |
| 2007                        | 487,546.53              | 84,985                       | 75,975                        | 509,081                        | 48.72               | 10,449                   |
| 2008                        | 2,858,815.26            | 440,555                      | 393,850                       | 3,036,728                      | 49.68               | 61,126                   |
| 2009                        | 3,045,510.63            | 407,124                      | 363,963                       | 3,290,650                      | 50.65               | 64,968                   |
| 2010                        | 591,671.63              | 67,017                       | 59,912                        | 650,094                        | 51.62               | 12,594                   |
| 2011                        | 3,723,983.33            | 345,750                      | 309,096                       | 4,159,684                      | 52.59               | 79,096                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P05 - POLE STRUCTURES - WOOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 57-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 2,562,848.59            | 185,079                      | 165,458                       | 2,909,960                      | 53.57               | 54,321                   |
| 2013   | 2,491,211.49            | 129,025                      | 115,347                       | 2,874,107                      | 54.54               | 52,697                   |
| 2014   | 4,784,879.85            | 149,059                      | 133,257                       | 5,608,599                      | 55.52               | 101,019                  |
| 2015   | 3,836,606.31            | 47,881                       | 42,805                        | 4,561,123                      | 47.58               | 95,862                   |
|  | 129,790,285.41          | 54,559,510                   | 48,775,465                    | 106,972,878                    |                     | 2,946,987                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 36.3 2.27                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P06 - POLES - CONCRETE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P07 - POLES - WOOD

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                        | 3,438                         | 67                             | 18.59               | 4                        |
| 1979                        | 287.20                  | 191                          | 330                           | 15                             | 19.12               | 1                        |
| 1981                        | 1,553,445.95            | 987,992                      | 1,707,915                     | 156,220                        | 20.21               | 7,730                    |
| 1982                        | 486,800.75              | 302,000                      | 522,059                       | 62,102                         | 20.77               | 2,990                    |
| 1983                        | 348,061.32              | 210,391                      | 363,697                       | 53,977                         | 21.34               | 2,529                    |
| 1984                        | 430,502.34              | 253,378                      | 438,008                       | 78,595                         | 21.91               | 3,587                    |
| 1985                        | 131,555.88              | 75,262                       | 130,103                       | 27,764                         | 22.50               | 1,234                    |
| 1986                        | 901,692.63              | 501,002                      | 866,069                       | 215,962                        | 23.09               | 9,353                    |
| 1987                        | 1,101,007.77            | 593,619                      | 1,026,173                     | 295,036                        | 23.68               | 12,459                   |
| 1988                        | 943,974.25              | 492,890                      | 852,046                       | 280,723                        | 24.29               | 11,557                   |
| 1989                        | 1,606,604.49            | 811,522                      | 1,402,857                     | 525,068                        | 24.90               | 21,087                   |
| 1990                        | 1,001,598.39            | 488,592                      | 844,616                       | 357,302                        | 25.52               | 14,001                   |
| 1991                        | 829,595.79              | 390,102                      | 674,359                       | 321,156                        | 26.15               | 12,281                   |
| 1992                        | 757,385.96              | 342,832                      | 592,645                       | 316,218                        | 26.78               | 11,808                   |
| 1993                        | 952,488.78              | 414,138                      | 715,909                       | 427,078                        | 27.42               | 15,575                   |
| 1994                        | 1,338,365.33            | 557,633                      | 963,965                       | 642,073                        | 28.07               | 22,874                   |
| 1995                        | 951,666.66              | 379,247                      | 655,594                       | 486,406                        | 28.72               | 16,936                   |
| 1996                        | 1,577,293.90            | 599,965                      | 1,037,144                     | 855,609                        | 29.37               | 29,132                   |
| 1997                        | 1,948,899.80            | 705,416                      | 1,219,434                     | 1,119,246                      | 30.03               | 37,271                   |
| 1998                        | 1,152,928.92            | 395,754                      | 684,129                       | 699,386                        | 30.70               | 22,781                   |
| 1999                        | 951,172.04              | 308,716                      | 533,669                       | 607,737                        | 31.37               | 19,373                   |
| 2000                        | 1,146,005.31            | 350,513                      | 605,923                       | 769,283                        | 32.04               | 24,010                   |
| 2001                        | 1,271,276.81            | 364,709                      | 630,463                       | 895,069                        | 32.72               | 27,355                   |
| 2002                        | 6,273,454.43            | 1,680,734                    | 2,905,440                     | 4,622,705                      | 33.40               | 138,404                  |
| 2003                        | 1,513,912.45            | 376,437                      | 650,737                       | 1,165,958                      | 34.09               | 34,202                   |
| 2004                        | 1,430,524.60            | 328,151                      | 567,266                       | 1,149,364                      | 34.78               | 33,047                   |
| 2005                        | 1,946,928.17            | 409,135                      | 707,261                       | 1,629,053                      | 35.47               | 45,928                   |
| 2006                        | 4,237,066.54            | 808,788                      | 1,398,130                     | 3,686,350                      | 36.16               | 101,946                  |
| 2007                        | 2,043,174.40            | 350,094                      | 605,198                       | 1,846,611                      | 36.86               | 50,098                   |
| 2008                        | 1,910,171.40            | 289,460                      | 500,382                       | 1,791,824                      | 37.57               | 47,693                   |
| 2009                        | 1,439,822.76            | 189,659                      | 327,858                       | 1,399,929                      | 38.28               | 36,571                   |
| 2010                        | 6,400,391.33            | 716,281                      | 1,238,216                     | 6,442,254                      | 38.99               | 165,228                  |
| 2011                        | 2,459,336.59            | 225,797                      | 390,329                       | 2,560,875                      | 39.71               | 64,489                   |
| 2012                        | 3,783,242.36            | 271,349                      | 469,074                       | 4,070,817                      | 40.43               | 100,688                  |
| 2013                        | 4,806,162.69            | 246,787                      | 426,614                       | 5,340,781                      | 41.16               | 129,757                  |
| 2014                        | 4,724,196.35            | 146,318                      | 252,936                       | 5,416,100                      | 41.89               | 129,293                  |
| 2015                        | 8,231,876.13            | 231,151                      | 399,585                       | 9,478,667                      | 20.87               | 454,177                  |
|                             | 72,604,629.74           | 15,812,962                   | 27,332,178                    | 59,793,378                     |                     | 1,857,449                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 2.56

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P08 - POWER LINE CARRIER

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P09 - POWER SYSTEMS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P10 - POWERHOUSE

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8    |                         |                              |                               |                                |                     |                          |
| 1966                        | 6,311,169.11            | 4,008,731                    | 2,148,243                     | 4,667,820                      | 30.89               | 151,111                  |
| 1967                        | 4,570,325.24            | 2,853,622                    | 1,529,230                     | 3,406,721                      | 31.64               | 107,671                  |
| 1969                        | 2,852,512.87            | 1,719,038                    | 921,217                       | 2,159,497                      | 33.15               | 65,143                   |
| 1970                        | 2,813,125.00            | 1,664,100                    | 891,776                       | 2,146,399                      | 33.92               | 63,278                   |
| 1971                        | 3,591,077.62            | 2,083,961                    | 1,116,776                     | 2,761,588                      | 34.70               | 79,585                   |
| 1976                        | 5,000.00                | 2,614                        | 1,401                         | 3,999                          | 38.70               | 103                      |
| 1978                        | 1,083,475.00            | 540,763                      | 289,790                       | 880,363                        | 40.34               | 21,824                   |
| 1979                        | 6,557,377.81            | 3,193,472                    | 1,711,353                     | 5,370,615                      | 41.18               | 130,418                  |
| 1980                        | 2,154,843.14            | 1,023,353                    | 548,406                       | 1,778,825                      | 42.02               | 42,333                   |
| 1981                        | 242,625.77              | 112,290                      | 60,175                        | 201,861                        | 42.86               | 4,710                    |
| 1982                        | 12,555,601.74           | 5,655,490                    | 3,030,726                     | 10,529,324                     | 43.72               | 240,835                  |
| 1983                        | 4,570,723.64            | 2,002,838                    | 1,073,303                     | 3,863,079                      | 44.57               | 86,674                   |
| 1984                        | 11,985,754.79           | 5,101,861                    | 2,734,042                     | 10,210,573                     | 45.44               | 224,705                  |
| 1985                        | 6,005,216.38            | 2,480,949                    | 1,329,518                     | 5,156,116                      | 46.31               | 111,339                  |
| 1986                        | 10,005.17               | 4,008                        | 2,148                         | 8,658                          | 47.18               | 184                      |
| 1987                        | 219,450.45              | 85,102                       | 45,605                        | 191,401                        | 48.07               | 3,982                    |
| 1988                        | 1,492,250.75            | 559,768                      | 299,975                       | 1,311,656                      | 48.95               | 26,796                   |
| 1989                        | 1,071,438.20            | 388,028                      | 207,941                       | 949,212                        | 49.85               | 19,041                   |
| 1990                        | 38,861.82               | 13,576                       | 7,275                         | 34,696                         | 50.74               | 684                      |
| 1991                        | 10,918.56               | 3,671                        | 1,967                         | 9,825                          | 51.65               | 190                      |
| 1993                        | 2,707,655.42            | 839,470                      | 449,864                       | 2,474,404                      | 53.47               | 46,276                   |
| 1994                        | 44,880.61               | 13,320                       | 7,138                         | 41,333                         | 54.39               | 760                      |
| 1995                        | 148,263.24              | 42,037                       | 22,527                        | 137,597                        | 55.31               | 2,488                    |
| 1997                        | 7,274.98                | 1,868                        | 1,001                         | 6,856                          | 57.17               | 120                      |
| 1998                        | 9,563.03                | 2,326                        | 1,246                         | 9,082                          | 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                    | 1,956,419                     | 20,561,161                     | 62.84               | 327,199                  |
| 2006                        | 83,289.00               | 11,118                       | 5,958                         | 83,994                         | 65.73               | 1,278                    |
| 2008                        | 110,785.58              | 11,710                       | 6,275                         | 113,373                        | 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              | 8,242                        | 4,417                         | 1,038,885                      | 62.79               | 16,545                   |
|                             | 93,718,745.32           | 38,114,839                   | 20,425,400                    | 80,790,845                     |                     | 1,786,725                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 1.91

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P11 - PRINTERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 69,049                        | 12,887                         | 16.40               | 786                      |
| 1996   | 422,516.97              | 214,879                      | 340,748                       | 81,769                         | 17.20               | 4,754                    |
| 1999   | 123,789.76              | 54,256                       | 86,037                        | 37,753                         | 19.66               | 1,920                    |
| 2003   | 1,715,668.03            | 581,371                      | 921,918                       | 793,750                        | 23.14               | 34,302                   |
| 2004   | 267,884.42              | 83,885                       | 133,022                       | 134,862                        | 24.04               | 5,610                    |
| 2005   | 136,944.76              | 39,322                       | 62,355                        | 74,590                         | 24.95               | 2,990                    |
| 2006   | 84,139.78               | 21,949                       | 34,806                        | 49,334                         | 25.87               | 1,907                    |
| 2007   | 417,771.63              | 97,880                       | 155,215                       | 262,557                        | 26.80               | 9,797                    |
| 2008   | 67,175.89               | 13,934                       | 22,096                        | 45,080                         | 27.74               | 1,625                    |
| 2009   | 143,451.35              | 25,863                       | 41,013                        | 102,438                        | 28.69               | 3,571                    |
| 2010   | 77,951.21               | 11,916                       | 18,896                        | 59,055                         | 29.65               | 1,992                    |
| 2011   | 272,015.61              | 34,119                       | 54,105                        | 217,911                        | 30.61               | 7,119                    |
| 2012   | 1,802,811.24            | 176,153                      | 279,337                       | 1,523,474                      | 31.58               | 48,242                   |
| 2013   | 1,875,300.36            | 131,271                      | 208,164                       | 1,667,136                      | 32.55               | 51,218                   |
| 2014   | 424,664.40              | 17,836                       | 28,284                        | 396,380                        | 33.53               | 11,822                   |
| 2015   | 802,970.72              | 13,490                       | 21,392                        | 781,579                        | 29.26               | 26,712                   |
|  | 9,507,129.09            | 2,222,161                    | 3,266,574                     | 6,240,555                      |                     | 214,367                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 29.1 2.25                |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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ACCOUNT R02 - RADIOS - FIXED MICROWAVE EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT R03 - RADIOS - FIXED UHF EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-L0.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2008   | 39,521.58               | 12,094                       | 16,134                        | 23,388                         | 10.41               | 2,247                    |
| 2009   | 49,779.53               | 13,805                       | 18,417                        | 31,363                         | 10.84               | 2,893                    |
| 2012   | 8,976.21                | 1,544                        | 2,060                         | 6,916                          | 12.42               | 557                      |
| 2015   | 3,385.14                | 198                          | 264                           | 3,121                          | 8.04                | 388                      |
|  | 101,662.46              | 27,641                       | 36,875                        | 64,787                         |                     | 6,085                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 10.6 5.99                |

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ACCOUNT R04 - RADIOS - FIXED VHF EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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ACCOUNT R05 - RADIOS - MOBILE VHF BASE STATION

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT R06 - RAMPS - YARD STORAGE

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 102,299                       | 3,550                          | 4.38                | 811                      |
| 1990                        | 80,081.66               | 64,674                       | 75,782                        | 4,300                          | 4.81                | 894                      |
| 1991                        | 18,109.67               | 14,285                       | 16,739                        | 1,371                          | 5.28                | 260                      |
| 1992                        | 11,484.17               | 8,824                        | 10,340                        | 1,144                          | 5.79                | 198                      |
| 1993                        | 49,461.82               | 36,918                       | 43,259                        | 6,203                          | 6.34                | 978                      |
| 1996                        | 49,965.87               | 33,617                       | 39,391                        | 10,575                         | 8.18                | 1,293                    |
| 1999                        | 91,261.53               | 53,662                       | 62,879                        | 28,383                         | 10.30               | 2,756                    |
| 2001                        | 54,773.84               | 28,855                       | 33,811                        | 20,963                         | 11.83               | 1,772                    |
| 2005                        | 37,371.68               | 14,724                       | 17,253                        | 20,119                         | 15.15               | 1,328                    |
| 2006                        | 157,317.16              | 56,508                       | 66,213                        | 91,104                         | 16.02               | 5,687                    |
| 2007                        | 62,524.29               | 20,233                       | 23,708                        | 38,816                         | 16.91               | 2,295                    |
| 2008                        | 128,268.49              | 36,839                       | 43,166                        | 85,102                         | 17.82               | 4,776                    |
| 2009                        | 275,236.83              | 68,809                       | 80,627                        | 194,610                        | 18.75               | 10,379                   |
| 2010                        | 194,580.30              | 41,407                       | 48,519                        | 146,061                        | 19.68               | 7,422                    |
| 2014                        | 30,779.66               | 1,810                        | 2,121                         | 28,659                         | 23.53               | 1,218                    |
| 2015                        | 131,553.97              | 3,078                        | 3,607                         | 127,947                        | 20.87               | 6,131                    |
|                             | 1,593,557.62            | 677,548                      | 784,653                       | 808,905                        |                     | 48,198                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8    3.02

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R07 - REACTORS AND RESISTORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1968   | 20,083.02               | 18,366                       | 14,534                        | 5,549                          | 3.42                | 1,623                    |
| 1977   | 30,440.00               | 25,729                       | 20,361                        | 10,079                         | 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                      | 285,991                       | 420,192                        | 19.53               | 21,515                   |
| 1996   | 31,021.13               | 15,107                       | 11,955                        | 19,066                         | 20.52               | 929                      |
| 2000   | 201,957.01              | 78,258                       | 61,931                        | 140,026                        | 24.50               | 5,715                    |
| 2006   | 15,887.39               | 3,773                        | 2,986                         | 12,901                         | 30.50               | 423                      |
| 2012   | 19,747.12               | 1,728                        | 1,368                         | 18,379                         | 36.50               | 504                      |
| 2014   | 105,579.69              | 3,959                        | 3,133                         | 102,447                        | 38.50               | 2,661                    |
| 2015   | 74,835.30               | 965                          | 763                           | 74,072                         | 38.26               | 1,936                    |
|  | 1,225,065.37            | 524,974                      | 415,447                       | 809,618                        |                     | 37,859                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 21.4 3.09                |



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ACCOUNT R08- RECLOSERS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 14,113                        | 255                            | 14.38               | 18                       |
| 1978                        | 51,386.25               | 37,380                       | 52,420                        | 3,077                          | 15.67               | 196                      |
| 1979                        | 14,000.00               | 9,973                        | 13,986                        | 1,134                          | 16.34               | 69                       |
| 1981                        | 247,844.16              | 168,855                      | 236,796                       | 30,876                         | 17.72               | 1,742                    |
| 1982                        | 210,284.73              | 139,860                      | 196,134                       | 30,974                         | 18.44               | 1,680                    |
| 1983                        | 13,679.99               | 8,877                        | 12,449                        | 2,325                          | 19.16               | 121                      |
| 1984                        | 195,909.41              | 123,864                      | 173,702                       | 37,880                         | 19.90               | 1,904                    |
| 1985                        | 148,118.05              | 91,148                       | 127,822                       | 32,145                         | 20.65               | 1,557                    |
| 1986                        | 10,486.97               | 6,272                        | 8,796                         | 2,530                          | 21.42               | 118                      |
| 1987                        | 120,202.29              | 69,805                       | 97,892                        | 31,926                         | 22.19               | 1,439                    |
| 1988                        | 192,446.10              | 108,338                      | 151,929                       | 55,913                         | 22.98               | 2,433                    |
| 1989                        | 80,623.21               | 43,935                       | 61,613                        | 25,460                         | 23.78               | 1,071                    |
| 1990                        | 168,883.99              | 88,956                       | 124,748                       | 57,647                         | 24.59               | 2,344                    |
| 1991                        | 53,470.41               | 27,177                       | 38,112                        | 19,636                         | 25.41               | 773                      |
| 1992                        | 68,483.94               | 33,529                       | 47,020                        | 26,943                         | 26.24               | 1,027                    |
| 1993                        | 42,735.36               | 20,115                       | 28,209                        | 17,945                         | 27.08               | 663                      |
| 1994                        | 308,115.99              | 139,136                      | 195,119                       | 137,646                        | 27.93               | 4,928                    |
| 1995                        | 78,765.23               | 34,044                       | 47,742                        | 37,324                         | 28.79               | 1,296                    |
| 1996                        | 46,812.70               | 19,328                       | 27,105                        | 23,453                         | 29.65               | 791                      |
| 1997                        | 152,244.41              | 59,844                       | 83,923                        | 80,501                         | 30.53               | 2,637                    |
| 1998                        | 225,640.57              | 84,176                       | 118,045                       | 125,647                        | 31.42               | 3,999                    |
| 1999                        | 28,552.97               | 10,080                       | 14,136                        | 16,701                         | 32.31               | 517                      |
| 2000                        | 125,112.26              | 41,607                       | 58,348                        | 76,773                         | 33.22               | 2,311                    |
| 2001                        | 74,492.85               | 23,247                       | 32,601                        | 47,851                         | 34.13               | 1,402                    |
| 2002                        | 36,048.05               | 10,503                       | 14,729                        | 24,203                         | 35.05               | 691                      |
| 2003                        | 243,555.38              | 65,923                       | 92,448                        | 170,592                        | 35.97               | 4,743                    |
| 2004                        | 7,409.35                | 1,849                        | 2,593                         | 5,409                          | 36.91               | 147                      |
| 2005                        | 184,703.55              | 42,182                       | 59,154                        | 140,326                        | 37.85               | 3,707                    |
| 2006                        | 44,673.53               | 9,258                        | 12,983                        | 35,264                         | 38.79               | 909                      |
| 2008                        | 156,994.85              | 25,786                       | 36,161                        | 133,393                        | 40.70               | 3,277                    |
| 2009                        | 191,161.39              | 27,268                       | 38,240                        | 168,214                        | 41.66               | 4,038                    |
| 2010                        | 460,161.79              | 55,602                       | 77,974                        | 419,001                        | 42.63               | 9,829                    |
| 2011                        | 294,224.11              | 29,129                       | 40,849                        | 276,913                        | 43.60               | 6,351                    |
| 2012                        | 786,434.97              | 60,695                       | 85,116                        | 764,234                        | 44.57               | 17,147                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R08- RECLOSERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 48-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 2013   | 767,583.00              | 42,312                       | 59,337                        | 769,653                        | 45.55               | 16,897                   |
| 2014   | 286,332.34              | 9,469                        | 13,279                        | 295,960                        | 46.53               | 6,361                    |
| 2015   | 558,602.79              | 7,420                        | 10,405                        | 592,886                        | 40.15               | 14,767                   |
|  | 7,158,606.54            | 2,163,346                    | 3,012,684                     | 4,718,611                      |                     | 123,900                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 38.1 1.73                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R09 - REGULATORS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-S0.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8      |                         |                              |                               |                                |                     |                          |
| 1968                          | 18,866.12               | 14,594                       | 18,554                        | 1,821                          | 11.35               | 160                      |
| 1970                          | 54,167.14               | 40,760                       | 51,819                        | 6,682                          | 12.13               | 551                      |
| 1971                          | 180,731.24              | 134,095                      | 170,477                       | 24,713                         | 12.52               | 1,974                    |
| 1975                          | 236,210.70              | 164,799                      | 209,512                       | 45,596                         | 14.16               | 3,220                    |
| 1977                          | 37,253.00               | 25,126                       | 31,943                        | 8,290                          | 15.02               | 552                      |
| 1980                          | 723,370.55              | 461,908                      | 587,231                       | 194,009                        | 16.35               | 11,866                   |
| 1981                          | 114,979.59              | 72,023                       | 91,564                        | 32,614                         | 16.80               | 1,941                    |
| 1982                          | 94,913.39               | 58,249                       | 74,053                        | 28,453                         | 17.27               | 1,648                    |
| 1983                          | 36,438.00               | 21,900                       | 27,842                        | 11,511                         | 17.74               | 649                      |
| 1984                          | 65,838.76               | 38,717                       | 49,221                        | 21,885                         | 18.22               | 1,201                    |
| 1985                          | 228,343.71              | 131,259                      | 166,872                       | 79,739                         | 18.71               | 4,262                    |
| 1987                          | 96,206.56               | 52,679                       | 66,972                        | 36,931                         | 19.72               | 1,873                    |
| 1988                          | 101,884.72              | 54,358                       | 69,106                        | 40,929                         | 20.24               | 2,022                    |
| 1989                          | 2,844.72                | 1,477                        | 1,878                         | 1,194                          | 20.77               | 57                       |
| 1990                          | 120,936.14              | 61,061                       | 77,628                        | 52,983                         | 21.30               | 2,487                    |
| 1993                          | 97,861.56               | 44,971                       | 57,172                        | 48,518                         | 22.98               | 2,111                    |
| 1994                          | 24,330.81               | 10,793                       | 13,721                        | 12,556                         | 23.57               | 533                      |
| 1995                          | 65,641.15               | 28,073                       | 35,690                        | 35,202                         | 24.16               | 1,457                    |
| 1997                          | 103,909.72              | 40,989                       | 52,110                        | 60,112                         | 25.39               | 2,368                    |
| 2000                          | 18,916.42               | 6,466                        | 8,220                         | 12,210                         | 27.34               | 447                      |
| 2001                          | 5,317.92                | 1,719                        | 2,185                         | 3,558                          | 28.03               | 127                      |
| 2002                          | 26,690.60               | 8,129                        | 10,335                        | 18,491                         | 28.72               | 644                      |
| 2003                          | 150,883.10              | 43,020                       | 54,692                        | 108,262                        | 29.44               | 3,677                    |
| 2004                          | 122,332.16              | 32,468                       | 41,277                        | 90,842                         | 30.17               | 3,011                    |
| 2005                          | 36,569.64               | 8,975                        | 11,410                        | 28,085                         | 30.91               | 909                      |
| 2006                          | 89,712.14               | 20,153                       | 25,621                        | 71,268                         | 31.68               | 2,250                    |
| 2007                          | 71,728.09               | 14,583                       | 18,540                        | 58,926                         | 32.47               | 1,815                    |
| 2008                          | 243,153.44              | 44,183                       | 56,170                        | 206,436                        | 33.27               | 6,205                    |
| 2009                          | 402,868.52              | 64,177                       | 81,589                        | 353,509                        | 34.10               | 10,367                   |
| 2010                          | 317,705.00              | 43,405                       | 55,181                        | 287,940                        | 34.94               | 8,241                    |
| 2011                          | 342,450.78              | 38,741                       | 49,252                        | 320,595                        | 35.81               | 8,953                    |
| 2012                          | 616,673.74              | 54,946                       | 69,854                        | 596,154                        | 36.70               | 16,244                   |
| 2013                          | 537,169.67              | 34,664                       | 44,068                        | 536,075                        | 37.61               | 14,254                   |
| 2014                          | 158,574.53              | 6,251                        | 7,947                         | 163,313                        | 38.54               | 4,237                    |
| 2015                          | 122,166.67              | 2,375                        | 3,020                         | 128,920                        | 27.20               | 4,740                    |
|                               | 5,667,640.00            | 1,882,086                    | 2,392,726                     | 3,728,325                      |                     | 127,053                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.3 2.24

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R11- REVENUE METERING

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1967                        | 12,751.00               | 11,793                       | 12,045                        | 706                            | 2.63                | 268                      |
| 1968                        | 6,820.00                | 6,257                        | 6,391                         | 429                            | 2.89                | 148                      |
| 1970                        | 8,301.90                | 7,493                        | 7,653                         | 649                            | 3.41                | 190                      |
| 1974                        | 13,100.00               | 11,397                       | 11,640                        | 1,460                          | 4.55                | 321                      |
| 1976                        | 9,983.00                | 8,497                        | 8,678                         | 1,305                          | 5.21                | 250                      |
| 1977                        | 8,738.30                | 7,345                        | 7,502                         | 1,236                          | 5.58                | 222                      |
| 1978                        | 37,976.15               | 31,499                       | 32,171                        | 5,805                          | 5.97                | 972                      |
| 1979                        | 7,907.86                | 6,464                        | 6,602                         | 1,306                          | 6.39                | 204                      |
| 1980                        | 37,702.15               | 30,345                       | 30,993                        | 6,709                          | 6.83                | 982                      |
| 1981                        | 32,616.27               | 25,813                       | 26,364                        | 6,252                          | 7.30                | 856                      |
| 1982                        | 2,521.70                | 1,960                        | 2,002                         | 520                            | 7.80                | 67                       |
| 1983                        | 33,124.09               | 25,250                       | 25,789                        | 7,335                          | 8.32                | 882                      |
| 1984                        | 29,812.28               | 22,257                       | 22,732                        | 7,080                          | 8.87                | 798                      |
| 1985                        | 14,504.27               | 10,588                       | 10,814                        | 3,690                          | 9.45                | 390                      |
| 1986                        | 43,276.88               | 30,850                       | 31,509                        | 11,768                         | 10.05               | 1,171                    |
| 1987                        | 34,327.14               | 23,853                       | 24,362                        | 9,965                          | 10.68               | 933                      |
| 1988                        | 31,848.65               | 21,548                       | 22,008                        | 9,841                          | 11.32               | 869                      |
| 1989                        | 23,844.81               | 15,676                       | 16,011                        | 7,834                          | 11.99               | 653                      |
| 1990                        | 15,631.27               | 9,968                        | 10,181                        | 5,450                          | 12.68               | 430                      |
| 1991                        | 16,516.52               | 10,198                       | 10,416                        | 6,101                          | 13.39               | 456                      |
| 1992                        | 34,331.48               | 20,481                       | 20,918                        | 13,413                         | 14.12               | 950                      |
| 1994                        | 5,484.96                | 3,036                        | 3,101                         | 2,384                          | 15.63               | 153                      |
| 1995                        | 7,534.74                | 4,004                        | 4,089                         | 3,446                          | 16.40               | 210                      |
| 1996                        | 29,464.09               | 14,985                       | 15,305                        | 14,159                         | 17.20               | 823                      |
| 1997                        | 9,378.65                | 4,555                        | 4,652                         | 4,727                          | 18.00               | 263                      |
| 2001                        | 121,485.76              | 47,275                       | 48,284                        | 73,202                         | 21.38               | 3,424                    |
| 2002                        | 86,636.39               | 31,561                       | 32,234                        | 54,402                         | 22.25               | 2,445                    |
| 2003                        | 39,573.82               | 13,410                       | 13,696                        | 25,878                         | 23.14               | 1,118                    |
| 2009                        | 89,696.48               | 16,171                       | 16,516                        | 73,180                         | 28.69               | 2,551                    |
| 2012                        | 27,330.13               | 2,670                        | 2,727                         | 24,603                         | 31.58               | 779                      |
| 2014                        | 87,162.67               | 3,661                        | 3,739                         | 83,424                         | 33.53               | 2,488                    |
| 2015                        | 283,532.20              | 4,763                        | 4,865                         | 278,667                        | 29.26               | 9,524                    |
|                             | 1,242,915.61            | 485,623                      | 495,989                       | 746,926                        |                     | 35,790                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9    2.88

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R12 - RIGHT-OF-WAYS

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

| YEAR                        | ORIGINAL COST | CALCULATED ACCRUED | ALLOC. BOOK RESERVE | FUTURE BOOK ACCRUALS | REM. LIFE | ANNUAL ACCRUAL |
|-----------------------------|---------------|--------------------|---------------------|----------------------|-----------|----------------|
| (1)                         | (2)           | (3)                | (4)                 | (5)                  | (6)       | (7)            |
| SURVIVOR CURVE.. IOWA 65-R4 |               |                    |                     |                      |           |                |
| NET SALVAGE PERCENT.. 0     |               |                    |                     |                      |           |                |
| 1966                        | 1,057,755.13  | 745,315            | 833,259             | 224,496              | 19.20     | 11,692         |
| 1967                        | 1,713,673.55  | 1,187,970          | 1,328,145           | 385,529              | 19.94     | 19,334         |
| 1968                        | 274,316.09    | 186,999            | 209,064             | 65,252               | 20.69     | 3,154          |
| 1969                        | 85,289.66     | 57,131             | 63,872              | 21,418               | 21.46     | 998            |
| 1970                        | 299,538.55    | 197,096            | 220,352             | 79,187               | 22.23     | 3,562          |
| 1973                        | 5,734.27      | 3,562              | 3,982               | 1,752                | 24.62     | 71             |
| 1974                        | 574,591.95    | 349,708            | 390,972             | 183,620              | 25.44     | 7,218          |
| 1976                        | 134,344.85    | 78,292             | 87,530              | 46,815               | 27.12     | 1,726          |
| 1977                        | 25,664.00     | 14,621             | 16,346              | 9,318                | 27.97     | 333            |
| 1978                        | 2,890,160.13  | 1,608,259          | 1,798,026           | 1,092,134            | 28.83     | 37,882         |
| 1980                        | 122,188.63    | 64,704             | 72,339              | 49,850               | 30.58     | 1,630          |
| 1981                        | 1,116,248.39  | 575,817            | 643,761             | 472,487              | 31.47     | 15,014         |
| 1982                        | 793,264.95    | 398,219            | 445,207             | 348,058              | 32.37     | 10,752         |
| 1983                        | 1,786,100.11  | 871,617            | 974,464             | 811,636              | 33.28     | 24,388         |
| 1984                        | 66,937.79     | 31,718             | 35,461              | 31,477               | 34.20     | 920            |
| 1985                        | 1,714,103.64  | 787,956            | 880,931             | 833,173              | 35.12     | 23,724         |
| 1986                        | 39,975.47     | 17,804             | 19,905              | 20,070               | 36.05     | 557            |
| 1987                        | 563,160.38    | 242,677            | 271,312             | 291,848              | 36.99     | 7,890          |
| 1988                        | 175,696.96    | 73,171             | 81,805              | 93,892               | 37.93     | 2,475          |
| 1989                        | 549,774.56    | 220,927            | 246,995             | 302,780              | 38.88     | 7,788          |
| 1990                        | 786,220.76    | 304,448            | 340,371             | 445,850              | 39.83     | 11,194         |
| 1991                        | 168,758.87    | 62,856             | 70,273              | 98,486               | 40.79     | 2,414          |
| 1992                        | 23,974.15     | 8,575              | 9,587               | 14,387               | 41.75     | 345            |
| 1993                        | 88,237.17     | 30,245             | 33,814              | 54,423               | 42.72     | 1,274          |
| 1994                        | 36,190.83     | 11,865             | 13,265              | 22,926               | 43.69     | 525            |
| 1995                        | 324,798.29    | 101,636            | 113,629             | 211,169              | 44.66     | 4,728          |
| 1996                        | 531,645.83    | 158,351            | 177,036             | 354,610              | 45.64     | 7,770          |
| 1997                        | 182,916.05    | 51,723             | 57,826              | 125,090              | 46.62     | 2,683          |
| 1998                        | 590,349.41    | 158,031            | 176,678             | 413,671              | 47.60     | 8,691          |
| 1999                        | 103,742.35    | 26,207             | 29,299              | 74,443               | 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            | 330,590             | 1,098,460            | 51.55     | 21,309         |
| 2003                        | 32,707.00     | 6,270              | 7,010               | 25,697               | 52.54     | 489            |
| 2004                        | 79,298.85     | 13,993             | 15,644              | 63,655               | 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            | 184,018             | 944,520              | 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             | 18,571              | 147,785              | 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             | 20,790              | 324,534              | 61.50     | 5,277          |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R12 - RIGHT-OF-WAYS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2013   | 444,049.95              | 17,078                       | 19,093                        | 424,957                        | 62.50               | 6,799                    |
| 2014   | 311,667.47              | 7,193                        | 8,042                         | 303,625                        | 63.50               | 4,781                    |
| 2015   | 452,720.59              | 3,712                        | 4,150                         | 448,570                        | 60.48               | 7,417                    |
|  | 21,729,648.80           | 9,237,275                    | 10,327,231                    | 11,402,418                     |                     | 296,842                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 38.4 1.37                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R13 - ROADS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 6,658                         | 17,634                         | 16.42               | 1,074                    |
| 1969                        | 490,478.00              | 378,392                      | 142,796                       | 386,920                        | 17.14               | 22,574                   |
| 1970                        | 128,175.47              | 97,201                       | 36,681                        | 101,749                        | 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                    | 734,317                       | 2,684,424                      | 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                    | 2,055,866                     | 8,310,982                      | 28.47               | 291,921                  |
| 1984                        | 60,540,101.27           | 33,389,295                   | 12,600,352                    | 52,782,957                     | 29.36               | 1,797,785                |
| 1985                        | 316,785.74              | 169,525                      | 63,975                        | 278,154                        | 30.27               | 9,189                    |
| 1986                        | 13,242.22               | 6,869                        | 2,592                         | 11,710                         | 31.18               | 376                      |
| 1988                        | 1,306,655.61            | 634,329                      | 239,381                       | 1,171,807                      | 33.03               | 35,477                   |
| 1989                        | 363,353.41              | 170,311                      | 64,271                        | 328,151                        | 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                       | 16,326                        | 152,014                        | 44.58               | 3,410                    |
| 2001                        | 432,343.06              | 112,297                      | 42,378                        | 424,553                        | 45.57               | 9,317                    |
| 2002                        | 44,013.10               | 10,648                       | 4,018                         | 43,516                         | 46.56               | 935                      |
| 2003                        | 767,915.72              | 172,090                      | 64,943                        | 764,406                        | 47.55               | 16,076                   |
| 2005                        | 1,358,343.31            | 255,993                      | 96,606                        | 1,370,405                      | 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              | 8,932                        | 3,371                         | 1,011,624                      | 56.00               | 18,065                   |
|                             | 84,440,747.06           | 43,468,774                   | 16,404,114                    | 74,791,893                     |                     | 2,448,755                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 2.90

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R14 - ROUTERS AND LAN

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R15 - RUNNER

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S01 - SCADA EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 18,443                        | 537                            | 6.49                | 83                       |
| 1999   | 180,642.42              | 119,495                      | 171,893                       | 8,749                          | 6.77                | 1,292                    |
| 2001   | 330,081.74              | 205,641                      | 295,813                       | 34,269                         | 7.54                | 4,545                    |
| 2002   | 398,819.76              | 238,095                      | 342,498                       | 56,322                         | 8.06                | 6,988                    |
| 2003   | 562,865.09              | 318,863                      | 458,682                       | 104,183                        | 8.67                | 12,016                   |
| 2004   | 343,355.76              | 182,665                      | 262,763                       | 80,593                         | 9.36                | 8,610                    |
| 2005   | 203,547.66              | 100,553                      | 144,645                       | 58,903                         | 10.12               | 5,820                    |
| 2006   | 225,887.94              | 102,327                      | 147,197                       | 78,691                         | 10.94               | 7,193                    |
| 2007   | 275,766.06              | 113,064                      | 162,642                       | 113,124                        | 11.80               | 9,587                    |
| 2008   | 280,808.49              | 102,636                      | 147,641                       | 133,167                        | 12.69               | 10,494                   |
| 2009   | 251,993.65              | 80,512                       | 115,816                       | 136,178                        | 13.61               | 10,006                   |
| 2010   | 366,628.59              | 99,723                       | 143,451                       | 223,178                        | 14.56               | 15,328                   |
| 2011   | 86,307.46               | 19,333                       | 27,810                        | 58,497                         | 15.52               | 3,769                    |
| 2012   | 73,526.84               | 12,830                       | 18,456                        | 55,071                         | 16.51               | 3,336                    |
| 2013   | 209,687.85              | 26,211                       | 37,704                        | 171,984                        | 17.50               | 9,828                    |
| 2014   | 27,323.88               | 2,049                        | 2,947                         | 24,377                         | 18.50               | 1,318                    |
| 2015   | 795,391.14              | 22,510                       | 32,381                        | 763,010                        | 17.17               | 44,439                   |
|  | 4,929,933.00            | 2,002,549                    | 2,829,101                     | 2,100,832                      |                     | 154,652                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 13.6 3.14                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S02 - SECTIONALIZERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S03 - SERVERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S04 - SEWAGE DISPOSAL SYSTEM

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S05 - SOFTWARE

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S06 - SPILLWAY STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    | 359,379                       | 2,082,644                      | 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                    | 1,312,133                     | 11,464,279                     | 76.74               | 149,391                  |
| 1983   | 2,949.09                | 935                          | 318                           | 2,867                          | 77.72               | 37                       |
| 1984   | 6,511,055.23            | 2,000,938                    | 679,639                       | 6,352,301                      | 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               | 259                          | 88                            | 53,912                         | 102.60              | 525                      |
|  | 28,120,270.20           | 9,431,609                    | 3,203,543                     | 27,166,349                     |                     | 361,248                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 75.2 1.28                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S07 - STACKS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                      | 464,535                       | 289                            | 14.38               | 20                       |
| 1974   | 69,609.69               | 52,584                       | 71,155                        | 4,023                          | 16.53               | 243                      |
| 1975   | 661,362.47              | 489,862                      | 662,862                       | 51,409                         | 17.28               | 2,975                    |
| 1976   | 8,601.34                | 6,243                        | 8,448                         | 841                            | 18.04               | 47                       |
| 1986   | 27,918.81               | 15,701                       | 21,246                        | 8,906                          | 26.36               | 338                      |
| 1988   | 6,132.90                | 3,232                        | 4,373                         | 2,251                          | 28.16               | 80                       |
| 1992   | 336,677.64              | 152,917                      | 206,921                       | 156,691                        | 31.87               | 4,917                    |
| 1995   | 36,955.81               | 14,710                       | 19,905                        | 20,007                         | 34.73               | 576                      |
| 1996   | 121,024.55              | 45,866                       | 62,064                        | 68,643                         | 35.70               | 1,923                    |
| 2001   | 94,022.28               | 26,623                       | 36,025                        | 65,519                         | 40.58               | 1,615                    |
| 2005   | 52,308.82               | 10,754                       | 14,552                        | 41,942                         | 44.53               | 942                      |
| 2007   | 108,179.45              | 18,013                       | 24,374                        | 92,460                         | 46.52               | 1,988                    |
| 2008   | 289,892.88              | 42,579                       | 57,616                        | 255,468                        | 47.52               | 5,376                    |
| 2011   | 527,981.53              | 46,553                       | 62,994                        | 507,226                        | 50.51               | 10,042                   |
| 2015   | 3,781,821.18            | 39,618                       | 53,610                        | 4,030,757                      | 51.05               | 78,957                   |
|  | 7,850,849.72            | 2,395,847                    | 3,172,485                     | 5,306,433                      |                     | 110,039                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 48.2 1.40                |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S08 - STATIC EXCITATION SYSTEM

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 32-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6    |                         |                              |                               |                                |                     |                          |
| 1967                        | 951,235.75              | 1,005,477                    | 816,518                       | 191,792                        | 0.09                | 191,792                  |
| 1968                        | 431,036.26              | 452,901                      | 367,787                       | 89,111                         | 0.28                | 89,111                   |
| 1970                        | 688,732.45              | 714,316                      | 580,075                       | 149,981                        | 0.69                | 149,981                  |
| 1974                        | 36,724.00               | 36,944                       | 30,001                        | 8,926                          | 1.63                | 5,476                    |
| 1975                        | 32,918.00               | 32,832                       | 26,662                        | 8,231                          | 1.89                | 4,355                    |
| 1976                        | 8,000.00                | 7,910                        | 6,423                         | 2,057                          | 2.15                | 957                      |
| 1977                        | 8,000.00                | 7,836                        | 6,363                         | 2,117                          | 2.43                | 871                      |
| 1980                        | 1,489,744.00            | 1,415,294                    | 1,149,318                     | 429,811                        | 3.32                | 129,461                  |
| 1982                        | 25,045.38               | 23,196                       | 18,837                        | 7,711                          | 4.04                | 1,909                    |
| 1988                        | 2,134.84                | 1,749                        | 1,420                         | 843                            | 7.27                | 116                      |
| 1989                        | 219,265.38              | 174,753                      | 141,912                       | 90,509                         | 7.94                | 11,399                   |
| 1992                        | 127,935.69              | 92,810                       | 75,368                        | 60,244                         | 10.10               | 5,965                    |
| 1998                        | 20,098.07               | 11,291                       | 9,169                         | 12,135                         | 15.04               | 807                      |
| 2002                        | 589,435.62              | 259,486                      | 210,721                       | 414,081                        | 18.71               | 22,132                   |
| 2003                        | 590,425.47              | 241,341                      | 195,986                       | 429,865                        | 19.66               | 21,865                   |
| 2004                        | 648,715.35              | 244,538                      | 198,582                       | 489,056                        | 20.62               | 23,718                   |
| 2012                        | 563,071.00              | 65,093                       | 52,860                        | 543,995                        | 28.51               | 19,081                   |
| 2013                        | 1,219,727.63            | 101,002                      | 82,020                        | 1,210,891                      | 29.50               | 41,047                   |
| 2015                        | 680,819.64              | 11,980                       | 9,729                         | 711,940                        | 29.53               | 24,109                   |
|                             | 8,333,064.53            | 4,900,749                    | 3,979,751                     | 4,853,298                      |                     | 744,152                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5    8.93

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ACCOUNT S09 - STATIC EXCITATION - TRANSFORMERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S10 - STATION SERVICE

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6    |                         |                              |                               |                                |                     |                          |
| 1966                        | 491,604.69              | 442,415                      | 374,999                       | 146,102                        | 7.55                | 19,351                   |
| 1967                        | 19,591.00               | 17,423                       | 14,768                        | 5,998                          | 8.05                | 745                      |
| 1968                        | 7,386.55                | 6,486                        | 5,498                         | 2,332                          | 8.58                | 272                      |
| 1970                        | 1,022.42                | 873                          | 740                           | 344                            | 9.74                | 35                       |
| 1971                        | 151,872.00              | 127,628                      | 108,180                       | 52,804                         | 10.36               | 5,097                    |
| 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                       | 23,570                        | 15,550                         | 14.46               | 1,075                    |
| 1978                        | 8,987.26                | 6,630                        | 5,620                         | 3,906                          | 15.20               | 257                      |
| 1979                        | 182,007.25              | 131,384                      | 111,364                       | 81,564                         | 15.95               | 5,114                    |
| 1980                        | 202,598.85              | 142,984                      | 121,196                       | 93,559                         | 16.71               | 5,599                    |
| 1981                        | 9,086.29                | 6,262                        | 5,308                         | 4,323                          | 17.49               | 247                      |
| 1982                        | 7,725.34                | 5,193                        | 4,402                         | 3,787                          | 18.29               | 207                      |
| 1983                        | 775,442.31              | 507,977                      | 430,570                       | 391,399                        | 19.10               | 20,492                   |
| 1985                        | 512,446.00              | 317,659                      | 269,254                       | 273,939                        | 20.76               | 13,196                   |
| 1986                        | 2,856.46                | 1,719                        | 1,457                         | 1,571                          | 21.61               | 73                       |
| 1987                        | 2,668.56                | 1,557                        | 1,320                         | 1,509                          | 22.48               | 67                       |
| 1988                        | 69,235.33               | 39,102                       | 33,144                        | 40,245                         | 23.36               | 1,723                    |
| 1989                        | 98,106.21               | 53,556                       | 45,395                        | 58,598                         | 24.25               | 2,416                    |
| 1990                        | 25,037.31               | 13,190                       | 11,180                        | 15,360                         | 25.15               | 611                      |
| 1991                        | 2,774.58                | 1,408                        | 1,193                         | 1,748                          | 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                       | 16,009                        | 28,641                         | 28.85               | 993                      |
| 1995                        | 21,028.01               | 9,009                        | 7,636                         | 14,654                         | 29.79               | 492                      |
| 1996                        | 82,955.52               | 33,854                       | 28,695                        | 59,238                         | 30.75               | 1,926                    |
| 2002                        | 1,362.83                | 388                          | 329                           | 1,116                          | 36.58               | 31                       |
| 2008                        | 375,325.90              | 59,518                       | 50,448                        | 347,397                        | 42.52               | 8,170                    |
| 2009                        | 339,502.31              | 46,711                       | 39,593                        | 320,279                        | 43.51               | 7,361                    |
| 2010                        | 18,254.70               | 2,125                        | 1,801                         | 17,549                         | 44.51               | 394                      |
| 2011                        | 26,312.12               | 2,505                        | 2,123                         | 25,768                         | 45.51               | 566                      |
| 2012                        | 93,881.41               | 6,966                        | 5,905                         | 93,609                         | 46.50               | 2,013                    |
| 2013                        | 27,928.40               | 1,480                        | 1,254                         | 28,350                         | 47.50               | 597                      |
| 2014                        | 28,527.93               | 907                          | 769                           | 29,471                         | 48.50               | 608                      |
| 2015                        | 1,563,499.52            | 17,567                       | 14,891                        | 1,642,419                      | 46.45               | 35,359                   |
|                             | 5,233,335.89            | 2,054,282                    | 1,741,249                     | 3,806,087                      |                     | 135,293                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 2.59

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S11 - STOP LOGS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1966   | 137,480.00              | 96,871                       | 45,941                        | 91,539                         | 19.20               | 4,768                    |
| 1967   | 148,478.00              | 102,929                      | 48,814                        | 99,664                         | 19.94               | 4,998                    |
| 1970   | 20,000.00               | 13,160                       | 6,241                         | 13,759                         | 22.23               | 619                      |
| 1979   | 561,958.08              | 305,188                      | 144,736                       | 417,222                        | 29.70               | 14,048                   |
| 1982   | 1,290,854.99            | 648,009                      | 307,320                       | 983,535                        | 32.37               | 30,384                   |
| 1983   | 12,373.49               | 6,038                        | 2,864                         | 9,509                          | 33.28               | 286                      |
| 1984   | 195,768.00              | 92,765                       | 43,994                        | 151,774                        | 34.20               | 4,438                    |
| 1988   | 65,388.47               | 27,232                       | 12,915                        | 52,473                         | 37.93               | 1,383                    |
| 1998   | 22,751.29               | 6,090                        | 2,888                         | 19,863                         | 47.60               | 417                      |
| 1999   | 22,847.30               | 5,772                        | 2,737                         | 20,110                         | 48.58               | 414                      |
| 2003   | 135,012.07              | 25,880                       | 12,273                        | 122,739                        | 52.54               | 2,336                    |
| 2008   | 207,322.36              | 23,890                       | 11,330                        | 195,992                        | 57.51               | 3,408                    |
| 2015   | 293,863.07              | 2,410                        | 1,143                         | 292,720                        | 60.48               | 4,840                    |
|  | 3,114,097.12            | 1,356,234                    | 643,196                       | 2,470,901                      |                     | 72,339                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 34.2 2.32                |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S14 - STREET LIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                        | 2,073                         | 16                             | 1.25                | 13                       |
| 1984                        | 14,870.88               | 14,557                       | 15,414                        | 349                            | 1.53                | 228                      |
| 1986                        | 10,258.60               | 9,727                        | 10,299                        | 575                            | 2.11                | 273                      |
| 1987                        | 15,938.15               | 14,859                       | 15,734                        | 1,160                          | 2.41                | 481                      |
| 1988                        | 29,761.78               | 27,273                       | 28,878                        | 2,669                          | 2.71                | 985                      |
| 1989                        | 40,088.51               | 36,099                       | 38,224                        | 4,270                          | 3.01                | 1,419                    |
| 1990                        | 64,177.85               | 56,668                       | 60,003                        | 8,026                          | 3.34                | 2,403                    |
| 1991                        | 15,698.78               | 13,579                       | 14,378                        | 2,263                          | 3.68                | 615                      |
| 1992                        | 33,394.44               | 28,230                       | 29,892                        | 5,506                          | 4.05                | 1,360                    |
| 1993                        | 37,254.73               | 30,723                       | 32,531                        | 6,959                          | 4.44                | 1,567                    |
| 1994                        | 35,848.17               | 28,784                       | 30,478                        | 7,521                          | 4.85                | 1,551                    |
| 1995                        | 20,507.08               | 15,977                       | 16,917                        | 4,821                          | 5.30                | 910                      |
| 1996                        | 43,177.00               | 32,564                       | 34,481                        | 11,287                         | 5.77                | 1,956                    |
| 1997                        | 160,139.81              | 116,447                      | 123,301                       | 46,447                         | 6.28                | 7,396                    |
| 1998                        | 78,991.65               | 55,221                       | 58,471                        | 25,260                         | 6.81                | 3,709                    |
| 1999                        | 78,875.09               | 52,756                       | 55,861                        | 27,747                         | 7.38                | 3,760                    |
| 2000                        | 102,207.84              | 65,167                       | 69,003                        | 39,337                         | 7.97                | 4,936                    |
| 2001                        | 129,520.08              | 78,325                       | 82,935                        | 54,356                         | 8.59                | 6,328                    |
| 2002                        | 113,267.13              | 64,594                       | 68,396                        | 51,667                         | 9.24                | 5,592                    |
| 2003                        | 183,149.00              | 97,943                       | 103,708                       | 90,430                         | 9.91                | 9,125                    |
| 2004                        | 197,169.97              | 98,230                       | 104,011                       | 104,989                        | 10.60               | 9,905                    |
| 2005                        | 172,067.42              | 79,158                       | 83,817                        | 98,574                         | 11.32               | 8,708                    |
| 2006                        | 195,791.12              | 82,393                       | 87,242                        | 120,297                        | 12.06               | 9,975                    |
| 2007                        | 169,126.18              | 64,359                       | 68,147                        | 111,127                        | 12.82               | 8,668                    |
| 2008                        | 218,006.97              | 73,948                       | 78,300                        | 152,787                        | 13.60               | 11,234                   |
| 2009                        | 231,264.08              | 68,639                       | 72,679                        | 172,461                        | 14.40               | 11,976                   |
| 2010                        | 189,899.06              | 48,109                       | 50,941                        | 150,352                        | 15.22               | 9,879                    |
| 2011                        | 273,065.16              | 57,021                       | 60,377                        | 229,072                        | 16.06               | 14,264                   |
| 2012                        | 188,079.80              | 30,802                       | 32,615                        | 166,750                        | 16.91               | 9,861                    |
| 2013                        | 289,923.32              | 34,266                       | 36,282                        | 271,037                        | 17.77               | 15,253                   |
| 2014                        | 193,673.80              | 13,857                       | 14,673                        | 190,621                        | 18.65               | 10,221                   |
| 2015                        | 285,771.56              | 10,723                       | 11,354                        | 291,564                        | 13.61               | 21,423                   |
|                             | 3,874,989.30            | 1,566,352                    | 1,657,192                     | 2,450,297                      |                     | 195,974                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.06

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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<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6    |                         |                              |                               |                                |                     |                          |
| 1967                        | 213,565.83              | 178,306                      | 219,728                       | 6,652                          | 11.68               | 570                      |
| 1968                        | 118,266.43              | 97,236                       | 119,825                       | 5,537                          | 12.34               | 449                      |
| 1970                        | 625,023.62              | 497,735                      | 613,364                       | 49,161                         | 13.68               | 3,594                    |
| 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                       | 80,063                        | 14,670                         | 17.28               | 849                      |
| 1976                        | 86,734.84               | 61,783                       | 76,136                        | 15,803                         | 18.04               | 876                      |
| 1977                        | 153,542.15              | 107,093                      | 131,972                       | 30,783                         | 18.81               | 1,637                    |
| 1978                        | 840,408.57              | 573,376                      | 706,577                       | 184,256                        | 19.60               | 9,401                    |
| 1979                        | 365,784.41              | 243,918                      | 300,583                       | 87,148                         | 20.40               | 4,272                    |
| 1980                        | 253,554.46              | 165,120                      | 203,479                       | 65,289                         | 21.21               | 3,078                    |
| 1981                        | 261,871.02              | 166,347                      | 204,991                       | 72,592                         | 22.04               | 3,294                    |
| 1982                        | 674,886.46              | 417,782                      | 514,837                       | 200,543                        | 22.88               | 8,765                    |
| 1983                        | 315,782.64              | 190,311                      | 234,522                       | 100,208                        | 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                       | 51,507                        | 28,758                         | 26.36               | 1,091                    |
| 1987                        | 308,834.94              | 165,172                      | 203,543                       | 123,822                        | 27.25               | 4,544                    |
| 1988                        | 79,011.14               | 40,871                       | 50,366                        | 33,386                         | 28.16               | 1,186                    |
| 1989                        | 392,408.53              | 196,026                      | 241,565                       | 174,388                        | 29.08               | 5,997                    |
| 1990                        | 895,903.74              | 431,667                      | 531,948                       | 417,710                        | 30.00               | 13,924                   |
| 1991                        | 420,663.60              | 195,145                      | 240,479                       | 205,424                        | 30.93               | 6,642                    |
| 1992                        | 611,539.56              | 272,614                      | 335,945                       | 312,287                        | 31.87               | 9,799                    |
| 1993                        | 54,374.77               | 23,243                       | 28,643                        | 28,994                         | 32.82               | 883                      |
| 1994                        | 168,570.90              | 68,972                       | 84,995                        | 93,690                         | 33.77               | 2,774                    |
| 1995                        | 610,704.02              | 238,579                      | 294,004                       | 353,342                        | 34.73               | 10,174                   |
| 1996                        | 278,697.88              | 103,666                      | 127,749                       | 167,671                        | 35.70               | 4,697                    |
| 1997                        | 55,631.15               | 19,653                       | 24,219                        | 34,750                         | 36.67               | 948                      |
| 1998                        | 197,201.80              | 65,979                       | 81,307                        | 127,727                        | 37.64               | 3,393                    |
| 1999                        | 19,402.49               | 6,125                        | 7,548                         | 13,019                         | 38.62               | 337                      |
| 2000                        | 304,743.10              | 90,448                       | 111,460                       | 211,568                        | 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                       | 54,989                        | 142,144                        | 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                       | 87,023                        | 371,001                        | 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                      |



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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 2012   | 1,553,655.32            | 104,807                      | 129,155                       | 1,517,720                      | 51.50               | 29,470                   |
| 2014   | 308,262.78              | 8,911                        | 10,981                        | 315,778                        | 53.50               | 5,902                    |
| 2015   | 97,763.28               | 1,005                        | 1,238                         | 102,391                        | 51.05               | 2,006                    |
|  | 11,677,609.15           | 5,091,562                    | 6,274,387                     | 6,103,879                      |                     | 172,454                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 35.4 1.48                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S17 - SUMP SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1966   | 62,921.44               | 61,465                       | 53,103                        | 9,818                          | 0.81                | 9,818                    |
| 1979   | 54,056.59               | 47,153                       | 40,739                        | 13,318                         | 4.47                | 2,979                    |
| 1985   | 1,426.00                | 1,114                        | 962                           | 464                            | 7.67                | 60                       |
| 1988   | 21,760.44               | 15,711                       | 13,574                        | 8,186                          | 9.73                | 841                      |
| 1999   | 22,854.33               | 10,552                       | 9,116                         | 13,738                         | 18.84               | 729                      |
| 2009   | 75,619.94               | 14,000                       | 12,096                        | 63,524                         | 28.52               | 2,227                    |
| 2015   | 428,606.40              | 6,515                        | 5,628                         | 422,978                        | 32.39               | 13,059                   |
|  | 667,245.14              | 156,510                      | 135,218                       | 532,027                        |                     | 29,713                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.9 4.45                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S18 - SURGE SYSTEMS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1966   | 1,578,845.51            | 1,183,613                    | 1,313,100                     | 265,746                        | 15.02               | 17,693                   |
| 1967   | 2,334,768.00            | 1,723,059                    | 1,911,562                     | 423,206                        | 15.72               | 26,922                   |
| 2002   | 299,651.03              | 67,122                       | 74,465                        | 225,186                        | 46.56               | 4,836                    |
| 2014   | 1,496,950.24            | 37,424                       | 41,518                        | 1,455,432                      | 58.50               | 24,879                   |
| 2015   | 1,262,674.34            | 11,112                       | 12,328                        | 1,250,347                      | 56.00               | 22,328                   |
|  | 6,972,889.12            | 3,022,330                    | 3,352,973                     | 3,619,917                      |                     | 96,658                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 37.5                | 1.39                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S19 - STATION SWITCHING

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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ACCOUNT S20 - SWITCHING SYSTEMS - L.V.

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R5                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1967   | 11,423.00               | 8,935                        | 3,623                         | 7,800                          | 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                       | 10,827                        | 32,122                         | 22.70               | 1,415                    |
| 1980   | 292,893.12              | 172,710                      | 70,037                        | 222,856                        | 24.62               | 9,052                    |
| 1982   | 341,312.01              | 190,223                      | 77,139                        | 264,173                        | 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                      | 212,253                       | 818,084                        | 29.52               | 27,713                   |
| 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                        | 1,517                         | 148,181                        | 58.50               | 2,533                    |
| 2015   | 345,451.74              | 2,936                        | 1,191                         | 344,261                        | 58.32               | 5,903                    |
|  | 2,304,608.56            | 978,869                      | 396,950                       | 1,907,659                      |                     | 59,963                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 31.8 2.60                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T01 - TELECONTROL SYSTEM

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                        | 12,269                        | 206                            | 10.07               | 20                       |
| 1989                          | 25,171.86               | 14,771                       | 24,326                        | 846                            | 10.33               | 82                       |
| 1990                          | 67,835.32               | 39,073                       | 64,348                        | 3,487                          | 10.60               | 329                      |
| 1991                          | 9,093.53                | 5,140                        | 8,465                         | 629                            | 10.87               | 58                       |
| 1992                          | 210,249.91              | 116,563                      | 191,964                       | 18,286                         | 11.14               | 1,641                    |
| 1993                          | 9,515.51                | 5,169                        | 8,513                         | 1,003                          | 11.42               | 88                       |
| 1995                          | 340,055.68              | 176,829                      | 291,215                       | 48,841                         | 12.00               | 4,070                    |
| 1996                          | 150,823.71              | 76,558                       | 126,081                       | 24,743                         | 12.31               | 2,010                    |
| 1997                          | 230,157.88              | 113,790                      | 187,397                       | 42,761                         | 12.64               | 3,383                    |
| 1998                          | 120,918.27              | 58,089                       | 95,665                        | 25,253                         | 12.99               | 1,944                    |
| 1999                          | 658,698.64              | 306,427                      | 504,646                       | 154,053                        | 13.37               | 11,522                   |
| 2000                          | 232,641.59              | 104,503                      | 172,103                       | 60,539                         | 13.77               | 4,396                    |
| 2001                          | 629,924.69              | 272,127                      | 448,158                       | 181,767                        | 14.20               | 12,800                   |
| 2002                          | 287,577.81              | 118,712                      | 195,503                       | 92,075                         | 14.68               | 6,272                    |
| 2003                          | 1,272,180.85            | 499,204                      | 822,125                       | 450,056                        | 15.19               | 29,628                   |
| 2004                          | 185,243.03              | 68,540                       | 112,877                       | 72,366                         | 15.75               | 4,595                    |
| 2005                          | 68,977.27               | 23,839                       | 39,260                        | 29,717                         | 16.36               | 1,816                    |
| 2006                          | 116,763.42              | 37,318                       | 61,458                        | 55,305                         | 17.01               | 3,251                    |
| 2007                          | 155,855.93              | 45,510                       | 74,949                        | 80,907                         | 17.70               | 4,571                    |
| 2008                          | 681,121.71              | 178,726                      | 294,339                       | 386,783                        | 18.44               | 20,975                   |
| 2009                          | 153,434.75              | 35,597                       | 58,624                        | 94,811                         | 19.20               | 4,938                    |
| 2010                          | 775,458.93              | 154,782                      | 254,906                       | 520,553                        | 20.01               | 26,015                   |
| 2011                          | 2,127,249.56            | 353,123                      | 581,548                       | 1,545,702                      | 20.85               | 74,134                   |
| 2012                          | 785,805.63              | 103,098                      | 169,789                       | 616,017                        | 21.72               | 28,362                   |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T01 - TELECONTROL SYSTEM

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-L1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2013   | 308,556.04              | 29,375                       | 48,377                        | 260,179                        | 22.62               | 11,502                   |
| 2014   | 199,430.31              | 11,487                       | 18,917                        | 180,513                        | 23.56               | 7,662                    |
| 2015   | 689,419.53              | 19,580                       | 32,246                        | 657,174                        | 17.14               | 38,342                   |
|  | 12,429,278.97           | 4,362,623                    | 6,824,711                     | 5,604,568                      |                     | 304,406                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 18.4 2.45                |

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ACCOUNT T02 - TEST EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |



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ACCOUNT T03 - TOOLS AND EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T04 - TOWERS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05 - TRANSFORMERS - OTHER

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6    |                         |                              |                               |                                |                     |                          |
| 1964                        | 10,236.25               | 8,315                        | 8,068                         | 2,782                          | 12.85               | 216                      |
| 1965                        | 2,170,497.40            | 1,740,615                    | 1,689,003                     | 611,724                        | 13.39               | 45,685                   |
| 1966                        | 295,436.32              | 233,791                      | 226,859                       | 86,303                         | 13.94               | 6,191                    |
| 1967                        | 2,550,570.08            | 1,990,339                    | 1,931,322                     | 772,282                        | 14.51               | 53,224                   |
| 1968                        | 1,087,469.18            | 836,239                      | 811,443                       | 341,274                        | 15.10               | 22,601                   |
| 1969                        | 1,581,634.14            | 1,197,648                    | 1,162,136                     | 514,396                        | 15.71               | 32,743                   |
| 1970                        | 8,182,128.19            | 6,099,500                    | 5,918,638                     | 2,754,418                      | 16.32               | 168,776                  |
| 1971                        | 2,339,157.03            | 1,714,926                    | 1,664,075                     | 815,431                        | 16.96               | 48,080                   |
| 1972                        | 837,143.10              | 603,253                      | 585,365                       | 302,007                        | 17.61               | 17,150                   |
| 1973                        | 30,493.88               | 21,586                       | 20,946                        | 11,378                         | 18.27               | 623                      |
| 1974                        | 1,198,626.20            | 833,019                      | 808,318                       | 462,226                        | 18.94               | 24,405                   |
| 1975                        | 330,460.22              | 225,267                      | 218,587                       | 131,701                        | 19.63               | 6,709                    |
| 1976                        | 266,952.78              | 178,373                      | 173,084                       | 109,886                        | 20.33               | 5,405                    |
| 1977                        | 3,621,685.19            | 2,370,382                    | 2,300,096                     | 1,538,890                      | 21.04               | 73,141                   |
| 1978                        | 5,401,385.00            | 3,459,213                    | 3,356,641                     | 2,368,827                      | 21.77               | 108,812                  |
| 1979                        | 169,874.23              | 106,403                      | 103,248                       | 76,819                         | 22.50               | 3,414                    |
| 1980                        | 3,269,811.65            | 2,000,818                    | 1,941,490                     | 1,524,510                      | 23.25               | 65,570                   |
| 1981                        | 1,156,129.07            | 690,506                      | 670,031                       | 555,466                        | 24.01               | 23,135                   |
| 1982                        | 1,022,219.43            | 595,564                      | 577,904                       | 505,649                        | 24.77               | 20,414                   |
| 1983                        | 300,416.84              | 170,510                      | 165,454                       | 152,988                        | 25.55               | 5,988                    |
| 1984                        | 61,963.44               | 34,226                       | 33,211                        | 32,470                         | 26.34               | 1,233                    |
| 1985                        | 3,302,469.71            | 1,773,238                    | 1,720,658                     | 1,779,960                      | 27.14               | 65,584                   |
| 1986                        | 1,351,098.86            | 704,625                      | 683,732                       | 748,433                        | 27.94               | 26,787                   |
| 1987                        | 391,909.57              | 198,195                      | 192,318                       | 223,106                        | 28.76               | 7,758                    |
| 1988                        | 1,710,691.01            | 837,760                      | 812,919                       | 1,000,413                      | 29.59               | 33,809                   |
| 1989                        | 4,722,409.22            | 2,237,121                    | 2,170,787                     | 2,834,967                      | 30.42               | 93,194                   |
| 1990                        | 3,182,456.02            | 1,456,096                    | 1,412,920                     | 1,960,483                      | 31.26               | 62,715                   |
| 1991                        | 487,312.18              | 214,978                      | 208,604                       | 307,947                        | 32.11               | 9,590                    |
| 1992                        | 457,250.18              | 194,141                      | 188,384                       | 296,301                        | 32.97               | 8,987                    |
| 1993                        | 637,973.44              | 260,174                      | 252,459                       | 423,793                        | 33.84               | 12,523                   |
| 1994                        | 224,276.70              | 87,659                       | 85,060                        | 152,673                        | 34.72               | 4,397                    |
| 1995                        | 2,821,265.16            | 1,054,854                    | 1,023,576                     | 1,966,965                      | 35.60               | 55,252                   |
| 1996                        | 2,130,805.18            | 760,150                      | 737,610                       | 1,521,043                      | 36.49               | 41,684                   |
| 1997                        | 104,738.09              | 35,547                       | 34,493                        | 76,529                         | 37.39               | 2,047                    |
| 1998                        | 2,072,130.48            | 666,933                      | 647,157                       | 1,549,301                      | 38.30               | 40,452                   |
| 1999                        | 196,003.17              | 59,647                       | 57,878                        | 149,885                        | 39.21               | 3,823                    |
| 2000                        | 179,015.54              | 51,303                       | 49,782                        | 139,974                        | 40.13               | 3,488                    |
| 2001                        | 96,325.48               | 25,879                       | 25,112                        | 76,993                         | 41.06               | 1,875                    |
| 2002                        | 2,417,735.37            | 606,230                      | 588,254                       | 1,974,545                      | 41.99               | 47,024                   |
| 2003                        | 1,253,034.95            | 291,477                      | 282,834                       | 1,045,383                      | 42.93               | 24,351                   |
| 2004                        | 1,163,248.70            | 249,519                      | 242,120                       | 990,924                        | 43.87               | 22,588                   |
| 2005                        | 546,492.29              | 107,324                      | 104,142                       | 475,140                        | 44.81               | 10,603                   |
| 2006                        | 182,214.29              | 32,414                       | 31,453                        | 161,694                        | 45.77               | 3,533                    |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05 - TRANSFORMERS - OTHER

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 2007   | 1,673,348.41            | 267,038                      | 259,120                       | 1,514,629                      | 46.72               | 32,419                   |
| 2008   | 96,028.90               | 13,529                       | 13,128                        | 88,663                         | 47.69               | 1,859                    |
| 2009   | 3,649,480.13            | 446,612                      | 433,369                       | 3,435,080                      | 48.65               | 70,608                   |
| 2010   | 1,107,821.46            | 114,869                      | 111,463                       | 1,062,828                      | 49.62               | 21,419                   |
| 2011   | 1,330,021.46            | 113,040                      | 109,688                       | 1,300,135                      | 50.59               | 25,699                   |
| 2012   | 4,236,924.35            | 280,067                      | 271,763                       | 4,219,377                      | 51.57               | 81,818                   |
| 2013   | 3,130,464.89            | 148,427                      | 144,026                       | 3,174,267                      | 52.54               | 60,416                   |
| 2014   | 770,965.88              | 21,991                       | 21,339                        | 795,885                        | 53.52               | 14,871                   |
| 2015   | 7,745,073.72            | 88,666                       | 86,037                        | 8,123,741                      | 46.01               | 176,565                  |
|  | 89,255,274.41           | 38,509,996                   | 37,368,104                    | 57,242,487                     |                     | 1,801,253                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 31.8 2.02                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T06 - TRANSFORMERS - PAD MOUNT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 118,150                       | 911                            | 9.70                | 94                       |
| 1970                          | 78,787.71               | 62,818                       | 82,293                        | 2,798                          | 10.47               | 267                      |
| 1974                          | 23,978.75               | 18,018                       | 23,604                        | 2,293                          | 12.17               | 188                      |
| 1981                          | 67,676.80               | 44,512                       | 58,312                        | 14,779                         | 15.64               | 945                      |
| 1982                          | 127,293.37              | 81,833                       | 107,204                       | 30,273                         | 16.19               | 1,870                    |
| 1983                          | 70,647.20               | 44,349                       | 58,099                        | 18,200                         | 16.75               | 1,087                    |
| 1984                          | 14,234.01               | 8,716                        | 11,418                        | 3,955                          | 17.32               | 228                      |
| 1985                          | 27,018.49               | 16,122                       | 21,120                        | 8,060                          | 17.90               | 450                      |
| 1987                          | 47,938.17               | 27,039                       | 35,422                        | 16,351                         | 19.11               | 856                      |
| 1989                          | 63,969.03               | 33,939                       | 44,461                        | 24,626                         | 20.35               | 1,210                    |
| 1991                          | 82,079.46               | 40,666                       | 53,274                        | 35,372                         | 21.65               | 1,634                    |
| 1992                          | 93,133.80               | 44,483                       | 58,274                        | 42,311                         | 22.31               | 1,897                    |
| 1993                          | 33,003.74               | 15,167                       | 19,869                        | 15,775                         | 22.98               | 686                      |
| 1994                          | 139,248.04              | 61,433                       | 80,479                        | 69,909                         | 23.66               | 2,955                    |
| 1995                          | 10,265.00               | 4,337                        | 5,682                         | 5,404                          | 24.35               | 222                      |
| 1996                          | 156,420.31              | 63,181                       | 82,769                        | 86,165                         | 25.04               | 3,441                    |
| 1997                          | 72,427.27               | 27,866                       | 36,505                        | 41,716                         | 25.75               | 1,620                    |
| 1998                          | 742.00                  | 271                          | 355                           | 446                            | 26.46               | 17                       |
| 1999                          | 45,687.77               | 15,814                       | 20,717                        | 28,626                         | 27.18               | 1,053                    |
| 2000                          | 41,970.99               | 13,701                       | 17,949                        | 27,380                         | 27.91               | 981                      |
| 2001                          | 356,142.61              | 109,140                      | 142,977                       | 241,657                        | 28.65               | 8,435                    |
| 2002                          | 93,388.29               | 26,753                       | 35,047                        | 65,812                         | 29.39               | 2,239                    |
| 2003                          | 30,705.67               | 8,174                        | 10,708                        | 22,454                         | 30.14               | 745                      |
| 2004                          | 70,225.32               | 17,273                       | 22,628                        | 53,215                         | 30.89               | 1,723                    |
| 2005                          | 66,295.63               | 14,946                       | 19,580                        | 52,019                         | 31.65               | 1,644                    |
| 2006                          | 99,363.64               | 20,336                       | 26,641                        | 80,672                         | 32.42               | 2,488                    |
| 2007                          | 98,472.00               | 18,106                       | 23,719                        | 82,631                         | 33.19               | 2,490                    |
| 2008                          | 310,577.85              | 50,565                       | 66,242                        | 269,182                        | 33.97               | 7,924                    |
| 2009                          | 132,056.82              | 18,683                       | 24,475                        | 118,146                        | 34.76               | 3,399                    |
| 2010                          | 179,576.76              | 21,576                       | 28,265                        | 165,678                        | 35.55               | 4,660                    |
| 2011                          | 153,567.38              | 15,176                       | 19,881                        | 145,972                        | 36.34               | 4,017                    |
| 2012                          | 1,706,848.53            | 131,342                      | 172,062                       | 1,671,334                      | 37.15               | 44,989                   |
| 2013                          | 171,473.68              | 9,491                        | 12,433                        | 172,759                        | 37.95               | 4,552                    |
| 2014                          | 12,549,805.40           | 416,779                      | 545,993                       | 13,007,797                     | 38.77               | 335,512                  |
| 2015                          | 313,388.75              | 7,378                        | 9,666                         | 328,794                        | 22.49               | 14,620                   |
|                               | 17,723,651.92           | 1,670,560                    | 2,188,073                     | 16,953,472                     |                     | 461,138                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 2.60

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T07 - TRANSFORMERS - POLE MOUNTED

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-L1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8    |                         |                              |                               |                                |                     |                          |
| 1967                        | 12,694.59               | 9,602                        | 11,784                        | 1,926                          | 8.99                | 214                      |
| 1968                        | 3,506.89                | 2,622                        | 3,218                         | 569                            | 9.23                | 62                       |
| 1970                        | 43,296.14               | 31,610                       | 38,792                        | 7,968                          | 9.72                | 820                      |
| 1971                        | 311.65                  | 225                          | 276                           | 61                             | 9.97                | 6                        |
| 1978                        | 10,884.00               | 7,123                        | 8,741                         | 3,014                          | 11.82               | 255                      |
| 1979                        | 323.10                  | 208                          | 255                           | 94                             | 12.11               | 8                        |
| 1981                        | 428,000.05              | 266,865                      | 327,501                       | 134,739                        | 12.68               | 10,626                   |
| 1982                        | 130,758.66              | 80,118                       | 98,322                        | 42,897                         | 12.98               | 3,305                    |
| 1983                        | 218,005.26              | 131,221                      | 161,036                       | 74,410                         | 13.28               | 5,603                    |
| 1984                        | 155,589.64              | 91,972                       | 112,869                       | 55,168                         | 13.58               | 4,062                    |
| 1985                        | 151,605.75              | 87,925                       | 107,903                       | 55,831                         | 13.89               | 4,020                    |
| 1986                        | 175,088.19              | 99,527                       | 122,141                       | 66,954                         | 14.21               | 4,712                    |
| 1987                        | 459,057.33              | 255,660                      | 313,750                       | 182,032                        | 14.53               | 12,528                   |
| 1988                        | 162,746.89              | 88,762                       | 108,930                       | 66,837                         | 14.85               | 4,501                    |
| 1989                        | 248,635.14              | 132,563                      | 162,683                       | 105,843                        | 15.19               | 6,968                    |
| 1990                        | 270,942.21              | 141,238                      | 173,329                       | 119,289                        | 15.52               | 7,686                    |
| 1991                        | 271,811.17              | 138,265                      | 169,681                       | 123,875                        | 15.87               | 7,806                    |
| 1992                        | 867,575.72              | 430,384                      | 528,174                       | 408,808                        | 16.22               | 25,204                   |
| 1993                        | 301,034.54              | 145,545                      | 178,615                       | 146,502                        | 16.57               | 8,841                    |
| 1994                        | 282,360.08              | 132,753                      | 162,917                       | 142,032                        | 16.94               | 8,384                    |
| 1995                        | 583,381.91              | 266,720                      | 327,323                       | 302,729                        | 17.30               | 17,499                   |
| 1996                        | 895,423.58              | 397,141                      | 487,378                       | 479,679                        | 17.68               | 27,131                   |
| 1997                        | 1,130,944.07            | 486,125                      | 596,580                       | 624,840                        | 18.06               | 34,598                   |
| 1998                        | 604,436.78              | 251,325                      | 308,430                       | 344,362                        | 18.45               | 18,665                   |
| 1999                        | 685,159.47              | 274,774                      | 337,207                       | 402,765                        | 18.86               | 21,356                   |
| 2000                        | 687,281.02              | 265,485                      | 325,807                       | 416,457                        | 19.27               | 21,612                   |
| 2001                        | 627,766.65              | 232,550                      | 285,389                       | 392,599                        | 19.71               | 19,919                   |
| 2002                        | 818,683.48              | 289,418                      | 355,178                       | 529,000                        | 20.18               | 26,214                   |
| 2003                        | 983,095.61              | 329,852                      | 404,800                       | 656,943                        | 20.68               | 31,767                   |
| 2004                        | 800,656.38              | 253,360                      | 310,927                       | 553,782                        | 21.21               | 26,109                   |
| 2005                        | 1,021,524.86            | 302,290                      | 370,975                       | 732,272                        | 21.78               | 33,621                   |
| 2006                        | 999,114.89              | 274,077                      | 336,352                       | 742,692                        | 22.38               | 33,186                   |
| 2007                        | 1,308,207.61            | 328,251                      | 402,835                       | 1,010,029                      | 23.03               | 43,857                   |
| 2008                        | 1,065,933.24            | 241,374                      | 296,218                       | 854,990                        | 23.71               | 36,060                   |
| 2009                        | 1,712,109.10            | 342,690                      | 420,555                       | 1,428,523                      | 24.44               | 58,450                   |
| 2010                        | 2,361,337.29            | 408,039                      | 500,752                       | 2,049,492                      | 25.20               | 81,329                   |
| 2011                        | 3,802,181.60            | 547,500                      | 671,900                       | 3,434,456                      | 26.00               | 132,094                  |
| 2012                        | 3,507,262.82            | 398,974                      | 489,627                       | 3,298,217                      | 26.84               | 122,884                  |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T07 - TRANSFORMERS - POLE MOUNTED

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-L1                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 2013   | 3,553,161.54            | 292,910                      | 359,464                       | 3,477,950                      | 27.71               | 125,512                  |
| 2014   | 3,281,651.61            | 164,202                      | 201,511                       | 3,342,673                      | 28.61               | 116,836                  |
| 2015   | 2,416,916.21            | 68,911                       | 84,569                        | 2,525,700                      | 18.44               | 136,969                  |
|  | 37,040,456.72           | 8,690,156                    | 10,664,694                    | 29,338,999                     |                     | 1,281,279                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 22.9 3.46                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T09 - TURBINES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14                                    |                         |                              |                               |                                |                     |                          |
| 1967   | 1,762,788.78            | 1,408,172                    | 1,210,723                     | 798,856                        | 16.46               | 48,533                   |
| 1968   | 8,607,404.86            | 6,775,982                    | 5,825,876                     | 3,986,566                      | 17.02               | 234,228                  |
| 1970   | 1,683,339.64            | 1,283,989                    | 1,103,952                     | 815,055                        | 18.20               | 44,783                   |
| 1971   | 26,000.00               | 19,508                       | 16,773                        | 12,867                         | 18.80               | 684                      |
| 1975   | 101,873.10              | 71,033                       | 61,073                        | 55,062                         | 21.36               | 2,578                    |
| 1977   | 217,905.93              | 145,841                      | 125,392                       | 123,021                        | 22.71               | 5,417                    |
| 1978   | 4,242,670.89            | 2,778,894                    | 2,389,246                     | 2,447,399                      | 23.40               | 104,590                  |
| 1980   | 2,788,239.51            | 1,744,762                    | 1,500,117                     | 1,678,476                      | 24.81               | 67,653                   |
| 1982   | 7,091,357.09            | 4,224,371                    | 3,632,043                     | 4,452,104                      | 26.26               | 169,539                  |
| 1983   | 46,776.00               | 27,147                       | 23,341                        | 29,984                         | 27.00               | 1,111                    |
| 1985   | 10,927,015.21           | 6,001,934                    | 5,160,362                     | 7,296,435                      | 28.50               | 256,015                  |
| 1987   | 8,893.22                | 4,599                        | 3,954                         | 6,184                          | 30.05               | 206                      |
| 1988   | 6,909,835.55            | 3,461,641                    | 2,976,261                     | 4,900,952                      | 30.83               | 158,967                  |
| 1989   | 1,587,174.93            | 769,149                      | 661,302                       | 1,148,077                      | 31.62               | 36,309                   |
| 2003   | 11,929,596.94           | 2,848,466                    | 2,449,063                     | 11,150,678                     | 43.48               | 256,455                  |
| 2006   | 305,590.00              | 55,865                       | 48,032                        | 300,341                        | 46.18               | 6,504                    |
| 2009   | 67,170.20               | 8,451                        | 7,266                         | 69,308                         | 48.93               | 1,416                    |
| 2013   | 2,448,806.00            | 119,287                      | 102,561                       | 2,689,078                      | 52.65               | 51,075                   |
| 2014   | 289,550.40              | 8,523                        | 7,328                         | 322,759                        | 53.58               | 6,024                    |
| 2015   | 4,117,648.02            | 57,268                       | 49,238                        | 4,644,881                      | 40.32               | 115,200                  |
|  | 65,159,636.27           | 31,814,882                   | 27,353,903                    | 46,928,082                     |                     | 1,567,287                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 29.9 2.41                |



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ACCOUNT T10.00 - HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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ACCOUNT T11.00 - HOLYROOD GAS TURBINE - TURBINE OVERHAUL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T12.00 - HOLYROOD GAS TURBINE - COMPRESSOR OVERHAUL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V01 - VACUUM CLEANING SYSTEM

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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ACCOUNT V02 - VALVES - PENSTOCK

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 1967   | 1,415,205.48            | 993,245                      | 804,476                       | 723,946                        | 22.76               | 31,808                   |
| 1970   | 547,228.00              | 364,875                      | 295,530                       | 295,476                        | 24.87               | 11,881                   |
| 1975   | 14,300.75               | 8,654                        | 7,009                         | 8,436                          | 28.58               | 295                      |
| 1977   | 104,000.00              | 60,255                       | 48,803                        | 63,517                         | 30.13               | 2,108                    |
| 1982   | 22,218.67               | 11,393                       | 9,228                         | 14,768                         | 34.14               | 433                      |
| 1985   | 2,204,894.06            | 1,038,979                    | 841,518                       | 1,539,768                      | 36.64               | 42,024                   |
| 1988   | 2,432.20                | 1,042                        | 844                           | 1,783                          | 39.21               | 45                       |
| 2001   | 194,935.91              | 45,378                       | 36,754                        | 173,777                        | 50.99               | 3,408                    |
| 2003   | 236,497.01              | 47,625                       | 38,574                        | 216,843                        | 52.88               | 4,101                    |
| 2004   | 211,351.90              | 39,226                       | 31,771                        | 196,489                        | 53.83               | 3,650                    |
| 2005   | 212,317.84              | 36,053                       | 29,201                        | 200,102                        | 54.78               | 3,653                    |
| 2006   | 176,897.79              | 27,217                       | 22,044                        | 169,006                        | 55.74               | 3,032                    |
| 2007   | 129,795.39              | 17,878                       | 14,480                        | 125,699                        | 56.71               | 2,217                    |
| 2008   | 1,875,177.71            | 228,381                      | 184,977                       | 1,840,215                      | 57.67               | 31,909                   |
| 2015   | 220,507.28              | 2,167                        | 1,755                         | 236,393                        | 54.45               | 4,341                    |
|  | 7,567,759.99            | 2,922,368                    | 2,366,964                     | 5,806,217                      |                     | 144,905                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 40.1 1.91                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V03 - VEHICLES - 1 TON

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 183,264                       | 56,470                         | 4.56                | 12,384                   |
| 2014   | 718,833.74              | 130,059                      | 285,232                       | 325,777                        | 5.51                | 59,125                   |
| 2015   | 1,071,596.79            | 73,779                       | 161,805                       | 749,052                        | 5.67                | 132,108                  |
|  | 5,167,169.80            | 1,881,759                    | 3,260,796                     | 1,131,298                      |                     | 203,617                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 5.6 3.94                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 12-L3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15                                    |                         |                              |                               |                                |                     |                          |
| 2000   | 23,000.00               | 14,825                       | 19,137                        | 413                            | 2.90                | 142                      |
| 2002   | 130,045.00              | 79,772                       | 102,972                       | 7,566                          | 3.34                | 2,265                    |
| 2003   | 202,565.49              | 121,675                      | 157,062                       | 15,119                         | 3.52                | 4,295                    |
| 2004   | 466,287.00              | 274,468                      | 354,293                       | 42,051                         | 3.69                | 11,396                   |
| 2005   | 634,697.00              | 364,157                      | 470,066                       | 69,426                         | 3.90                | 17,802                   |
| 2006   | 313,439.36              | 173,396                      | 223,825                       | 42,598                         | 4.19                | 10,167                   |
| 2007   | 1,464,993.85            | 765,826                      | 988,554                       | 256,691                        | 4.62                | 55,561                   |
| 2008   | 610,927.99              | 294,265                      | 379,847                       | 139,442                        | 5.20                | 26,816                   |
| 2009   | 1,838,387.86            | 793,035                      | 1,023,677                     | 538,953                        | 5.91                | 91,193                   |
| 2010   | 746,610.15              | 278,705                      | 359,762                       | 274,857                        | 6.73                | 40,841                   |
| 2011   | 1,663,998.12            | 516,255                      | 666,399                       | 747,999                        | 7.62                | 98,163                   |
| 2012   | 1,991,867.42            | 488,168                      | 630,144                       | 1,062,943                      | 8.54                | 124,466                  |
| 2013   | 1,322,985.14            | 233,342                      | 301,206                       | 823,331                        | 9.51                | 86,575                   |
| 2014   | 976,501.08              | 103,753                      | 133,928                       | 696,098                        | 10.50               | 66,295                   |
| 2015   | 2,568,240.80            | 103,038                      | 133,005                       | 2,050,000                      | 10.09               | 203,171                  |
|  | 14,954,546.26           | 4,604,680                    | 5,943,877                     | 6,767,488                      |                     | 839,148                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.1 5.61                 |



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ACCOUNT V06 - VEHICLES - CARS, STATION WAGONS AND VANS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT V07 - VEHICLES - DUMP TRUCKS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W01 - WATER REGULATING STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W02 - WATER SUPPLY SYSTEMS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-L4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8    |                         |                              |                               |                                |                     |                          |
| 1966                        | 36,616.00               | 36,461                       | 34,844                        | 4,701                          | 2.34                | 2,009                    |
| 1967                        | 10,039.39               | 9,939                        | 9,498                         | 1,345                          | 2.50                | 538                      |
| 1968                        | 7,289.13                | 7,174                        | 6,856                         | 1,016                          | 2.66                | 382                      |
| 1969                        | 31,622.36               | 30,931                       | 29,560                        | 4,592                          | 2.83                | 1,623                    |
| 1970                        | 5,778.10                | 5,616                        | 5,367                         | 873                            | 3.00                | 291                      |
| 1971                        | 9,746.00                | 9,410                        | 8,993                         | 1,533                          | 3.18                | 482                      |
| 1976                        | 13,007.24               | 12,086                       | 11,550                        | 2,498                          | 4.19                | 596                      |
| 1977                        | 32,252.39               | 29,701                       | 28,384                        | 6,449                          | 4.42                | 1,459                    |
| 1978                        | 52,656.72               | 48,073                       | 45,942                        | 10,927                         | 4.64                | 2,355                    |
| 1979                        | 166,185.56              | 150,464                      | 143,793                       | 35,687                         | 4.85                | 7,358                    |
| 1980                        | 15,467.03               | 13,887                       | 13,271                        | 3,433                          | 5.06                | 678                      |
| 1981                        | 16,651.69               | 14,843                       | 14,185                        | 3,799                          | 5.24                | 725                      |
| 1982                        | 72,242.09               | 63,978                       | 61,141                        | 16,880                         | 5.40                | 3,126                    |
| 1985                        | 326,739.18              | 284,303                      | 271,698                       | 81,180                         | 5.83                | 13,925                   |
| 1986                        | 10,359.04               | 8,954                        | 8,557                         | 2,631                          | 5.99                | 439                      |
| 1987                        | 40,022.75               | 34,291                       | 32,771                        | 10,454                         | 6.20                | 1,686                    |
| 1988                        | 93,343.70               | 79,069                       | 75,563                        | 25,248                         | 6.47                | 3,902                    |
| 1989                        | 135,698.19              | 113,238                      | 108,217                       | 38,337                         | 6.82                | 5,621                    |
| 1990                        | 44,904.42               | 36,777                       | 35,146                        | 13,351                         | 7.25                | 1,842                    |
| 1991                        | 28,308.25               | 22,655                       | 21,651                        | 8,922                          | 7.77                | 1,148                    |
| 1992                        | 90,973.91               | 70,840                       | 67,699                        | 30,553                         | 8.37                | 3,650                    |
| 1993                        | 18,883.67               | 14,249                       | 13,617                        | 6,777                          | 9.04                | 750                      |
| 1995                        | 139,943.07              | 98,139                       | 93,788                        | 57,351                         | 10.52               | 5,452                    |
| 1996                        | 39,359.32               | 26,483                       | 25,309                        | 17,199                         | 11.31               | 1,521                    |
| 1999                        | 18,116.97               | 10,540                       | 10,073                        | 9,493                          | 13.84               | 686                      |
| 2003                        | 1,242,574.09            | 556,922                      | 532,230                       | 809,750                        | 17.55               | 46,140                   |
| 2005                        | 38,828.51               | 14,663                       | 14,013                        | 27,922                         | 19.51               | 1,431                    |
| 2006                        | 25,217.49               | 8,624                        | 8,242                         | 18,993                         | 20.50               | 926                      |
| 2007                        | 53,657.88               | 16,419                       | 15,691                        | 42,260                         | 21.50               | 1,966                    |
| 2008                        | 54,235.70               | 14,644                       | 13,995                        | 44,580                         | 22.50               | 1,981                    |
| 2011                        | 9,250.00                | 1,498                        | 1,432                         | 8,558                          | 25.50               | 336                      |
| 2013                        | 269,116.45              | 24,220                       | 23,146                        | 267,500                        | 27.50               | 9,727                    |
| 2015                        | 245,467.25              | 4,666                        | 4,459                         | 260,646                        | 27.83               | 9,366                    |
|                             | 3,394,553.54            | 1,873,757                    | 1,790,681                     | 1,875,437                      |                     | 134,117                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 3.95

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W03 - WATER SYSTEMS - FEED

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8                                     |                         |                              |                               |                                |                     |                          |
| 1968   | 329,755.00              | 245,929                      | 354,161                       | 1,974                          | 17.02               | 116                      |
| 1971   | 1,732,845.00            | 1,231,766                    | 1,773,858                     | 97,615                         | 18.80               | 5,192                    |
| 1980   | 1,646,391.76            | 976,019                      | 1,405,559                     | 372,544                        | 24.81               | 15,016                   |
| 2013   | 170,885.85              | 7,886                        | 11,357                        | 173,200                        | 52.65               | 3,290                    |
| 2015   | 2,651,382.05            | 34,935                       | 50,310                        | 2,813,183                      | 40.32               | 69,771                   |
|  | 6,531,259.66            | 2,496,535                    | 3,595,245                     | 3,458,516                      |                     | 93,385                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 37.0                | 1.43                     |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT W04 - WATER TREATMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                       | 57,967                        | 3,027                          | 30.83               | 98                       |
| 1990   | 15,137.27               | 6,587                        | 14,245                        | 1,801                          | 32.42               | 56                       |
| 1991   | 2,681,164.08            | 1,124,934                    | 2,432,817                     | 409,217                        | 33.23               | 12,315                   |
| 1995   | 5,359.72                | 1,907                        | 4,124                         | 1,557                          | 36.54               | 43                       |
| 1997   | 2,409,124.70            | 778,640                      | 1,683,911                     | 869,761                        | 38.23               | 22,751                   |
| 2012   | 659,794.84              | 41,837                       | 90,478                        | 608,905                        | 51.71               | 11,775                   |
| 2015   | 4,160,003.20            | 53,797                       | 116,343                       | 4,293,261                      | 40.32               | 106,480                  |
|  | 11,921,573.10           | 3,424,138                    | 6,449,340                     | 6,187,528                      |                     | 153,518                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 40.3 1.29                |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    |



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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<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                   | 16,113,472                    | 2,949,123                      | 4.62                | 638,338                  |
| 1983                                | 2,205,577.30            | 2,048,993                    | 1,987,149                     | 394,874                        | 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                      | 778,966                       | 253,343                        | 5.14                | 49,289                   |
| 1999                                | 181,052.03              | 148,189                      | 143,716                       | 51,820                         | 5.16                | 10,043                   |
| 2001                                | 408,654.76              | 323,746                      | 313,974                       | 127,373                        | 5.18                | 24,589                   |
| 2007                                | 3,620,559.38            | 2,414,864                    | 2,341,977                     | 1,568,227                      | 5.22                | 300,427                  |
| 2008                                | 4,217,954.40            | 2,678,570                    | 2,597,723                     | 1,957,668                      | 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                      | 726,864                       | 739,237                        | 5.23                | 141,346                  |
| 2011                                | 714,762.78              | 356,159                      | 345,409                       | 426,535                        | 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               | 8,819                        | 8,553                         | 92,355                         | 5.22                | 17,693                   |
|                                     | 35,073,429.98           | 28,109,282                   | 27,260,865                    | 10,618,440                     |                     | 2,114,874                |

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

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT C07.1 - CHEMICAL FEED SYSTEMS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT C12.1 - CONDENSERS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    |

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ACCOUNT E03.1 - ENVIRONMENTAL EQUIPMENT - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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ACCOUNT F03.1 - FIRE FIGHTING EQUIPMENT - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT F04.1 - FOOTINGS AND FOUNDATIONS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT F06.1 - FUEL SYSTEMS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    |

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ACCOUNT G01.1 - GAS TURBINE SYSTEMS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT G03.1 - GENERATORS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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ACCOUNT G06.1 - GOVENORS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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ACCOUNT I02.1 - INSTRUMENTATION - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                     |

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ACCOUNT I05.1 - INVERTERS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT L03.1 - LAND IMPROVEMENTS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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ACCOUNT M02.1 - MARINE TERMINAL - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT P10.1 - POWERHOUSE - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT R13.1 - ROADS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT S07.1 - STACKS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T05.1 - TRANSFORMERS - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                |

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NEWFOUNDLAND AND LABRADOR HYDRO

ACCOUNT T09.1 - TURBINES - HOLYROOD

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                    | 887,011                       | 308,962                        | 5.07                | 60,939                   |
| 1980   | 1,024,814.00            | 959,385                      | 818,080                       | 288,719                        | 5.08                | 56,834                   |
| 2014   | 95,600.00               | 22,893                       | 19,521                        | 83,727                         | 5.23                | 16,009                   |
| 2015   | 590,837.65              | 56,153                       | 47,882                        | 590,222                        | 5.18                | 113,942                  |
|  | 2,818,634.49            | 2,078,653                    | 1,772,494                     | 1,271,631                      |                     | 247,724                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 5.1 8.79                 |

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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<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(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                 |



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**APPENDIX I**  
**ADDITIONAL EVIDENCE OF LARRY KENNEDY**

# **NEWFOUNDLAND AND LABRADOR HYDRO**

IN THE MATTER OF

AN APPLICATION BY NEWFOUNDLAND AND LABRADOR  
HYDRO BEFORE THE NEWFOUNDLAND AND LABRADOR  
BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

**EVIDENCE**

**OF**

**LARRY E. KENNEDY RELATED TO  
THE CONVERSION TO GROUP  
ACCOUNTING METHODS**

**JULY, 2017**



## DEPRECIATION EVIDENCE OF LARRY KENNEDY

### Introduction and Overview

**Q1. Please state your name and business address.**

A1. My name is Larry Kennedy and my business address is Suite 277, 200 Rivercrest Drive S.E., Calgary, Alberta, T2C 2X5.

**Q2. Please state your occupation.**

A2. I am Vice President of Concentric Advisors ULC.

**Q3. Have you previously testified before this or any other regulatory boards?**

A3. Yes, I have testified on numerous occasions before regulatory boards throughout Canada as summarized in my Curriculum Vitae, attached to this evidence. Also, as summarized in my Curriculum Vitae, I have prepared a number of additional depreciation reviews that have resulted in negotiated settlements or where appearances were not required.

Of specific note, I have presented expert reports and testimony on depreciation-related matters on behalf of Newfoundland and Labrador Hydro (“NL Hydro”) to the Newfoundland and Labrador Board of Commissioners of Public Utilities (“PUB”) on three (3) prior occasions.

**Q4. Please state the purpose of this evidence.**

A4. Concentric Advisors was retained by NL Hydro to complete a full and complete depreciation study for inclusion as part of a regulatory application to the PUB. Additionally, Concentric Advisors was asked to provide a response to a PUB directive resulting from the last depreciation study and negotiated settlement application relating to the historical NL Hydro departure from the use of typical regulated group depreciation accounting. This evidence discusses the issues and

concepts related to Group Depreciation and provides a recommendation to convert to group depreciation accounting. This recommendation was used in the development of the depreciation rates that are determined in the Concentric Advisors Depreciation Study.

**Q5. Please summarize the PUB Directive.**

A5. In PUB Order No P.U. 40(2012), the Board directed as follows:

*“In accordance with the terms of the Settlement Agreement Hydro has agreed to provide, at the time of its next depreciation study, a report, on a limited number of groups of property, comparing the agreed methodology to the application of depreciation on a pure group basis. The Board notes that the findings of this report would not be applied retroactively but rather would provide information for future rate making purposes. In the Board's view this is a reasonable approach to resolve what appears to have been a difference in expert opinion on this specific issue. The Board will accept this recommendation.”<sup>1</sup>*

**Q6. Please describe the current NLHydro accounting practices.**

A6. At present, the current NL Hydro practice would be described as a “Hybrid Unit Depreciation” practice. Within the current accounting system (JD Edwards), each asset is ascribed with a life estimate. The accounting system then prepares the depreciation expense entries utilizing a remaining life calculation on each asset, with the associated depreciation expense tracked against each specific asset. At the time of retirement of the asset, the original cost of the asset is removed from the gross plant in service ledger. Additionally the accumulated depreciation expense associated with the specific asset is removed from the accumulated depreciation account. The difference between the original cost and the accumulated depreciation expense is booked as a loss to the income statement on the period of the retirement transactions. As the current system will not allow for the over depreciation of an asset, the entry to the income statement is virtually always a loss, absent any net salvage considerations.

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<sup>1</sup> Order No. P.U. 40(2012), page 3, lines 28-35.

Currently, the annual charges to the income statement (as described above) are large enough to warrant inclusion in the revenue requirement. As such, the retirement entries need to be forecast for all test periods, and the associated gain and loss for each forecast retirement transaction requires estimation and inclusion in the each test year's revenue requirement. To the extent that the current practice of estimating the forecast losses, there exists for the potential of material over or under statement of the company's net income.

While the above discussion describes a unit depreciation process, there are some aspects of a more traditional grouping process in the current NL Hydro practices. Average service life estimates and retirement dispersion curves are developed on the basis of combining all of the average age and retirement characteristics of the overall UOP grouping rather than on each individual asset. The same depreciation rate is then applied to all assets within the UOP grouping. In this manner the depreciation rate does recognize a weighted probability of retirement dispersion providing for potential retirement of the asset either prior to or later than the average service life estimate.

**Q7. Please outline the concept of Group Depreciation Accounting**

A7. Group depreciation refers to the widely accepted procedure for rate regulated utilities where, rather than depreciating each item by itself (unit depreciation), a group containing homogenous units of plant which are alike in character, used in the same manner throughout the utilities service territory, and operated under the same general conditions is formed. Group depreciation recognizes that there will be differing lives for individual units within the group. For example, poles are often combined into a single group. Some poles will be retired due to storms or third party damage (for example automobile accidents, for strikes by farm equipment, etc.). Others will decay, while some will be displaced due to road relocations, and some will be replaced due to the need to provide underground service. However they are combined into the same group because they are homogenous units. With group depreciation, the entire group is considered as the asset being depreciated,

therefore, one depreciation rate is applied to the entire group and only one accumulated depreciation account is tracked for the entire group.

Under group depreciation no gain or loss is recognized for retirement of individual assets, as only one depreciation calculation is made on the entire group. Upon retirement of an asset from the group, the total original cost of the asset is debited to the accumulated depreciation account and credited to the asset account. Any gross salvage received (if applicable) for the retired asset is credited to the accumulated depreciation account and any cost of removal is debited to the accumulated depreciation account. Under group depreciation, since the accumulated depreciation relates to the entire group rather than to specific assets within the group, no gain or loss is recognized. This assumes that the group depreciation rate is accurate for the group as a whole and that the cost of the retired asset, net of gross salvage and cost of removal, is being fully provided for in the accumulated depreciation account.

### **Details of the Review**

**Q8. Please describe the review that was undertaken to comply with negotiated settlement agreement.**

A8. The negotiated settlement determined that the following Units of Plant (accounts) be studied for review:

- C11 - Computers
- R14 - Routers and LAN
- S03 - Servers
- S05 - Software
- V04 - Vehicles -  $\frac{3}{4}$  ton and under
- V06 - Vehicles - Cars, Stations Wagons and Vans

In addition to the above accounts, two additional accounts were reviewed, in order

to analyze the impacts when applied to longer life accounts with a retirement dispersion considered in the depreciation rates, and with a significantly larger level of investment as compared to the accounts as agreed to in negotiated settlement process. The two additional accounts were:

- C13 - Conductor
- P07 – Poles-Wood

**Q9. Please further explain why it was necessary to include the two additional accounts in the analysis.**

A9. The accounts that were selected during the negotiated settlement process were all short life accounts and most were subjected to a Square lowa curve. The use of Square lowa curves results in an analysis where the benefits of group accounting are eliminated due to the underlying assumption that the assets would be amortized in a method which removes any retirement dispersion. Secondly, short life accounts such as vehicles also have a limited amount of retirement dispersion, and therefore the benefits of group accounting would be reduced.

Given the above, Concentric Advisors suggested that the analysis to be completed by NLHydro should include at least two accounts that have long average service life estimates and would retire due to diverse forces of retirement.

**Q10. Please summarize the results of the review.**

A10. The analysis indicated that the benefits of group accounting increase as the life estimates and amount of retirement dispersion of the account increases. Consistent with this finding, the accounts that are amortized through the use of a square lowa indicated more benefit of continued use of the Hybrid approach, whereas the long life accounts such as Wood poles and Conductor were virtually neutral as to the use of the current Hybrid approach versus traditional grouping accounting approaches.

A summary of the results of the testing is presented in the following table:

**PUB-Nalcor-267, Attachment 1 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts, Page 596 of 630**

| Estimate of Increase in Depreciation in Moving to the Group Accounting Method |  |          |             |              |              |
|---|--|----------|-------------|--------------|--------------|
| UOP   | Description                              |          | 2013        | 2014         | 2015         |
| C11   | Computers                                | 5-Square | (41,924.12) | 507,678.91   | 616,991.42   |
| R14   | Routers and LAN                          | 5-Square | 9,948.78    | 422,351.76   | 571,690.71   |
| S03   | Servers                                  | 7-Square | (5,387.18)  | 784,970.35   | 842,901.91   |
| S05   | Software                                 | 7-Square | 23,162.87   | 85,730.82    | 94,654.46    |
| V04   | Vehicles - 3/4 ton and Under             | 7-L3     | 9,003.03    | 20,784.87    | 165,763.57   |
| V06   | Vehicles - Cars, Station Wagons and Vans | 6-L3     | 13,030.53   | 31,135.78    | 229,956.17   |
| C13   | Conductor                                | 60-R3    | (6,254.89)  | (5,485.91)   | (0.71)       |
| P07   | Poles - Wood                             | 43-R1    | (50,827.16) | (9,775.94)   | 20,049.82    |
|   |  |          | (49,248.14) | 1,837,390.62 | 2,542,007.34 |

As noted above, the two long lived accounts indicate virtually no impact of a conversion to group accounting. I also note that as of December 31, 2015, accounts subjected to amortization accounting represent \$79 million of the approximately of the \$2.5 Billion (3.2%) of depreciable investment.

While the above analysis indicates that approximately \$79 million of investment could be subjected to higher depreciation expense with a discontinuation of the current Hybrid approach, Concentric Advisors views that changes to the approach for the amortized accounts can be made that would eliminate this issue. As discussed in the Concentric Advisors depreciation study report, it is recommended that when each vintage for each applicable amortized account reaches the complete amortization period, that vintage be fully retired irrespective of whether the associated equipment is still in service. In this manner, these accounts would be depreciated in a manner consistent with the current Hybrid approach, and the impacts noted in the table above would be virtually eliminated.

**Q11. What is your Recommendation with regard to the Board Directive Based on this Review?**

A11. Based on the review as described herein, I recommend the following:

- That NL Hydro convert to a more traditional Group Accounting and Depreciation Practice for all accounts other than Amortized accounts as discussed below;



- That amortized accounts (as noted with a Square or SQ lowa curve) be subjected to a pure amortization procedure wherein the investment in these accounts is retired when it reaches its full amortization period. All retirements in these accounts should be made only at the expiration of the amortization period.

**Q12. Does this conclude your Evidence?**

A12. Yes.



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**Larry E. Kennedy, CDP**  
**Vice President**

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**TECHNICAL SPECIALTIES**

- Public Utility Plant Depreciation
- Public Utility Plant Accounting

**PERSONAL INFORMATION**

- Diploma, Applied Arts - Business Administration, Northern Alberta Institute of Technology, 1978
- Member, Society of Depreciation Professionals
- Certified Depreciation Professional

**EXPERIENCE**

Mr. Kennedy joined Gannett Fleming, Inc. in January 1999 and was Vice President of Gannett Fleming Canada ULC. Mr. Kennedy is now Vice President of Concentric Advisors UCL. His responsibilities include the assembly of data, the preparation and review of depreciation studies, advice to clients regarding asset retirement obligation accounting, plant accounting issues, and provision of general regulatory litigation support.

Representative assignments include:

**REPRESENTATIVE PROJECT EXPERIENCE**

- AltaGas Utilities Inc.: A number of depreciation studies have been completed, which included the assembly of basic data from the Company's accounting systems, statistical analysis of retirements for service life and net salvage indications, discussions with management regarding the outlook for property, and the calculations of annual and accrued depreciation. The studies were prepared for submission to the Alberta Energy and Utilities Board. Mr. Kennedy has appeared before the Alberta Utilities Commission on behalf of AltaGas on a number of occasions.
- AltaLink LP: An initial study was developed for submission to the Alberta Utilities Commission ("AUC") in 2002. The study included the estimation of service life characteristics, and the estimation of net salvage requirements for all electric transmission assets. A net salvage study and technical update was also filed with the Board in 2004. Since 2004 additional depreciation studies were filed in 2005, 2010 and 2012, and 2014. The 2010, 2012, and 2014 studies included a number of provisions in order to ensure compliance to Alberta's Minimum Filing Requirements for depreciation studies and for compliance to the International Financial Reporting Standards.



- ATCO: Studies have included the development of annual and accrued depreciation rates for the electric transmission and distribution systems for the Alberta Assets of ATCO Electric, in addition to the generation, transmission, and distribution assets of Northland Utilities (NWT) Inc. and the distribution assets of Northland Utilities (Yellowknife) Inc. ATCO Electric studies were submitted to the AUC for review, while the Northland Utilities Inc. studies were submitted to the Northwest Territories Utilities Board and Yukon Electric Company Limited (YECL) was submitted to Yukon Public Utilities Board. ATCO Gas studies were prepared in 2010 and were the subject of a review by the AUC. Elements of all of the studies included the service life analysis for all accounts using the retirement rate analysis, discussion with management regarding outlook, and the estimation of net salvage requirements.
- BC Hydro: This assignment included the development of an average service life study for all of the BC Hydro's electric generation, transmission, distribution and general plant assets. The study, which was prepared for submission to the British Columbia Utilities Commission ("BCUC), included development of depreciation policy for the company, development of procedures to extract data from the company databases, tours of the company facilities, interviews with operational and management representatives, and the compilation of a detailed report. The assignment included the support of the study through the regulatory process. Mr. Kennedy has also completed a review of the cost allocation procedures and practices which was filed with the BCUC in 2010.
- Centra Gas Manitoba, Inc.: The study included development of annual and accrued depreciation rates for all gas plant in service. Elements of the study included a field inspection of metering and compression facilities, service buildings and other gas plant; service life analysis for all accounts using the retirement rate analysis on a combined database developed from actuarial data and data developed through the computed method; discussions with management regarding outlook; and the estimation of net salvage requirements. A similar study was completed in 2006, 2011, and 2014. The 2011 and 2014 depreciation studies were the subject of a review by the Manitoba Public Utilities Board in 2012 and 2015. Mr. Kennedy has also consulted on issues regarding IFRS compliance and required componentization.
- Enbridge Gas Distribution Inc.: Full and Comprehensive depreciation studies have been completed in 2009 and 2011. The 2009 study also included review of the company's gas storage operations. Both studies included the development of annual and accrued depreciation rates for all depreciable natural gas distribution, transmission and general plant assets. Elements of the studies included the service life analysis for all accounts using the computed mortality method of analysis, discussion with management regarding outlook, and the estimation of net salvage requirements. Studies were prepared for submission to the Ontario Energy Board.
- Mr. Kennedy has also completed an allocation of the accumulated depreciation accounts into the amounts related to the recovery of original cost and the amounts recovered in tolls for the future removal of assets currently in service. The allocations were determined as of December 31, 2009 and were deemed by the company's external auditors to be in conformance with proper accounting standards and procedures. In 2013, a review of the reserve required for the future removal of assets currently in



service was undertaken by Mr. Kennedy. The results of the review were summarized in evidence presented by Mr. Kennedy to the Ontario Energy Board.

- ENMAX Power Corporation: Studies have included the development of annual and accrued depreciation rates for all depreciable electric transmission assets. Elements of the studies included the service life analysis for all accounts using the retirement rate analysis, discussion with management regarding outlook, and the estimation of net salvage requirements. Studies were prepared for submission to the Alberta Department of Energy and more recently for submission to the Alberta Energy and Utilities Board. Similar studies have also been completed for submission for the ENMAX Electric Distribution assets for submission to the AUC. The ENMAX distribution asset assignments also included an extensive asset verification project where the plant accounting and operational asset records were verified to the field assets actually in service.
- Fortis Inc.: Studies have included the development of annual and accrued depreciation rates for the electric distribution assets in Alberta and for the generation, transmission, and distribution assets in British Columbia. The FortisBC Inc. studies were completed and filed with the BCUC in 2005, 2010, 2011 and 2015 encompassing both the FortisBC electric and natural gas companies. FortisAlberta studies were completed in 2004 (updated in 2005), 2009 and 2010. Additionally, a Technical Update was prepared for FortisAlberta in 2015 and submitted to the AUC for review. Elements of the studies included the development of average service lives using the retirement rate method of analysis, development of net salvage estimates, compliance with IFRS, and the determination of appropriate annual accrual and accrued depreciation rates.
- International Financial Reporting Standards (IFRS): Mr. Kennedy has been retained by numerous clients encompassing most Canadian Provinces and Territories. The assignments included the review of company's assets and depreciation practices to provide opinion on the compliance to the IFRS. The assignments have also included the issuance of opinion to the External Auditors of Utilities to comment on the manner in which the Utilities can minimize differences in the regulatory ledgers and the accounting records used for financial disclosure purposes. Mr. Kennedy has also presented to the Canadian Electric Association, the Society of Depreciation Professionals, the Canadian Energy Pipeline Association, and to the British Columbia Utilities Commission on this topic.
- Mackenzie Valley Pipeline Project: This assignment included the review of the proposed depreciation schedule for the proposed Mackenzie Valley Pipeline. The review included a discussion of the policies used by the company and the depreciation concepts to be included in a depreciation schedule for a Greenfield pipeline. The review was supported through appearance at the oral public hearings before the National Energy Board of Canada.
- Manitoba Hydro: A study was developed to determine the appropriate depreciation parameters for all electric generation, transmission and distribution assets. The study was submitted to the Manitoba Public Utilities Board. Elements of the study included a



field review of electric generation and transmission plant, the service life analysis for all accounts using the retirement rate analysis, discussion with management regarding outlook, and the estimation of net salvage requirements. A similar study was also completed in 2006 2011, and 2014. The 2011 and 2014 depreciation studies were the subject of a review by the Manitoba Public Utilities Board in 2012 and 2015. Mr. Kennedy has also consulted with Manitoba Hydro on issues regarding IFRS compliance and required componentization.

- Newfoundland and Labrador Hydro: Mr. Kennedy developed a comprehensive depreciation study that included the development of depreciation policy and rates for Newfoundland and Labrador Hydro. The study provided a significant review of the previous depreciation policy, which included use of a sinking fund depreciation method and provided justification for the conversation to the straight-line depreciation method. The study, which was prepared for submission to the Newfoundland and Labrador Utilities Commission, included a significant amount of discussion regarding the development of depreciation policy for the company. The study also included development of procedures to extract data from the company databases, tours of the company facilities, interviews with operational and management representatives, development of appropriate net salvage rates, development of average service life estimates, and the compilation of the report for submission in a General Tariff Application. Additional studies were also completed in 2008 and 2010. The 2010 study was the subject of Regulatory Review in 2012.
- Ontario Power Generation: Assignments have included a review of the Depreciation Review Committee process completed in 2007. This review provided recommendations for enhanced internal processes and controls in order to ensure that the depreciation expense reflects the annual consumption of service value. Additionally, full assessments of the lives the regulated assets were completed in 2011 and 2013, and were submitted to the Ontario Energy Board for review.
- TransCanada PipeLines Limited – Alberta Facilities: The assignment included working with the company to develop the appropriate depreciation policy to align with the organization’s overall goals and objectives. The resulting depreciation study, which was submitted to the Alberta Energy and Utilities Board, incorporated the concepts of time-based depreciation for gas transmission accounts and unit based depreciation for gathering facilities. The data was assembled from two different accounting systems and statistical analysis of service life and net salvage were performed. For gathering accounts, the assignment included the oversight of the development of appropriate gas production and ultimate gas potential studies for specific areas of gas supply. Field inspections of gas compression, metering and regulating, and service operations were conducted. Studies were completed in 2002 and 2004, 2007, 2009 and 2012.
- TransCanada PipeLines Limited – Mainline Facilities: The study prepared for submission to the National Energy Board of Canada (“NEB”) included the development of annual and accrued depreciation rates for gas transmission plant east of the Alberta – Saskatchewan border. Elements of the study included a field inspection of compression and metering facilities, service life and net salvage analysis for all accounts. The study was completed in 2002, and was supported through an appearance



before the NEB. Study updates have been completed in 2005, 2007, 2009 and an additional full and comprehensive study was completed in 2011. The 2011 study was fully supported through an appearance before the NEB in 2012

Mr. Kennedy has successfully completed the series of week-long programs offered by Depreciation Programs, Inc. and is a past president of the Society of Depreciation Professionals.



| YEAR | CLIENT                        | APPLICANT                              | REGULATORY BOARD                      | PROCEEDING NUMBER |
|------|-------------------------------|--|---------------------------------------|-------------------|
| 1999 | ENMAX Power Corporation       | Edmonton Power Corporation             | Alberta Energy and Utilities Board    | 980550            |
| 2000 | AltaGas Utilities Inc.        | AltaGas Utilities Inc.                 | Alberta Energy and Utilities Board    | Decision 2002-43  |
| 2001 | City of Calgary               | ATCO Pipelines South                   | Alberta Energy and Utilities Board    | 2000-365          |
| 2001 | City of Calgary               | ATCO Gas South                         | Alberta Energy and Utilities Board    | 2000-350          |
| 2001 | City of Calgary               | ATCO Affiliate Proceeding              | Alberta Energy and Utilities Board    | 1237673           |
| 2001 | ENMAX Power Corporation       | ENMAX Power Corporation - Transmission | Alberta Department of Energy          | N/A               |
| 2002 | Centra Gas British Columbia   | Centra Gas British Columbia            | British Columbia Utilities Commission | N/A               |
| 2002 | ENMAX Power Corporation       | ENMAX Power Corporation - Transmission | Alberta Department of Energy          | N/A               |
| 2003 | AltaLink LP                   | AltaLink LP                            | Alberta Energy and Utilities Board    | 1279345           |
| 2003 | Centra Gas Manitoba           | Centra Gas Manitoba                    | Manitoba Public Utilities Board       | N/A               |
| 2003 | City of Calgary               | ATCO Pipelines                         | Alberta Energy and Utilities Board    | 1292783           |
| 2003 | City of Calgary               | ATCO Electric-ISO Issues               | Alberta Energy and Utilities Board    | N/A               |
| 2003 | City of Calgary               | ATCO Gas                               | Alberta Energy and Utilities Board    | 1275466           |
| 2003 | City of Calgary               | ATCO Electric                          | Alberta Energy and Utilities Board    | 1275494           |
| 2003 | Manitoba Hydro                | Manitoba Hydro                         | Manitoba Public Utilities Board       | N/A               |
| 2003 | TransCanada Pipelines Limited | TransCanada Pipelines Limited          | National Energy Board of Canada       | RH-1-2002         |
| 2004 | AltaGas Utilities Inc.        | AltaGas Utilities Inc.                 | Alberta Energy and Utilities Board    | 1305995           |



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| YEAR | CLIENT                                    | APPLICANT                                   | REGULATORY BOARD                      | PROCEEDING NUMBER |
|------|---|---|---------------------------------------|-------------------|
| 2004 | AltaLink LP                               | AltaLink LP                                 | Alberta Energy and Utilities Board    | 1336421           |
| 2004 | Central Alberta Midstream                 | Central Alberta Midstream                   | Municipal Government Board of Alberta | N/A               |
| 2004 | Central Alberta Midstream                 | Central Alberta Midstream                   | Municipal Government Board of Alberta | N/A               |
| 2004 | ENMAX Power Corporation                   | ENMAX Power Corporation                     | Alberta Energy and Utilities Board    | 1306819           |
| 2004 | Heritage Gas Ltd.                         | Heritage Gas Ltd.                           | Nova Scotia Utility and Review Board  | N/A               |
| 2004 | NOVA Gas Transmission Limited             | NOVA Gas Transmission Limited               | Alberta Energy and Utilities Board    | 1315423           |
| 2004 | Westridge Utilities Inc.                  | Westridge Utilities Inc.                    | Alberta Energy and Utilities Board    | 1279926           |
| 2005 | AltaGas Utilities Inc.                    | AltaGas Utilities Inc.                      | Alberta Energy and Utilities Board    | 1378000           |
| 2005 | ATCO Electric                             | ATCO Electric                               | Alberta Energy and Utilities Board    | 1399997           |
| 2005 | ATCO Power                                | ATCO Power                                  | Municipal Government Board of Alberta | N/A               |
| 2005 | British Columbia Transmission Corporation | British Columbia Transmission Corporation   | British Columbia Utilities Commission | N/A               |
| 2005 | Centra Gas Manitoba                       | Centra Gas Manitoba                         | Manitoba Public Utilities Board       | N/A               |
| 2005 | ENMAX Power Corporation                   | ENMAX Power Corporation-Transmission        | Alberta Energy and Utilities Board    | N/A               |
| 2005 | ENMAX Power Corporation                   | ENMAX Power Corporation-Distribution Assets | Alberta Energy and Utilities Board    | 1380613           |
| 2005 | FortisAlberta Inc.                        | FortisAlberta Inc.                          | Alberta Energy and Utilities Board    | 1371998           |
| 2005 | FortisAlberta Inc.                        | FortisAlberta Inc.                          | Alberta Energy and Utilities Board    | N/A               |





| YEAR | CLIENT   | APPLICANT   | REGULATORY BOARD   | PROCEEDING NUMBER |
|------|--|---|--|-------------------|
| 2005 | FortisBC, Inc.   | FortisBC, Inc.  | British Columbia Utilities Commission                    | N/A               |
| 2005 | Manitoba Hydro   | Manitoba Hydro  | Manitoba Public Utilities Board                          | N/A               |
| 2005 | New Brunswick Board of Commissioners of Public Utilities | New Brunswick Power Distribution and Customer Service Company | New Brunswick Board of Commissioners of Public Utilities | N/A               |
| 2005 | Northland Utilities (NWT) Inc.                           | Northland Utilities (NWT) Inc.                                | Northwest Territories Utilities Board                    | N/A               |
| 2005 | Northland Utilities (Yellowknife) Inc.                   | Northland Utilities (Yellowknife) Inc.                        | Northwest Territories Utilities Board                    | N/A               |
| 2005 | NOVA Gas Transmission Ltd.                               | NOVA Gas Transmission Ltd.                                    | Alberta Energy and Utilities Board                       | 1375375           |
| 2005 | City of Red Deer   | City of Red Deer Electric System                              | Alberta Energy and Utilities Board                       | 1402729           |
| 2005 | Yukon Energy Corporation                                 | Yukon Energy Corporation                                      | Yukon Utilities Board                                    | N/A               |
| 2006 | AltaLink LP  | AltaLink LP   | Alberta Energy and Utilities Board                       | 1456797           |
| 2006 | BC Hydro   | BC Hydro  | British Columbia Utilities Commission                    | N/A               |
| 2006 | Imperial Oil Resources Ventures Limited                  | McKenzie Valley Pipeline Project                              | National Energy Board of Canada                          | GH-1-2004         |
| 2007 | Enbridge Pipelines Limited                               | Enbridge Pipelines Limited                                    | National Energy Board of Canada                          | RH-2-2007         |
| 2007 | FortisAlberta Inc.                                       | Fortis Alberta Inc.   | Alberta Energy and Utilities Board                       | 1514140           |
| 2007 | Kinder Morgan  | Terasen (Jet fuel) Pipeline Limited                           | British Columbia Utilities Commission                    | N/A               |
| 2008 | ATCO Electric  | Yukon Electrical Company Limited                              | Yukon Utilities Board                                    | N/A               |
| 2008 | ATCO Gas   | ATCO Gas  | Alberta Utilities Commission                             | 1553052           |



| YEAR | CLIENT                              | APPLICANT                           | REGULATORY BOARD                      | PROCEEDING NUMBER |
|------|-------------------------------------|-------------------------------------|---------------------------------------|-------------------|
| 2008 | City of Lethbridge Electric System  | City of Lethbridge                  | Alberta Utilities Commission          | N/A               |
| 2008 | ENMAX Power Corporation             | ENMAX Power Corporation             | Alberta Utilities Commission          | 1512089           |
| 2008 | Heritage Gas Ltd.                   | Heritage Gas Ltd.                   | Nova Scotia Utility and Review Board  | N/A               |
| 2009 | AltaGas Utilities Inc.              | AltaGas Utilities Inc.              | Alberta Utilities Commission          | N/A               |
| 2009 | Fortis Alberta Inc.                 | Fortis Alberta, Inc.                | Alberta Utilities Commission          | 1605170           |
| 2010 | ATCO Electric                       | ATCO Electric                       | Alberta Utilities Commission          | 1606228           |
| 2010 | Enbridge Pipelines Limited - Line 9 | Enbridge Pipelines Limited - Line 9 | National Energy Board of Canada       | N/A               |
| 2010 | Gazifere                            | Gazifere                            | La Regie de L'Energie                 | R-3724-2010       |
| 2010 | Kinder Morgan                       | Kinder Morgan                       | National Energy Board of Canada       | N/A               |
| 2010 | Pacific Northern Gas                | Pacific Northern Gas                | British Columbia Utilities Commission | N/A               |
| 2011 | AltaGas Utilities Inc.              | AltaGas Utilities Inc.              | Alberta Utilities Commission          | 1606694           |
| 2011 | AltaLink LP                         | AltaLink LP                         | Alberta Utilities Commission          | 1606895           |
| 2011 | ATCO Electric                       | Northland Utilities (NWT) Inc.      | Northwest Territories Utility Board   | N/A               |
| 2011 | ATCO Gas                            | ATCO Gas                            | Alberta Utilities Commission          | 1606822           |
| 2011 | FortisAlberta Inc.                  | Fortis Alberta Inc.                 | Alberta Utilities Commission          | 1607159           |
| 2011 | FortisBC Energy, Inc.               | FortisBC Energy, Inc.               | British Columbia Utilities Commission | 3698627           |
| 2011 | GazMetro                            | GazMetro                            | La Regie de L'Energie                 | R-3752-2011       |



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| YEAR | CLIENT                                  | APPLICANT                               | REGULATORY BOARD   | PROCEEDING NUMBER                     |
|------|---|---|--|---------------------------------------|
| 2011 | Heritage Gas Ltd.                       | Heritage Gas Ltd.                       | Nova Scotia Utility and Review Board                                 | N/A                                   |
| 2011 | Qulliq                                  | Qulliq                                  | Utilities Rates Review Council                                       | N/A                                   |
| 2011 | SaskPower                               | SaskPower                               | Internal Review Committee  | N/A                                   |
| 2011 | TransAlta Utilities Corporation         | TransAlta Utilities Corporation         | Municipal Government Board of Alberta                                | N/A                                   |
| 2012 | City of Red Deer                        | City of Red Deer                        | Alberta Utilities Commission   | 1608641                               |
| 2012 | Enbridge Gas Distribution Inc.          | Enbridge Gas Distribution Inc.          | Ontario Energy Board   | EB 2011-0345                          |
| 2012 | FortisBC, Inc.                          | FortisBC, Inc.                          | British Columbia Utilities Commission                                | 3698620                               |
| 2012 | Manitoba Hydro                          | Manitoba Hydro                          | Manitoba Public Utilities Board                                      | 2013/2013 GRA                         |
| 2012 | Newfoundland and Labrador Hydro         | Newfoundland and Labrador Hydro         | Newfoundland and Labrador Board of Commissioners of Public Utilities | N/A                                   |
| 2012 | Northwest Territories Power Corporation | Northwest Territories Power Corporation | Northwest Territories Public Utilities Board                         | N/A                                   |
| 2012 | TransCanada Pipelines Limited           | TransCanada Pipelines Limited           | National Energy Board of Canada                                      | RH-003 -2011                          |
| 2013 | AltaLink LP                             | AltaLink LP                             | Alberta Utilities Commission   | 1608711                               |
| 2013 | IntraGaz Incorporated                   | IntraGaz Incorporated                   | La Regie de L'Energie  | R-3807-2012                           |
| 2013 | Yukon Electrical Company Limited (YECL) | Yukon Electrical Company Limited (YECL) | Yukon Utilities Board  | 2013-2015 GRA                         |
| 2014 | Enbridge Gas Distribution               | Enbridge Gas Distribution               | Ontario Energy Board   | EB-2012-0459                          |
| 2014 | ENMAX Power Corporation                 | ENMAX Power Corporation                 | Alberta Utilities Commission   | 1609674                               |
| 2015 | AltaLink LP                             | AltaLink LP                             | Alberta Utilities Commission   | Proceeding 3524<br>Appearance Pending |



| YEAR | CLIENT                            | APPLICANT                         | REGULATORY BOARD   | PROCEEDING NUMBER                      |
|------|-----------------------------------|-----------------------------------|--|--|
| 2015 | EPCOR Distribution & Transmission | EPCOR Distribution & Transmission | Alberta Utilities Commission   | Proceeding 20407                       |
| 2015 | EPCOR Distribution & Transmission | EPCOR Distribution & Transmission | Alberta Utilities Commission   | Appearance Pending                     |
| 2015 | FortisBC Energy, Inc.             | FortisBC Energy, Inc.             | British Columbia Utilities Commission                                | N/A                                    |
| 2015 | FortisBC, Inc.                    | FortisBC, Inc.                    | British Columbia Utilities Commission                                | Appearance Pending                     |
| 2015 | GazMetro                          | GazMetro                          | La Regie de L'Energie  | N/A                                    |
| 2015 | Manitoba Hydro                    | Manitoba Hydro                    | Manitoba Public Utilities Board                                      | 2014/15 & 2015/16 GRA                  |
| 2015 | Newfoundland and Labrador Hydro   | Newfoundland and Labrador Hydro   | Newfoundland and Labrador Board of Commissioners of Public Utilities | N/A                                    |
| 2016 | ATCO Electric                     | ATCO Electric                     | Alberta Utilities Commission   | Proceeding 20272<br>Appearance Pending |

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**APPENDIX 2**  
**ESTIMATION OF SURIVOR CURVES**

## ESTIMATION OF SURVIVOR CURVES

### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

### SURVIVOR CURVES

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

### Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the

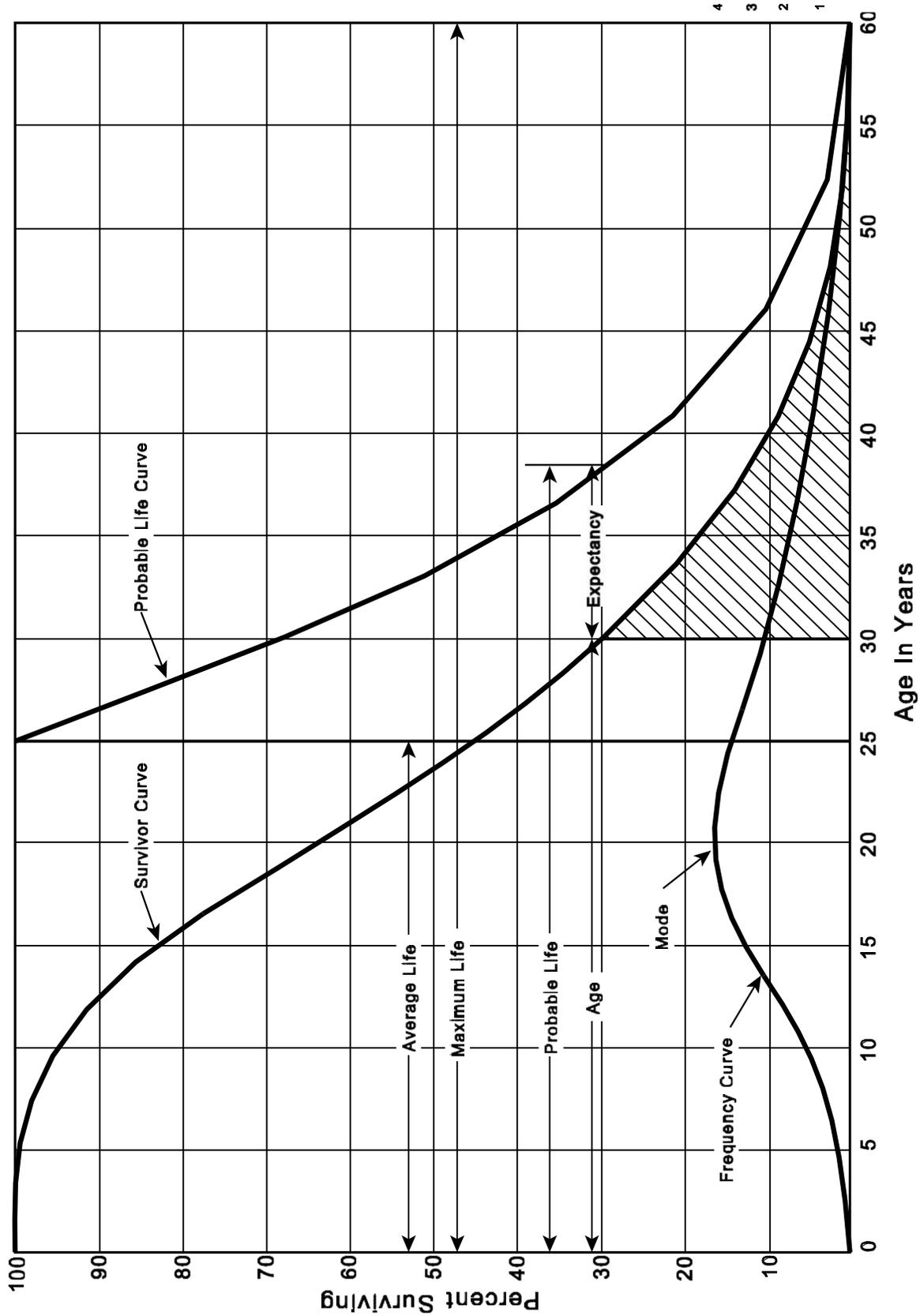


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

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<sup>1</sup> Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.



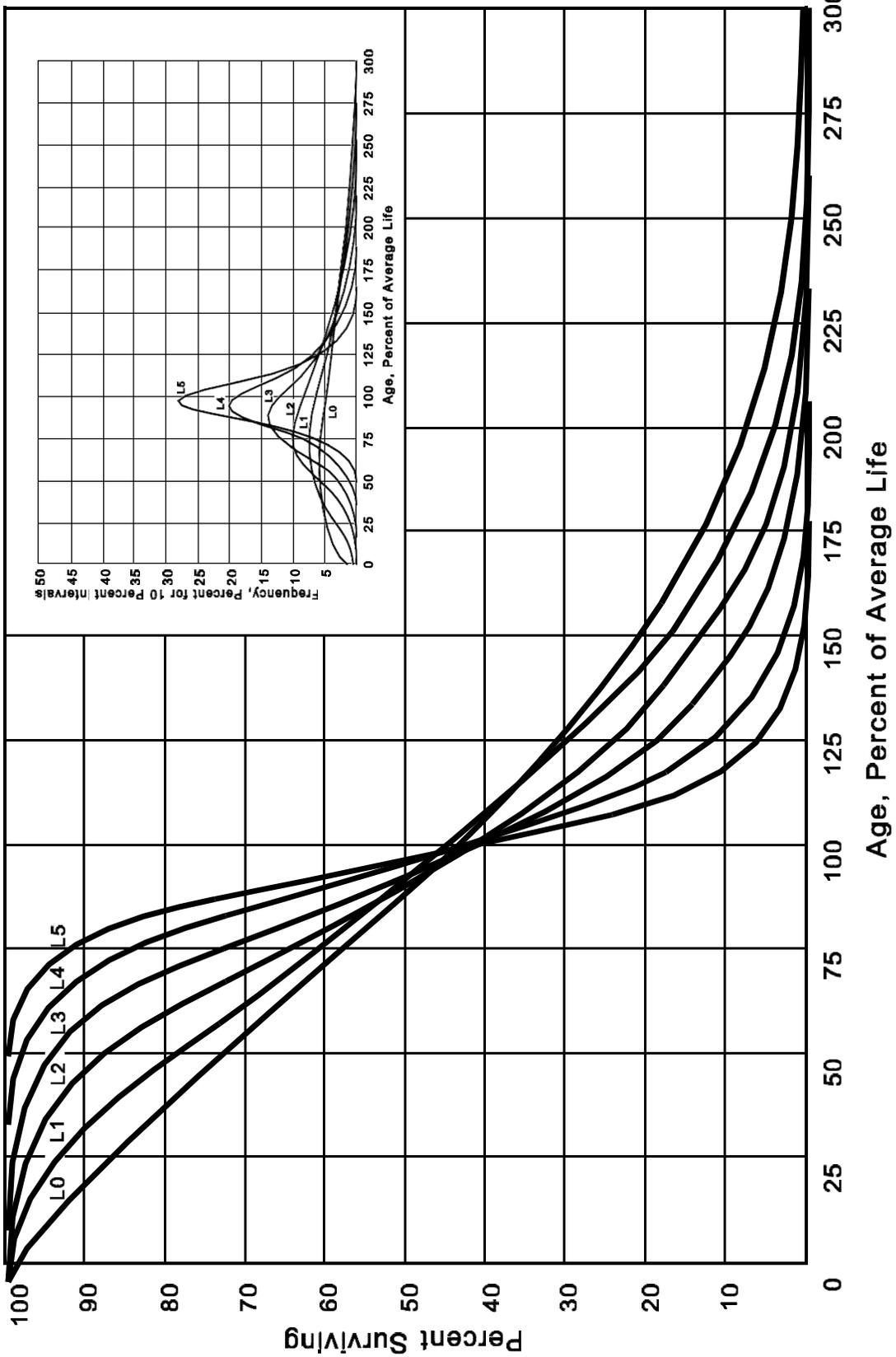


Figure 2. Left Modal or "L" lowa Type Survivor Curves

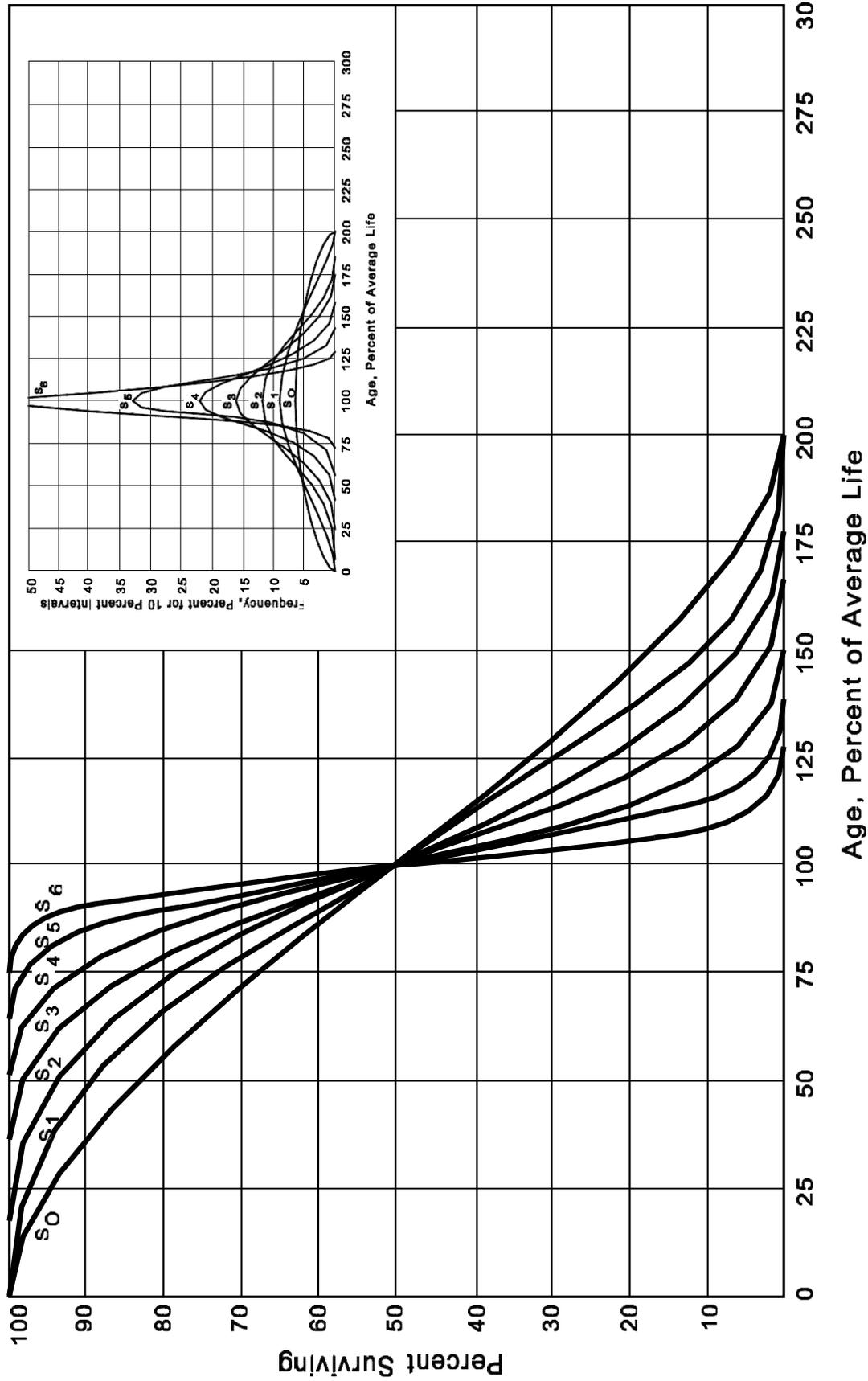


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

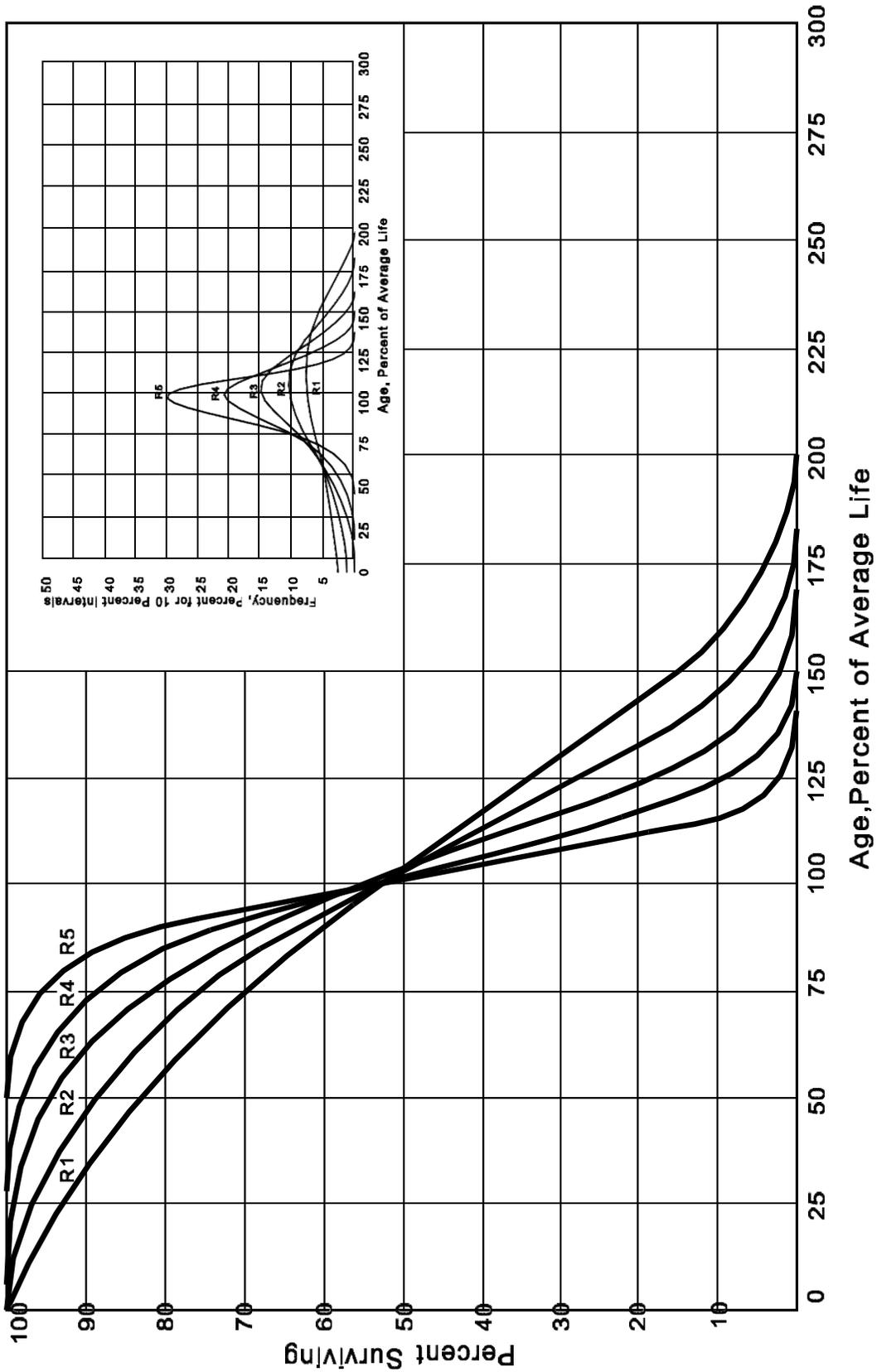


Figure 4. Right Modalor "R" Iowa Type Survivor Curves

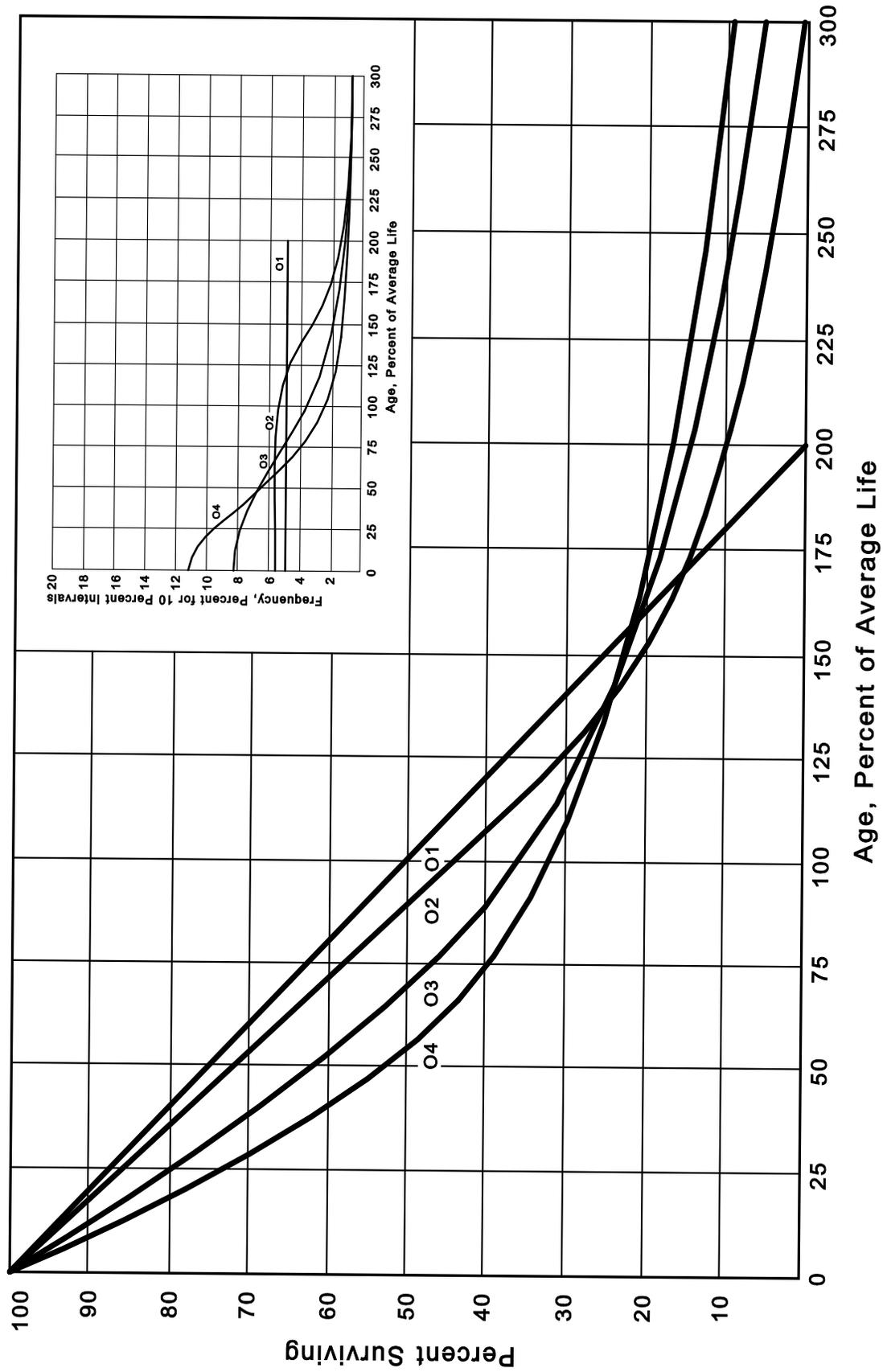


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2007-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on the following pages. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were

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<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

| Year Placed | Retirements, Thousands of Dollars |      |      |      |      |      |      |      |      |      | Total During Age Interval | Age Interval |
|-------------|-----------------------------------|------|------|------|------|------|------|------|------|------|---------------------------|--------------|
|             | During Year                       |      |      |      |      |      |      |      |      |      |                           |              |
|             | 2007                              | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |                           |              |
| (1)         | (2)                               | (3)  | (4)  | (5)  | (6)  | (7)  | (8)  | (9)  | (10) | (11) | (12)                      | (13)         |
| 2002        | 10                                | 11   | 12   | 13   | 14   | 16   | 23   | 24   | 25   | 26   | 26                        | 13½-14½      |
| 2003        | 11                                | 12   | 13   | 15   | 16   | 18   | 20   | 21   | 22   | 19   | 44                        | 12½-13½      |
| 2004        | 11                                | 12   | 13   | 14   | 16   | 17   | 19   | 21   | 22   | 18   | 64                        | 11½-12½      |
| 2005        | 8                                 | 9    | 10   | 11   | 11   | 13   | 14   | 15   | 16   | 17   | 83                        | 10½-11½      |
| 2006        | 9                                 | 10   | 11   | 12   | 13   | 14   | 16   | 17   | 19   | 20   | 93                        | 9½-10½       |
| 2007        | 4                                 | 9    | 10   | 11   | 12   | 13   | 14   | 15   | 16   | 20   | 105                       | 8½-9½        |
| 2008        |                                   | 5    | 11   | 12   | 13   | 14   | 15   | 16   | 18   | 20   | 113                       | 7½-8½        |
| 2009        |                                   |      | 6    | 12   | 13   | 15   | 16   | 17   | 19   | 19   | 124                       | 6½-7½        |
| 2010        |                                   |      |      | 6    | 13   | 15   | 16   | 17   | 19   | 19   | 131                       | 5½-6½        |
| 2011        |                                   |      |      |      | 7    | 14   | 16   | 17   | 19   | 20   | 143                       | 4½-5½        |
| 2012        |                                   |      |      |      |      | 8    | 18   | 20   | 22   | 23   | 146                       | 3½-4½        |
| 2013        |                                   |      |      |      |      |      | 9    | 20   | 22   | 25   | 150                       | 2½-3½        |
| 2014        |                                   |      |      |      |      |      |      | 11   | 23   | 25   | 151                       | 1½-2½        |
| 2015        |                                   |      |      |      |      |      |      |      | 11   | 24   | 153                       | ½-1½         |
| 2016        |                                   |      |      |      |      |      |      |      |      | 13   | 80                        | 0-½          |
| Total       | 53                                | 68   | 86   | 106  | 128  | 157  | 196  | 231  | 273  | 308  | 1,606                     |              |

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016  
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2007-2016

| Year<br>Placed | Acquisitions, Transfers and Sales, Thousands of Dollars |          |          |          |          |          |                 |                   |                 |                    | Total During<br>Age Interval | Age<br>Interval |
|----------------|---|----------|----------|----------|----------|----------|-----------------|-------------------|-----------------|--------------------|------------------------------|-----------------|
|                | During Year   |          |          |          |          |          |                 |                   |                 |                    |                              |                 |
|                | 2007  | 2008     | 2009     | 2010     | 2011     | 2012     | 2013            | 2014              | 2015            | 2016               |                              |                 |
| (1)            | (2)   | (3)      | (4)      | (5)      | (6)      | (7)      | (8)             | (9)               | (10)            | (11)               | (12)                         | (13)            |
| 2002           | -   | -        | -        | -        | -        | -        | 60 <sup>a</sup> | -                 | -               | -                  | -                            | 13½-14½         |
| 2003           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | 12½-13½         |
| 2004           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | 11½-12½         |
| 2005           | -   | -        | -        | -        | -        | -        | -               | (5) <sup>b</sup>  | -               | -                  | 60                           | 10½-11½         |
| 2006           | -   | -        | -        | -        | -        | -        | -               | 6 <sup>a</sup>    | -               | -                  | -                            | 9½-10½          |
| 2007           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | (5)                          | 8½-9½           |
| 2008           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | 7½-8½           |
| 2009           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | 6½-7½           |
| 2010           | -   | -        | -        | -        | -        | -        | -               | (12) <sup>b</sup> | -               | -                  | -                            | 5½-6½           |
| 2011           | -   | -        | -        | -        | -        | -        | -               | -                 | 22 <sup>a</sup> | -                  | -                            | 4½-5½           |
| 2012           | -   | -        | -        | -        | -        | -        | -               | (19) <sup>b</sup> | -               | -                  | 10                           | 3½-4½           |
| 2013           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | 2½-3½           |
| 2014           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | (102) <sup>c</sup> | (121)                        | 1½-2½           |
| 2015           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | ½-1½            |
| 2016           | -   | -        | -        | -        | -        | -        | -               | -                 | -               | -                  | -                            | 0-½             |
| <b>Total</b>   | <b>-</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>60</b>       | <b>(30)</b>       | <b>22</b>       | <b>(102)</b>       | <b>(50)</b>                  |                 |

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on the following page. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition, are obtained by adding or subtracting the net entries



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1  
OF EACH YEAR 2007-2016  
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016

Placement Band 2002-2016

| Year<br>Placed | Exposures, Thousands of Dollars               |                  |                  |                  |                  |                  |                  |                  |                    |                    | Total at<br>Beginning<br>of Age<br>Interval | Age<br>Interval |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|---|-----------------|
|                | Annual Survivors at the Beginning of the Year |                  |                  |                  |                  |                  |                  |                  |                    |                    |   |                 |
| (1)            | 2007<br>(2)                                   | 2008<br>(3)      | 2009<br>(4)      | 2010<br>(5)      | 2011<br>(6)      | 2012<br>(7)      | 2013<br>(8)      | 2014<br>(9)      | 2015<br>(10)       | 2016<br>(11)       | (12)  | (13)            |
| 2002           | 255   | 245              | 234              | 222              | 209              | 195              | 239              | 216              | 192                | 167                | 167   | 13½-14½         |
| 2003           | 279   | 268              | 256              | 243              | 228              | 212              | 194              | 174              | 153                | 131                | 323   | 12½-13½         |
| 2004           | 307   | 296              | 284              | 271              | 257              | 241              | 224              | 205              | 184                | 162                | 531   | 11½-12½         |
| 2005           | 338   | 330              | 321              | 311              | 300              | 289              | 276              | 262              | 242                | 226                | 823   | 10½-11½         |
| 2006           | 376   | 367              | 257              | 346              | 334              | 321              | 307              | 267              | 280                | 261                | 1,097                                       | 9½-10½          |
| 2007           | 420 <sup>a</sup>                              | 416              | 407              | 397              | 386              | 374              | 361              | 347              | 332                | 316                | 1,503                                       | 8½-9½           |
| 2008           |   | 460 <sup>a</sup> | 455              | 444              | 432              | 419              | 405              | 390              | 374                | 356                | 1,952                                       | 7½-8½           |
| 2009           |   |                  | 510 <sup>a</sup> | 504              | 492              | 479              | 464              | 448              | 431                | 412                | 2,463                                       | 6½-7½           |
| 2010           |   |                  |                  | 580 <sup>a</sup> | 574              | 561              | 546              | 530              | 501                | 482                | 3,057                                       | 5½-6½           |
| 2011           |   |                  |                  |                  | 660 <sup>a</sup> | 653              | 639              | 623              | 628                | 609                | 3,789                                       | 4½-5½           |
| 2012           |   |                  |                  |                  |                  | 750 <sup>a</sup> | 742              | 724              | 685                | 663                | 4,332                                       | 3½-4½           |
| 2013           |   |                  |                  |                  |                  |                  | 850 <sup>a</sup> | 841              | 821                | 799                | 4,955                                       | 2½-3½           |
| 2014           |   |                  |                  |                  |                  |                  |                  | 960 <sup>a</sup> | 949                | 923                | 5,719                                       | 1½-2½           |
| 2015           |   |                  |                  |                  |                  |                  |                  |                  | 1,080 <sup>a</sup> | 1,069              | 6,579                                       | ½-1½            |
| 2016           |   |                  |                  |                  |                  |                  |                  |                  |                    | 1,220 <sup>a</sup> | 7,490                                       | 0-½             |
| <b>Total</b>   | <b>1,975</b>                                  | <b>2,382</b>     | <b>2,824</b>     | <b>3,318</b>     | <b>3,872</b>     | <b>4,494</b>     | <b>5,247</b>     | <b>6,017</b>     | <b>6,852</b>       | <b>7,799</b>       | <b>44,780</b>                               |                 |

<sup>a</sup> Additions during the year.

shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

|                     |                                   |             |
|---------------------|-----------------------------------|-------------|
| Exposures at age 0  | = amount of addition              | = \$750,000 |
| Exposures at age ½  | = \$750,000 - \$ 8,000            | = \$742,000 |
| Exposures at age 1½ | = \$742,000 - \$18,000            | = \$724,000 |
| Exposures at age 2½ | = \$724,000 - \$20,000 - \$19,000 | = \$685,000 |
| Exposures at age 3½ | = \$685,000 - \$22,000            | = \$663,000 |

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on the following page, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent

SCHEDULE 4. ORIGINAL LIFE TABLE

CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

| Age at Beginning of Interval<br>(1) | Exposures at Beginning of Age Interval<br>(2) | Retirements During Age Interval<br>(3) | Retirement Ratio<br>(4) | Survivor Ratio<br>(5) | Percent Surviving at Beginning of Age Interval<br>(6) |
|-------------------------------------|---|--|-------------------------|-----------------------|---|
| 0.0                                 | 7,490   | 80                                     | 0.0107                  | 0.9893                | 100.00  |
| 0.5                                 | 6,579   | 153                                    | 0.0233                  | 0.9767                | 98.93   |
| 1.5                                 | 5,719   | 151                                    | 0.0264                  | 0.9736                | 96.62   |
| 2.5                                 | 4,955   | 150                                    | 0.0303                  | 0.9697                | 94.07   |
| 3.5                                 | 4,332   | 146                                    | 0.0337                  | 0.9663                | 91.22   |
| 4.5                                 | 3,789   | 143                                    | 0.0377                  | 0.9623                | 88.15   |
| 5.5                                 | 3,057   | 131                                    | 0.0429                  | 0.9571                | 84.83   |
| 6.5                                 | 2,463   | 124                                    | 0.0503                  | 0.9497                | 81.19   |
| 7.5                                 | 1,952   | 113                                    | 0.0579                  | 0.9421                | 77.11   |
| 8.5                                 | 1,503   | 105                                    | 0.0699                  | 0.9301                | 72.65   |
| 9.5                                 | 1,097   | 93                                     | 0.0848                  | 0.9152                | 67.57   |
| 10.5                                | 823   | 83                                     | 0.1009                  | 0.8991                | 61.84   |
| 11.5                                | 531   | 64                                     | 0.1205                  | 0.8795                | 55.60   |
| 12.5                                | 323   | 44                                     | 0.1362                  | 0.8638                | 48.90   |
| 13.5                                | <u>167</u>                                    | <u>26</u>                              | 0.1557                  | 0.8443                | 42.24   |
|                                     |   |  |                         |                       | 35.66   |
| Total                               | <u>44,780</u>                                 | <u>1,606</u>                           |                         |                       |   |

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

|                               |   |                           |          |
|-------------------------------|---|---------------------------|----------|
| Percent surviving at age 4½   | = | 88.15                     |          |
| Exposures at age 4½           | = | 3,789,000                 |          |
| Retirements from age 4½ to 5½ | = | 143,000                   |          |
| Retirement Ratio              | = | $143,000 \div 3,789,000$  | = 0.0377 |
| Survivor Ratio                | = | $1.000 - 0.0377$          | = 0.9623 |
| Percent surviving at age 5½   | = | $(88.15) \times (0.9623)$ | = 84.83  |

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless. The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an

average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

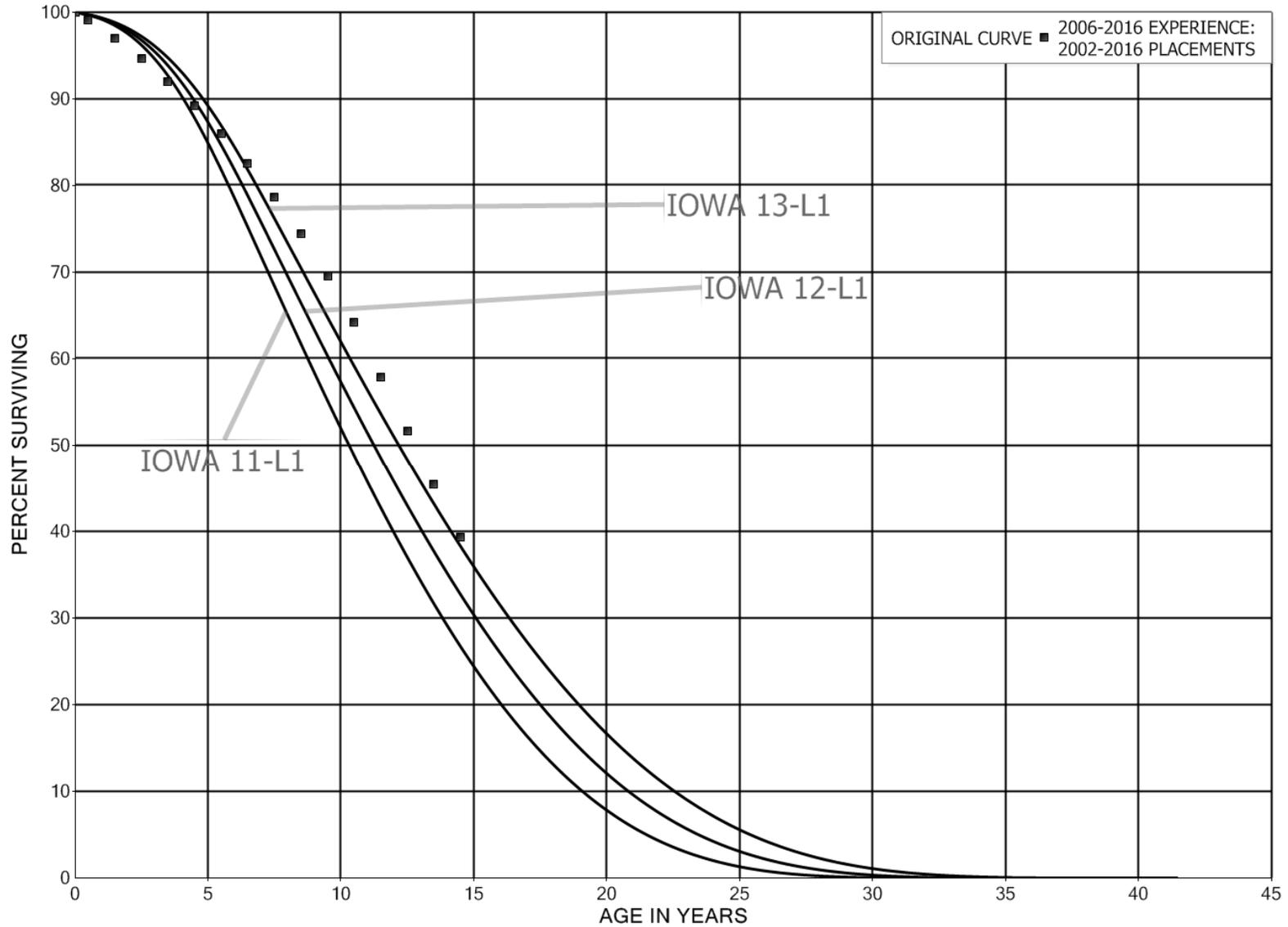


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

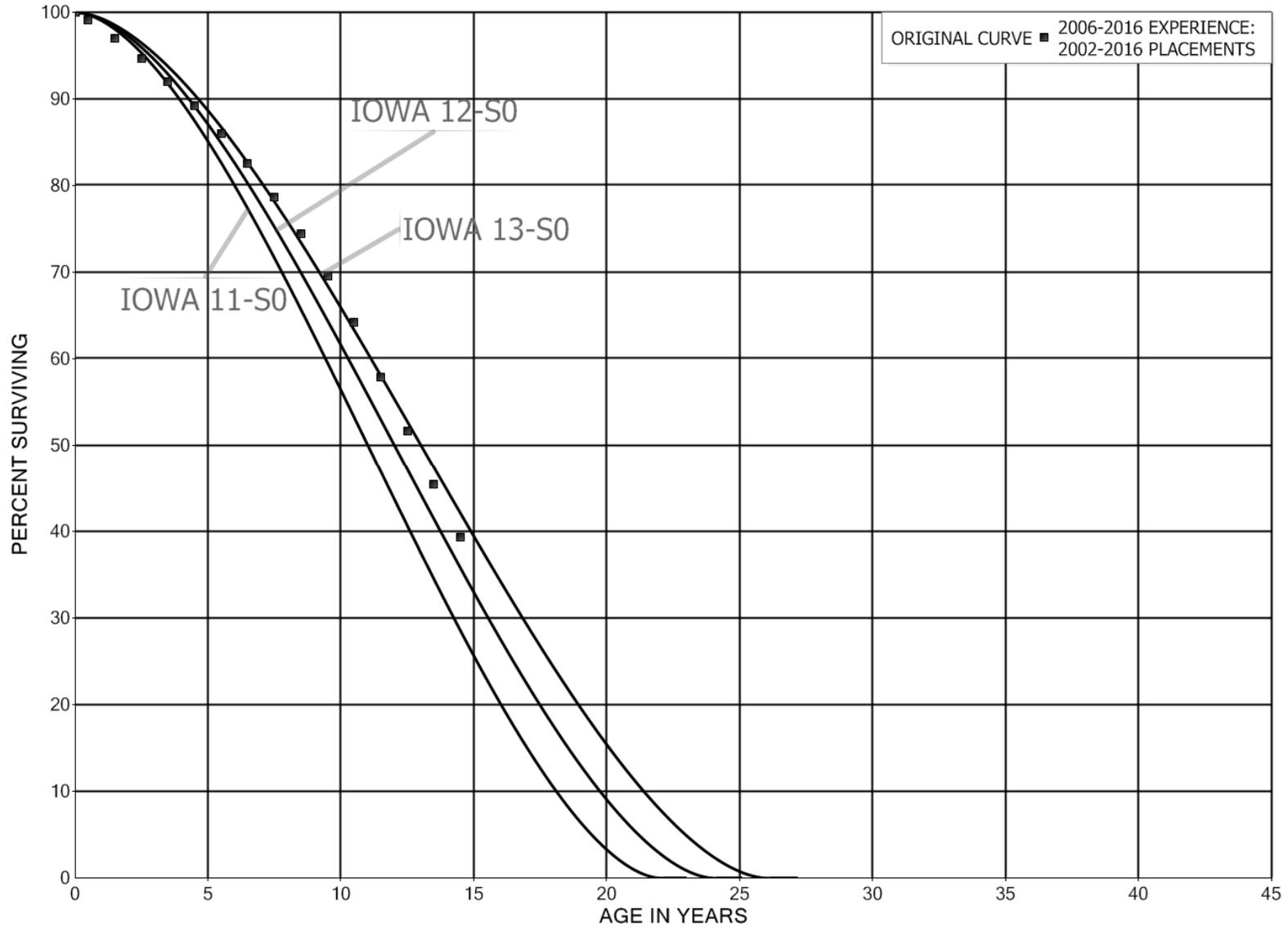


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

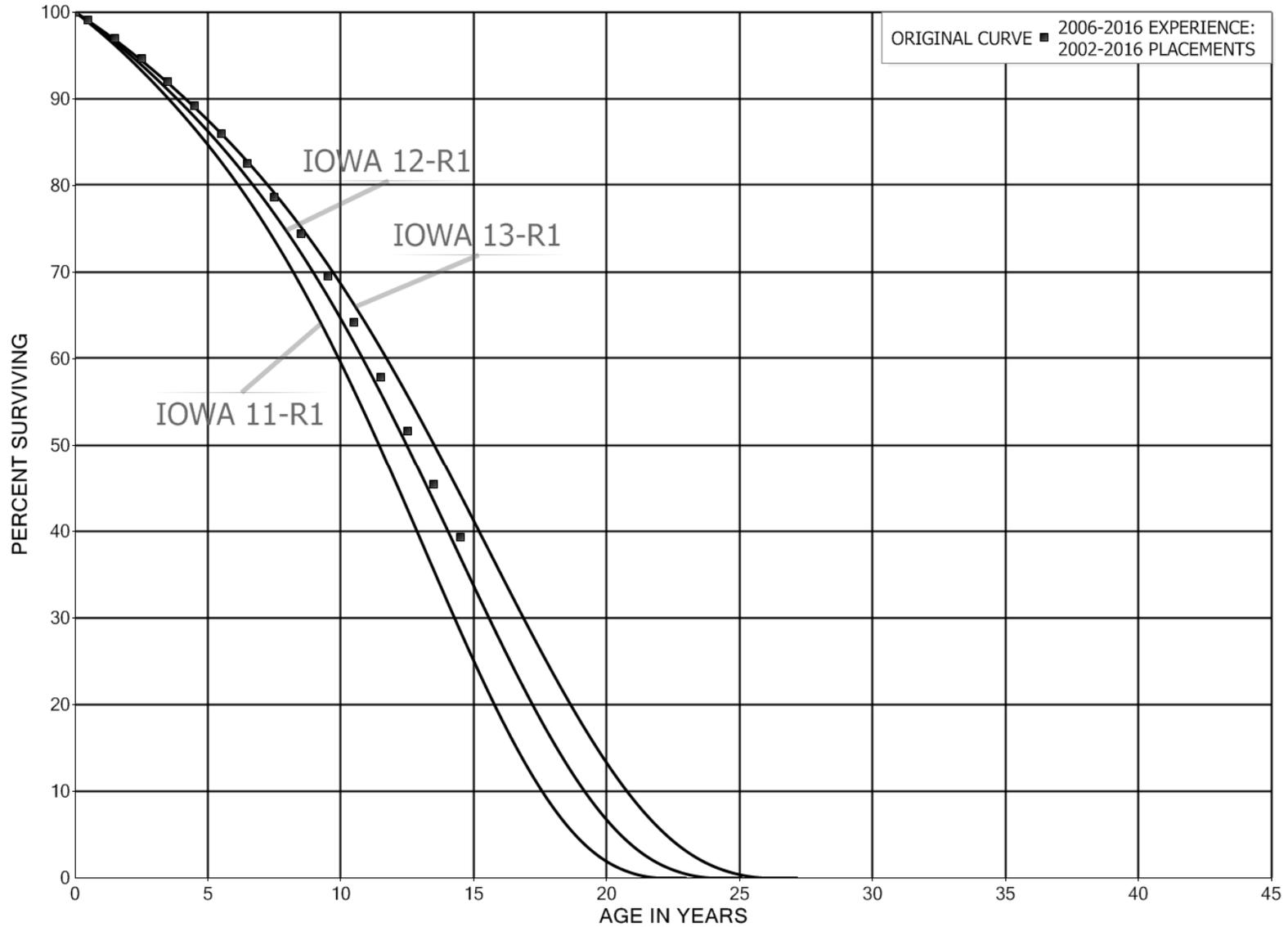
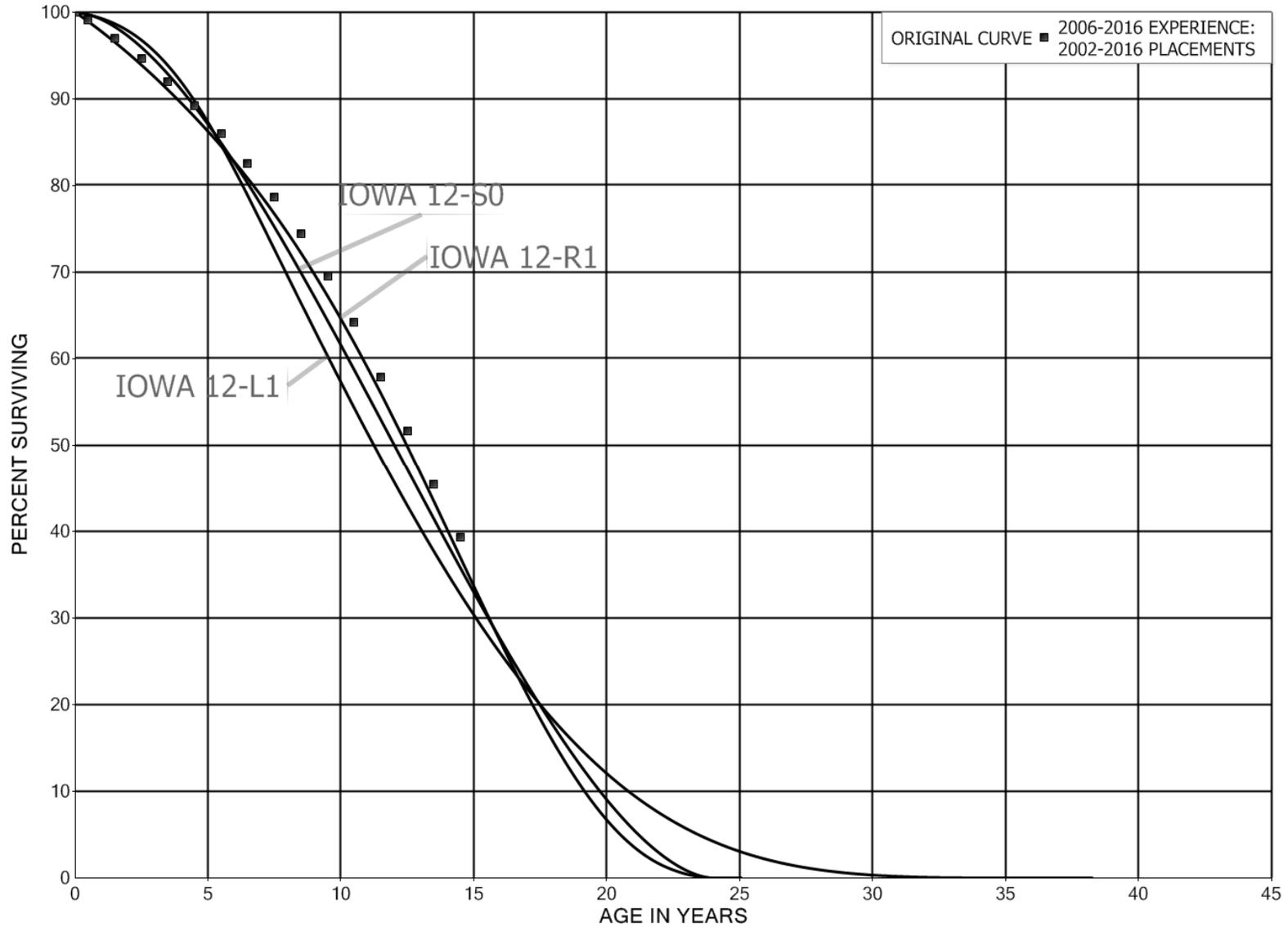




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES





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**IN THE MATTER OF** the *Electrical Power Control Act, 1994*, SNL 1994, Chapter E-5.1 (the "*EPCA*") and the *Public Utilities Act, RSNL 1990*, Chapter P-47 (the "*Act*"); and

**IN THE MATTER OF** a General Rate Application filed by Newfoundland and Labrador Hydro to establish customer electricity rates for 2018 and 2019.

### **SETTLEMENT AGREEMENT**

**WHEREAS** Newfoundland and Labrador Hydro ("Hydro" or the "Applicant") has applied to the Board of Commissioners of Public Utilities (the "Board") to establish customer electricity rates for 2018 and 2019 (the "Application"); and

**WHEREAS** the Consumer Advocate; Newfoundland Power Inc. ("Newfoundland Power"); Corner Brook Pulp and Paper Limited, NARL Refining LP and Vale Newfoundland and Labrador Limited (the "Industrial Customer Group"); the customers on the Labrador Interconnected System ("Labrador Interconnected Group") and the Iron Ore Company of Canada ("IOC") have been granted Registered Intervenor status; and

**WHEREAS** the Applicant and the Consumer Advocate, Newfoundland Power, and the Industrial Customer Group (the "Parties"), with participation by Board Hearing Counsel, have engaged in negotiations regarding Island Interconnected System and other issues; and

**WHEREAS** the Applicant and the Consumer Advocate, Newfoundland Power, the Labrador Interconnected Group and IOC, with participation by Board Hearing Counsel, have engaged in negotiations regarding the Labrador Interconnected System and Rural Rates issues.

#### **Terms of Agreement**

1. The Parties jointly advise the Board that certain issues arising from the Application have been settled by negotiations between them in accordance with this Settlement Agreement (the "Settled Issues").
2. The Parties recommend that the Board implement the agreement of the Parties regarding the Settled Issues in its Order.
3. The Parties consent to the admission in the record of this Application of all pre-filed testimony, exhibits and responses to requests for information pertaining to the Settled Issues. At the hearing of the Application, the Parties do not intend to present evidence, examine, cross-examine or present argument in relation to the Settled Issues beyond that which is reasonably necessary to assist the Board's understanding, and to explain or clarify the Parties' agreement concerning the Settled Issues, except insofar as may be necessary to

address issues that have not been settled by this Agreement and provided further that the Board includes the Settled Issues in its Order.

4. This Settlement Agreement represents a reasoned consensus on the Settled Issues and the agreements on individual issues are not intended to be severable.
5. This Settlement Agreement does not dispose of all issues arising from the Application. It does not limit the rights of the Parties to present evidence, examine, cross-examine and present argument at the hearing of the Application on issues that have not been settled by this Agreement.
6. This Settlement Agreement is without prejudice to the positions the Parties may take in proceedings other than the Application. Its sets no precedent for any issue addressed in this Settlement Agreement in any future proceeding or forum.

## **MATTERS AGREED UPON**

### **Revenue Requirement**

7. Hydro's proposed accounting treatment and methodology for calculation of Employee Future Benefits in the 2018 and 2019 Test Years ("Test Years") should be approved.
8. Hydro's proposed accounting treatment and calculation of Asset Retirement Obligations in the Test Years should be approved.
9. With respect to depreciation expense the following, which results in reductions in the 2018 and 2019 Test Years' revenue requirements of approximately \$10.1 million and \$8.9 million, respectively, is agreed:
  - a. Hydro will continue to use the Average Service Life Group methodology applied on a deemed cost basis for assets put into service in 2015 and earlier and a whole life basis for assets put in service after 2015 to calculate depreciation expense in the Test Years.
  - b. the proposed updated estimates of service lives of assets included in the Application, including the revised truncation date for the Holyrood Plant, are appropriate and should be used in the calculation of depreciation expense in the Test Years.
  - c. net salvage costs and asset removal costs for assets where assets are not replaced in the same location should be included in depreciation rates. For the calculation of the appropriate asset removal costs to be included in depreciation rates the units of property listed in Schedule A attached should not be included and the removal costs to be included in depreciation expense associated with the units of property listed in Schedule B should be at the rate of - 5%.
  - d. Gains/losses on retirements will be recovered through accumulated amortization and not recorded on the Income statement.
10. The number of vacancies in full time equivalent positions to be used in the calculation of operating labour costs in the Test Years shall be 55 and not 40 as proposed in the Application.

11. All costs and expenses related to the Business Systems Transformation Project described in the Application, which are forecast to be \$2.54 million in 2018 and \$3.04 million in 2019 shall be removed from the Revenue Requirements in the Test Years and set aside in a deferral account. The reasonableness and prudence of these costs will be reviewed with the recovery of any of these costs to be determined by an Order of the Board. Hydro shall provide a report by June 22, 2018 that (i) explains the costs with supporting detail on the reasonableness and prudence of such costs and (ii) sets out a proposal on the timing for the review of the costs and a proposed definition of the deferral account to be created.
12. (a) Hydro shall reduce the amounts included in the Test Years related to the debt guarantee fee paid to the Government of Newfoundland and Labrador to:
  - (i) adjust the fee on long-term debt issues to be consistent with the recovery of such fee approved in Hydro's 2013 Amended General Rate application proceeding which results in a reduction of \$ 567,000 in the 2018 Test Year and \$672,000 in the 2019 Test Year revenue requirements; and
  - (ii) reduce interest costs to reflect savings of \$515,000 in the 2018 Test Year and \$529,000 in the 2019 Test Year associated with Hydro borrowing from the Government and not in the capital markets as forecast in the Application.(b) The inclusion in the revenue requirement of a guarantee fee on debt borrowed by Hydro from the Government of Newfoundland and Labrador remains an issue and shall be addressed during the hearing of the Application.

#### **Rate Base**

13. Hydro shall continue to use the currently approved method to determine rate base, including beginning-of-year and end-of-year averaging for capital assets in service. Hydro may apply to the Board for a different treatment of significant capital additions on a case- by- case basis.
14. Hydro shall continue to use the currently approved working capital methodology with the updated net lag days proposed in the Application.

#### **Cost of Service**

15. The assignment of assets as common or specifically assigned as proposed in the Application and amended by a report from Hydro dated December 21, 2017, with the exception of the assignment of the frequency converter as specific, should be approved.
16. The revenue requirement method to allocate the rural deficit between Newfoundland Power and the Labrador Interconnected system approved by Order No.P.U.49 (2016) should continue to be applied.

### **Rate Design**

17. The current rate design for the Labrador Industrial Transmission Rate should continue to apply and the proposed changes in the Application shall not be implemented in this proceeding.

### **Rate Stabilization Plan**

18. The proposed change to the calculation of the Rural Rate Alteration component to use Test Year data instead of actual billing data in the monthly calculations should be approved with effect from January 1, 2018.

### **Rural Rates and Regulations**

19. The proposed changes to sections 9(b), 9(c) and 16(a) of the Rules and Regulations for service to rural customers should be approved effective the date that new rates from the Application are implemented.
20. The consideration of whether information on the rural deficit should be included on customers' bills shall be deferred for consideration in a separate proceeding or a future Hydro general rate application.

### **Regulatory Deferral and Recovery Mechanisms**

21. Hydro's proposal to record an inventory allowance of approximately \$ 2.1 million in each of the Test Years associated with the Holyrood Plant shall be withdrawn.
22. The Board should approve that external regulatory costs related to the Application and the Cost of Service and Rate Design Methodology Review be recovered in customer rates evenly over a three year period, commencing with the 2018 Test Year with the amount of such costs to be determined by the Board.

### **Excess Earnings Account**

23. The definition of the Excess Earnings Account proposed in the Application should be approved.

**Automatic Return on Equity (ROE) Adjustment**

- 24. (i) The methodology proposed in Exhibit 12 of the Application should be accepted for determining revenue requirement adjustments to flow-through by customer class as a result of changes in the ROE between test years for Hydro that result from changes in the ROE for Newfoundland Power.
- (ii) Hydro's excess earnings account definition will be revised to reflect the revised ROE to apply between test years.
- (iii) The revenue requirement adjustments to flow through to customers on the Labrador Interconnected system will occur through rate changes at the same time as the implementation of the Hydro rural rate change reflecting the revised ROE for Newfoundland Power.
- (iv) The revenue adjustments to flow through to customer classes on the Island Interconnected System will be held in a deferral account until disposition through customer rates at the time of rate changes that result from the operation of the Rate Stabilization Plan. Hydro will file details of this account by May 15, 2018.

**Future Reports and Applications**

- 25. Hydro has stated in this proceeding that in preparation for the implementation of customer rates reflecting the costs of the Labrador-Island interconnection, it will file with the Board an application no later than November 15, 2018 for a Cost of Service and Rate Design Methodology Review and the Parties agree that the Board should in its Order direct Hydro to file this applications by the date set out in this paragraph.

**Remaining Issues**

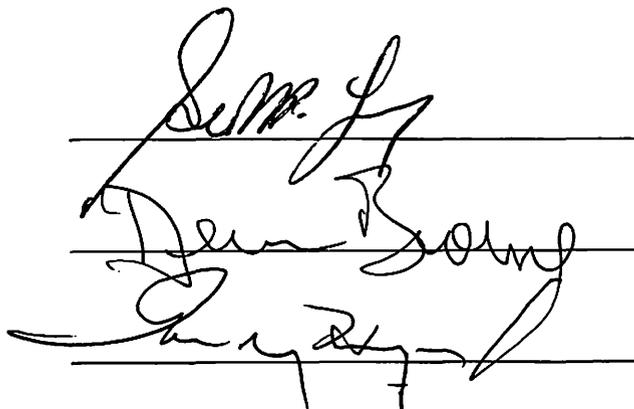
- 26. The Parties agree that issues not included in this Settlement Agreement remain unresolved and will be the subject of viva voce evidence at the hearing of the Application.

Agreed to as of the <sup>11<sup>th</sup></sup> day of April, 2018.

For Newfoundland and Labrador Hydro:

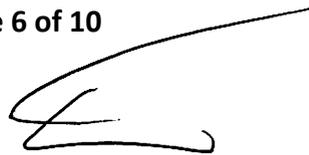
For the Consumer Advocate:

For Newfoundland Power Inc.:



The image shows three handwritten signatures, each written over a horizontal line. The top signature is in cursive and appears to be 'S.M. J.'. The middle signature is also in cursive and appears to be 'D. B.'. The bottom signature is in cursive and appears to be 'C. R.'. The lines are horizontal and extend across the width of the signatures.

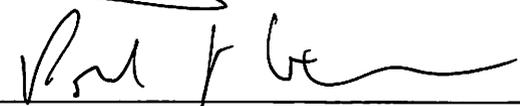
For the Industrial Customer Group:



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For the Labrador Interconnected Group:

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For Board Hearing Counsel:



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For IOC, to the extent it has  
an interest in the Settled Issues

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For the Industrial Customer Group:

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For the Labrador Interconnected Group:

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For Board Hearing Counsel:

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For IOC, to the extent it has  
an interest in the Settled Issues

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For the Industrial Customer Group:

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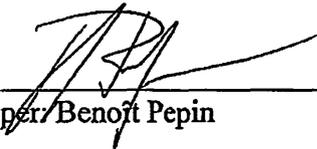
For the Labrador Interconnected Group:

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For Board Hearing Counsel:

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For IOC, to the extent it has  
an interest in the Settled Issues



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per/ Benoît Pepin

**Schedule A – Agreed List of Units of Property with Net Salvage Rate of Zero**

- Removal Costs on Holyrood Assets<sup>1</sup>
- A01 Aircraft Landing Strips
- B03 Booms - Timber
- B04 - Bridges
- C17 - Counterpoise
- D01 - Dams, Canals
- F04 - Footings and Foundations
- G02 - Gates
- I04 - Intake Structures
- P03 - Penstocks
- P10 - Powerhouse
- R13 - Roads
- S06 - Spillway structures
- T04 - Towers
- T09 - Turbines
- V02 - Valves penstock
- W01 - Water regulating structures

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<sup>1</sup> As noted in IC-NLH-027- Revision 1.

**Schedule B – Agreed List of Units of Property with Net Salvage of - 5%**

- C13 Conductors
- P05 Wood Structures





**PUB-Nalcor-267, Attachment 3 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts Reference, Page 3 of 3**

|      |  |            |       |       |         |         |         |               |      |  |    |       |         |
|------|--|------------|-------|-------|---------|---------|---------|---------------|------|--|----|-------|---------|
| V01. | VACUUM CLEANING SYSTEM                       |            |       |       |         |         |         |               |      |  |    | 60-R4 |         |
| V02. | VALVES - PENSTOCK                            |            |       |       |         |         |         |               |      |  |    | 65-R3 |         |
| V03. | VEHICLES - 1 TON                             | 8-20 years | 18-L2 | 14-S4 | 15-L3   | 19-L4   | 13-L4   | 11-R3         | 7-S1 |  | 12 | 12-L0 | 8-L4    |
| V04. | VEHICLES - 3/4 TON AND UNDER                 | 8-20 years | 18-L2 | 5-L1  | 10-L1   | 12-L4   | 8-S3    | 6-R4          | 7-S1 |  | 12 | 12-L0 | 7-L3    |
| V05. | VEHICLES - BOOMS/BODIES/CRANES/CAB & CHASSIS | 8-20 years | 18-L2 | 14-S4 | 15-L3   | 23-R2.5 | 17-L1.5 | 11-R3/15-L1.5 | 7-S1 |  |    | 12-L0 | 12-L3   |
| V06. | VEHICLES - CARS, STATION WAGONS & VAN        | 8-20 years | 18-L2 | 3-SQ  | 10-L1   | 11-S2   | 6-S3    |               | 7-S1 |  | 7  | 12-L0 | 6-L3    |
| V07. | VEHICLES - DUMP TRUCKS                       | 8-20 years | 18-L2 | 14-S4 | 15-L3   | 23-R2.5 | 17-L1.5 | 11-R3         | 7-S1 |  |    | 12-L0 | 10-L5   |
| W01. | WATER REGULATING STRUCTURE:                  |            |       |       | 68-S2.5 |         |         |               |      |  | 50 |       | 65-S4   |
| W02. | WATER SYSTEMS                                |            |       |       |         |         |         |               |      |  |    |       | 30-L4   |
| W03. | WATER SYSTEMS - FEED                         |            |       |       |         |         |         |               |      |  |    |       | 55-R2.5 |
| W04. | WATER TREATMENT                              |            |       |       |         |         |         |               |      |  | 25 |       | 55-R2.5 |

1 The quoted statement that “..the Hydro depreciation policies regarding the  
2 depreciation methods and related recommended net salvage percentages result in a  
3 lesser amount of depreciation expense than most of the Canadian peers” is a  
4 comment regarding the depreciation policies rather than the actual specific  
5 parameters. Specifically, this comment related to Hydro’s use of the Average  
6 Service Life (or Average Life Group) procedure rather the Equal Life Group  
7 Procedure used by a number of other regulated Canadian utilities.

8  
9 In the circumstances of Hydro, the use of the ELG Procedure would have resulted in  
10 a material increase in the depreciation expense at this time. Additionally, the  
11 quoted comment referred to the implementation of recovery of anticipated costs of  
12 removal into depreciation calculations only for non-replaced assets, as compared to  
13 the inclusion of cost of removal on all retired assets. As a result, the “net salvage”  
14 (removal cost) percentages are less negative for Hydro as compared to the net  
15 salvage percentages of many regulated Canadian utilities that include net salvage  
16 percentages into the depreciation rate calculations.

17  
18 A number of factors unique to each utility can influence the depreciation rate. The  
19 following provides a summary of the influences on the depreciation rate of a  
20 regulated utility:

- 21 • The average age of the plant in service at the time the depreciation study is  
22 completed;
- 23 • The level of the booked accumulated depreciation at the time of the  
24 depreciation study;
- 25 • The level of componentization of the utility accounts;
- 26 • The capitalization, retirement and depreciation policies of the specific utility;



- 1           • The selection of the depreciation parameters; and  
2           • The magnitude of change in the depreciation parameters since the last  
3           study.

4  
5           As such, two regulated utilities may have materially different depreciation rates  
6           calculated in a depreciation study, even in the circumstances where both utilities  
7           use the same depreciation parameters. For these reasons the quoted statement  
8           from the Requests for Information Responses was focused on the depreciation  
9           policy factors rather than on the selected depreciation parameters.

10  
11           In order to respond to the question, Attachment 5 to this response presents a  
12           comparison of the depreciation parameters to relevant Canadian peers for the  
13           eleven Hydro accounts with the largest amount of investment. As noted in  
14           Attachment 5, even in the circumstances where the average service life estimate for  
15           Hydro is longer than a peer company, the depreciation rate may be higher due to  
16           differences in the current depreciation reserve position, or the average age of the  
17           current plant in service. It is noted that in many accounts the Hydro current  
18           accumulated depreciation position may be underfunded given the long-term use of  
19           a sinking fund depreciation method that was discontinued in 2012. Therefore, the  
20           most meaningful comparison to consider when reviewing Attachment 1, is a  
21           comparison of the parameters (i.e. the survivor curve and the net salvage  
22           percentage), which will eliminate confusion caused by the other factors that  
23           influence the actual depreciation rate.

24           It is noted that in the circumstance of Account T09 – Turbines, the 2.86%  
25           depreciation rate as proposed by Hydro is less than the 4.35% rate used by

1 Newfoundland Power and is in the range of the rates used by Manitoba Hydro and  
2 NB Power.

3

4 In the case of Account P05 – Pole Structures-Wood<sup>1</sup>, the average service life  
5 estimate of 57 years is longer than the peers in Attachment 1, and the 2.65%<sup>2</sup>  
6 (including Cost of removal) is lower than the Newfoundland Power rate of 2.94%  
7 (including cost of removal). However, the Hydro depreciation rate related to the  
8 recovery of original cost is higher than the rates approved for Manitoba Hydro and  
9 NB Power, as accumulated reserves position of both peers were over-funded at the  
10 time of their last study for this account. Hydro would have a lower depreciation  
11 rate than Manitoba Hydro and NB Power if you exclude the impact of over-funding  
12 from prior periods.

13

14 In the case of account P07-Poles-Wood, Hydro representatives indicated that the  
15 purchase of previously owned assets and their subsequent retirements has resulted  
16 in a shorter than expected historical average service life.<sup>3</sup> Based upon Concentric's  
17 analysis of historical experience, a peer comparison of Canadian utilities and  
18 discussions with representatives, the curve was increased from 37-R3 in Hydro's  
19 previous depreciation study to 43-R1 in 2016 Depreciation study. The life estimate  
20 of 43-R1 is shorter than all three peer utilities included in Attachment 5 for many  
21 reasons, including the concept of gradualism and moderation. As the purchase of  
22 the previously owned assets and their subsequent retirements is considered an  
23 outlier, it is expected that further changes to this account in the next depreciation  
24 study may be needed if future pole retirements are indicating a longer average

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<sup>1</sup> Both NB Power and Manitoba Hydro incorporate distribution and transmission assets into the account containing Pole Structures – Wood.

<sup>2</sup> Depreciation rate of 2.43% + rate of removal cost of 0.22% = 2.65%.

<sup>3</sup> PUB-Nalcor-267, Attachment 1, page II-16-17.

1 service life. It is also important to highlight that both NB Power and Manitoba  
2 Hydro group the assets related to Pole Structures (wooden transmission structures)  
3 into a common account with wood poles. This grouping means a direct comparison  
4 is not possible between Hydro, NB Power, and Manitoba Hydro for these assets.

5  
6 Over all, Concentric Advisors views that the depreciation rates as proposed result in  
7 the lowest reasonable level of depreciation expense at this time for the Hydro  
8 assets.

**PUB-Nalcor-267, Attachment 5 (Revision 1, July 25, 2019)**  
**Rate Mitigation Options and Impacts Reference, Page 1 of 1**

| Newfoundland and Labrador Hydro                 |                                 |               |             |               |              |                     |                         |             |              |                  |                |            |                |
|---|---------------------------------|---------------|-------------|---------------|--------------|---------------------|-------------------------|-------------|--------------|------------------|----------------|------------|----------------|
| Comparison of Depreciation Parameters and Rates |                                 |               |             |               |              |                     |                         |             |              |                  |                |            |                |
| Account   | NLHydro                         |               |             |               |              |                     | Newfoundland Power Inc. |             |              | Manitoba Hydro** |                | NB Power** |                |
|   | Original Cost                   | Survivor      | Net Salvage | Depreciation  | Depreciation |                     | Survivor                | Net Salvage | Depreciation | Survivor         | Depreciation   | Survivor   | Depreciation   |
|   |                                 | Curve         | Percentage  | Rate Life (%) | Rate         | Cost of Removal (%) |                         |             |              |                  |                |            |                |
| D01   | Dams, Dykes, Canals and Tunnels | 361,909,256   | 110-R4      | 0             | 1.27         | 0.00                | 70-S0.5                 | -25         | 2.15         | 125-R4           | 0.76 - 3.16 ** | 65-R4      | 0.08 - 4.86 ** |
| G03   | Generators                      | 105,132,875   | 65-S3       | -8            | 1.99         | 0.26                | 65-R2.5                 | -25         | 2.16         | 65-S3            | 0.53 - 4.04 ** | 65-R4      | 0.87 - 3.46 ** |
| P03   | Penstock                        | 58,908,421    | 70-R4       | 0             | 2.80         | 0.00                | 60-L3                   | -25         | 2.27         | 125-R4           | 0.76 - 3.16 ** | 65-R4      | 0.08 - 4.86 ** |
| P04   | Pole Cribs and Pole Hardware    | 118,371,156   | 35-S2.5     | -20           | 3.70         | 1.37                | N/A                     | N/A         | N/A +        | N/A              | N/A +          | 41-R1.5    | 2.06           |
| P05   | Pole Structures - Wood          | 129,790,285   | 57-R3       | -5            | 2.43         | 0.22                | 52-S0.5                 | -35         | 2.94         | 55-R3            | 1.82           | 50-R3      | 1.40           |
| P07   | Poles - Wood                    | 72,604,630    | 43-R1       | -20           | 2.42         | 0.86                | 53-R1                   | -35         | 3.06         | N/A              | N/A +          | N/A        | N/A +          |
| P10   | Powerhouse                      | 93,718,745    | 75-R3       | 0             | 2.08         | 0.00                | 75-R2.5                 | -15         | 1.82         | 125-R4           | 0.71 - 3.91 ** | 70-R3      | 0.15 - 3.02 ** |
| R13   | Roads                           | 84,440,747    | 60-R4       | 0             | 2.93         | 0.00                | 60-R3                   | -10         | 1.58         | 50-R3            | 2.1            | 40-R4      | 2.71           |
| T04   | Towers                          | 77,739,424    | 65-R4       | 0             | 2.32         | 0.00                | 50-R3                   | -35         | 2.62         | 50-R4            | 1.39           | 60-R2.5    | 1.76           |
| T05   | Transformers- Other             | 89,255,274    | 55-R3       | -6            | 2.81         | 0.36                | 40-S1                   | -2          | 2.93         | 35-R2            | 2.91           | 33-R1      | 2.52           |
| T09   | Turbines                        | 65,159,636    | 55-R2.5     | 0             | 2.86         | 0.00                | 55-L1                   | -3          | 4.35         | 65-S3            | 0.53 - 4.04 ** | 50-R2.5    | 1.33 - 3.87 ** |
|   |                                 | 1,257,030,449 |             |               |              |                     |                         |             |              |                  |                |            |                |

\* Depreciation rate is inclusive of both recovery of original cost of investment and recovery of cost of removal

\*\* Manitoba Hydro and NB Power utilize location accounting on generation accounts. Depreciation rates vary by location due to age of the assets, terminal retirement date, and accumulated depreciation accounts.

\*\*\* The rates listed for these accounts indicate the high and low bookends for different locations with the same asset type and account number

\*\*\*\* Manitoba Hydro and NB Power do not include a provision for recovery of cost of removal in depreciation expense

+ These assets are accounted for in amalgamated accounts, making a direct comparison to the Hydro assets inaccurate