1 Q. Hydro cross-referenced the response to IC-NLH-012 to the response to NP-NLH-145. 2 NP-NLH-145 does not appear to be fully responsive to this question. Particularly: 3 4 5 IC-NLH-012 requested a specific reference, by asset account, as to which other utilities were relied upon, and which asset account for those other utilities. The 6 7 response to NP-NLH-145 does not include any data showing the NLH accounts, nor 8 any form of table of concordance or other cross reference showing which NLH 9 accounts are considered to relate to which accounts for the other utilities. The 10 accounts for the other utilities are often named and/or classified differently, and/or 11 do not appear to contain comparable assets. It is important to understand what 12 data Hydro was relying upon to arrive at its proposed depreciation rates. 13 14 Please provide a full response to IC-NLH-012, providing whatever data was relied 15 upon by Hydro or its consultant to arrive at its proposed depreciation rates. 16 17 18 Α. This response has been provided by Concentric Advisors (Concentric). 19 20 Due to the lack of a Uniform System of Accounts across Canada, it is very difficult to 21 specifically relate Hydro's unit of property (UOP) accounts to the comparators listed 22 in the response to Hydro's response to NP-NLH-145, Attachment 2. Canadian 23 electric utility companies use different account structures with differing levels of 24 componentization. As such, the response to Hydro's response to NP-NLH-145, 25 Attachment 2 was used as one input for Concentric's life recommendations. 26 Concentric's usual practice for comparators is to list all the applicable accounts used 27 by each comparator utility. If the listed comparator accounts are not used by Hydro

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1	then that comparator account is not used as an input to Concentric's
2	recommendations. Comparators are used as a reasonability check to what other
3	comparator utilities similar accounts have been approved at. If Concentric's
4	recommendation is within the range of comparators' approved life then
5	Concentric's recommendation is viewed as within the comparator range. If
6	Concentric's recommendation is outside of the comparator range, then Concentric
7	will attempt to understand why the reason or reasons for deviation. Concentric's
8	usual practice is to place more weight on historical data indications than on
9	comparator indications. However, if historical indications are insufficient, then
10	Concentric will place more emphasis on Company views and on Concentric's
11	experience. Section II of the Depreciation Study details this selection process of
12	historical results, Hydro's views, and comparator results that was used by
13	Concentric in its recommendations.
14	

Please refer to IC-NLH-158, Attachment 1, which details the Net Salvage
comparators that was used as input for Concentric's recommendations.

NEWFOUNDLAND AND LABRADOR HYDRO SUMMARY OF NET SALVAGE ESTIMATES OF PEER CANADIAN ELECTRIC UTILITIES

	Client:	NEWFOUNDLAND POWER INC.		POWER INC.		NOR	NORTHWEST TERRITORIES POWER CORPORATION *		
DESCRIPTION	Study date:	<u>20</u>	<u>14</u>		<u>2009</u>		<u>2015</u> Recommended	Phased In	
WIND TURBINES									
WIND TURBINES RESIDUAL HEATING SYSTEMS					-50%		-15%	-10%	
HYDRO PRODUCTION				-20%	- 445	%			
LAND AND LAND RIGHTS		Investm 0		ghted Average	-69%				
STRUCTURES AND IMPROVEMENTS		-1(-30%	-5%	
RESERVOIRS, DAMS, AND WATERWAYS	-	-25					-30%	-5%	
WATER WHEELS, TURBINES, AND GENERATOR ACESSORY ELECTRICAL EQUIPMENT	S	-25 -25					-15% -20%	-5% -5%	
ROADS, RAILROADS AND BRIDGES		-25					-5%	-578	
CANALS, PENSTOCKS, SURGE TANKS AND TAIL	RACES	-25							
OTHER POWER PLANT EQUIPMENT		-28	5%				-10%	-8%	
OTHER PRODUCTION									
STRUCTURES AND IMPROVEMENTS DIESEL		-20	1%				-35%	-8%	
GAS TURBINE		-3							
ELECTRICAL PLANT									
DIESEL GAS TURBINE		-20% to -3		%					
PRIME MOVERS, GENERATORS AND AUXILIARI	ES	-0	70						
DIESEL		-20% to	-65	%			-5% to -25%	-5% to -8%	
GAS TURBINE		0% to) -3%	, D					
FUEL HOLDERS DIESEL		-20% to	o -65º	%			-75%	-10%	
GAS TURBINE		-3		70			10/0	1070	
ACCESSORY ELECTRICAL EQUIPMENT		0	NO /				-10%	-5%	
OTHER PRODUCTION PLANT		-20)%				0%	0%	
TRANSMISSION PLANT									
LAND AND LAND RIGHTS		0			0%		0%	0%	
SUBSTATION STRUCTURES AND IMPROVEMEN	TS	-18	5%				0%	0%	
BUILDINGS SITE DEVELOPMENT									
SUBSTATION EQUIPMENT		-15	5%		-5%		-20%	-5%	
TRANSFORMERS AND REGULATORS									
RELAYING AND PROTECTION EQUIPMENT MISCELLANEOUS									
TELECONTROL SYSTEM									
TELECONTROL LINKS									
SUPERVISORY EQUIPMENT FIBER OPTIC CABLE									
SYSTEM COMMUNICATION									
SCADA									
ROADS AND TRAILS					0%				
POLES, TOWERS AND FIXTURES		-35	5%						
WOOD STEEL									
INSULATORS		-35	5%						
TOWERS AND FIXTURES					-35%		-25%	-5%	
POLES AND FIXTURES OVERHEAD CONDUCTOR		-35	5%		-40% -10%		-25% -25%	-5% -5%	
POLES		-00	, ,0		1070		2070	070	
TOWERS									
UNDERGROUND CONDUIT MANHOLES					0%		0%	0%	
UNDERGROUND CONDUCTOR		-25	5%		0%		0%	0%	
		20			- / •		0,0	0,0	

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	Client:	NEWFOUNDLAND POWER INC.	NOVA SCOTIA POWER INC.		WEST TERRITORIES POWER CORPORATION * 2015	
DESCRIPTION	Study date:	<u>2014</u>	<u>2009</u>	2015 Recommended	Phased In	
DISTRIBUTION PLANT				Recommended	T Hased III	
LAND AND LAND RIGHTS SUBSTATION STRUCTURES AND IMPROVEMEN BUILDINGS	TS		0% -5%	0%	0%	
				22/	00/	
			400/	0%	0%	
POLES, TOWERS AND FIXTURES		250/	-40%	-25%	-5%	
WOOD POLES OVERHEAD TRANSFORMERS INSULATORS		-35%				
CONCRETE AND STEEL		-35%				
STEEL TOWERS		-35%				
OVERHEAD CONDUCTOR			-15%	-25%	-5%	
PRIMARY CONDUCTOR SECONDARY CONDUCTOR						
FAULT INDICATORS						
SWITCHES						
BARE COPPER		-25%				
WEATHER-PROOF COPPER		-25%				
BARE ALUMINUM		-35%				
WEATHER-PROOF ALUMINUM		-35%				
AERIAL CABLE		-25%				
DUPLEX, TRIPLEX, AND QUADRUPLEX		-35%				
UNDERGROUND CONDUIT TRANSOFRMER PADS			0%	0%	0%	
PULL BOXES		400/				
MANHOLES UNDERGROUND CONDUCTOR		-10% -10%		0%	0%	
		-10%		0%	0%	
		400/				
SWITCHES SPECIAL INSULATED COPPER CABLE		-10% -25%				
SUBTATION EQUIPMENT		-25%				
LINE TRANSFORMERS		-2%				
TRANSFORMERS - OVERHEAD		-2%				
TRANSFORMERS - OVERHEAD TRANSFORMERS - PADMOUNT TRANSFORMERS - MINIPAD						
TRANSFORMERS - SUBSTATIONS						
SWITCHGEAR						
STRUCTURES						
PROTECTION						
SCADA			0%			
AMR						
AMR - SKID INFRASTRUCTURE						
VOLTAGE REGULATORS		-2%				
CAPACITOR BANKS		-2%				
RECLOSERS		-2%				
CAPACITORS AND REGULATORS		400/	000/	2004	50/	
STREET LIGHTING AND SIGNAL SYSTEMS		-10%	-30%	-20%	-5%	
TELECONTROL LINKS SUPERVISORY EQUIPMENT						
STREET LIGHT POLES						
SERVICES			-75%	-10%	-5%	
OVERHEAD			-10/0	-1070	070	
UNDERGROUND						
METERS			0%	0%	0%	
AMI			070	0,0	570	
AMR						
WATT-HOUR		-5%				
		59/ 59/				

-5% -5% -5%

DEMAND	
INSTRUMENT TRANSFORMERS	
METERING TANKS	
INSTALLATIONS ON CUSTOMER PREMISES	

0% 0%

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Bank Description201420092015CHARDRecommendePicacetineSTRUCTURES RONINPROVEMENTS HOURSS RAME AND IRON MASOMRY GENERAL SCADA BUILDINGS		Client:	NEWFOUNDLAND POWER INC.	NOVA SCOTIA POWER INC.		WEST TERRITORIES POWER CORPORATION * <u>2015</u>	
GENERAL PLANT -5% STRUCTURES AND IMPROVEMENTS -6% LEASEHDAD IMPROVEMENTS -6% HOUSES -6% FRAME AND IRON -5% MUSIES -5% STRUCTURES AND IMPROVEMENTS -5% SUBJONCS -5% COMPUTERS -6% FURNITURE -5% SUBJONCS -5% COMPUTER ARDOWARE -6% COMPUTER ARDOWARE 10% 10% COMPUTER ARDOWARE 15% -5% COMPUTER ARDOWARE 5% -5		Study date:	<u>2014</u>	<u>2009</u>			
STRUCTURES AND IMPROVEMENTS LEASEHOLD IMPROVEMENTS HOUSES FRAME AND IRON MASCINARY GENERAL SHALL HARGE BUILDINGS LARGE BUILDINGS LARGE BUILDINGS LARGE COMPUTER NOT EQUIPMENT COMPUTERS FURNTURE EQUIPMENT EQUIPMENT EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURES COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURES COMPUTERS FURNTURES COMPUTERS FURNTURE EQUIPMENT COMPUTERS FURNTURES COMPUTERS FURNTURES COMPUTERS FURNTURES COMPUTERS FURNTURES COMPUTERS FURNTURES COMPUTERS FURNTURES FURNTURES COMPUTERS FURNTURES					R	ecommended	Phased In
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