

1 Q. With respect to the response to PUB-NLH-070, please provide, by asset account, the
2 total gross plant that is projected for each asset account for each test year. Please
3 also provide the breakdown between what part of the gross plant (by asset
4 account) is part of the pre-2015 assets (average life) and what part is included in the
5 post-2015 assets (ELG procedure). Please provide columns showing the ASL life
6 amortization rate applicable to the asset account, separately the ASL variance rate
7 applicable to the asset account (if the ASL rates are not presently broken out by life
8 and variance, please provide the break out), the ELG rate proposed for the asset
9 account, and the derivation of the calculated Life depreciation expense in the GRA
10 test years based on the values noted.

11

12

13 A. The depreciation accrual (i.e., expense) and resulting accrual rates were developed
14 for each Unit of Property (UOP) using an Average Service Life (ASL) procedure for
15 pre-2015 vintages and an Equal Life Group (ELG) procedure for the 2015 vintage.
16 The resulting depreciation accrual and rates presented in Tables 1A and 1B in
17 Exhibit 11, pages 50-57 of 633, are a composite result. The composite rates have
18 been applied to all forecast balances that represent 2015 and prior assets. The
19 Whole Life Accrual Rate represents an ELG procedure for post-2015 asset additions.
20 As such, the Whole Life Accrual rates have been applied to all forecast post-2015
21 vintage balances.

22

23 Please refer to IC-NLH-165, Attachments 1-3 for gross plant projected by asset
24 account for 2018 Test Year and IC-NLH-165, Attachments 4-6 for 2019 Test Year
25 depicting variances by asset account for life and rate variance to compute variances
26 depicted by each proposed parameter shown in Hydro's response to PUB-NLH-70.

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

UOP	Original Cost			Existing					Per Life Change					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
A01.	151,888	51,389	203,277	0.52	384	0.52	8,565	8,949	0.24	79	4.27	2,194	2,273	(0.28)	(305)	3.75	(6,371)	(6,675)
A04.	5,930,886	771,973	6,702,859	2.60	353,620	2.60	66,169	419,789	2.31	137,708	3.55	25,236	162,944	(0.29)	(215,912)	0.95	(40,933)	(256,845)
B01.	10,928,968	3,394,953	14,323,921	2.51	502,226	2.51	161,714	663,940	2.35	259,357	5.37	135,767	395,124	(0.16)	(242,869)	2.86	(25,947)	(268,816)
B02.	23,333,424	13,533,079	36,866,503	0.65	42,807	0.65	2,852,657	2,895,464	0.22	36,296	2.92	2,852,424	2,888,720	(0.43)	(6,511)	2.27	(233)	(6,743)
B03.	175,556	-	175,556	6.45	5,058	6.45	-	5,058	6.45	11,335	5.52	-	11,335	-	6,277	(0.93)	-	6,277
B04.	4,254,290	680,217	4,934,507	0.75	22,260	0.75	15,005	37,265	0.46	19,590	1.64	11,156	30,745	(0.29)	(2,671)	0.89	(3,849)	(6,520)
B05.	67,941,679	33,487,409	101,429,088	1.36	995,479	1.36	365,515	1,360,994	1.29	877,723	4.42	693,406	1,571,129	(0.07)	(117,756)	3.06	327,891	210,135
B06.	33,421,820	4,166,200	37,588,020	1.11	342,069	1.11	75,853	417,921	1.02	347,389	2.13	57,017	404,405	(0.09)	5,320	1.02	(18,836)	(13,516)
B07.	1,456,108	78,298	1,534,405	2.17	37,112	2.17	3,804	40,917	2.01	29,362	2.66	2,083	31,445	(0.16)	(7,750)	0.49	(1,721)	(9,471)
B08.	7,276,394	243,594	7,519,988	1.52	185,042	1.52	12,400	197,442	1.19	86,274	2.13	4,962	91,236	(0.33)	(98,768)	0.61	(7,439)	(106,206)
C01.	2,643,339	-	2,643,339	0.62	12,313	0.62	-	12,313	0.51	13,452	3.55	-	13,452	(0.11)	1,138	2.93	-	1,138
C02.	8,901,116	1,509,034	10,410,150	1.99	107,486	1.99	54,217	161,703	1.27	113,013	2.37	35,764	148,777	(0.72)	5,527	0.38	(18,453)	(12,926)
C03.	2,832,465	3,320,061	6,152,525	1.68	53,508	1.68	48,016	101,524	1.29	36,484	1.72	16,973	53,457	(0.39)	(17,024)	0.04	(31,043)	(48,067)
C04.	10,550,929	620,183	11,171,112	1.41	167,493	1.41	4,624	172,117	0.95	100,682	1.77	2,333	103,014	(0.46)	(66,811)	0.36	(2,291)	(69,102)
C06.	988,222	-	988,222	6.87	51,119	6.87	(398)	50,721	6.44	63,544	3.33	-	63,544	(0.43)	12,424	(3.54)	398	12,822
C07.	509,132	-	509,132	0.42	3,272	0.42	-	3,272	0.07	338	2.37	-	338	(0.35)	(2,935)	1.95	-	(2,935)
C09.	38,562,735	106,415,228	144,977,963	1.70	934,376	1.70	1,794,376	2,728,753	1.51	602,466	2.21	1,629,392	2,231,858	(0.19)	(331,911)	0.51	(164,984)	(496,895)
C10.	16,617,120	363,044	16,980,163	2.13	416,246	2.13	11,984	428,231	2.13	354,092	4.00	14,522	368,614	-	(62,155)	1.87	2,537	(59,617)
C11.	6,716,428	2,944,752	9,661,180	12.94	489,467	12.94	902,745	1,392,213	12.94	186,710	20.00	437,271	623,982	-	(302,757)	7.06	(465,474)	(768,231)
C12.	125,930	-	125,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C13.	67,322,774	41,953,472	109,276,246	2.42	1,218,119	2.42	687,028	1,905,147	1.76	1,185,112	1.96	804,980	1,990,092	(0.66)	(33,007)	(0.46)	117,952	84,945
C14.	34,317,377	829,735	35,147,112	2.14	439,339	2.14	21,333	460,671	1.58	533,433	2.60	20,669	554,102	(0.56)	94,094	0.46	(663)	93,431
C15.	29,027,489	8,013,635	37,041,124	1.92	976,522	1.92	351,363	1,327,884	1.92	556,348	2.92	195,479	751,827	-	(420,174)	1.00	(155,884)	(576,058)
C16.	9,555,715	1,149,000	10,704,715	2.09	211,492	2.09	28,370	239,863	2.00	194,882	4.10	47,109	241,991	(0.09)	(16,610)	2.01	18,739	2,129
C17.	3,623,089	-	3,623,089	1.96	81,298	1.96	-	81,298	1.75	63,300	2.39	-	63,300	(0.21)	(17,998)	0.43	-	(17,998)
C18.	6,883,242	580,607	7,463,849	2.01	131,172	2.01	12,117	143,289	1.94	133,424	1.69	9,812	143,236	(0.07)	2,252	(0.32)	(2,305)	(53)
D01.	361,908,097	3,931,781	365,839,878	1.30	4,807,577	1.30	45,086	4,852,663	1.20	4,330,386	0.97	31,889	4,362,275	(0.10)	(477,191)	(0.33)	(13,197)	(490,388)
D02.	26,054,786	26,150,840	52,205,626	3.24	1,663,634	3.24	1,129,342	2,792,976	2.63	1,019,201	6.96	1,177,134	2,196,336	(0.61)	(644,432)	3.72	47,792	(596,640)
D03.	16,473,250	9,449,419	25,922,669	1.56	441,391	1.56	206,848	648,239	1.47	230,402	2.39	129,263	359,664	(0.09)	(210,989)	0.83	(77,586)	(288,575)
D04.	2,477,333	1,773,600	4,250,933	1.17	23,590	1.17	4,490	28,080	0.85	21,029	3.36	4,966	25,995	(0.32)	(2,562)	2.19	476	(2,086)
E01.	89,800	-	89,800	-	-	-	-	-	-	-	2.25	-	-	-	-	2.25	-	-
E02.	12,608,968	110,488	12,719,456	0.05	3,684	0.05	4,950	8,634	0.05	2,225	3.68	4,066	6,290	-	(1,460)	3.63	(884)	(2,343)
E03.	913,876	-	913,876	1.20	12,044	1.20	-	12,044	1.20	10,885	2.90	-	10,885	-	(1,159)	1.70	-	(1,159)
F01.	2,421,496	424,657	2,846,153	4.87	270,708	4.87	50,450	321,157	4.87	116,927	7.09	28,517	145,444	-	(153,781)	2.22	(21,933)	(175,714)
F02.	7,510,589	334,728	7,845,317	1.28	110,698	1.28	8,828	119,526	1.19	89,388	2.25	7,531	96,920	(0.09)	(21,309)	0.97	(1,297)	(22,606)
F03.	13,717,640	9,186,552	22,904,193	1.37	244,532	1.37	174,024	418,556	1.37	190,529	2.13	139,619	330,148	-	(54,004)	0.76	(34,404)	(88,408)
F04.	20,053,428	85,948,965	106,002,394	1.46	369,472	1.46	1,548,936	1,918,408	1.25	254,592	1.81	1,518,445	1,773,037	(0.21)	(114,880)	0.35	(30,491)	(145,371)
F05.	2,441,533	2,990,689	5,432,222	0.80	20,338	0.80	7,439	27,777	0.80	19,557	2.30	6,721	26,278	-	(781)	1.50	(719)	(1,499)
F06.	28,287,021	4,314,340	32,601,361	1.68	417,792	1.68	71,359	489,151	1.41	399,924	3.36	111,328	511,252	(0.27)	(17,868)	1.68	39,969	22,101
G01.	68,846,964	9,758,715	78,605,679	1.55	1,679,155	1.55	265,039	1,944,194	1.49	1,024,999	2.60	137,820	1,162,819	(0.06)	(654,156)	1.05	(127,219)	(781,374)
G02.	19,034,580	744,111	19,778,691	1.85	331,790	1.85	12,277	344,068	1.68	319,394	1.33	8,436	327,831	(0.17)	(12,396)	(0.52)	(3,841)	(16,237)
G03.	103,642,255	9,803,163	113,445,418	1.70	1,708,078	1.70	231,561	1,939,639	1.50	1,572,211	1.65	159,953	1,732,164	(0.20)	(135,867)	(0.05)	(71,607)	(207,475)
G04.	23,543,526	2,159,822	25,703,348	1.48	1,004,790	1.48	125,815	1,130,605	1.31	302,593	2.15	46,436	349,029	(0.17)	(702,198)	0.67	(79,379)	(781,576)
G05.	530,654	-	530,654	1.37	4,763	1.37	-	4,763	0.91	4,833	2.68	-	4,833	(0.46)	70	1.31	-	70
G06.	7,840,659	273,500	8,114,159	4.69	287,430	4.69	11,013	298,443	3.87	303,210	2.30	6,291	309,501	(0.82)	15,780	(2.39)	(4,723)	11,057
G07.	10,359,282	9,244,028	19,603,310	1.94	212,640	1.94	215,817	428,457	1.75	181,606	1.94	148,756	330,362	(0.19)	(31,034)	-	(67,062)	(98,096)
I01.	-	348,100	348,100	-	-	-	-	5,138	-	-	-	-	5,138	-	-	-	0	0
I02.	5,628,425	992,068	6,620,493	0.64	37,426	0.64	43,929	81,355	0.64	26,555	5.90	58,532	85,087	-	(10,871)	5.26	14,603	3,732
I03.	41,432,512	6,297,614	47,730,127	2.39	1,537,517	2.39	195,557	1,733,074	2.39	987,856	3.23	162,296	1,150,152	-	(549,661)	0.84	(33,262)	(582,922)
I04.	19,436,125	288,656	19,724,780	1.30	254,315	1.30	3,914	258,230	1.19	231,466	0.97	2,800	234,266	(0.11)	(22,850)	(0.33)	(1,114)	(23,964)
I05.	521,505	-	521,505	5.61	11,955	5.61	-	11,955	2.31	12,032	4.81	-	12,032	(3.30)	77	(0.80)	-	77
L02.	4,628,999	464,147	5,093,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L03.	14,203,744	-	14,203,744	0.67	205,559	0.67	-	205,559	0.67	95,321	1.57	-	95,321	-	(110,238)	0.90	-	(110,238)
L04.	896,160	394,258	1,290,418	0.96	28,895	0.96	17,079	45,974	0.96	8,611	2.13	6,921	15,532	-	(20,284)	1.17	(10,158)	(30,442)

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

UOP	Original Cost			Existing					Per Life Change					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
L05.	6,167,373	757,400	6,924,773	1.35	83,948	1.35	8,674	92,622	1.35	83,046	2.02	8,600	91,646	-	(902)	0.67	(74)	(976)
L06.	11,226	-	11,226	-	-	-	-	-	-	-	4.25	-	-	-	-	4.25	-	-
M01.	551,348	-	551,348	1.68	8,230	1.68	-	8,230	1.42	7,864	5.11	-	7,864	(0.26)	(366)	3.43	-	(366)
M02.	3,833,871	-	3,833,871	0.35	107,594	0.35	-	107,594	0.25	9,640	1.64	-	9,640	(0.10)	(97,954)	1.29	-	(97,954)
M03.	2,233,645	232,193	2,465,837	0.90	66,445	0.90	27,587	94,032	0.64	14,264	2.37	5,503	19,767	(0.26)	(52,181)	1.47	(22,084)	(74,265)
M04.	58,301	-	58,301	1.59	906	1.59	-	906	1.59	927	2.92	-	927	-	21	1.33	-	21
M05.	656,435	-	656,435	1.95	26,976	1.95	-	26,976	1.95	12,830	3.15	-	12,830	-	(14,146)	1.20	-	(14,146)
M06.	5,026,624	3,055,141	8,081,765	4.81	321,523	4.81	90,298	411,821	4.81	254,742	5.66	70,700	325,442	-	(66,781)	0.85	(19,598)	(86,379)
M07.	698,384	-	698,384	0.61	12,530	0.61	-	12,530	0.61	4,238	5.05	-	4,238	-	(8,292)	4.44	-	(8,292)
M08.	262,853	1,363,900	1,626,753	3.96	16,079	3.96	101,356	117,435	3.96	10,422	4.82	56,996	67,418	-	(5,657)	0.86	(44,360)	(50,017)
M10.	11,940,067	(2,225,555)	9,714,512	3.40	75,163	3.40	(397,809)	(322,645)	3.40	(249,403)	6.96	(187,550)	(436,953)	-	(324,566)	3.56	210,258	(114,307)
M11.	1,886,541	1,046,075	2,932,616	6.74	245,826	6.74	127,108	372,935	13.10	253,668	15.02	97,049	350,718	6.36	7,842	8.28	(30,059)	(22,217)
M12.	403,390	35,882	439,272	0.31	7,561	0.31	1,897	9,457	1.54	6,648	7.59	2,723	9,371	1.23	(913)	7.28	827	(86)
M13.	287,287	-	287,287	-	-	-	-	-	0.92	2,657	9.08	-	2,657	0.92	2,657	9.08	-	2,657
M14.	10,403,667	807,546	11,211,213	2.80	425,760	2.80	26,356	452,117	4.70	487,052	5.03	23,421	510,473	1.90	61,292	2.23	(2,935)	58,356
M16.	2,164,481	239,066	2,403,547	1.87	76,393	1.87	9,365	85,758	1.87	44,909	6.67	-	44,909	-	(31,484)	4.80	(9,365)	(40,849)
O01.	1,274,330	1,072,423	2,346,752	3.18	35,726	3.18	167,314	203,041	3.18	31,459	5.00	5,359	36,818	-	(4,267)	1.82	(161,956)	(166,223)
O02.	4,647,870	98,726	4,746,596	3.07	47,889	3.07	2,168	50,057	3.07	45,354	5.00	1,843	47,197	-	(2,535)	1.93	(325)	(2,860)
P01.	42,480	-	42,480	0.32	144	0.32	-	144	0.32	137	3.55	-	137	-	(6)	3.23	-	(6)
P02.	1,181,009	-	1,181,009	1.80	18,247	1.80	-	18,247	1.80	21,230	5.32	-	21,230	-	2,982	3.52	-	2,982
P03.	57,882,142	17,722,711	75,604,854	2.38	940,737	2.38	330,486	1,271,224	2.13	1,251,181	1.52	248,658	1,499,839	(0.25)	310,443	(0.86)	(81,828)	228,615
P04.	118,296,270	8,358,634	126,654,904	3.55	2,009,558	3.55	207,199	2,216,758	2.59	3,031,378	3.15	253,718	3,285,096	(0.96)	1,021,819	(0.40)	46,519	1,068,339
P05.	129,395,060	18,006,531	147,401,591	2.26	2,834,663	2.26	477,267	3,311,930	1.67	2,164,033	2.06	203,952	2,367,985	(0.59)	(670,630)	(0.20)	(273,314)	(943,945)
P06.	333,760	-	333,760	9.27	4,073	9.27	-	4,073	0.37	1,240	4.26	-	1,240	(8.90)	(2,833)	(5.01)	-	(2,833)
P07.	72,422,201	6,996,232	79,418,433	2.24	1,739,118	2.24	197,749	1,936,867	1.65	1,175,153	4.34	242,903	1,418,056	(0.59)	(563,966)	2.10	45,155	(518,811)
P08.	4,971,572	836,800	5,808,372	1.30	57,068	1.30	54,279	111,347	0.82	40,628	4.64	38,828	79,455	(0.48)	(16,440)	3.34	(15,451)	(31,892)
P09.	664,592	-	664,592	5.42	47,022	5.42	-	47,022	4.78	31,747	5.66	-	31,747	(0.64)	(15,275)	0.24	-	(15,275)
P10.	93,424,424	2,409,615	95,834,039	1.90	1,478,011	1.90	42,522	1,520,534	1.72	1,612,959	1.57	37,831	1,650,790	(0.18)	134,948	(0.33)	(4,692)	130,257
P11.	1,214,470	690,051	1,904,522	4.85	15,733	4.85	147,009	162,742	4.85	4,667	16.67	53,609	58,276	-	(11,067)	11.82	(93,399)	(104,466)
P12.	9,416,744	4,545,057	13,961,801	2.21	391,315	2.21	111,462	502,777	2.21	209,489	3.33	25,928	235,417	-	(181,825)	1.12	(85,534)	(267,360)
R01.	9,582,533	1,170,500	10,753,033	1.12	106,211	1.12	40,478	146,690	0.73	68,677	2.44	28,560	97,237	(0.39)	(37,534)	1.32	(11,918)	(49,452)
R02.	4,673,957	-	4,673,957	2.56	132,480	2.56	(9,303)	123,177	2.56	148,803	5.37	-	148,803	-	16,323	2.81	9,303	25,626
R03.	101,662	-	101,662	5.81	5,906	5.81	-	5,906	5.81	5,908	11.00	-	5,908	-	2	5.19	-	2
R04.	560,166	-	560,166	1.83	14,210	1.83	-	14,210	1.83	10,237	6.08	-	10,237	-	(3,973)	4.25	-	(3,973)
R05.	7,236,646	-	7,236,646	4.49	288,774	4.49	-	288,774	4.49	325,274	7.09	-	325,274	-	36,500	2.60	-	36,500
R06.	1,582,483	816,300	2,398,783	2.96	48,724	2.96	3,292	52,016	2.96	46,672	4.64	3,156	49,828	-	(2,052)	1.68	(135)	(2,188)
R07.	1,215,192	-	1,215,192	3.09	33,310	3.09	-	33,310	3.09	37,766	2.58	-	37,766	-	4,455	(0.51)	-	4,455
R08.	7,144,315	832,133	7,976,447	1.70	174,276	1.70	30,631	204,906	1.45	101,806	2.44	20,131	121,937	(0.25)	(72,470)	0.74	(10,500)	(82,969)
R09.	5,573,201	450,262	6,023,463	2.22	157,529	2.22	6,010	163,539	1.88	105,865	3.56	2,067	107,932	(0.34)	(51,664)	1.34	(3,944)	(55,607)
R11.	1,220,710	629,314	1,850,024	2.76	55,355	2.76	36,708	92,064	2.76	33,508	3.33	20,956	54,464	-	(21,848)	0.57	(15,752)	(37,600)
R12.	21,729,649	126,056	21,855,704	1.36	381,491	1.36	3,654	385,145	1.36	295,078	1.64	1,090	296,169	-	(86,413)	0.28	(2,563)	(88,976)
R13.	84,439,448	4,335,123	88,774,570	2.90	2,414,389	2.90	114,872	2,529,260	2.63	2,225,125	1.77	67,266	2,292,391	(0.27)	(189,264)	(1.13)	(47,606)	(236,869)
R14.	6,616,500	269,648	6,886,148	7.93	84,986	7.93	30,839	115,824	7.93	54,012	20.00	18,503	72,516	-	(30,973)	12.07	(12,335)	(43,309)
R15.	9,625,892	-	9,625,892	3.64	483,854	3.64	(7,157)	476,697	3.64	418,828	1.86	-	418,828	-	(65,026)	(1.78)	7,157	(57,869)
S01.	4,920,223	571,898	5,492,121	3.02	158,262	3.02	8,825	167,087	3.02	148,955	5.66	8,207	157,162	-	(9,307)	2.64	(618)	(9,925)
S02.	154,009	-	154,009	4.49	5,957	4.49	-	5,957	4.49	6,909	4.08	-	6,909	-	953	(0.41)	-	953
S03.	3,918,011	1,031,663	4,949,674	1.56	3,596	1.56	236,677	240,273	1.56	1,055	14.29	44,623	45,678	-	(2,541)	12.73	(192,054)	(194,595)
S04.	2,919,319	-	2,919,319	0.99	32,262	0.99	-	32,262	0.84	24,441	1.94	-	24,441	(0.15)	(7,821)	0.95	-	(7,821)
S05.	33,744,883	4,503,502	38,248,385	18.12	1,159,168	18.12	548,275	1,707,443	18.12	1,321,581	14.29	357,612	1,679,194	-	162,413	(3.83)	(190,663)	(28,250)
S06.	28,120,270	546,531	28,666,801	1.28	363,259	1.28	7,427	370,686	1.18	330,259	0.97	5,301	335,560	(0.10)	(33,000)	(0.31)	(2,126)	(35,126)
S07.	7,370,081	48,377	7,418,458	1.34	129,043	1.34	1,466	130,509	1.14	89,581	1.94	939	90,519	(0.20)	(39,462)	0.60	(527)	(39,990)
S08.	8,333,065	63,298	8,396,363	8.91	310,455	8.91	3,600	314,055	6.90	574,728	3.33	2,108	576,836	(2.01)	264,273	(5.58)	(1,492)	262,780
S09.	642,093	-	642,093	0.44	534	0.44	-	534	0.06	428	2.37	-	428	(0.38)	(105)	1.93	-	(105)
S10.	5,233,336	583,337	5,816,673	2.54	218,214	2.54	33,176	251,390	2.27	118,494	2.13	11,124	129,618	(0.27)	(99,720)	(0.41)	(22,052)	(121,772)
S11.	3,106,597	-	3,106,597	2.31	66,294	2.31	-	66,294	2.31	71,901	1.64	-	71,901	-	5,608	(0.67)	-	5,608
S12.	14,403	-	14,403	-	-	-	-	-	-	-	3.87	-	-	-	-	3.87	-	-
S13.	1,308,713	-	1,308,713	0.50	10,922	0.50	-	10,922	0.50	6,539	1.94	-	6,539	-	(4,383)	1.44	-	(4,383)
S14.	3,893,679	160,426	4,054,105	4.88	234,888	4.88	12,275	247,163	4.27	166,588	6.79	11,112	177,700	(0.61)	(68,300)	1.91	(1,162)	(69,463)

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

UOP	Original Cost			Existing					Per Life Change					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
S15.	11,710,019	6,976,266	18,686,285	1.48	300,761	1.48	153,562	454,323	1.26	147,742	1.94	66,782	214,524	(0.22)	(153,019)	0.46	(86,780)	(239,799)
S16.	3,298,788	-	3,298,788	-	-	-	-	-	-	13,412	-	-	13,412	-	13,412	-	-	13,412
S17.	667,245	303,200	970,445	4.31	18,152	4.31	3,083	21,236	4.31	28,774	3.04	2,304	31,078	-	10,622	(1.27)	(779)	9,843
S18.	6,855,290	6,053,280	12,908,570	1.37	267,619	1.37	193,270	460,889	1.37	93,137	1.77	53,315	146,452	-	(174,482)	0.40	(139,955)	(314,437)
S19.	11,365,720	48,894	11,414,614	2.30	225,112	2.30	1,358	226,470	2.30	265,025	3.74	1,829	266,853	-	39,913	1.44	470	40,383
S20.	2,304,609	-	2,304,609	2.60	64,656	2.60	-	64,656	2.60	59,872	1.70	-	59,872	-	(4,784)	(0.90)	-	(4,784)
T01.	12,261,301	1,898,269	14,159,571	2.35	296,140	2.35	59,053	355,193	2.35	297,945	5.58	78,016	375,961	-	1,805	3.23	18,963	20,768
T02.	3,366,326	249,079	3,615,406	2.85	54,674	2.85	11,917	66,592	2.85	55,633	5.00	10,974	66,606	-	958	2.15	(944)	15
T03.	14,232,015	1,723,903	15,955,918	3.31	375,142	3.31	64,955	440,096	3.31	377,647	5.00	52,508	430,154	-	2,505	1.69	(12,447)	(9,942)
T04.	77,670,535	168,467,315	246,137,850	2.17	1,275,435	2.17	2,571,856	3,847,291	1.62	1,252,693	1.64	2,560,249	3,812,941	(0.55)	(22,742)	(0.53)	(11,607)	(34,349)
T05.	84,519,969	29,901,963	114,421,932	1.99	1,455,665	1.99	607,357	2,063,022	1.76	1,492,570	2.13	463,299	1,955,869	(0.23)	36,904	0.14	(144,058)	(107,153)
T06.	17,517,398	16,618,029	34,135,427	2.57	517,362	2.57	227,824	745,186	2.34	411,235	4.10	292,869	704,105	(0.23)	(106,127)	1.53	65,046	(41,081)
T07.	37,345,486	11,511,155	48,856,641	3.32	1,342,796	3.32	263,649	1,606,444	2.96	1,110,241	5.14	323,946	1,434,187	(0.36)	(232,554)	1.82	60,297	(172,257)
T09.	60,646,883	9,599,238	70,246,121	2.36	1,194,835	2.36	185,163	1,379,999	1.85	1,080,150	2.39	130,511	1,210,662	(0.51)	(114,685)	0.03	(54,652)	(169,337)
T10.	-	5,030,668	5,030,668	-	-	-	1,676,889	1,676,889	39.27	-	33.33	1,676,889	1,676,889	39.27	-	33.33	0	0
T11.	2,206,062	-	2,206,062	-	44,121	-	-	44,121	17.85	367,677	16.67	-	367,677	17.85	323,556	16.67	-	323,556
T12.	3,088,487	-	3,088,487	-	61,770	-	-	61,770	8.54	257,374	8.33	-	257,374	8.54	195,604	8.33	-	195,604
V01.	72,451	-	72,451	0.29	209	0.29	-	209	0.29	212	1.77	-	212	-	3	1.48	-	3
V02.	7,424,851	1,897,236	9,322,087	1.91	123,114	1.91	38,070	161,185	1.69	124,899	1.81	34,340	159,239	(0.22)	1,784	(0.10)	(3,730)	(1,946)
V03.	51,648	53,071	104,719	9.77	6,456	9.77	6,634	13,090	12.50	6,456	11.29	5,992	12,448	2.73	(0)	1.52	(642)	(642)
V04.	4,703,347	4,700,282	9,403,629	3.60	403,068	3.60	521,775	924,843	7.03	335,899	13.71	337,684	673,583	3.43	(67,169)	10.11	(184,091)	(251,260)
V05.	14,321,609	6	14,321,615	5.43	853,320	5.43	(12,042)	841,278	7.67	1,155,297	8.02	-	1,155,297	2.24	301,977	2.59	12,042	314,019
V06.	1,596,910	199,821	1,796,731	0.12	74,609	0.12	47,176	121,784	4.11	74,870	15.96	31,891	106,762	3.99	262	15.84	(15,284)	(15,022)
V07.	11,535	-	11,535	-	-	-	-	-	-	-	8.74	-	-	-	-	8.74	-	-
W01.	22,451,738	1,141,600	23,593,338	2.06	367,856	2.06	8,703	376,559	1.85	415,218	1.59	7,219	422,436	(0.21)	47,362	(0.47)	(1,484)	45,877
W02.	3,384,217	2,346,200	5,730,417	3.93	136,528	3.93	82,390	218,918	3.11	105,102	3.53	46,292	151,393	(0.82)	(31,427)	(0.40)	(36,098)	(67,525)
W03.	3,879,878	1,242,800	5,122,678	1.14	17,961	1.14	4,780	22,741	0.88	7,062	2.39	2,475	9,537	(0.26)	(10,899)	1.25	(2,305)	(13,203)
W04.	11,771,885	-	11,771,885	1.05	262,882	1.05	(5,452)	257,431	0.91	106,385	2.39	-	106,385	(0.14)	(156,497)	1.34	5,452	(151,046)
	2,435,010,973	761,639,174	3,196,650,147		51,377,887		21,402,352	72,780,238		44,643,827		18,873,617	63,517,444		(6,734,060)		(2,528,735)	(9,262,794)

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

Holyrood Assets			Existing					Per Life Change					Variance					
Original Cost			Existing					Per Life Change					Variance					
UOP				Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
	Pre Dec/15	Post Dec/15	Total	Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Depreciation
A04.1	620,866	210,800	831,666		61,569		68,368	129,937		61,569		68,368	129,937		-		(0)	(0)
B01.1	106,627	469,378	576,005		10,762		114,950	125,712		10,762		114,950	125,712		(0)		0	0
B02.1	35,616,052	3,141,367	38,757,419		1,660,613		962,900	2,623,513		1,689,661		962,900	2,652,562		29,049		0	29,049
B05.1	1,300,250	784,100	2,084,350		107,395		62,728	170,123		107,395		62,728	170,123		(0)		-	(0)
B06.1	72,011	-	72,011		6,492		-	6,492		6,492		-	6,492		-		-	-
C01.1	89,750	-	89,750		5,326		-	5,326		5,326		-	5,326		-		-	-
C03.1	544,049	-	544,049		8,565		-	8,565		8,565		-	8,565		0		-	0
C04.1	629,827	-	629,827		9,761		-	9,761		9,761		-	9,761		(0)		-	(0)
C07.1	77,164	-	77,164		2,102		-	2,102		2,102		-	2,102		-		-	-
C10.1	-	352,033	352,033		-		86,212	86,212		-		86,212	86,212		-		(0)	(0)
C12.1	2,329,667	-	2,329,667		48,370		-	48,370		48,370		-	48,370		0		-	0
C15.1	119,880	-	119,880		14,531		-	14,531		14,531		-	14,531		(0)		-	(0)
C16.1	-	93,100	93,100		-		3,325	3,325		-		3,325	3,325		-		-	-
D03.1	3,632,290	-	3,632,290		691,865		-	691,865		691,865		-	691,865		0		-	0
E03.1	1,280,261	-	1,280,261		81,207		-	81,207		81,206		-	81,206		(0)		-	(0)
F01.1	82,020	-	82,020		10,321		-	10,321		17,443		-	17,443		7,123		-	7,123
F03.1	797,150	-	797,150		36,244		-	36,244		36,244		-	36,244		(0)		-	(0)
F04.1	56,613	-	56,613		1,333		-	1,333		1,333		-	1,333		0		-	0
F06.1	13,453,910	259,046	13,712,956		1,087,239		5,413	1,092,651		1,087,238		82,046	1,169,284		(0)		76,633	76,633
G01.1	24,645	-	24,645		111		-	111		111		-	111		(0)		-	(0)
G03.1	1,067,438	-	1,067,438		169,410		-	169,410		169,410		-	169,410		(0)		-	(0)
G06.1	2,144,383	-	2,144,383		96,669		-	96,669		96,669		-	96,669		0		-	0
I02.1	7,066,298	-	7,066,298		350,462		-	350,462		350,462		-	350,462		0		-	0
I05.1	24,417	-	24,417		1,349		-	1,349		1,349		-	1,349		-		-	-
L03.1	5,766	-	5,766		160		-	160		160		-	160		-		-	-
M02.1	468,523	-	468,523		21,918		-	21,918		21,918		-	21,918		(0)		-	(0)
M10.1	1,611,947	-	1,611,947		307,214		-	307,214		307,214		-	307,214		0		-	0
O02.1	58,975	-	58,975		2,060		-	2,060		2,060		-	2,060		-		-	-
P10.1	8,903,432	-	8,903,432		141,651		-	141,651		141,651		-	141,651		0		-	0
P12.1	106,685	-	106,685		8,231		-	8,231		8,231		-	8,231		(0)		-	(0)
R13.1	1,859	-	1,859		31		-	31		31		-	31		-		-	-
S07.1	9,202,119	-	9,202,119		602,581		-	602,581		602,581		-	602,581		(0)		-	(0)
S08.1	1,461,435	-	1,461,435		91,170		-	91,170		91,170		-	91,170		0		-	0
S16.1	-	2,267,400	2,267,400		-		51,532	51,532		-		80,979	80,979		-		29,447	29,447
T03.1	404,075	-	404,075		33,509		-	33,509		33,509		-	33,509		(0)		-	(0)
T05.1	126,690	870,326	997,017		16,892		204,783	221,675		16,892		204,783	221,675		0		0	0
T09.1	29,486,220	6,116,300	35,602,520		3,372,900		950,603	4,323,503		3,478,791		950,603	4,429,394		105,891		(0)	105,891
V04.1	57,444	29,122	86,566		12,309		6,240	18,550		12,309		6,561	18,870		(0)		320	320
W02.1	-	207,404	207,404		-		49,777	49,777		-		49,777	49,777		-		(0)	(0)
W03.1	3,033,868	1,101,212	4,135,081		151,733		227,555	379,288		299,859		227,555	527,414		148,127		0	148,127
W04.1	2,792,962	-	2,792,962		227,275		-	227,275		227,275		-	227,275		(0)		-	(0)
	128,857,566	15,901,590	144,759,155		9,451,330		2,794,385	12,245,715		9,741,518		2,900,786	12,642,303		290,188		106,400	396,588
	2,563,868,538	777,540,764	3,341,409,302		60,829,216		24,196,737	85,025,953		54,385,345		21,774,402	76,159,747		(6,443,871)		(2,422,335)	(8,866,206)
	Total (000's)							85,026					76,160					(8,866)
	Removal Cost							2,060					2,060					-
	Loss on Disposal							3,987					3,987					-
	Disposal Proceeds							(400)					-					400
	CIAC Amortization							(1,945)					-					1,945
	Per Hydro's response to PUB-NLH-070							88,728					82,207					(6,522)

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
A01.	151,888	51,389	203,277	0.24	79	4.27	2,194	2,273	0.52	175	4.70	2,415	2,591	0.28	96	0.43	221	317
A04.	5,930,886	771,973	6,702,859	2.31	137,708	3.55	25,236	162,944	2.60	155,304	3.73	26,625	181,929	0.29	17,596	0.18	1,390	18,986
B01.	10,928,968	3,394,953	14,323,921	2.35	259,357	5.37	135,767	395,124	2.51	277,313	5.64	142,593	419,906	0.16	17,956	0.27	6,826	24,782
B02.	23,333,424	13,533,079	36,866,503	0.22	36,296	2.92	2,852,424	2,888,720	0.65	110,455	3.36	2,853,076	2,963,531	0.43	74,159	0.44	652	74,811
B03.	175,556	-	175,556	6.45	11,335	5.52	-	11,335	6.45	11,335	5.52	-	11,335	-	-	-	-	-
B04.	4,254,290	680,217	4,934,507	0.46	19,590	1.64	11,156	30,745	0.75	31,942	1.97	13,400	45,342	0.29	12,352	0.33	2,245	14,597
B05.	67,941,679	33,487,409	101,429,088	1.29	877,723	4.42	693,406	1,571,129	1.36	929,400	4.64	727,919	1,657,319	0.07	51,677	0.22	34,513	86,190
B06.	33,421,820	4,166,200	37,588,020	1.02	347,389	2.13	57,017	404,405	1.11	378,522	2.24	60,401	438,924	0.09	31,134	0.11	3,385	34,518
B07.	1,456,108	78,298	1,534,405	2.01	29,362	2.66	2,083	31,445	2.17	31,727	2.79	2,185	33,912	0.16	2,365	0.13	102	2,467
B08.	7,276,394	243,594	7,519,988	1.19	86,274	2.13	4,962	91,236	1.52	110,498	2.45	5,741	116,239	0.33	24,223	0.32	780	25,003
C01.	2,643,339	-	2,643,339	0.51	13,452	3.55	-	13,452	0.62	16,480	3.73	-	16,480	0.11	3,029	0.18	-	3,029
C02.	8,901,116	1,509,034	10,410,150	1.27	113,013	2.37	35,764	148,777	1.99	177,155	2.96	44,667	221,822	0.72	64,142	0.59	8,903	73,046
C03.	2,832,465	3,320,061	6,152,525	1.29	36,484	1.72	16,973	53,457	1.68	47,696	2.15	24,423	72,119	0.39	11,211	0.43	7,450	18,661
C04.	10,550,929	620,183	11,171,112	0.95	100,682	1.77	2,333	103,014	1.41	148,775	2.21	2,912	151,688	0.46	48,094	0.44	580	48,673
C06.	988,222	-	988,222	6.44	63,544	3.33	-	63,544	6.87	67,789	3.50	-	67,789	0.43	4,245	0.17	-	4,245
C07.	509,132	-	509,132	0.07	338	2.37	-	338	0.42	2,146	2.61	-	2,146	0.35	1,809	0.24	-	1,809
C09.	38,562,735	106,415,228	144,977,963	1.51	602,466	2.21	1,629,392	2,231,858	1.70	678,969	2.54	1,896,110	2,575,079	0.19	76,504	0.33	266,718	343,222
C10.	16,617,120	363,044	16,980,163	2.13	354,092	4.00	14,522	368,614	2.13	354,092	4.00	14,522	368,614	-	-	-	-	-
C11.	6,716,428	2,944,752	9,661,180	12.94	186,710	20.00	437,271	623,982	12.94	186,710	20.00	437,271	623,982	-	-	-	-	-
C12.	125,930	-	125,930	-	-	2.13	-	-	0.20	-	2.24	-	-	0.20	-	0.11	-	-
C13.	67,322,774	41,953,472	109,276,246	1.76	1,185,112	1.96	804,980	1,990,092	2.42	1,630,579	2.64	1,084,259	2,714,838	0.66	445,468	0.68	279,279	724,746
C14.	34,317,377	829,735	35,147,112	1.58	533,433	2.60	20,669	554,102	2.14	723,155	3.25	26,713	749,868	0.56	189,722	0.65	6,043	195,766
C15.	29,027,489	8,013,635	37,041,124	1.92	556,348	2.92	195,479	751,827	1.92	556,348	2.92	195,479	751,827	-	-	-	-	-
C16.	9,555,715	1,149,000	10,704,715	2.00	194,882	4.10	47,109	241,991	2.09	203,965	4.30	49,407	253,372	0.09	9,083	0.20	2,298	11,381
C17.	3,623,089	-	3,623,089	1.75	63,300	2.39	-	63,300	1.96	70,923	2.63	-	70,923	0.21	7,624	0.24	-	7,624
C18.	6,883,242	580,607	7,463,849	1.94	133,424	1.69	9,812	143,236	2.01	138,254	1.78	10,335	148,589	0.07	4,830	0.09	523	5,353
D01.	361,908,097	3,931,781	365,839,878	1.20	4,330,386	0.97	31,889	4,362,275	1.30	4,705,459	1.12	36,820	4,742,279	0.10	375,073	0.15	4,931	380,004
D02.	26,054,786	26,150,840	52,205,626	2.63	1,019,201	6.96	1,177,134	2,196,336	3.24	1,255,647	8.35	1,412,223	2,667,870	0.61	236,446	1.39	235,089	471,534
D03.	16,473,250	9,449,419	25,922,669	1.47	230,402	2.39	129,263	359,664	1.56	244,293	2.51	135,795	380,088	0.09	13,891	0.12	6,533	20,424
D04.	2,477,333	1,773,600	4,250,933	0.85	21,029	3.36	4,966	25,995	1.17	29,082	3.86	5,705	34,787	0.32	8,053	0.50	739	8,792
E01.	89,800	-	89,800	-	0	2.25	-	0	0.67	0	2.36	-	0	0.67	-	0.11	-	-
E02.	12,608,968	110,488	12,719,456	0.05	2,225	3.68	4,066	6,290	0.05	2,225	3.68	4,066	6,290	-	-	-	-	-
E03.	913,876	-	913,876	1.20	10,885	2.90	-	10,885	1.20	10,885	2.90	-	10,885	-	-	-	-	-
F01.	2,421,496	424,657	2,846,153	4.87	116,927	7.09	28,517	145,444	4.87	116,927	7.09	28,517	145,444	-	-	-	-	-
F02.	7,510,589	334,728	7,845,317	1.19	89,388	2.25	7,531	96,920	1.28	96,006	2.36	7,900	103,905	0.09	6,618	0.11	368	6,986
F03.	13,717,640	9,186,552	22,904,193	1.37	190,529	2.13	139,619	330,148	1.37	190,529	2.13	139,619	330,148	-	-	-	-	-
F04.	20,053,428	85,948,965	106,002,394	1.25	254,592	1.81	1,518,445	1,773,037	1.46	297,432	2.08	1,747,427	2,044,859	0.21	42,840	0.27	228,982	271,822
F05.	2,441,533	2,990,689	5,432,222	0.80	19,557	2.30	6,721	26,278	0.80	19,557	2.30	6,721	26,278	-	-	-	-	-
F06.	28,287,021	4,314,340	32,601,361	1.41	399,924	3.36	111,328	511,252	1.68	473,714	4.03	133,527	607,241	0.27	73,789	0.67	22,199	95,989
G01.	68,846,964	9,758,715	78,605,679	1.49	1,024,999	2.60	137,820	1,162,819	1.55	1,066,182	2.68	142,061	1,208,243	0.06	41,183	0.08	4,241	45,424
G02.	19,034,580	744,111	19,778,691	1.68	319,394	1.33	8,436	327,831	1.85	350,837	1.53	9,705	360,542	0.17	31,443	0.20	1,269	32,712
G03.	103,642,255	9,803,163	113,445,418	1.50	1,572,211	1.65	159,953	1,732,164	1.70	1,777,625	1.90	184,189	1,961,814	0.20	205,415	0.25	24,235	229,650
G04.	23,543,526	2,159,822	25,703,348	1.31	302,593	2.15	46,436	349,029	1.48	345,286	2.47	53,348	398,634	0.17	42,694	0.32	6,911	49,605
G05.	530,654	-	530,654	0.91	4,833	2.68	-	4,833	1.37	7,274	3.08	-	7,274	0.46	2,441	0.40	-	2,441
G06.	7,840,659	273,500	8,114,159	3.87	303,210	2.30	6,291	309,501	4.69	367,527	2.88	7,877	375,404	0.82	64,317	0.58	1,586	65,904
G07.	10,359,282	9,244,028	19,603,310	1.75	181,606	1.94	148,756	330,362	1.94	201,117	2.13	163,325	364,442	0.19	19,511	0.19	14,569	34,080
I01.	-	348,100	348,100	-	-	-	5,138	5,138	-	-	-	5,138	5,138	-	-	-	-	-
I02.	5,628,425	992,068	6,620,493	0.64	26,555	5.90	58,532	85,087	0.64	26,555	5.90	58,532	85,087	-	-	-	-	-
I03.	41,432,512	6,297,614	47,730,127	2.39	987,856	3.23	162,296	1,150,152	2.39	987,856	3.23	162,296	1,150,152	-	-	-	-	-
I04.	19,436,125	288,656	19,724,780	1.19	231,466	0.97	2,800	234,266	1.30	251,514	1.12	3,233	254,747	0.11	20,048	0.15	433	20,481
I05.	521,505	-	521,505	2.31	12,032	4.81	-	12,032	5.61	29,276	5.53	-	29,276	3.30	17,244	0.72	-	17,244
L02.	4,628,999	464,147	5,093,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L03.	14,203,744	-	14,203,744	0.67	95,321	1.57	-	95,321	0.67	95,321	1.57	-	95,321	-	-	-	-	-

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
L04.	896,160	394,258	1,290,418	0.96	8,611	2.13	6,921	15,532	0.96	8,611	2.13	6,921	15,532	-	-	-	-	-
L05.	6,167,373	757,400	6,924,773	1.35	83,046	2.02	8,600	91,646	1.35	83,046	2.02	8,600	91,646	-	-	-	-	-
L06.	11,226	-	11,226	-	-	4.25	-	-	-	-	4.25	-	-	-	-	-	-	-
M01.	551,348	-	551,348	1.42	7,864	5.11	-	7,864	1.68	9,246	5.87	-	9,246	0.26	1,383	0.76	-	1,383
M02.	3,833,871	-	3,833,871	0.25	9,640	1.64	-	9,640	0.35	13,342	1.80	-	13,342	0.10	3,701	0.16	-	3,701
M03.	2,233,645	232,193	2,465,837	0.64	14,264	2.37	5,503	19,767	0.90	20,023	2.61	6,060	26,083	0.26	5,759	0.24	557	6,316
M04.	58,301	-	58,301	1.59	927	2.92	-	927	1.59	927	2.92	-	927	-	-	-	-	-
M05.	656,435	-	656,435	1.95	12,830	3.15	-	12,830	1.95	12,830	3.15	-	12,830	-	-	-	-	-
M06.	5,026,624	3,055,141	8,081,765	4.81	254,742	5.66	70,700	325,442	4.81	254,742	5.66	70,700	325,442	-	-	-	-	-
M07.	698,384	-	698,384	0.61	4,238	5.05	-	4,238	0.61	4,238	5.05	-	4,238	-	-	-	-	-
M08.	262,853	1,363,900	1,626,753	3.96	10,422	4.82	56,996	67,418	3.96	10,422	4.82	56,996	67,418	-	-	-	-	-
M10.	11,940,067	(2,225,555)	9,714,512	3.40	(249,103)	6.96	(187,550)	(436,653)	3.40	(249,403)	6.96	(187,550)	(436,953)	-	(300)	-	-	(300)
M11.	1,886,541	1,046,075	2,932,616	13.10	253,668	15.02	97,049	350,718	6.74	130,392	15.02	97,049	227,441	(6.36)	(123,277)	-	-	(123,277)
M12.	403,390	35,882	439,272	1.54	6,648	7.59	2,723	9,371	0.31	1,319	7.59	2,723	4,042	(1.23)	(5,329)	-	-	(5,329)
M13.	287,287	-	287,287	0.92	2,657	9.08	-	2,657	-	-	9.08	-	-	(0.92)	(2,657)	-	-	(2,657)
M14.	10,403,667	807,546	11,211,213	4.70	487,052	5.03	23,421	510,473	2.80	290,683	5.03	23,421	314,104	(1.90)	(196,369)	-	-	(196,369)
M16.	2,164,481	239,066	2,403,547	1.87	44,909	6.67	-	44,909	1.87	44,909	6.67	0	44,909	-	-	-	0	0
O01.	1,274,330	1,072,423	2,346,752	3.18	31,459	5.00	5,359	36,818	3.18	31,459	5.00	5,359	36,818	-	-	-	-	-
O02.	4,647,870	98,726	4,746,596	3.07	45,354	5.00	1,843	47,197	3.07	45,354	5.00	1,843	47,197	-	-	-	-	-
P01.	42,480	-	42,480	0.32	137	3.55	-	137	0.32	137	3.55	-	137	-	-	-	-	-
P02.	1,181,009	-	1,181,009	1.80	21,230	5.32	-	21,230	1.80	21,230	5.32	-	21,230	-	-	-	-	-
P03.	57,882,142	17,722,711	75,604,854	2.13	1,251,181	1.52	248,658	1,499,839	2.38	1,398,641	1.75	286,284	1,684,925	0.25	147,461	0.23	37,626	185,086
P04.	118,296,270	8,358,634	126,654,904	2.59	3,031,378	3.15	253,718	3,285,096	3.55	4,164,995	4.25	346,180	4,511,175	0.96	1,133,617	1.10	92,462	1,226,079
P05.	129,395,060	18,006,531	147,401,591	1.67	2,164,033	2.06	203,952	2,367,985	2.26	2,929,904	2.78	312,722	3,242,626	0.59	765,872	0.72	108,769	874,641
P06.	333,760	-	333,760	0.37	1,240	4.26	-	1,240	0.37	30,933	5.75	-	30,933	8.90	29,693	1.49	-	29,693
P07.	72,422,201	6,996,232	79,418,433	1.65	1,175,153	4.34	242,903	1,418,056	2.24	1,599,682	5.86	331,423	1,931,105	0.59	424,529	1.52	88,520	513,049
P08.	4,971,572	836,800	5,808,372	0.82	40,628	4.64	38,828	79,455	1.30	64,493	5.10	42,677	107,170	0.48	23,866	0.46	3,849	27,715
P09.	664,592	-	664,592	4.78	31,747	5.66	-	31,747	5.42	36,047	6.23	-	36,047	0.64	4,300	0.57	-	4,300
P10.	93,424,424	2,409,615	95,834,039	1.72	1,612,959	1.57	37,831	1,650,790	1.90	1,783,561	1.81	43,614	1,827,175	0.18	170,601	0.24	5,783	176,385
P11.	1,214,470	690,051	1,904,522	4.85	4,667	16.67	53,609	58,276	4.85	4,667	16.67	53,609	58,276	-	-	-	-	-
P12.	9,416,744	4,545,057	13,961,801	2.21	209,489	3.33	25,928	235,417	2.21	209,489	3.33	25,928	235,417	-	-	-	-	-
R01.	9,582,533	1,170,500	10,753,033	0.73	68,677	2.44	28,560	97,237	1.12	105,036	3.05	35,700	140,736	0.39	36,359	0.61	7,140	43,499
R02.	4,673,957	-	4,673,957	2.56	148,803	5.37	-	148,803	2.56	148,803	5.37	-	148,803	-	-	-	-	-
R03.	101,662	-	101,662	5.81	5,908	11.00	-	5,908	5.81	5,908	11.00	-	5,908	-	-	-	-	-
R04.	560,166	-	560,166	1.83	10,237	6.08	-	10,237	1.83	10,237	6.08	-	10,237	-	-	-	-	-
R05.	7,236,646	-	7,236,646	4.49	325,274	7.09	-	325,274	4.49	325,274	7.09	-	325,274	-	-	-	-	-
R06.	1,582,483	816,300	2,398,783	2.96	46,672	4.64	3,156	49,828	2.96	46,672	4.64	3,156	49,828	-	-	-	-	-
R07.	1,215,192	-	1,215,192	3.09	37,766	2.58	-	37,766	3.09	37,766	2.58	-	37,766	-	-	-	-	-
R08.	7,144,315	832,133	7,976,447	1.45	101,806	2.44	20,131	121,937	1.70	119,637	2.80	23,127	142,763	0.25	17,831	0.36	2,996	20,826
R09.	5,573,201	450,262	6,023,463	1.88	105,865	3.56	2,067	107,932	2.22	124,612	4.09	2,845	127,456	0.34	18,747	0.53	778	19,525
R11.	1,220,710	629,314	1,850,024	2.76	33,508	3.33	20,956	54,464	2.76	33,508	3.33	20,956	54,464	-	-	-	-	-
R12.	21,729,649	126,056	21,855,704	1.36	295,078	1.64	1,090	296,169	1.36	295,078	1.64	1,090	296,169	-	-	-	-	-
R13.	84,439,448	4,335,123	88,774,570	2.63	2,225,125	1.77	67,266	2,292,391	2.90	2,450,644	2.04	77,527	2,528,171	0.27	225,519	0.27	10,261	235,780
R14.	6,616,500	269,648	6,886,148	7.93	54,012	20.00	18,503	72,516	7.93	54,012	20.00	18,503	72,516	-	-	-	-	-
R15.	9,625,892	-	9,625,892	3.64	418,828	1.86	-	418,828	3.64	418,828	1.86	-	418,828	-	-	-	-	-
S01.	4,920,223	571,898	5,492,121	3.02	148,955	5.66	8,207	157,162	3.02	148,955	5.66	8,207	157,162	-	-	-	-	-
S02.	154,009	-	154,009	4.49	6,909	4.08	-	6,909	4.49	6,909	4.08	-	6,909	-	-	-	-	-
S03.	3,918,011	1,031,663	4,949,674	1.56	1,055	14.29	44,623	45,678	1.56	1,055	14.29	44,623	45,678	-	-	-	-	-
S04.	2,919,319	-	2,919,319	0.84	24,441	1.94	-	24,441	0.99	29,038	2.13	-	29,038	0.15	4,597	0.19	-	4,597
S05.	33,744,883	4,503,502	38,248,385	18.12	1,321,581	14.29	357,612	1,679,194	18.12	1,321,581	14.29	357,612	1,679,194	-	-	-	-	-
S06.	28,120,270	546,531	28,666,801	1.18	330,259	0.97	5,301	335,560	1.28	361,464	1.12	6,121	367,586	0.10	31,206	0.15	820	32,025
S07.	7,370,081	48,377	7,418,458	1.14	89,581	1.94	939	90,519	1.34	105,160	2.23	1,079	106,239	0.20	15,579	0.29	140	15,720
S08.	8,333,065	63,298	8,396,363	6.90	574,728	3.33	2,108	576,836	8.91	742,079	3.66	2,317	744,396	2.01	167,352	0.33	209	167,561
S09.	642,093	-	642,093	0.06	428	2.37	-	428	0.44	3,255	2.61	-	3,255	0.38	2,826	0.24	-	2,826
S10.	5,233,336	583,337	5,816,673	2.27	118,494	2.13	11,124	129,618	2.54	133,170	2.34	12,349	145,519	0.27	14,676	0.21	1,225	15,901
S11.	3,106,597	-	3,106,597	2.31	71,901	1.64	-	71,901	2.31	71,901	1.64	-	71,901	-	-	-	-	-
S12.	14,403	-	14,403	-	-	3.87	-	-	-	-	3.87	-	-	-	-	-	-	-
S13.	1,308,713	-	1,308,713	0.50	6,539	1.94	-	6,539	0.50	6,539	1.94	-	6,539	-	-	-	-	-
S14.	3,893,679	160,426	4,054,105	4.27	166,588	6.79	11,112	177,700	4.88	190,305	7.47	12,225	202,531	0.61	23,718	0.68	1,113	24,830

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
S15.	11,710,019	6,976,266	18,686,285	1.26	147,742	1.94	66,782	214,524	1.48	172,889	2.13	73,323	246,212	0.22	25,148	0.19	6,541	31,688
S16.	3,298,788	-	3,298,788	-	13,412	-	-	13,412	-	15,694	-	-	15,694	-	2,283	-	-	2,283
S17.	667,245	303,200	970,445	4.31	28,774	3.04	2,304	31,078	4.31	28,774	3.04	2,304	31,078	-	-	-	-	-
S18.	6,855,290	6,053,280	12,908,570	1.37	93,137	1.77	53,315	146,452	1.37	93,137	1.77	53,315	146,452	-	-	-	-	-
S19.	11,365,720	48,894	11,414,614	2.30	265,025	3.74	1,829	266,853	2.30	265,025	3.74	1,829	266,853	-	-	-	-	-
S20.	2,304,609	-	2,304,609	2.60	59,872	1.70	-	59,872	2.60	59,872	1.70	-	59,872	-	-	-	-	-
T01.	12,261,301	1,898,269	14,159,571	2.35	297,945	5.58	78,016	375,961	2.35	297,945	5.58	78,016	375,961	-	-	-	-	-
T02.	3,366,326	249,079	3,615,406	2.85	55,633	5.00	10,974	66,606	2.85	55,633	5.00	10,974	66,606	-	-	-	-	-
T03.	14,232,015	1,723,903	15,955,918	3.31	377,647	5.00	52,508	430,154	3.31	377,647	5.00	52,508	430,154	-	-	-	-	-
T04.	77,670,535	168,467,315	246,137,850	1.62	1,252,693	1.64	2,560,249	3,812,941	2.17	1,684,655	2.21	3,500,032	5,184,687	0.55	431,963	0.57	939,783	1,371,746
T05.	84,519,969	29,901,963	114,421,932	1.76	1,492,570	2.13	463,299	1,955,869	1.99	1,685,479	2.34	508,977	2,194,455	0.23	192,909	0.21	45,677	238,586
T06.	17,517,398	16,618,029	34,135,427	2.34	411,235	4.10	292,869	704,105	2.57	450,092	4.71	337,525	787,617	0.23	38,857	0.61	44,655	83,512
T07.	37,345,486	11,511,155	48,856,641	2.96	1,110,241	5.14	323,946	1,434,187	3.32	1,245,043	5.91	374,240	1,619,283	0.36	134,802	0.77	50,294	185,096
T09.	60,646,883	9,599,238	70,246,121	1.85	1,080,150	2.39	130,511	1,210,662	2.36	1,400,661	2.99	163,276	1,563,936	0.51	320,510	0.60	32,764	353,275
T10.	-	5,030,668	5,030,668	39.27	-	33.33	1,676,889	1,676,889	39.27	-	33.33	1,676,889	1,676,889	-	-	-	-	-
T11.	2,206,062	-	2,206,062	17.85	367,677	16.67	-	367,677	17.85	367,677	16.67	-	367,677	-	-	-	-	-
T12.	3,088,487	-	3,088,487	8.54	257,374	8.33	-	257,374	8.54	257,374	8.33	-	257,374	-	-	-	-	-
V01.	72,451	-	72,451	0.29	212	1.77	-	212	0.29	212	1.77	-	212	-	-	-	-	-
V02.	7,424,851	1,897,236	9,322,087	1.69	124,899	1.81	34,340	159,239	1.91	141,190	2.08	39,463	180,652	0.22	16,291	0.27	5,123	21,414
V03.	51,648	53,071	104,719	12.50	6,456	11.29	5,992	12,448	9.77	5,046	11.29	5,992	11,038	(2.73)	(1,410)	-	-	(1,410)
V04.	4,703,347	4,700,282	9,403,629	7.03	335,899	13.71	337,684	673,583	3.60	172,055	13.71	337,684	509,739	(3.43)	(163,844)	-	-	(163,844)
V05.	14,321,609	6	14,321,615	7.67	1,155,297	8.02	-	1,155,297	5.43	818,654	8.02	0	818,655	(2.24)	(336,643)	-	0	(336,642)
V06.	1,596,910	199,821	1,796,731	4.11	74,870	15.96	31,891	106,762	0.12	2,073	15.96	31,891	33,965	(3.99)	(72,797)	-	-	(72,797)
V07.	11,535	-	11,535	-	-	8.74	-	-	-	-	8.74	-	-	-	-	-	-	-
W01.	22,451,738	1,141,600	23,593,338	1.85	415,218	1.59	7,219	422,436	2.06	463,198	1.83	8,308	471,507	0.21	47,981	0.24	1,090	49,070
W02.	3,384,217	2,346,200	5,730,417	3.11	105,102	3.53	46,292	151,393	3.93	132,998	4.06	53,242	186,240	0.82	27,896	0.53	6,950	34,846
W03.	3,879,878	1,242,800	5,122,678	0.88	7,062	2.39	2,475	9,537	1.14	9,181	2.75	2,848	12,029	0.26	2,119	0.36	373	2,491
W04.	11,771,885	-	11,771,885	0.91	106,385	2.39	-	106,385	1.05	123,805	2.63	-	123,805	0.14	17,420	0.24	-	17,420
	2,435,010,973	761,639,174	3,196,650,147		44,644,127		18,873,617	63,517,744		50,567,193		21,543,107	72,110,300	13.51	5,923,366	28.93	2,669,489	8,592,856

Depreciation Study Impact Summary Per Life Change to Net Salvage 2018 Test Year

Holyrood Assets			Per Life Change					Net Salvage					Variance					
UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation
A04.1	620,866	210,800	831,666		61,569		68,368	129,937		61,569		68,368	129,937		-		-	-
B01.1	106,627	469,378	576,005		10,762		114,950	125,712		10,762		114,950	125,712		-		-	-
B02.1	35,616,052	3,141,367	38,757,419		1,689,361		962,900	2,652,262		1,689,361		962,900	2,652,262		-		-	-
B05.1	1,300,250	784,100	2,084,350		107,395		62,728	170,123		107,395		62,728	170,123		-		-	-
B06.1	72,011	-	72,011		6,492		-	6,492		6,492		-	6,492		-		-	-
C01.1	89,750	-	89,750		5,326		-	5,326		5,326		-	5,326		-		-	-
C03.1	544,049	-	544,049		8,565		-	8,565		8,565		-	8,565		-		-	-
C04.1	629,827	-	629,827		9,761		-	9,761		9,761		-	9,761		-		-	-
C07.1	77,164	-	77,164		2,102		-	2,102		2,102		-	2,102		-		-	-
C10.1	-	352,033	352,033		-		86,212	86,212		-		86,212	86,212		-		-	-
C12.1	2,329,667	-	2,329,667		48,370		-	48,370		48,370		-	48,370		-		-	-
C15.1	119,880	-	119,880		14,531		-	14,531		14,531		-	14,531		-		-	-
C16.1	-	93,100	93,100		-		3,325	3,325		-		3,325	3,325		-		-	-
D03.1	3,632,290	-	3,632,290		691,865		-	691,865		691,865		-	691,865		-		-	-
E03.1	1,280,261	-	1,280,261		81,206		-	81,206		81,206		-	81,206		-		-	-
F01.1	82,020	-	82,020		17,443		-	17,443		17,443		-	17,443		-		-	-
F03.1	797,150	-	797,150		36,244		-	36,244		36,244		-	36,244		-		-	-
F04.1	56,613	-	56,613		1,333		-	1,333		1,333		-	1,333		-		-	-
F06.1	13,453,910	259,046	13,712,956		1,087,238		82,046	1,169,284		1,087,238		82,046	1,169,284		-		-	-
G01.1	24,645	-	24,645		111		-	111		111		-	111		-		-	-
G03.1	1,067,438	-	1,067,438		169,410		-	169,410		169,410		-	169,410		-		-	-
G06.1	2,144,383	-	2,144,383		96,669		-	96,669		96,669		-	96,669		-		-	-
I02.1	7,066,298	-	7,066,298		350,462		-	350,462		350,462		-	350,462		-		-	-
I05.1	24,417	-	24,417		1,349		-	1,349		1,349		-	1,349		-		-	-
L03.1	5,766	-	5,766		160		-	160		160		-	160		-		-	-
M02.1	468,523	-	468,523		21,918		-	21,918		21,918		-	21,918		-		-	-
M10.1	1,611,947	-	1,611,947		307,214		-	307,214		307,214		-	307,214		-		-	-
O02.1	58,975	-	58,975		2,060		-	2,060		2,060		-	2,060		-		-	-
P10.1	8,903,432	-	8,903,432		141,651		-	141,651		141,651		-	141,651		-		-	-
P12.1	106,685	-	106,685		8,231		-	8,231		8,231		-	8,231		-		-	-
R13.1	1,859	-	1,859		31		-	31		31		-	31		-		-	-
S07.1	9,202,119	-	9,202,119		602,581		-	602,581		602,581		-	602,581		-		-	-
S08.1	1,461,435	-	1,461,435		91,170		-	91,170		91,170		-	91,170		-		-	-
S16.1	-	2,267,400	2,267,400		-		80,979	80,979		-		80,979	80,979		-		-	-
T03.1	404,075	-	404,075		33,509		-	33,509		33,509		-	33,509		-		-	-
T05.1	126,690	870,326	997,017		16,892		204,783	221,675		16,892		204,783	221,675		-		-	-
T09.1	29,486,220	6,116,300	35,602,520		3,478,791		950,603	4,429,394		3,478,791		950,603	4,429,394		-		-	-
V04.1	57,444	29,122	86,566		12,309		6,561	18,870		12,309		6,561	18,870		-		-	-
W02.1	-	207,404	207,404		-		49,777	49,777		-		49,777	49,777		-		-	-
W03.1	3,033,868	1,101,212	4,135,081		299,859		227,555	527,414		299,859		227,555	527,414		-		-	-
W04.1	2,792,962	-	2,792,962		227,275		-	227,275		227,275		-	227,275		-		-	-
	128,857,566	15,901,590	144,759,155		9,741,218		2,900,786	12,642,003		9,741,218		2,900,786	12,642,003		-		-	-
	2,563,868,538	777,540,764	3,341,409,302		54,385,345		21,774,402	76,159,747		60,308,411		24,443,892	84,752,304		5,923,366		2,669,489	8,592,856
	Total (000's)							76,160					84,752					8,593
	Removal Cost							2,060					-					(2,060)
	Loss on Disposal							3,987					3,987					-
	Per Hydro's response to PUB-NLH-070							82,207					88,739					6,533

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A AND 1B COMBINED
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2015	FILED DEPRECIATION STUDY ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
A01.	AIRCRAFT LANDING STRIP	475,498	2,530	0.53	2,495	0.52	35
A04.	AUXILIARY POWER SYSTEMS	6,054,939	160,554	2.65	157,278	2.60	3,276
B01.	BATTERY AND POWER SYSTEMS	11,399,996	299,968	2.63	285,771	2.51	14,197
B02.	BOILER SYSTEM	23,876,046	156,302	0.65	156,302	0.65	0
B03.	BOOMS - TIMBER	175,556	12,386	7.06	11,331	6.45	1,055
B04.	BRIDGES	4,254,290	31,991	0.75	31,991	0.75	0
B05.	BUILDINGS - OTHER	69,176,761	1,010,172	1.46	943,874	1.36	66,298
B06.	BUILDINGS - METAL	34,029,073	417,098	1.23	379,283	1.11	37,815
B07.	BUS DUCT GENERATOR	1,456,108	32,731	2.25	31,642	2.17	1,089
B08.	BUSWORK AND HARDWARE	7,307,906	111,354	1.52	111,288	1.52	66
C01.	CABLES - TELECONTROL	2,643,339	16,473	0.62	16,468	0.62	5
C02.	CABLE - SUBMARINE	8,901,116	177,249	1.99	177,249	1.99	0
C03.	CABLES - UNDERGROUND	2,837,546	48,093	1.69	47,745	1.68	348
C04.	CABLES - ABOVE GROUND	10,550,929	148,856	1.41	148,733	1.41	123
C06.	CAPACITORS	994,744	68,346	6.87	68,346	6.87	0
C07.	CHEMICAL FEED SYSTEMS	509,132	2,146	0.42	2,146	0.42	0
C09.	CIRCUIT BREAKERS	39,656,672	761,106	1.92	674,044	1.70	87,062
C10.	COMPRESSED AIR SYSTEMS	16,666,710	505,554	3.03	354,813	2.13	150,741
C11.	COMPUTERS	4,899,775	633,911	12.94	633,911	12.94	0
C12.	CONDENSERS	125,930	250	0.20	250	0.20	0
C13.	CONDUCTOR - TRANSMISSION	67,322,774	1,628,918	2.42	1,628,918	2.42	0
C14.	CONDUCTOR - DISTRIBUTION	34,320,050	738,587	2.15	733,121	2.14	5,466
C15.	CONTROL, METERING, RELAYING	29,645,208	599,361	2.02	568,608	1.92	30,753
C16.	COOLING SYSTEMS	10,007,038	272,734	2.73	209,543	2.09	63,191
C17.	COUNTERPOISE	3,623,089	70,851	1.96	70,851	1.96	0
C18.	CRANES	6,902,142	138,982	2.01	138,945	2.01	37
D01.	DAMS, DYKES, CANALS AND TUNNELS	361,909,256	4,716,368	1.30	4,716,368	1.30	0
D02.	DIESEL SYSTEMS AND ENGINES	41,897,351	1,448,044	3.46	1,356,336	3.24	91,708
D03.	DISCONNECT SWITCHES	20,883,528	355,931	1.70	325,037	1.56	30,894
D04.	DYKES AND LINERS	2,477,333	29,069	1.17	29,069	1.17	0
E01.	ELEVATORS	89,800	604	0.67	604	0.67	0
E02.	EMS EQUIPMENT	12,917,219	6,392	0.05	6,392	0.05	0
E03.	ENVIRONMENTAL EQUIPMENT	935,876	11,409	1.22	11,249	1.20	160
F01.	FALL ARREST EQUIPMENT	2,509,020	123,050	4.90	122,244	4.87	806
F02.	FENCING	7,555,589	100,245	1.33	96,826	1.28	3,419
F03.	FIRE FIGHTING EQUIPMENT	13,906,919	194,950	1.40	190,820	1.37	4,130
F04.	FOOTINGS AND FOUNDATIONS	20,413,239	307,501	1.51	298,682	1.46	8,819
F05.	FREQUENCY CONVERSION	2,453,577	19,595	0.80	19,595	0.80	0
F06.	FUEL SYSTEMS	28,513,898	633,759	2.22	478,524	1.68	155,235
G01.	GAS TURBINE SYSTEMS	69,325,761	1,204,038	1.74	1,074,620	1.55	129,418
G02.	GATES	19,048,533	352,837	1.85	351,600	1.85	1,237
G03.	GENERATORS	105,132,875	1,824,384	1.74	1,784,745	1.70	39,639
G04.	GENERATOR - WINDINGS	24,614,758	364,033	1.48	364,033	1.48	0
G05.	GLYCOL SYSTEMS	530,654	7,271	1.37	7,271	1.37	0
G06.	GOVENORS	7,840,659	367,952	4.69	367,952	4.69	0
G07.	GROUND WIRE SYSTEM	10,370,352	202,020	1.95	201,271	1.94	749
I02.	INSTRUMENTATION	5,967,398	38,194	0.64	38,194	0.64	0
I03.	INSULATORS	41,988,322	1,002,854	2.39	1,002,593	2.39	261
I04.	INTAKE STRUCTURES	19,436,445	252,538	1.30	252,538	1.30	0
I05.	INVERTERS	521,505	29,847	5.72	29,280	5.61	567
L03.	LAND IMPROVEMENTS	14,196,794	96,403	0.68	95,457	0.67	946
L04.	LIGHTING SYSTEMS	926,303	8,923	0.96	8,923	0.96	0
L05.	LIGHTNING ARRESTORS	6,193,610	84,364	1.36	83,342	1.35	1,022
L06.	LINE COUPLING EQUIPMENT	11,226	0	0.00	0	0.00	0
M01.	MAIN BREAKERS	552,940	9,262	1.68	9,262	1.68	0
M02.	MARINE TERMINAL	3,833,871	13,350	0.35	13,350	0.35	0
M03.	METALCLAD SWITCHGEAR CUB/EQU 4kv/600	2,233,645	20,640	0.92	20,019	0.90	621
M04.	METER TEST SWITCHES	58,301	928	1.59	928	1.59	0
M05.	METERING TANKS	660,416	12,873	1.95	12,873	1.95	0
M06.	METERS - DIGITAL	5,874,668	285,363	4.86	282,488	4.81	2,875
M07.	METERS - ANALOGUE	698,384	4,235	0.61	4,235	0.61	0
M08.	METERS - OTHER	262,853	10,414	3.96	10,414	3.96	0
M10.	MISCELLANEOUS UNITS OF PROPERTY	25,815,956	887,243	3.44	877,924	3.40	9,319
M11.	MOBILE - A.T.V.'S AND SNOWMOBILES	1,906,739	132,832	6.97	128,420	6.74	4,412
M12.	MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT	432,046	1,321	0.31	1,321	0.31	0
M13.	MOBILE - ARGO'S	287,287	0	0.00	0	0.00	0

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A AND 1B COMBINED
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL COST DECEMBER 31, 2015	FILED DEPRECIATION STUDY ASL AND ELG		ASL		DIFFERENCE IN ACCRUAL AMOUNT
			ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	
M14.	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	10,581,312	299,132	2.83	296,784	2.80	2,348
M16.	MULTIPLEX EQUIPMENT	2,812,217	52,487	1.87	52,487	1.87	0
O01.	OFFICE EQUIPMENT	1,286,440	40,943	3.18	40,943	3.18	0
O02.	OFFICE FURNITURE	1,477,990	45,350	3.07	45,350	3.07	0
P01.	P.C.B. STORAGE CONTAINER	42,480	137	0.32	137	0.32	0
P02.	PABX - PRIVATE AUTO BRANCH EXCHANGE	1,181,009	21,221	1.80	21,221	1.80	0
P03.	PENSTOCK	58,908,421	1,401,094	2.38	1,401,094	2.38	0
P04.	POLE CRIBS AND POLE HARDWARE	118,371,156	4,230,434	3.57	4,200,868	3.55	29,566
P05.	POLE STRUCTURES - WOOD	129,790,285	2,946,987	2.27	2,931,713	2.26	15,274
P06.	POLES - CONCRETE	333,760	30,933	9.27	30,933	9.27	0
P07.	POLES - WOOD	72,604,630	1,857,449	2.56	1,622,818	2.24	234,631
P08.	POWER LINE CARRIER	4,971,572	64,497	1.30	64,497	1.30	0
P09.	POWER SYSTEMS	664,592	36,037	5.42	36,037	5.42	0
P10.	POWERHOUSE	93,718,745	1,786,725	1.91	1,784,113	1.90	2,612
P11.	PRINTERS	1,038,001	50,319	4.85	50,319	4.85	0
P12.	PROTECTIVE CONTROL AND RELAY PANELS	9,507,129	214,367	2.25	210,252	2.21	4,115
R01.	RADIO TOWERS (WOOD OR STEEL)	9,759,106	109,198	1.12	109,198	1.12	0
R02.	RADIOS - FIXED MICROWAVE EQUIPMENT	6,212,764	159,307	2.56	159,307	2.56	0
R03.	RADIOS - FIXED UHF EQUIPMENT	101,662	6,085	5.99	5,907	5.81	178
R04.	RADIOS - FIXED VHF EQUIPMENT	560,166	10,243	1.83	10,243	1.83	0
R05.	RADIOS - MOBILE VHF BASE STATION	7,278,664	326,656	4.49	326,656	4.49	0
R06.	RAMPS - YARD STORAGE	1,593,558	48,198	3.02	47,238	2.96	960
R07.	REACTORS AND RESISTORS	1,225,065	37,859	3.09	37,797	3.09	62
R08.	RECLOSERS	7,158,607	123,900	1.73	121,575	1.70	2,325
R09.	REGULATORS	5,667,640	127,053	2.24	125,542	2.22	1,511
R11.	REVENUE METERING	1,242,916	35,790	2.88	34,278	2.76	1,512
R12.	RIGHT-OF-WAYS	21,729,649	296,842	1.37	296,373	1.36	469
R13.	ROADS	84,440,747	2,448,755	2.90	2,447,688	2.90	1,067
R14.	ROUTERS AND LAN	2,730,978	216,573	7.93	216,573	7.93	0
R15.	RUNNER	11,669,844	424,434	3.64	424,434	3.64	0
S01.	SCADA EQUIPMENT	4,929,933	154,652	3.14	149,129	3.02	5,523
S02.	SECTIONALIZERS	154,009	6,911	4.49	6,911	4.49	0
S03.	SERVERS	3,019,204	47,011	1.56	47,011	1.56	0
S04.	SEWAGE DISPOSAL SYSTEM	2,919,319	29,000	0.99	29,000	0.99	0
S05.	SOFTWARE	10,081,799	1,826,510	18.12	1,826,510	18.12	0
S06.	SPILLWAY STRUCTURES	28,120,270	361,248	1.28	361,215	1.28	33
S07.	STACKS	7,850,850	110,039	1.40	104,944	1.34	5,095
S08.	STATIC EXCITATION SYSTEM	8,333,065	744,152	8.93	742,344	8.91	1,808
S09.	STATIC EXCITATION - TRANSFORMERS	734,327	3,256	0.44	3,256	0.44	0
S10.	STATION SERVICE	5,233,336	135,293	2.59	133,072	2.54	2,221
S11.	STOP LOGS	3,114,097	72,339	2.32	72,035	2.31	304
S12.	STORAGE PALLETS AND RACKINGS	14,403	0	0.00	0	0.00	0
S13.	STORM AND YARD DRAINAGE	1,308,713	6,537	0.50	6,537	0.50	0
S14.	STREET LIGHTS	3,874,989	195,974	5.06	189,090	4.88	6,884
S15.	STRUCTURAL SUPPORTS (WOOD OR STEEL)	11,677,609	172,454	1.48	172,322	1.48	132
S17.	SUMP SYSTEMS	667,245	29,713	4.45	28,764	4.31	949
S18.	SURGE SYSTEMS	6,972,889	96,658	1.39	95,314	1.37	1,344
S19.	STATION SWITCHING	11,650,032	267,874	2.30	267,874	2.30	0
S20.	SWITCHING SYSTEMS - L.V.	2,304,609	59,963	2.60	59,845	2.60	118
T01.	TELECONTROL SYSTEM	12,429,279	304,406	2.45	292,605	2.35	11,801
T02.	TEST EQUIPMENT	1,955,314	55,804	2.85	55,804	2.85	0
T03.	TOOLS AND EQUIPMENT	11,434,328	378,698	3.31	378,698	3.31	0
T04.	TOWERS	77,739,424	1,689,411	2.17	1,689,411	2.17	0
T05.	TRANSFORMERS - OTHER	89,255,274	1,801,253	2.02	1,773,286	1.99	27,967
T06.	TRANSFORMERS - PAD MOUNT	17,723,652	461,138	2.60	454,728	2.57	6,410
T07.	TRANSFORMERS - POLE MOUNTED	37,040,457	1,281,279	3.46	1,229,218	3.32	52,061
T09.	TURBINES	65,159,636	1,567,287	2.41	1,536,922	2.36	30,365
T10.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	2,206,062	866,247	39.27	866,247	39.27	0
T11.	HOLYROOD GAS TURBINE - TURBINE OVERHAUL	2,206,062	393,749	17.85	393,749	17.85	0
T12.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	3,088,487	263,640	8.54	263,640	8.54	0
V01.	VACUUM CLEANING SYSTEM	72,451	212	0.29	212	0.29	0
V02.	VALVES - PENSTOCK	7,567,760	144,905	1.91	144,222	1.91	683
V03.	VEHICLES - 1 TON	51,648	5,047	9.77	5,047	9.77	0
V04.	VEHICLES - 3/4 TON AND UNDER	5,167,170	203,617	3.94	186,126	3.60	17,491
V05.	VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS	14,954,546	839,148	5.61	812,750	5.43	26,398
V06.	VEHICLES - CARS, STATION WAGONS AND VAN	1,795,372	2,081	0.12	2,081	0.12	0
V07.	VEHICLES - DUMP TRUCKS	11,535	0	0.00	0	0.00	0
W01.	WATER REGULATING STRUCTURES	22,451,738	463,145	2.06	463,145	2.06	0
W02.	WATER SUPPLY SYSTEMS	3,394,554	134,117	3.95	133,560	3.93	557

Depreciation Study Impact Summary Life Change to Net Salvage 2019 Test Year

UOP	Original Cost			Existing					Per Life Change					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
A01.	151,888	51,389	203,277	0.52	384	0.52	8,565	8,949	0.24	79	4.27	2,194	2,273	(0.28)	(305)	3.75	(6,371)	(6,675)
A04.	5,930,886	5,546,573	11,477,459	2.60	353,620	2.60	100,273	453,894	2.31	137,708	3.55	39,361	177,069	(0.29)	(215,912)	0.95	(60,913)	(276,825)
B01.	10,701,342	5,528,053	16,229,395	2.51	502,226	2.51	267,289	769,515	2.35	258,999	5.37	218,074	477,073	(0.16)	(243,227)	2.86	(49,216)	(292,442)
B02.	23,333,424	14,533,079	37,866,503	0.65	42,807	0.65	2,883,426	2,926,233	0.22	36,296	2.92	2,881,624	2,917,920	(0.43)	(6,511)	2.27	(1,802)	(8,313)
B03.	175,556	-	175,556	6.45	5,058	6.45	-	5,058	6.45	11,335	5.52	-	11,335	-	6,277	(0.93)	-	6,277
B04.	4,254,290	680,217	4,934,507	0.75	22,260	0.75	15,005	37,265	0.46	19,590	1.64	11,156	30,745	(0.29)	(2,671)	0.89	(3,849)	(6,520)
B05.	67,807,062	44,039,909	111,846,971	1.36	995,479	1.36	820,786	1,816,265	1.29	877,571	4.42	1,535,550	2,413,122	(0.07)	(117,908)	3.06	714,765	596,857
B06.	33,403,518	5,244,100	38,647,618	1.11	342,069	1.11	98,024	440,093	1.02	341,574	2.13	82,133	423,707	(0.09)	(495)	1.02	(15,891)	(16,385)
B07.	1,456,108	348,798	1,804,905	2.17	37,112	2.17	4,899	42,012	2.01	29,362	2.66	2,682	32,045	(0.16)	(7,750)	0.49	(2,217)	(9,967)
B08.	7,256,516	501,094	7,757,611	1.52	185,042	1.52	13,449	198,491	1.19	86,249	2.13	5,419	91,668	(0.33)	(98,793)	0.61	(8,030)	(106,823)
C01.	2,643,339	-	2,643,339	0.62	12,313	0.62	-	12,313	0.51	13,452	3.55	-	13,452	(0.11)	1,138	2.93	-	1,138
C02.	8,901,116	1,509,034	10,410,150	1.99	107,486	1.99	54,217	161,703	1.27	113,013	2.37	35,764	148,777	(0.72)	5,527	0.38	(18,453)	(12,926)
C03.	2,832,095	3,770,061	6,602,156	1.68	53,508	1.68	93,050	146,558	1.29	36,484	1.72	44,922	81,407	(0.39)	(17,024)	0.04	(48,127)	(65,151)
C04.	10,545,198	1,175,683	11,720,881	1.41	167,493	1.41	23,376	190,869	0.95	100,676	1.77	11,797	112,473	(0.46)	(66,817)	0.36	(11,579)	(78,396)
C06.	988,222	-	988,222	6.87	51,119	6.87	(398)	50,721	6.44	63,544	3.33	-	63,544	(0.43)	12,424	(3.54)	398	12,822
C07.	509,132	-	509,132	0.42	3,272	0.42	-	3,272	0.07	338	2.37	-	338	(0.35)	(2,935)	1.95	-	(2,935)
C09.	38,394,525	121,895,728	160,290,254	1.70	934,376	1.70	2,277,054	3,211,431	1.51	600,424	2.21	2,223,906	2,824,330	(0.19)	(333,952)	0.51	(53,148)	(387,100)
C10.	16,617,120	363,044	16,980,163	2.13	416,246	2.13	11,064	427,310	2.13	353,448	4.00	14,522	367,970	-	(62,798)	1.87	3,458	(59,340)
C11.	6,716,428	3,370,652	10,087,080	12.94	75	12.94	733,905	733,980	12.94	125,300	20.00	533,607	658,907	-	125,224	7.06	(200,298)	(75,073)
C12.	125,930	-	125,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C13.	67,322,774	41,953,472	109,276,246	2.42	1,218,119	2.42	691,100	1,909,219	1.76	1,185,112	1.96	822,288	2,007,400	(0.66)	(33,007)	(0.46)	131,188	98,181
C14.	34,317,377	754,735	35,072,112	2.14	439,339	2.14	21,333	460,671	1.58	533,433	2.60	19,315	552,748	(0.56)	94,094	0.46	(2,017)	92,077
C15.	28,871,443	11,218,635	40,090,078	1.92	976,522	1.92	457,719	1,434,241	1.92	555,748	2.92	255,658	811,406	-	(420,774)	1.00	(202,061)	(622,835)
C16.	9,554,554	2,238,900	11,793,454	2.09	211,492	2.09	30,821	242,313	2	194,794	4.10	50,833	245,627	(0.09)	(16,698)	2.01	20,012	3,314
C17.	3,623,089	-	3,623,089	1.96	81,298	1.96	-	81,298	1.75	63,300	2.39	-	63,300	(0.21)	(17,998)	0.43	-	(17,998)
C18.	6,883,242	944,407	7,827,649	2.01	131,172	2.01	18,444	149,616	1.94	133,424	1.69	14,936	148,360	(0.07)	2,252	(0.32)	(3,508)	(1,256)
D01.	361,902,303	4,911,881	366,814,184	1.30	4,807,577	1.30	55,035	4,862,612	1.2	4,330,380	0.97	38,931	4,369,311	(0.10)	(477,197)	(0.33)	(16,105)	(493,301)
D02.	25,788,550	35,291,140	61,079,690	3.24	1,655,148	3.24	1,642,403	3,297,551	2.63	1,005,911	6.96	1,901,071	2,906,982	(0.61)	(649,237)	3.72	258,668	(390,569)
D03.	16,261,617	14,455,219	30,716,836	1.56	441,391	1.56	380,671	822,063	1.47	230,222	2.39	234,963	465,185	(0.09)	(211,170)	0.83	(145,708)	(356,878)
D04.	2,477,333	1,773,600	4,250,933	1.17	23,590	1.17	53,882	77,472	0.85	21,029	3.36	59,593	80,621	(0.32)	(2,562)	2.19	5,711	3,150
E01.	89,800	-	89,800	-	-	-	-	-	0	-	2.25	-	-	-	-	-	-	-
E02.	12,608,968	110,488	12,719,456	0.05	3,684	0.05	5,390	9,074	0.05	2,225	3.68	4,066	6,290	-	(1,460)	3.63	(1,324)	(2,783)
E03.	913,876	-	913,876	1.20	12,044	1.20	-	12,044	1.2	10,885	2.90	-	10,885	-	(1,159)	1.70	-	(1,159)
F01.	2,421,496	424,657	2,846,153	4.87	130,434	4.87	55,857	186,292	4.87	116,927	7.09	31,552	148,479	-	(13,508)	2.22	(24,305)	(37,813)
F02.	7,510,589	334,728	7,845,317	1.28	110,698	1.28	8,828	119,526	1.19	89,388	2.25	7,531	96,920	(0.09)	(21,309)	0.97	(1,297)	(22,606)
F03.	13,717,640	12,819,352	26,536,993	1.37	244,532	1.37	251,928	496,460	1.37	190,529	2.13	202,122	392,650	-	(54,004)	0.76	(49,806)	(103,810)
F04.	20,053,428	87,345,565	107,398,994	1.46	369,472	1.46	1,609,786	1,979,258	1.25	254,592	1.81	1,559,079	1,813,671	(0.21)	(114,880)	0.35	(50,707)	(165,587)
F05.	2,441,533	2,990,689	5,432,222	0.80	20,338	0.80	76,103	96,441	0.8	19,332	2.30	68,786	88,118	-	(1,005)	1.50	(7,318)	(8,323)
F06.	28,286,809	17,724,640	46,011,449	1.68	417,792	1.68	124,213	542,005	1.41	399,924	3.36	192,724	592,648	(0.27)	(17,868)	1.68	68,511	50,643
G01.	68,805,061	23,148,315	91,953,376	1.55	1,679,155	1.55	547,190	2,226,345	1.49	1,024,748	2.60	284,862	1,309,611	(0.06)	(654,406)	1.05	(262,328)	(916,734)
G02.	19,013,781	744,111	19,757,892	1.85	331,790	1.85	14,373	346,163	1.68	319,366	1.33	9,897	329,262	(0.17)	(12,425)	(0.52)	(4,476)	(16,901)
G03.	103,612,030	10,526,163	114,138,193	1.70	1,649,411	1.70	218,208	1,867,619	1.5	1,557,372	1.65	163,772	1,721,143	(0.20)	(92,039)	(0.05)	(54,437)	(146,476)
G04.	23,543,526	2,159,822	25,703,348	1.48	1,004,790	1.48	125,815	1,130,605	1.31	302,593	2.15	46,436	349,029	(0.17)	(702,198)	0.67	(79,379)	(781,576)
G05.	530,654	-	530,654	1.37	4,763	1.37	-	4,763	0.91	4,833	2.68	-	4,833	(0.46)	70	1.31	-	70
G06.	7,840,659	273,500	8,114,159	4.69	287,430	4.69	11,013	298,443	3.87	303,210	2.30	6,291	309,501	(0.82)	15,780	(2.39)	(4,723)	11,057
G07.	10,356,542	9,394,028	19,750,570	1.94	212,640	1.94	259,142	471,782	1.75	181,603	1.94	179,577	361,179	(0.19)	(31,037)	-	(79,565)	(110,603)
I01.	-	703,400	703,400	-	-	-	20,658	20,658	-	-	-	20,658	20,658	-	-	-	0	0
I02.	5,628,425	992,068	6,620,493	0.64	37,426	0.64	43,929	81,355	0.64	26,555	5.90	58,532	85,087	-	(10,871)	5.26	14,603	3,732
I03.	41,432,509	7,259,414	48,691,924	2.39	1,537,517	2.39	265,165	1,802,683	2.39	985,858	3.23	206,002	1,191,860	-	(551,659)	0.84	(59,164)	(610,823)
I04.	19,391,525	288,656	19,680,180	1.30	254,315	1.30	3,886	258,202	1.19	231,436	0.97	2,800	234,236	(0.11)	(22,879)	(0.33)	(1,086)	(23,965)
I05.	521,505	-	521,505	5.61	11,955	5.61	-	11,955	2.31	12,032	4.81	-	12,032	(3.30)	77	(0.80)	-	77
L02.	4,628,999	464,147	5,093,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L03.	14,203,744	323,100	14,526,844	0.67	205,559	0.67	4,538	210,097	0.67	95,321	1.57	2,114	97,435	-	(110,238)	0.90	(2,424)	(112,662)
L04.	896,160	953,858	1,850,018	0.96	28,896	0.96	28,238	57,134	0.96	8,611	2.13	10,025	18,636	-	(20,284)	1.17	(18,214)	(38,498)

Depreciation Study Impact Summary Life Change to Net Salvage 2019 Test Year

UOP	Original Cost			Existing					Per Life Change					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
L05.	6,167,373	1,174,600	7,341,973	1.35	83,948	1.35	16,139	100,087	1.35	83,046	2.02	16,002	99,048	-	(902)	0.67	(137)	(1,039)
L06.	11,226	-	11,226	-	-	-	-	-	-	4.25	-	-	-	-	-	4.25	-	-
M01.	551,348	-	551,348	1.68	8,230	1.68	-	8,230	1.42	7,864	5.11	-	7,864	(0.26)	(366)	3.43	-	(366)
M02.	3,833,871	-	3,833,871	0.35	107,594	0.35	-	107,594	0.25	9,640	1.64	-	9,640	(0.10)	(97,954)	1.29	-	(97,954)
M03.	2,233,645	232,193	2,465,837	0.90	40,455	0.90	27,587	68,042	0.64	14,264	2.37	5,503	19,767	(0.26)	(26,191)	1.47	(22,084)	(48,276)
M04.	58,301	-	58,301	1.59	906	1.59	-	906	1.59	927	2.92	-	927	-	21	1.33	-	21
M05.	656,435	-	656,435	1.95	26,976	1.95	-	26,976	1.95	12,830	3.15	-	12,830	-	(14,146)	1.20	-	(14,146)
M06.	5,026,624	4,131,341	9,157,965	4.81	321,523	4.81	227,337	548,860	4.81	254,742	5.66	177,997	432,739	-	(66,781)	0.85	(49,340)	(116,121)
M07.	698,384	-	698,384	0.61	1,044	0.61	-	1,044	0.61	4,238	5.05	-	4,238	-	3,194	4.44	-	3,194
M08.	262,853	1,563,600	1,826,453	3.96	16,079	3.96	118,332	134,411	3.96	10,422	4.82	66,542	76,964	-	(5,657)	0.86	(51,790)	(57,447)
M10.	11,940,067	(4,033,161)	7,906,906	3.40	(129,897)	3.40	(588,795)	(718,691)	3.4	(249,403)	6.96	(266,194)	(515,596)	-	(119,506)	3.56	322,601	203,095
M11.	1,886,541	1,515,675	3,402,216	6.74	90,981	6.74	213,484	304,465	13.1	253,668	15.02	162,998	416,667	6.36	162,687	8.28	(50,485)	112,202
M12.	403,390	35,882	439,272	0.31	7,561	0.31	1,897	9,457	1.54	6,648	7.59	2,723	9,371	1.23	(913)	7.28	827	(86)
M13.	287,287	-	287,287	-	-	-	-	-	1	2,657	9.08	-	2,657	0.92	2,657	9.08	-	2,657
M14.	10,403,667	1,807,546	12,211,213	2.80	425,761	2.80	49,287	475,048	4.7	487,052	5.03	44,811	531,863	1.90	61,291	2.23	(4,476)	56,815
M16.	2,164,481	239,066	2,403,547	1.87	76,393	1.87	16,082	92,475	1.87	44,909	6.67	-	44,909	-	(31,484)	4.20	(16,082)	(47,566)
O01.	1,274,330	1,089,623	2,363,952	3.18	35,727	3.18	168,530	204,257	3.18	31,459	5.00	6,461	37,921	-	(4,267)	1.82	(162,069)	(166,336)
O02.	4,647,870	120,626	4,768,496	3.07	47,889	3.07	5,909	53,798	3.07	45,354	5.00	5,028	50,382	-	(2,535)	1.93	(882)	(3,417)
P01.	42,480	-	42,480	0.32	144	0.32	-	144	0.32	137	3.55	-	137	-	(6)	3.23	-	(6)
P02.	1,181,009	-	1,181,009	1.80	18,247	1.80	-	18,247	1.8	21,230	5.32	-	21,230	-	2,982	3.52	-	2,982
P03.	57,882,142	18,592,511	76,474,654	2.38	940,373	2.38	359,499	1,300,236	2.13	1,251,181	1.52	270,487	1,521,668	(0.25)	310,443	(0.86)	(89,012)	221,431
P04.	118,296,270	8,343,634	126,639,904	3.55	2,009,559	3.55	207,199	2,216,758	2.59	3,031,378	3.15	253,001	3,284,378	(0.96)	1,021,819	(0.40)	45,801	1,067,620
P05.	129,388,119	18,006,531	147,394,651	2.26	2,834,663	2.26	533,450	3,368,113	1.67	2,164,013	2.06	265,323	2,429,336	(0.59)	(670,650)	(0.20)	(268,127)	(938,778)
P06.	333,760	-	333,760	9.27	4,073	9.27	-	4,073	0.37	1,240	4.26	-	1,240	(8.90)	(2,833)	(5.01)	-	(2,833)
P07.	72,422,201	9,801,432	82,223,633	2.24	1,739,118	2.24	251,965	1,991,083	1.65	1,175,153	4.34	307,699	1,482,852	(0.59)	(563,965)	2.10	55,734	(508,231)
P08.	4,971,572	1,295,300	6,266,872	1.30	57,068	1.30	56,757	113,825	0.82	40,628	4.64	40,600	81,228	(0.48)	(16,440)	3.34	(16,157)	(32,597)
P09.	664,592	-	664,592	5.42	47,022	5.42	-	47,022	4.78	31,747	5.66	-	31,747	(0.64)	(15,275)	0.24	-	(15,275)
P10.	93,424,424	2,409,615	95,834,039	1.90	1,478,011	1.90	42,522	1,520,534	1.72	1,612,959	1.57	37,831	1,650,790	(0.18)	134,948	(0.33)	(4,692)	130,257
P11.	1,214,470	778,851	1,993,322	4.85	-	4.85	147,578	147,578	4.85	4,667	16.67	94,313	98,980	-	4,667	11.82	(53,264)	(48,598)
P12.	9,396,812	12,936,057	22,332,869	2.21	391,315	2.21	274,727	666,042	2.21	209,447	3.33	129,732	339,179	-	(181,867)	1.12	(144,995)	(326,863)
R01.	9,582,533	1,170,500	10,753,033	1.12	106,211	1.12	40,478	146,690	0.73	68,677	2.44	28,560	97,237	(0.39)	(37,534)	1.32	(11,918)	(49,452)
R02.	4,223,380	1,160,600	5,383,980	2.56	132,479	2.56	(3,078)	129,402	2.56	148,547	5.37	5,194	153,740	-	16,067	2.81	8,271	24,338
R03.	101,662	-	101,662	5.81	5,906	5.81	-	5,906	5.81	5,908	11.00	-	5,908	-	2	5.19	-	2
R04.	560,166	-	560,166	1.83	14,210	1.83	-	14,210	1.83	10,237	6.08	-	10,237	-	(3,973)	4.25	-	(3,973)
R05.	7,236,646	-	7,236,646	4.49	288,773	4.49	-	288,773	4.49	325,274	7.09	-	325,274	-	36,501	2.60	-	36,501
R06.	1,582,483	1,231,800	2,814,283	2.96	48,724	2.96	41,174	89,898	2.96	46,672	4.64	39,483	86,155	-	(2,052)	1.68	(1,691)	(3,743)
R07.	1,215,192	-	1,215,192	3.09	33,310	3.09	-	33,310	3.09	37,766	2.58	-	37,766	-	4,455	(0.51)	-	4,455
R08.	7,137,663	1,170,833	8,308,495	1.70	174,276	1.70	31,661	205,937	1.45	101,801	2.44	20,820	122,621	(0.25)	(72,474)	0.74	(10,842)	(83,316)
R09.	5,573,201	450,262	6,023,463	2.22	157,528	2.22	18,441	175,969	1.88	105,865	3.56	12,872	118,737	(0.34)	(51,664)	1.34	(5,569)	(57,233)
R11.	1,220,710	629,314	1,850,024	2.76	55,355	2.76	36,708	92,064	2.76	33,508	3.33	20,956	54,464	-	(21,848)	0.57	(15,752)	(37,600)
R12.	21,729,649	126,056	21,855,704	1.36	381,492	1.36	3,654	385,145	1.36	295,078	1.64	1,090	296,169	-	(86,413)	0.28	(2,563)	(88,976)
R13.	84,439,448	4,462,723	88,902,170	2.90	2,414,389	2.90	132,322	2,546,711	2.63	2,225,125	1.77	77,485	2,302,610	(0.27)	(189,264)	(1.13)	(54,838)	(244,101)
R14.	6,616,500	467,748	7,084,248	7.93	-	7.93	88,497	88,497	7.93	27,683	20.00	61,570	89,253	-	27,683	12.07	(26,927)	756
R15.	9,625,892	-	9,625,892	3.64	483,854	3.64	(85,882)	397,972	3.64	358,435	1.86	-	358,435	-	(125,419)	(1.78)	85,882	(39,536)
S01.	4,920,223	683,898	5,604,121	3.02	158,262	3.02	36,327	194,589	3.02	148,955	5.66	32,898	181,852	-	(9,307)	2.64	(3,429)	(12,737)
S02.	154,009	-	154,009	4.49	5,956	4.49	-	5,956	4.49	6,909	4.08	-	6,909	-	953	(0.41)	-	953
S03.	3,918,011	1,461,163	5,379,174	1.56	-	1.56	464,169	464,169	1.56	995	14.29	144,393	145,388	-	995	12.73	(319,776)	(318,781)
S04.	2,919,319	-	2,919,319	0.99	32,262	0.99	-	32,262	0.84	24,441	1.94	-	24,441	(0.15)	(7,821)	0.95	-	(7,821)
S05.	33,744,883	4,967,602	38,712,485	18.12	834,928	18.12	708,049	1,542,977	18.12	864,657	14.29	474,495	1,339,152	-	29,729	(3.83)	(233,554)	(203,825)
S06.	28,120,270	2,246,931	30,367,201	1.28	363,259	1.28	13,205	376,464	1.18	330,259	0.97	9,425	339,684	(0.10)	(33,000)	(0.31)	(3,780)	(36,780)
S07.	7,370,081	48,377	7,418,458	1.34	129,043	1.34	1,466	130,509	1.14	89,581	1.94	939	90,519	(0.20)	(39,462)	0.60	(5,270)	(39,990)
S08.	8,333,065	63,298	8,396,362	8.91	310,455	8.91	3,600	314,055	6.9	574,728	3.33	2,108	576,836	(2.01)	264,273	(5.58)	(1,492)	262,780
S09.	642,093	-	642,093	0.44	-	0.44	-	-	0.06	428	2.37	-	428	(0.38)	428	1.93	-	428
S10.	5,124,501	935,137	6,059,638	2.54	218,214	2.54	34,579	252,794	2.27	118,371	2.13	11,748	130,119	(0.27)	(99,843)	(0.41)	(22,831)	(122,674)
S11.	3,106,597	-	3,106,597	2.31	66,294	2.31	-	66,294	2.31	71,901	1.64	-	71,901	-	5,608	(0.67)	-	5,608
S12.	14,403	-	14,403	-	-	-	-	-	-	3.87	-	-	-	-	-	3.87	-	-
S13.	1,308,713	-	1,308,713	0.50	10,922	0.50	-	10,922	0.5	6,539	1.94	-	6,539	-	(4,383)	1.44	-	(4,383)
S14.	3,893,679	160,426	4,054,105	4.88	234,887	4.88	12,274	247,161	4.27	166,588	6.79	11,112	177,700	(0.61)	(68,299)	1.91	(1,162)	(69,461)

Depreciation Study Impact Summary Life Change to Net Salvage 2019 Test Year

UOP	Original Cost			Existing					Per Life Change					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation
S15.	11,710,019	9,738,166	21,448,185	1.48	300,760	1.48	321,475	622,235	1.26	147,742	1.94	139,805	287,546	(0.22)	(153,019)	0.46	(181,670)	(334,689)
S16.	3,298,788	-	3,298,788	-	-	-	-	-	-	13,412	-	-	13,412	-	13,412	-	-	13,412
S17.	667,245	303,200	970,445	4.31	18,152	4.31	12,334	30,486	4.31	28,774	3.04	9,217	37,991	-	10,622	(1.27)	(3,116)	7,505
S18.	6,855,290	6,053,280	12,908,570	1.37	267,619	1.37	388,172	655,791	1.37	93,058	1.77	107,143	200,201	-	(174,562)	0.40	(281,029)	(455,590)
S19.	11,365,720	48,894	11,414,614	2.30	225,112	2.30	1,081	226,193	2.3	264,703	3.74	1,829	266,532	-	39,591	1.44	747	40,339
S20.	2,304,609	-	2,304,609	2.60	64,656	2.60	-	64,656	2.6	59,872	1.70	-	59,872	-	(4,784)	(0.90)	-	(4,784)
T01.	12,261,301	3,443,069	15,704,371	2.35	296,141	2.35	86,494	382,635	2.35	297,945	5.58	113,107	411,052	-	1,804	3.23	26,612	28,417
T02.	3,366,326	329,179	3,695,506	2.85	54,675	2.85	13,887	68,562	2.85	55,633	5.00	12,788	68,420	-	958	2.15	(1,099)	(142)
T03.	14,232,015	2,315,103	16,547,118	3.31	375,141	3.31	103,677	478,818	3.31	377,647	5.00	87,586	465,233	-	2,505	1.69	(16,091)	(13,585)
T04.	77,670,535	168,848,615	246,519,150	2.17	1,275,435	2.17	2,297,476	3,572,910	1.62	1,252,693	1.64	2,623,866	3,876,559	(0.55)	(22,742)	(0.53)	326,390	303,648
T05.	83,879,609	50,123,763	134,003,372	1.99	1,455,664	1.99	879,452	2,335,116	1.76	1,491,170	2.13	672,806	2,163,976	(0.23)	35,506	0.14	(206,647)	(171,141)
T06.	17,517,398	17,799,029	35,316,427	2.57	517,362	2.57	479,877	997,238	2.34	411,235	4.10	678,152	1,089,387	(0.23)	(106,126)	1.53	198,275	92,148
T07.	37,345,486	20,376,155	57,721,641	3.32	1,342,802	3.32	460,331	1,803,133	2.96	1,110,241	5.14	627,820	1,738,062	(0.36)	(232,561)	1.82	167,490	(65,071)
T09.	60,646,883	16,458,638	77,105,521	2.36	1,095,552	2.36	334,262	1,429,814	1.85	1,080,150	2.39	230,882	1,311,032	(0.51)	(15,402)	0.03	(103,380)	(118,782)
T10.	-	5,030,668	5,030,668	-	-	-	1,397,408	1,397,408	39.27	-	33.33	621,070	621,070	39.27	-	33.33	(776,338)	(776,338)
T11.	2,206,062	-	2,206,062	-	61,770	-	-	61,770	17.85	367,677	16.67	-	367,677	17.85	305,907	16.67	-	305,907
T12.	3,088,487	-	3,088,487	-	26,473	-	-	26,473	8.54	257,374	8.33	-	257,374	8.54	230,901	8.33	-	230,901
V01.	72,451	-	72,451	0.29	209	0.29	-	209	0.29	212	1.77	-	212	-	3	1.48	-	3
V02.	7,424,851	1,897,236	9,322,087	1.91	123,114	1.91	38,070	161,185	1.69	124,899	1.81	34,340	159,239	(0.22)	1,784	(0.10)	(3,730)	(1,946)
V03.	51,648	53,071	104,719	9.77	6,456	9.77	6,634	13,090	12.5	6,456	11.29	5,992	12,448	2.73	(0)	1.52	(642)	(642)
V04.	4,703,347	8,420,282	13,123,629	3.60	278,794	3.60	1,063,800	1,342,593	7.03	335,899	13.71	686,910	1,022,809	3.43	57,105	10.11	(376,890)	(319,785)
V05.	14,321,609	173,006	14,494,615	5.43	853,320	5.43	(17,386)	835,934	7.67	1,146,018	8.02	1,157	1,147,174	2.24	292,698	2.59	18,542	311,240
V06.	1,596,910	199,821	1,796,731	0.12	12,653	0.12	47,176	59,828	4.11	74,870	15.96	31,891	106,762	3.99	62,218	15.84	(15,284)	46,934
V07.	11,535	-	11,535	-	-	-	-	-	-	-	0.00	-	-	-	-	-	-	-
W01.	22,451,738	5,926,700	28,378,438	2.06	367,856	2.06	29,528	397,384	1.85	415,218	1.59	24,492	439,709	(0.21)	47,362	(0.47)	(5,036)	42,326
W02.	3,384,217	3,609,600	6,993,817	3.93	136,529	3.93	166,753	303,281	3.11	105,102	3.53	93,691	198,793	(0.82)	(31,427)	(0.40)	(73,061)	(104,488)
W03.	3,879,878	1,616,800	5,496,678	1.14	17,961	1.14	58,798	76,759	0.88	7,062	2.39	30,448	37,510	(0.26)	(10,899)	1.25	(28,351)	(39,249)
W04.	11,771,885	-	11,771,885	1.05	262,883	1.05	(5,452)	257,431	0.91	106,385	2.39	-	106,385	(0.14)	(156,498)	1.34	5,452	(151,046)
	2,432,421,592	925,321,968	3,357,743,560		49,551,441		26,300,633	75,852,074		43,986,602		23,508,119	67,494,721		(5,564,839)		-	(8,356,353)

Depreciation Study Impact Summary Life Change to Net Salvage 2019 Test Year

Holyrood Assets			Existing					Per Life Change					Variance					
Original Cost			Existing					Per Life Change					Variance					
UOP	Pre Dec/15	Post Dec/15	Total	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation
A04.1	620,866	210,800	831,666		61,569		68,368	129,937		54,728		60,771	115,499		(6,841)		(7,596)	(14,437)
B01.1	106,627	469,378	576,005		10,762		114,950	125,712		9,773		102,178	111,950		(990)		(12,772)	(13,762)
B02.1	35,616,052	3,141,367	38,757,419		1,660,613		962,900	2,623,513		1,466,552		855,911	2,322,464		(194,060)		(106,989)	(301,049)
B05.1	1,300,250	784,100	2,084,350		107,395		376,368	483,763		95,462		320,610	416,072		(11,933)		(55,758)	(67,691)
B06.1	72,011	-	72,011		6,492		-	6,492		5,771		-	5,771		(721)		-	(721)
C01.1	89,750	-	89,750		5,326		-	5,326		4,734		-	4,734		(592)		-	(592)
C03.1	544,049	-	544,049		8,565		-	8,565		7,613		-	7,613		(952)		-	(952)
C04.1	629,827	-	629,827		9,761		-	9,761		8,676		-	8,676		(1,084)		-	(1,084)
C07.1	77,164	-	77,164		2,102		-	2,102		1,868		-	1,868		(234)		-	(234)
C10.1	-	352,033	352,033		-		86,212	86,212		-		76,633	76,633		-		(9,579)	(9,579)
C12.1	2,329,667	-	2,329,667		48,370		-	48,370		42,996		-	42,996		(5,374)		-	(5,374)
C15.1	119,880	-	119,880		14,531		-	14,531		12,378		-	12,378		(2,153)		-	(2,153)
C16.1	-	93,100	93,100		-		39,900	39,900		-		39,900	39,900		-		-	-
D03.1	3,632,290	-	3,632,290		691,865		-	691,865		614,991		-	614,991		(76,874)		-	(76,874)
E03.1	1,280,261	-	1,280,261		81,206		-	81,206		68,105		-	68,105		(13,101)		-	(13,101)
F01.1	82,020	-	82,020		10,321		-	10,321		17,443		-	17,443		7,123		-	7,123
F03.1	797,150	-	797,150		36,244		-	36,244		32,217		-	32,217		(4,027)		-	(4,027)
F04.1	56,613	-	56,613		1,333		-	1,333		1,185		-	1,185		(148)		-	(148)
F06.1	13,453,910	259,046	13,712,956		1,087,238		5,413	1,092,651		977,114		72,930	1,050,044		(110,124)		67,517	(42,608)
G01.1	24,645	-	24,645		111		-	111		99		-	99		(12)		-	(12)
G03.1	1,067,438	-	1,067,438		169,410		-	169,410		85,255		-	85,255		(84,155)		-	(84,155)
G06.1	2,144,383	-	2,144,383		96,669		-	96,669		85,928		-	85,928		(10,741)		-	(10,741)
I02.1	7,066,298	-	7,066,298		350,462		-	350,462		310,761		-	310,761		(39,701)		-	(39,701)
I05.1	24,417	-	24,417		1,349		-	1,349		1,199		-	1,199		(150)		-	(150)
L03.1	5,766	-	5,766		160		-	160		142		-	142		(18)		-	(18)
M02.1	468,523	-	468,523		21,918		-	21,918		19,482		-	19,482		(2,435)		-	(2,435)
M10.1	1,611,947	-	1,611,947		282,882		-	282,882		125,725		-	125,725		(157,157)		-	(157,157)
O02.1	58,975	-	58,975		2,060		-	2,060		1,831		-	1,831		(229)		-	(229)
P10.1	8,903,432	-	8,903,432		141,651		-	141,651		125,912		-	125,912		(15,739)		-	(15,739)
P12.1	106,685	-	106,685		8,231		-	8,231		7,316		-	7,316		(915)		-	(915)
R13.1	1,859	-	1,859		31		-	31		28		-	28		(3)		-	(3)
S07.1	9,202,119	-	9,202,119		602,581		-	602,581		523,816		-	523,816		(78,765)		-	(78,765)
S08.1	1,461,435	-	1,461,435		91,170		-	91,170		81,040		-	81,040		(10,130)		-	(10,130)
S16.1	-	4,126,200	4,126,200		-		660,627	660,627		-		1,087,918	1,087,918		-		427,291	427,291
T03.1	404,075	-	404,075		33,509		-	33,509		29,786		-	29,786		(3,723)		-	(3,723)
T05.1	126,690	870,326	997,017		16,892		204,783	221,675		16,892		182,029	198,921		0		(22,754)	(22,754)
T09.1	29,486,220	6,116,300	35,602,520		3,478,791		2,321,792	5,800,583		2,591,712		2,232,958	4,824,670		(887,079)		(88,834)	(975,913)
V04.1	57,444	29,122	86,566		12,309		6,240	18,550		7,632		6,561	14,192		(4,677)		320	(4,357)
W02.1	-	207,404	207,404		-		49,777	49,777		-		44,246	44,246		-		(5,531)	(5,531)
W03.1	3,033,868	1,101,212	4,135,081		151,732		366,666	518,398		281,301		342,787	624,088		129,569		(23,879)	105,690
W04.1	2,792,962	-	2,792,962		227,275		-	227,275		200,343		-	200,343		(26,932)		-	(26,932)
	128,857,566	17,760,390	146,617,955		9,532,887		5,263,996	14,796,883		7,917,810		5,425,431	13,343,241		(1,615,078)		161,435	(1,453,642)
Total	2,561,279,158	943,082,357	3,504,361,515		59,084,328		31,564,629	90,648,957		51,904,412		28,933,550	80,837,962		(7,179,917)		-	(9,809,996)
								90,649					80,838					(9,811)
								3,985					3,985					-
								1,478					1,478					-
								(1,759)					-					1,759
								(400)					-					400
								93,953					86,301					(7,652)

Depreciation Study Impact Summary Per Life Change to Net Salvage 2019 Test Year

UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre	Post		Total	Pre	Post		Total	Pre	Post		Total			
				Dec/15	Pre Dec/15	Dec/15		Post Dec/15	Dec/15	Pre Dec/15		Dec/15	Post Dec/15	Dec/15		Pre Dec/15	Dec/15	Post Dec/15
A01.	151,888	51,389	203,277	0.24	79	4.27	2,194	2,273	0.52	175	4.70	2,415	2,591	0.28	96	0.43	221	317
A04.	5,930,886	5,546,573	11,477,459	2.31	137,708	3.55	39,361	177,069	2.60	155,304	3.73	41,466	196,770	0.29	17,596	0.18	2,106	19,702
B01.	10,701,342	5,528,053	16,229,395	2.35	258,999	5.37	218,074	477,073	2.51	276,930	5.64	229,038	505,968	0.16	17,931	0.27	10,965	28,895
B02.	23,333,424	14,533,079	37,866,503	0.22	36,296	2.92	2,881,624	2,917,920	0.65	110,455	3.36	2,886,676	2,997,131	0.43	74,159	0.44	5,052	79,211
B03.	175,556	-	175,556	6.45	11,335	5.52	-	11,335	6.45	11,335	5.52	-	11,335	-	-	-	-	-
B04.	4,254,290	680,217	4,934,507	0.46	19,590	1.64	11,156	30,745	0.75	31,942	1.97	13,400	45,342	0.29	12,352	0.33	2,245	14,597
B05.	67,807,062	44,039,909	111,846,971	1.29	877,571	4.42	1,535,550	2,413,122	1.36	929,239	4.64	1,611,980	2,541,220	0.07	51,668	0.22	76,430	128,098
B06.	33,403,518	5,244,100	38,647,618	1.02	341,574	2.13	82,133	423,707	1.11	372,187	2.24	86,815	459,002	0.09	30,613	0.11	4,682	35,294
B07.	1,456,108	348,798	1,804,905	2.01	29,362	2.66	2,682	32,045	2.17	31,727	2.79	2,813	34,541	0.16	2,365	0.13	131	2,496
B08.	7,256,516	501,094	7,757,611	1.19	86,249	2.13	5,419	91,668	1.52	110,465	2.45	6,267	116,732	0.33	24,216	0.32	848	25,064
C01.	2,643,339	-	2,643,339	0.51	13,452	3.55	-	13,452	0.62	16,480	3.73	-	16,480	0.11	3,029	0.18	-	3,029
C02.	8,901,116	1,509,034	10,410,150	1.27	113,013	2.37	35,764	148,777	1.99	177,155	2.96	44,667	221,822	0.72	64,142	0.59	8,903	73,046
C03.	2,832,095	3,770,061	6,602,156	1.29	36,484	1.72	44,922	81,407	1.68	47,696	2.15	59,360	107,056	0.39	11,211	0.43	14,438	25,649
C04.	10,545,198	1,175,683	11,720,881	0.95	100,676	1.77	11,797	112,473	1.41	148,767	2.21	14,729	163,496	0.46	48,091	0.44	2,932	51,023
C06.	988,222	-	988,222	6.44	63,544	3.33	-	63,544	6.87	67,789	3.50	-	67,789	0.43	4,245	0.17	-	4,245
C07.	509,132	-	509,132	0.07	338	2.37	-	338	0.42	2,146	2.61	-	2,146	0.35	1,809	0.24	-	1,809
C09.	38,394,525	121,895,728	160,290,254	1.51	600,424	2.21	2,223,906	2,824,330	1.70	676,669	2.54	2,579,398	3,256,066	0.19	76,244	0.33	355,492	431,736
C10.	16,617,120	363,044	16,980,163	2.13	353,448	4.00	14,522	367,970	2.13	353,448	4.00	14,522	367,970	-	-	-	-	-
C11.	6,716,428	3,370,652	10,087,080	12.94	125,300	20.00	533,607	658,907	12.94	125,300	20.00	533,607	658,907	-	-	-	-	-
C12.	125,930	-	125,930	-	-	2.13	-	-	0.20	-	2.24	-	-	0.20	-	0.11	-	-
C13.	67,322,774	41,953,472	109,276,246	1.76	1,185,112	1.96	822,288	2,007,400	2.42	1,630,579	2.64	1,107,572	2,738,151	0.66	445,468	0.68	285,284	730,751
C14.	34,317,377	754,735	35,072,112	1.58	533,433	2.60	19,315	552,748	2.14	723,155	3.25	25,359	748,514	0.56	189,722	0.65	6,043	195,766
C15.	28,871,443	11,218,635	40,090,078	1.92	555,748	2.92	255,658	811,406	1.92	555,748	2.92	255,658	811,406	-	-	-	-	-
C16.	9,554,554	2,238,900	11,793,454	2	194,794	4.10	50,833	245,627	2.09	203,873	4.30	53,312	257,185	0.09	9,079	0.20	2,480	11,559
C17.	3,623,089	-	3,623,089	1.75	63,300	2.39	-	63,300	1.96	70,923	2.63	-	70,923	0.21	7,624	0.24	-	7,624
C18.	6,883,242	944,407	7,827,649	1.94	133,424	1.69	14,936	148,360	2.01	138,254	1.78	15,731	153,985	0.07	4,830	0.09	795	5,625
D01.	361,902,303	4,911,881	366,814,184	1.2	4,330,380	0.97	38,931	4,369,311	1.30	4,705,452	1.12	44,951	4,750,403	0.10	375,072	0.15	6,020	381,092
D02.	25,788,550	35,291,140	61,079,690	2.63	1,005,911	6.96	1,901,071	2,906,982	3.24	1,239,279	8.35	2,280,739	3,520,018	0.61	233,368	1.39	379,680	613,036
D03.	16,261,617	14,455,219	30,716,836	1.47	230,222	2.39	234,963	465,185	1.56	244,102	2.51	246,803	490,905	0.09	13,880	0.12	11,840	25,720
D04.	2,477,333	1,773,600	4,250,933	0.85	21,029	3.36	59,593	80,621	1.17	29,082	3.86	68,461	97,543	0.32	8,053	0.50	8,868	16,921
E01.	89,800	-	89,800	-	-	2.25	-	-	0.67	-	2.36	-	-	0.67	-	0.11	-	-
E02.	12,608,968	110,488	12,719,456	0.05	2,225	3.68	4,066	6,290	0.05	2,225	3.68	4,066	6,290	-	-	-	-	-
E03.	913,876	-	913,876	1.2	10,885	2.90	-	10,885	1.20	10,885	2.90	-	10,885	-	-	-	-	-
F01.	2,421,496	424,657	2,846,153	4.87	116,927	7.09	31,552	148,479	4.87	116,927	7.09	31,552	148,479	-	-	-	-	-
F02.	7,510,589	334,728	7,845,317	1.19	89,388	2.25	7,531	96,920	1.28	96,006	2.36	7,900	103,905	0.09	6,618	0.11	368	6,986
F03.	13,717,640	12,819,352	26,536,993	1.37	190,529	2.13	202,122	392,650	1.37	190,529	2.13	202,122	392,650	-	-	-	-	-
F04.	20,053,428	87,345,565	107,398,994	1.25	254,592	1.81	1,559,079	1,813,671	1.46	297,432	2.08	1,794,122	2,091,555	0.21	42,840	0.27	235,044	277,884
F05.	2,441,533	2,990,689	5,432,222	0.8	19,332	2.30	68,786	88,118	0.80	19,332	2.30	68,786	88,118	-	-	-	-	-
F06.	28,286,809	17,724,640	46,011,449	1.41	399,924	3.36	192,724	592,648	1.68	473,713	4.03	231,154	704,867	0.27	73,789	0.67	38,430	112,219
G01.	68,805,061	23,148,315	91,953,376	1.49	1,024,748	2.60	284,862	1,309,611	1.55	1,065,921	2.68	293,627	1,359,549	0.06	41,173	0.08	8,765	49,938
G02.	19,013,781	744,111	19,757,892	1.68	319,366	1.33	9,897	329,262	1.85	350,806	1.53	11,385	362,191	0.17	31,440	0.20	1,488	32,928
G03.	103,612,030	10,526,163	114,138,193	1.5	1,557,372	1.65	163,772	1,721,143	1.70	1,760,848	1.90	188,585	1,949,433	0.20	203,476	0.25	24,814	228,290
G04.	23,543,526	2,159,822	25,703,348	1.31	302,593	2.15	46,436	349,029	1.48	345,286	2.47	53,348	398,634	0.17	42,694	0.32	6,911	49,605
G05.	530,654	-	530,654	0.91	4,833	2.68	-	4,833	1.37	7,274	3.08	-	7,274	0.46	2,441	0.40	-	2,441
G06.	7,840,659	273,500	8,114,159	3.87	303,210	2.30	6,291	309,501	4.69	367,527	2.88	7,877	375,404	0.82	64,317	0.58	1,586	65,904
G07.	10,356,542	9,394,028	19,750,570	1.75	181,603	1.94	179,577	361,179	1.94	201,114	2.13	197,164	398,278	0.19	19,511	0.19	17,587	37,098
I01.	-	703,400	703,400	-	-	-	-	20,658	-	-	-	-	20,658	-	-	-	-	-
I02.	5,628,425	992,068	6,620,493	0.64	26,555	5.90	58,532	85,087	0.64	26,555	5.90	58,532	85,087	-	-	-	-	-
I03.	41,432,509	7,259,414	48,691,924	2.39	985,858	3.23	206,002	1,191,860	2.39	985,858	3.23	206,002	1,191,860	-	-	-	-	-
I04.	19,391,525	288,656	19,680,180	1.19	231,436	0.97	2,800	234,236	1.30	251,482	1.12	3,233	254,715	0.11	20,046	0.15	433	20,479
I05.	521,505	-	521,505	2.31	12,032	4.81	-	12,032	5.61	29,276	5.53	-	29,276	3.30	17,244	0.72	-	17,244
L02.	4,628,999	464,147	5,093,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L03.	14,203,744	323,100	14,526,844	0.67	95,321	1.57	2,114	97,435	0.67	95,321	1.57	2,114	97,435	-	-	-	-	-

Depreciation Study Impact Summary Per Life Change to Net Salvage 2019 Test Year

UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre	Pre Dec/15	Post	Post Dec/15	Total	Pre	Pre Dec/15	Post	Post Dec/15	Total	Pre	Pre Dec/15	Post	Post Dec/15	Total
				Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15
L04.	896,160	953,858	1,850,018	0.96	8,611	2.13	10,025	18,636	0.96	8,611	2.13	10,025	18,636	-	-	-	-	-
L05.	6,167,373	1,174,600	7,341,973	1.35	83,046	2.02	16,002	99,048	1.35	83,046	2.02	16,002	99,048	-	-	-	-	-
L06.	11,226	-	11,226	-	-	4.25	-	-	-	-	4.25	-	-	-	-	-	-	-
M01.	551,348	-	551,348	1.42	7,864	5.11	-	7,864	1.68	9,246	5.87	-	9,246	0.26	1,383	0.76	-	1,383
M02.	3,833,871	-	3,833,871	0.25	9,640	1.64	-	9,640	0.35	13,342	1.80	-	13,342	0.10	3,701	0.16	-	3,701
M03.	2,233,645	232,193	2,465,837	0.64	14,264	2.37	5,503	19,767	0.90	20,023	2.61	6,060	26,083	0.26	5,759	0.24	557	6,316
M04.	58,301	-	58,301	1.59	927	2.92	-	927	1.59	927	2.92	-	927	-	-	-	-	-
M05.	656,435	-	656,435	1.95	12,830	3.15	-	12,830	1.95	12,830	3.15	-	12,830	-	-	-	-	-
M06.	5,026,624	4,131,341	9,157,965	4.81	254,742	5.66	177,997	432,739	4.81	254,742	5.66	177,997	432,739	-	-	-	-	-
M07.	698,384	-	698,384	0.61	4,238	5.05	-	4,238	0.61	4,238	5.05	-	4,238	-	-	-	-	-
M08.	262,853	1,563,600	1,826,453	3.96	10,422	4.82	66,542	76,964	3.96	10,422	4.82	66,542	76,964	-	-	-	-	-
M10.	11,940,667	(4,033,161)	7,906,906	3.4	(249,403)	6.96	(266,194)	(515,596)	3.40	(249,403)	6.96	(265,194)	(514,596)	-	-	-	-	-
M11.	1,886,541	1,515,675	3,402,216	13.1	253,668	15.02	162,998	416,667	6.74	130,392	15.02	162,998	293,390	(6.36)	(123,277)	-	-	(123,277)
M12.	403,390	35,882	439,272	1.54	6,648	7.59	2,723	9,371	0.31	1,319	7.59	2,723	4,042	(1.23)	(5,329)	-	-	(5,329)
M13.	287,287	-	287,287	1	2,657	9.08	-	2,657	-	-	9.08	-	-	(0.92)	(2,657)	-	-	(2,657)
M14.	10,403,667	1,807,546	12,211,213	4.7	487,052	5.03	44,811	531,863	2.80	290,683	5.03	44,811	335,494	(1.90)	(196,369)	-	-	(196,369)
M16.	2,164,481	239,066	2,403,547	1.87	44,909	6.67	0	44,909	1.87	44,909	6.67	-	44,909	-	-	-	(0)	(0)
O01.	1,274,330	1,089,623	2,363,952	3.18	31,459	5.00	6,461	37,921	3.18	31,459	5.00	6,461	37,921	-	-	-	-	-
O02.	4,647,870	120,626	4,768,496	3.07	45,354	5.00	5,028	50,382	3.07	45,354	5.00	5,028	50,382	-	-	-	-	-
P01.	42,480	-	42,480	0.32	137	3.55	-	137	0.32	137	3.55	-	137	-	-	-	-	-
P02.	1,181,009	-	1,181,009	1.8	21,230	5.32	-	21,230	1.80	21,230	5.32	-	21,230	-	-	-	-	-
P03.	57,882,142	18,592,511	76,474,654	2.13	1,251,181	1.52	270,487	1,521,668	2.38	1,398,641	1.75	311,416	1,710,057	0.25	147,461	0.23	40,929	188,390
P04.	118,296,270	8,343,634	126,639,904	2.59	3,031,378	3.15	253,001	3,284,378	3.55	4,164,995	4.25	345,463	4,510,457	0.96	1,133,617	1.10	92,462	1,226,079
P05.	129,388,119	18,006,531	147,394,651	1.67	2,164,013	2.06	265,323	2,429,336	2.26	2,929,877	2.78	395,543	3,325,420	0.59	765,865	0.72	130,219	896,084
P06.	333,760	-	333,760	0.37	1,240	4.26	-	1,240	9.27	30,933	5.75	-	30,933	8.90	29,693	1.49	-	29,693
P07.	72,422,201	9,801,432	82,223,633	1.65	1,175,153	4.34	307,699	1,482,852	2.24	1,599,682	5.86	420,186	2,019,867	0.59	424,529	1.52	112,486	537,015
P08.	4,971,572	1,295,300	6,266,872	0.82	40,628	4.64	40,600	81,228	1.30	64,493	5.10	44,625	109,119	0.48	23,866	0.46	4,025	27,891
P09.	664,592	-	664,592	4.78	31,747	5.66	-	31,747	5.42	36,047	6.23	-	36,047	0.64	4,300	0.57	-	4,300
P10.	93,424,424	2,409,615	95,834,039	1.72	1,612,959	1.57	37,831	1,650,790	1.90	1,783,561	1.81	43,614	1,827,175	0.18	170,601	0.24	5,783	176,385
P11.	1,214,470	778,851	1,993,322	4.85	4,667	16.67	94,313	98,980	4.85	4,667	16.67	94,313	98,980	-	-	-	-	-
P12.	9,396,812	12,936,057	22,332,869	2.21	209,447	3.33	129,732	339,179	2.21	209,447	3.33	129,732	339,179	-	-	-	-	-
R01.	9,582,533	1,170,500	10,753,033	0.73	68,677	2.44	28,560	97,237	1.12	105,036	3.05	35,700	140,736	0.39	36,359	0.61	7,140	43,499
R02.	4,223,380	1,160,600	5,383,980	2.56	148,547	5.37	5,194	153,740	2.56	148,547	5.37	5,194	153,740	-	-	-	-	-
R03.	101,662	-	101,662	5.81	5,908	11.00	-	5,908	5.81	5,908	11.00	-	5,908	-	-	-	-	-
R04.	560,166	-	560,166	1.83	10,237	6.08	-	10,237	1.83	10,237	6.08	-	10,237	-	-	-	-	-
R05.	7,236,646	-	7,236,646	4.49	325,274	7.09	-	325,274	4.49	325,274	7.09	-	325,274	-	-	-	-	-
R06.	1,582,483	1,231,800	2,814,283	2.96	46,672	4.64	39,483	86,155	2.96	46,672	4.64	39,483	86,155	-	-	-	-	-
R07.	1,215,192	-	1,215,192	3.09	37,766	2.58	-	37,766	3.09	37,766	2.58	-	37,766	-	-	-	-	-
R08.	7,137,663	1,170,833	8,308,495	1.45	101,801	2.44	20,820	122,621	1.70	119,631	2.80	23,917	143,548	0.25	17,830	0.36	3,097	20,927
R09.	5,573,201	450,262	6,023,463	1.88	105,865	3.56	12,872	118,737	2.22	124,612	4.09	15,258	139,870	0.34	18,747	0.53	2,386	21,133
R11.	1,220,710	629,314	1,850,024	2.76	33,508	3.33	20,956	54,464	2.76	33,508	3.33	20,956	54,464	-	-	-	-	-
R12.	21,729,649	126,056	21,855,704	1.36	295,078	1.64	1,090	296,169	1.36	295,078	1.64	1,090	296,169	-	-	-	-	-
R13.	84,439,448	4,462,723	88,902,170	2.63	2,225,125	1.77	77,485	2,302,610	2.90	2,450,644	2.04	89,304	2,539,949	0.27	225,519	0.27	11,820	237,339
R14.	6,616,500	467,748	7,084,248	7.93	27,683	20.00	61,570	89,253	7.93	27,683	20.00	61,570	89,253	-	-	-	-	-
R15.	9,625,892	-	9,625,892	3.64	358,435	1.86	-	358,435	3.64	358,435	1.86	-	358,435	-	-	-	-	-
S01.	4,920,223	683,898	5,604,121	3.02	148,955	5.66	32,898	181,852	3.02	148,955	5.66	32,898	181,852	-	-	-	-	-
S02.	154,009	-	154,009	4.49	6,909	4.08	-	6,909	4.49	6,909	4.08	-	6,909	-	-	-	-	-
S03.	3,918,011	1,461,163	5,379,174	1.56	995	14.29	144,393	145,388	1.56	995	14.29	144,393	145,388	-	-	-	-	-
S04.	2,919,319	-	2,919,319	0.84	24,441	1.94	-	24,441	0.99	29,038	2.13	-	29,038	0.15	4,597	0.19	-	4,597
S05.	33,744,883	4,967,602	38,712,485	18.12	864,657	14.29	474,495	1,339,152	18.12	864,657	14.29	474,495	1,339,152	-	-	-	-	-
S06.	28,120,270	2,246,931	30,367,201	1.18	330,259	0.97	9,425	339,684	1.28	361,464	1.12	10,882	372,347	0.10	31,206	0.15	1,457	32,663
S07.	7,370,081	48,377	7,418,458	1.14	89,581	1.94	939	90,519	1.34	105,160	2.23	1,079	106,239	0.20	15,579	0.29	140	15,720
S08.	8,333,065	63,298	8,396,362	6.9	574,728	3.33	2,108	576,836	8.91	742,079	3.66	2,317	744,396	2.01	167,352	0.33	209	167,561
S09.	642,093	-	642,093	0.06	428	2.37	-	428	0.44	3,255	2.61	-	3,255	0.38	2,826	0.24	-	2,826
S10.	5,124,501	935,137	6,059,638	2.27	118,371	2.13	11,748	130,119	2.54	133,032	2.34	13,035	146,066	0.27	14,661	0.21	1,287	15,947
S11.	3,106,597	-	3,106,597	2.31	71,901	1.64	-	71,901	2.31	71,901	1.64	-	71,901	-	-	-	-	-
S12.	14,403	-	14,403	-	-	3.87	-	-	-	-	3.87	-	-	-	-	-	-	-
S13.	1,308,713	-	1,308,713	0.5	6,539	1.94	-	6,539	0.50	6,539	1.94	-	6,539	-	-	-	-	-

Depreciation Study Impact Summary Per Life Change to Net Salvage 2019 Test Year

UOP	Original Cost			Per Life Change					Net Salvage					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre	Pre Dec/15	Post	Post Dec/15	Total	Pre	Pre Dec/15	Post	Post Dec/15	Total	Pre	Pre Dec/15	Post	Post Dec/15	Total
				Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15	Rate	Dec/15
S14.	3,893,679	160,426	4,054,105	4.27	166,588	6.79	11,112	177,700	4.88	190,305	7.47	12,225	202,531	0.61	23,718	0.68	1,113	24,830
S15.	11,710,019	9,738,166	21,448,185	1.26	147,742	1.94	139,805	287,546	1.48	172,889	2.13	153,497	326,386	0.22	25,148	0.19	13,692	38,840
S16.	3,298,788	-	3,298,788	-	13,412	-	-	13,412	-	15,694	-	-	15,694	-	2,283	-	-	2,283
S17.	667,245	303,200	970,445	4.31	28,774	3.04	9,217	37,991	4.31	28,774	3.04	9,217	37,991	-	-	-	-	-
S18.	6,855,290	6,053,280	12,908,570	1.37	93,058	1.77	107,143	200,201	1.37	93,058	1.77	107,143	200,201	-	-	-	-	-
S19.	11,365,720	48,894	11,414,614	2.3	264,703	3.74	1,829	266,532	2.30	264,703	3.74	1,829	266,532	-	-	-	-	-
S20.	2,304,609	-	2,304,609	2.6	59,872	1.70	-	59,872	2.60	59,872	1.70	-	59,872	-	-	-	-	-
T01.	12,261,301	3,443,069	15,704,371	2.35	297,945	5.58	113,107	411,052	2.35	297,945	5.58	113,107	411,052	-	-	-	-	-
T02.	3,366,326	329,179	3,695,506	2.85	55,633	5.00	12,788	68,420	2.85	55,633	5.00	12,788	68,420	-	-	-	-	-
T03.	14,232,015	2,315,103	16,547,118	3.31	377,647	5.00	87,586	465,233	3.31	377,647	5.00	87,586	465,233	-	-	-	-	-
T04.	77,670,535	168,848,615	246,519,150	1.62	1,252,693	1.64	2,623,866	3,876,559	2.17	1,684,655	2.21	3,585,760	5,270,415	0.55	431,963	0.57	961,894	1,393,857
T05.	83,879,609	50,123,763	134,003,372	1.76	1,491,170	2.13	672,806	2,163,976	1.99	1,683,900	2.34	739,138	2,423,038	0.23	192,730	0.21	66,333	259,063
T06.	17,517,398	17,799,029	35,316,427	2.34	411,235	4.10	678,152	1,089,387	2.57	450,092	4.71	780,129	1,230,222	0.23	38,857	0.61	101,978	140,835
T07.	37,345,486	20,376,155	57,721,641	2.96	1,110,241	5.14	627,820	1,738,062	3.32	1,245,043	5.91	724,783	1,969,826	0.36	134,802	0.77	96,962	231,764
T09.	60,646,883	16,458,638	77,105,521	1.85	1,080,150	2.39	230,882	1,311,032	2.36	1,400,661	2.99	288,844	1,689,505	0.51	320,510	0.60	57,962	378,472
T10.	-	5,030,668	5,030,668	39.27	-	33.33	621,070	621,070	39.27	-	33.33	621,070	621,070	-	-	-	-	-
T11.	2,206,062	-	2,206,062	17.85	367,677	16.67	-	367,677	17.85	367,677	16.67	-	367,677	-	-	-	-	-
T12.	3,088,487	-	3,088,487	8.54	257,374	8.33	-	257,374	8.54	257,374	8.33	-	257,374	-	-	-	-	-
V01.	72,451	-	72,451	0.29	212	1.77	-	212	0.29	212	1.77	-	212	-	-	-	-	-
V02.	7,424,851	1,897,236	9,322,087	1.69	124,899	1.81	34,340	159,239	1.91	141,190	2.08	39,463	180,652	0.22	16,291	0.27	5,123	21,414
V03.	51,648	53,071	104,719	12.5	6,456	11.29	5,992	12,448	9.77	5,046	11.29	5,992	11,038	(2.73)	(1,410)	-	-	(1,410)
V04.	4,703,347	8,420,282	13,123,629	7.03	335,899	13.71	686,910	1,022,809	3.60	172,055	13.71	686,910	858,965	(3.43)	(163,844)	-	-	(163,844)
V05.	14,321,609	173,006	14,494,615	7.67	1,146,018	8.02	1,157	1,147,174	5.43	812,079	8.02	1,157	813,235	(2.24)	(333,939)	-	-	(333,939)
V06.	1,596,910	199,821	1,796,731	4.11	74,870	15.96	31,891	106,762	0.12	2,073	15.96	31,891	33,965	(3.99)	(72,797)	-	-	(72,797)
V07.	11,535	-	11,535	-	-	8.74	-	-	-	-	8.74	-	-	-	-	-	-	-
W01.	22,451,738	5,926,700	28,378,438	1.85	415,218	1.59	24,492	439,709	2.06	463,198	1.83	28,189	491,387	0.21	47,981	0.24	3,697	51,678
W02.	3,384,217	3,609,600	6,993,817	3.11	105,102	3.53	93,691	198,793	3.93	132,998	4.06	107,758	240,756	0.82	27,896	0.53	14,067	41,963
W03.	3,879,878	1,616,800	5,496,678	0.88	7,062	2.39	30,448	37,510	1.14	9,181	2.75	35,034	44,215	0.26	2,119	0.36	4,586	6,705
W04.	11,771,885	-	11,771,885	0.91	106,385	2.39	-	106,385	1.05	123,805	2.63	-	123,805	0.14	17,420	0.24	-	17,420
	2,432,421,592	925,321,968	3,357,743,560		43,986,602		23,508,119	67,494,721		49,906,598		26,771,393	76,677,991		5,919,996		-	9,183,270

Depreciation Study Impact Summary Per Life Change to Net Salvage 2019 Test Year

Holyrood Assets																			
UOP	Original Cost			Per Life Change					Net Salvage					Variance					
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	Pre Dec/15	Pre Dec/15	Post Dec/15	Post Dec/15	Total	
				Rate	Depreciation	Rate	Depreciation	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Depreciation
A04.1	620,866	210,800	831,666			54,728		60,771	115,499			54,728		60,771	115,499		-	-	-
B01.1	106,627	469,378	576,005			9,773		102,178	111,950			9,773		102,178	111,950		-	-	-
B02.1	35,616,052	3,141,367	38,757,419			1,466,552		855,911	2,322,464			1,466,552		855,911	2,322,464		-	-	-
B05.1	1,300,250	784,100	2,084,350			95,462		320,610	416,072			95,462		320,610	416,072		-	-	-
B06.1	72,011	-	72,011			5,771		5,771	5,771			5,771		-	5,771		-	-	-
C01.1	89,750	-	89,750			4,734		4,734	4,734			4,734		-	4,734		-	-	-
C03.1	544,049	-	544,049			7,613		7,613	7,613			7,613		-	7,613		-	-	-
C04.1	629,827	-	629,827			8,676		8,676	8,676			8,676		-	8,676		-	-	-
C07.1	77,164	-	77,164			1,868		1,868	1,868			1,868		-	1,868		-	-	-
C10.1	-	352,033	352,033					76,633	76,633					76,633	76,633		-	-	-
C12.1	2,329,667	-	2,329,667			42,996		42,996	42,996			42,996		-	42,996		-	-	-
C15.1	119,880	-	119,880			12,378		12,378	12,378			12,378		-	12,378		-	-	-
C16.1	-	93,100	93,100					39,900	39,900					39,900	39,900		-	-	-
D03.1	3,632,290	-	3,632,290			614,991		614,991	614,991			614,991		-	614,991		-	-	-
E03.1	1,280,261	-	1,280,261			68,105		68,105	68,105			68,105		-	68,105		-	-	-
F01.1	82,020	-	82,020			17,443		17,443	17,443			17,443		-	17,443		-	-	-
F03.1	797,150	-	797,150			32,217		32,217	32,217			32,217		-	32,217		-	-	-
F04.1	56,613	-	56,613			1,185		1,185	1,185			1,185		-	1,185		-	-	-
F06.1	13,453,910	259,046	13,712,956			977,114		72,930	1,050,044			977,114		72,930	1,050,044		-	-	-
G01.1	24,645	-	24,645			99		0	99			99		-	99		-	-	-
G03.1	1,067,438	-	1,067,438			85,255		85,255	85,255			85,255		-	85,255		-	-	-
G06.1	2,144,383	-	2,144,383			85,928		85,928	85,928			85,928		-	85,928		-	-	-
I02.1	7,066,298	-	7,066,298			310,761		310,761	310,761			310,761		-	310,761		-	-	-
I05.1	24,417	-	24,417			1,199		1,199	1,199			1,199		-	1,199		-	-	-
L03.1	5,766	-	5,766			142		142	142			142		-	142		-	-	-
M02.1	468,523	-	468,523			19,482		19,482	19,482			19,482		-	19,482		-	-	-
M10.1	1,611,947	-	1,611,947			125,725		125,725	125,725			125,725		-	125,725		-	-	-
O02.1	58,975	-	58,975			1,831		1,831	1,831			1,831		-	1,831		-	-	-
P10.1	8,903,432	-	8,903,432			125,912		125,912	125,912			125,912		-	125,912		-	-	-
P12.1	106,685	-	106,685			7,316		7,316	7,316			7,316		-	7,316		-	-	-
R13.1	1,859	-	1,859			28		28	28			28		-	28		-	-	-
S07.1	9,202,119	-	9,202,119			523,816		523,816	523,816			523,816		-	523,816		-	-	-
S08.1	1,461,435	-	1,461,435			81,040		81,040	81,040			81,040		-	81,040		-	-	-
S16.1	-	4,126,200	4,126,200					1,087,918	1,087,918					1,087,918	1,087,918		-	-	-
T03.1	404,075	-	404,075			29,786		29,786	29,786			29,786		-	29,786		-	-	-
T05.1	126,690	870,326	997,017			16,892		182,029	198,921			16,892		182,029	198,921		-	-	-
T09.1	29,486,220	6,116,300	35,602,520			2,591,712		2,232,958	4,824,670			2,591,712		2,232,958	4,824,670		-	-	-
V04.1	57,444	29,122	86,566			7,632		6,561	14,192			7,632		6,561	14,192		-	-	-
W02.1	-	207,404	207,404					44,246	44,246					44,246	44,246		-	-	-
W03.1	3,033,868	1,101,212	4,135,081			281,301		342,787	624,088			281,301		342,787	624,088		-	-	-
W04.1	2,792,962	-	2,792,962			200,343		200,343	200,343			200,343		-	200,343		-	-	-
	128,857,566	17,760,390	146,617,955			7,917,810		5,425,431	13,343,241			7,917,810		5,425,431	13,343,241		-	-	-
Total	2,561,279,158	943,082,357	3,504,361,515			51,904,412		28,933,550	80,837,962			57,824,408		32,196,824	90,021,232		5,919,996	-	9,183,270
	Total ('000's)								80,838						90,021				9,183
	Loss on Disposal								3,985						3,985				-
	Budget Removal Cost								1,479						-				(1,479)
	Per Hydro's response to PUB-NLH-070								86,301						94,006				7,705

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation
A01.	151,888	51,389	203,277	0.52	175	4.70	2,415	2,591	0.53	178	4.53	2,415	2,594	0.01	3	(0.17)	-	3
A04.	5,930,886	5,546,573	11,477,459	2.60	155,304	3.73	41,466	196,770	2.65	158,364	3.66	41,466	199,831	0.05	3,060	(0.07)	-	3,060
B01.	10,701,342	5,528,053	16,229,395	2.51	276,930	5.64	229,038	505,968	2.63	290,212	5.53	229,038	519,250	0.12	13,282	(0.11)	-	13,282
B02.	23,333,424	14,533,079	37,866,503	0.65	110,455	3.36	2,886,676	2,997,131	0.65	110,455	3.15	2,886,676	2,997,131	-	-	(0.21)	-	-
B03.	175,556	-	175,556	6.45	11,335	5.52	-	11,335	7.06	12,391	5.52	-	12,391	0.61	1,056	-	-	1,056
B04.	4,254,290	680,217	4,934,507	0.75	31,942	1.97	13,400	45,342	0.75	31,942	1.82	13,400	45,342	-	-	(0.15)	-	-
B05.	67,807,062	44,039,909	111,846,971	1.36	929,239	4.64	1,611,980	2,541,220	1.46	996,748	4.55	1,611,980	2,608,729	0.10	67,509	(0.09)	-	67,509
B06.	33,403,518	5,244,100	38,647,618	1.11	372,187	2.24	86,815	459,002	1.23	409,244	2.19	86,815	496,059	0.12	37,058	(0.05)	-	37,058
B07.	1,456,108	348,798	1,804,905	2.17	31,727	2.79	2,813	34,541	2.25	32,712	2.74	2,813	35,526	0.08	985	(0.05)	-	985
B08.	7,256,516	501,094	7,757,611	1.52	110,465	2.45	6,267	116,732	1.52	110,465	2.30	6,267	116,732	-	-	(0.15)	-	-
C01.	2,643,339	-	2,643,339	0.62	16,480	3.73	-	16,480	0.62	16,480	3.66	-	16,480	-	-	(0.07)	-	-
C02.	8,901,116	1,509,034	10,410,150	1.99	177,155	2.96	44,667	221,822	1.99	177,155	2.70	44,667	221,822	-	-	(0.26)	-	-
C03.	2,832,095	3,770,061	6,602,156	1.68	47,696	2.15	59,360	107,056	1.69	48,076	1.96	59,360	107,436	0.01	380	(0.19)	-	380
C04.	10,545,198	1,175,683	11,720,881	1.41	148,767	2.21	14,729	163,496	1.41	148,767	2.02	14,729	163,496	-	-	(0.19)	-	-
C06.	988,222	-	988,222	6.87	67,789	3.50	-	67,789	6.87	67,789	3.43	-	67,789	-	-	(0.07)	-	-
C07.	509,132	-	509,132	0.42	2,146	2.61	-	2,146	0.42	2,146	2.51	-	2,146	-	-	(0.10)	-	-
C09.	38,394,525	121,895,728	160,290,254	1.70	676,669	2.54	2,579,398	3,256,066	1.92	765,620	2.38	2,579,398	3,345,018	0.22	88,952	(0.16)	-	88,952
C10.	16,617,120	363,044	16,980,163	2.13	353,448	4.00	14,522	367,970	3.03	503,912	4.00	14,522	518,434	0.90	150,464	-	-	150,464
C11.	6,716,428	3,370,652	10,087,080	12.94	125,300	20.00	533,607	658,907	12.94	125,300	20.00	533,607	658,907	-	-	-	-	-
C12.	125,930	-	125,930	0.20	-	2.24	-	-	0.2	-	2.19	-	-	-	-	(0.05)	-	-
C13.	67,322,774	41,953,472	109,276,246	2.42	1,630,579	2.64	1,107,572	2,738,151	2.42	1,630,579	2.35	1,107,572	2,738,151	-	-	(0.29)	-	-
C14.	34,317,377	754,735	35,072,112	2.14	723,155	3.25	25,359	748,514	2.15	730,495	2.96	25,359	755,854	0.01	7,340	(0.29)	-	7,340
C15.	28,871,443	11,218,635	40,090,078	1.92	555,748	2.92	255,658	811,406	2.02	584,997	2.92	255,658	840,655	0.10	29,250	-	-	29,250
C16.	9,554,554	2,238,900	11,793,454	2.09	203,873	4.30	53,312	257,185	2.73	265,558	4.22	53,312	318,871	0.64	61,686	(0.08)	-	61,686
C17.	3,623,089	-	3,623,089	1.96	70,923	2.63	-	70,923	1.96	70,923	2.53	-	70,923	-	-	(0.10)	-	-
C18.	6,883,242	944,407	7,827,649	2.01	138,254	1.78	15,731	153,985	2.01	138,858	1.74	15,731	154,589	-	604	(0.04)	-	604
D01.	361,902,303	4,911,881	366,814,184	1.30	4,705,452	1.12	44,951	4,750,403	1.3	4,705,452	1.05	44,951	4,750,403	-	-	(0.07)	-	-
D02.	25,788,550	35,291,140	61,079,690	3.24	1,239,279	8.35	2,280,739	3,520,018	3.46	1,323,538	7.73	2,280,739	3,604,277	0.22	84,259	(0.62)	-	84,259
D03.	16,261,617	14,455,219	30,716,836	1.56	244,102	2.51	246,803	490,905	1.7	267,124	2.46	246,803	513,927	0.14	23,022	(0.05)	-	23,022
D04.	2,477,333	1,773,600	4,250,933	1.17	29,082	3.86	68,461	97,543	1.17	29,082	3.63	68,461	97,543	-	-	(0.23)	-	-
E01.	89,800	-	89,800	0.67	-	2.36	-	-	0.67	-	2.32	-	-	-	-	(0.04)	-	-
E02.	12,608,968	110,488	12,719,456	0.05	2,225	3.68	4,066	6,290	0.05	2,225	3.68	4,066	6,290	-	-	-	-	-
E03.	913,876	-	913,876	1.20	10,885	2.90	-	10,885	1.22	11,054	2.90	-	11,054	0.02	169	-	-	169
F01.	2,421,496	424,657	2,846,153	4.87	116,927	7.09	31,552	148,479	4.9	117,695	7.09	31,552	149,247	0.03	768	-	-	768
F02.	7,510,589	334,728	7,845,317	1.28	96,006	2.36	7,900	103,905	1.33	99,317	2.32	7,900	107,216	0.05	3,311	(0.04)	-	3,311
F03.	13,717,640	12,819,352	26,536,993	1.37	190,529	2.13	202,122	392,650	1.4	194,090	2.13	202,122	396,212	0.03	3,561	-	-	3,561
F04.	20,053,428	87,345,565	107,398,994	1.46	297,432	2.08	1,794,122	2,091,555	1.51	307,224	1.95	1,794,122	2,101,347	0.05	9,792	(0.13)	-	9,792
F05.	2,441,533	2,990,689	5,432,222	0.80	19,332	2.30	68,786	88,118	0.8	19,332	2.30	68,786	88,118	-	-	-	-	-
F06.	28,286,809	17,724,640	46,011,449	1.68	473,713	4.03	231,154	704,867	2.22	629,027	3.73	231,154	860,181	0.54	155,314	(0.30)	-	155,314
G01.	68,805,061	23,148,315	91,953,376	1.55	1,065,921	2.68	293,627	1,359,549	1.74	1,198,590	2.65	293,627	1,492,217	0.19	132,668	(0.03)	-	132,668
G02.	19,013,781	744,111	19,757,892	1.85	350,806	1.53	11,385	362,191	1.85	352,460	1.44	11,385	363,845	-	1,655	(0.09)	-	1,655
G03.	103,612,030	10,526,163	114,138,193	1.70	1,760,848	1.90	188,585	1,949,433	1.74	1,807,804	1.78	188,585	1,996,389	0.04	46,956	(0.12)	-	46,956
G04.	23,543,526	2,159,822	25,703,348	1.48	345,286	2.47	53,348	398,634	1.48	345,286	2.32	53,348	398,634	-	-	(0.15)	-	-
G05.	530,654	-	530,654	1.37	7,274	3.08	-	7,274	1.37	7,274	2.89	-	7,274	-	-	(0.19)	-	-
G06.	7,840,659	273,500	8,114,159	4.69	367,527	2.88	7,877	375,404	4.69	367,527	2.62	7,877	375,404	-	-	(0.26)	-	-
G07.	10,356,542	9,394,028	19,750,570	1.94	201,114	2.13	197,164	398,278	1.95	201,864	2.06	197,164	399,028	0.01	750	(0.07)	-	750
I01.	-	703,400	703,400	-	-	-	20,658	20,658	-	-	0.00	20,658	20,658	-	-	-	-	-
I02.	5,628,425	992,068	6,620,493	0.64	26,555	5.90	58,532	85,087	0.64	26,555	5.90	58,532	85,087	-	-	-	-	-
I03.	41,432,509	7,259,414	48,691,924	2.39	985,858	3.23	206,002	1,191,860	2.39	985,858	3.23	206,002	1,191,860	-	-	-	-	-
I04.	19,391,525	288,656	19,680,180	1.30	251,482	1.12	3,233	254,715	1.3	251,482	1.05	3,233	254,715	-	-	(0.07)	-	-
I05.	521,505	-	521,505	5.61	29,276	5.53	-	29,276	5.72	29,859	5.20	-	29,859	0.11	583	(0.33)	-	583
L02.	4,628,999	464,147	5,093,145	-	-	-	-	-	0	-	0.00	-	-	-	-	-	-	-
L03.	14,203,744	323,100	14,526,844	0.67	95,321	1.57	2,114	97,435	0.68	96,469	1.57	2,114	98,583	0.01	1,148	-	-	1,148
L04.	896,160	953,858	1,850,018	0.96	8,611	2.13	10,025	18,636	0.96	8,611	2.13	10,025	18,636	-	-	-	-	-
L05.	6,167,373	1,174,600	7,341,973	1.35	83,046	2.02	16,002	99,048	1.36	84,238	2.02	16,002	100,240	0.01	1,192	-	-	1,192

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post		Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post		Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post		Total Depreciation
						Dec/15 Rate	Post Dec/15 Depreciation				Dec/15 Rate	Post Dec/15 Depreciation				Dec/15 Rate	Post Dec/15 Depreciation	
L06.	11,226	-	11,226	-	-	4.25	-	-	-	-	4.25	-	-	-	-	-	-	-
M01.	551,348	-	551,348	1.68	9,246	5.87	-	9,246	1.68	9,246	5.52	-	9,246	-	-	(0.35)	-	-
M02.	3,833,871	-	3,833,871	0.35	13,342	1.80	-	13,342	0.35	13,342	1.74	-	13,342	-	-	(0.06)	-	-
M03.	2,233,645	232,193	2,465,837	0.90	20,023	2.61	6,060	26,083	0.92	20,626	2.51	6,060	26,686	0.02	603	(0.10)	-	603
M04.	58,301	-	58,301	1.59	927	2.92	-	927	1.59	927	2.92	-	927	-	-	-	-	-
M05.	656,435	-	656,435	1.95	12,830	3.15	-	12,830	1.95	12,830	3.15	-	12,830	-	-	-	-	-
M06.	5,026,624	4,131,341	9,157,965	4.81	254,742	5.66	177,997	432,739	4.86	257,211	5.66	177,997	435,208	0.05	2,469	-	-	2,469
M07.	698,384	-	698,384	0.61	4,238	5.05	-	4,238	0.61	4,238	5.05	-	4,238	-	-	-	-	-
M08.	262,853	1,563,600	1,826,453	3.96	10,422	4.82	66,542	76,964	3.96	10,422	4.82	66,542	76,964	-	-	-	-	-
M10.	11,940,067	(4,033,161)	7,906,906	3.40	(249,403)	6.96	(265,156)	(514,558)	3.44	(248,230)	6.96	(266,156)	(514,386)	0.04	1,173	-	-	1,173
M11.	1,886,541	1,515,675	3,402,216	6.74	130,392	15.02	162,998	293,390	6.97	134,860	15.02	162,998	297,858	0.23	4,468	-	-	4,468
M12.	403,390	35,882	439,272	0.31	1,319	7.59	2,723	4,042	0.31	1,319	7.59	2,723	4,042	-	-	-	-	-
M13.	287,287	-	287,287	-	-	9.08	-	-	-	16,415	9.08	-	16,415	-	16,415	-	-	16,415
M14.	10,403,667	1,807,546	12,211,213	2.80	290,683	5.03	44,811	335,494	2.83	292,794	5.03	44,811	337,605	0.03	2,111	-	-	2,111
M16.	2,164,481	239,066	2,403,547	1.87	44,909	6.67	-	44,909	1.87	44,909	6.67	-	44,909	-	-	-	-	-
O01.	1,274,330	1,089,623	2,363,952	3.18	31,459	5.00	6,461	37,921	3.18	31,459	5.00	6,461	37,921	-	-	-	-	-
O02.	4,647,870	120,626	4,768,496	3.07	45,354	5.00	5,028	50,382	3.07	45,354	5.00	5,028	50,382	-	-	-	-	-
P01.	42,480	-	42,480	0.32	137	3.55	-	137	0.32	137	3.55	-	137	-	-	-	-	-
P02.	1,181,009	-	1,181,009	1.80	21,230	5.32	-	21,230	1.8	21,230	5.32	-	21,230	-	-	-	-	-
P03.	57,882,142	18,592,511	76,474,654	2.38	1,398,641	1.75	311,416	1,710,057	2.38	1,398,641	1.64	311,416	1,710,057	-	-	(0.11)	-	-
P04.	118,296,270	8,343,634	126,639,904	3.55	4,164,995	4.25	345,463	4,510,457	3.57	4,197,848	3.78	345,463	4,543,311	0.02	32,853	(0.47)	-	32,853
P05.	129,388,119	18,006,531	147,394,651	2.26	2,929,877	2.78	395,543	3,325,420	2.27	2,947,688	2.47	395,543	3,343,230	0.01	17,811	(0.31)	-	17,811
P06.	333,760	-	333,760	9.27	30,933	5.75	-	30,933	9.27	30,933	5.11	-	30,933	-	-	(0.64)	-	-
P07.	72,422,201	9,801,432	82,223,633	2.24	1,599,682	5.86	420,186	2,019,862	2.56	1,833,413	5.21	420,186	2,253,598	0.32	233,731	(0.65)	-	233,731
P08.	4,971,572	1,295,300	6,266,872	1.30	64,493	5.10	44,625	109,119	1.3	64,493	4.92	44,625	109,119	-	-	(0.18)	-	-
P09.	664,592	-	664,592	5.42	36,047	6.23	-	36,047	5.42	36,047	6.00	-	36,047	-	-	(0.23)	-	-
P10.	93,424,424	2,409,615	95,834,039	1.90	1,783,561	1.81	43,614	1,827,175	1.91	1,791,316	1.70	43,614	1,834,930	0.01	7,755	(0.11)	-	7,755
P11.	1,214,470	778,851	1,993,322	4.85	4,667	16.67	94,313	98,980	4.85	4,667	16.67	94,313	98,980	-	-	-	-	-
P12.	9,396,812	12,936,057	22,332,869	2.21	209,447	3.33	129,732	339,179	2.25	213,046	3.33	129,732	342,778	0.04	3,599	-	-	3,599
R01.	9,582,533	1,170,500	10,753,033	1.12	105,036	3.05	35,700	140,736	1.12	105,036	2.78	35,700	140,736	-	-	(0.27)	-	-
R02.	4,223,380	1,160,600	5,383,980	2.56	148,547	5.37	5,194	153,740	2.56	148,547	5.37	5,194	153,740	-	-	-	-	-
R03.	101,662	-	101,662	5.81	5,908	11.00	-	5,908	5.99	6,088	11.00	-	6,088	0.18	180	-	-	180
R04.	560,166	-	560,166	1.83	10,237	6.08	-	10,237	1.83	10,237	6.08	-	10,237	-	-	-	-	-
R05.	7,236,646	-	7,236,646	4.49	325,274	7.09	-	325,274	4.49	325,274	7.09	-	325,274	-	-	-	-	-
R06.	1,582,483	1,231,800	2,814,283	2.96	46,672	4.64	39,483	86,155	3.02	47,596	4.64	39,483	87,079	0.06	924	-	-	924
R07.	1,215,192	-	1,215,192	3.09	37,766	2.58	-	37,766	3.09	37,856	2.58	-	37,856	-	90	-	-	90
R08.	7,137,663	1,170,833	8,308,495	1.70	119,631	2.80	23,917	143,548	1.73	121,882	2.63	23,917	145,799	0.03	2,251	(0.17)	-	2,251
R09.	5,573,201	450,262	6,023,463	2.22	124,612	4.09	15,258	139,870	2.24	126,082	3.85	15,258	141,340	0.02	1,470	(0.24)	-	1,470
R11.	1,220,710	629,314	1,850,024	2.76	33,508	3.33	20,956	54,464	2.88	35,004	3.33	20,956	55,960	0.12	1,497	-	-	1,497
R12.	21,729,649	126,056	21,855,704	1.36	295,078	1.64	1,090	296,169	1.37	296,323	1.64	1,090	297,414	0.01	1,245	-	-	1,245
R13.	84,439,448	4,462,723	88,902,170	2.90	2,450,644	2.04	89,304	2,539,949	2.9	2,450,644	1.91	89,304	2,539,949	-	-	(0.13)	-	-
R14.	6,616,500	467,748	7,084,248	7.93	27,683	20.00	61,570	89,253	7.93	27,683	20.00	61,570	89,253	-	-	-	-	-
R15.	9,625,892	-	9,625,892	3.64	358,435	1.86	-	358,435	3.64	358,435	1.86	-	358,435	-	-	-	-	-
S01.	4,920,223	683,898	5,604,121	3.02	148,955	5.66	32,898	181,852	3.14	154,407	5.66	32,898	187,305	0.12	5,453	-	-	5,453
S02.	154,009	-	154,009	4.49	6,909	4.08	-	6,909	4.49	6,909	4.08	-	6,909	-	-	-	-	-
S03.	3,918,011	1,461,163	5,379,174	1.56	995	14.29	144,393	145,388	1.56	995	14.29	144,393	145,388	-	-	-	-	-
S04.	2,919,319	-	2,919,319	0.99	29,038	2.13	-	29,038	0.99	29,038	2.06	-	29,038	-	-	(0.07)	-	-
S05.	33,744,883	4,967,602	38,712,485	18.12	864,657	14.29	474,495	1,339,152	18.12	864,657	14.29	474,495	1,339,152	-	-	-	-	-
S06.	28,120,270	2,246,931	30,367,201	1.28	361,464	1.12	10,882	372,347	1.28	361,464	1.05	10,882	372,347	-	-	(0.07)	-	-
S07.	7,370,081	48,377	7,418,458	1.34	105,160	2.23	1,079	106,239	1.4	110,029	2.10	1,079	111,107	0.06	4,869	(0.13)	-	4,869
S08.	8,333,065	63,298	8,396,362	8.91	742,079	3.66	2,317	744,396	8.93	744,127	3.53	2,317	746,443	0.02	2,047	(0.13)	-	2,047
S09.	642,093	-	642,093	0.44	3,255	2.61	-	3,255	0.44	3,255	2.51	-	3,255	-	-	(0.10)	-	-
S10.	5,124,501	935,137	6,059,638	2.54	133,032	2.34	13,035	146,066	2.59	135,011	2.26	13,035	148,046	0.05	1,979	(0.08)	-	1,979
S11.	3,106,597	-	3,106,597	2.31	71,901	1.64	-	71,901	2.32	72,166	1.64	-	72,166	0.01	264	-	-	264
S12.	14,403	-	14,403	-	-	3.87	-	-	-	-	3.87	-	-	-	-	-	-	-
S13.	1,308,713	-	1,308,713	0.50	6,539	1.94	-	6,539	0.5	6,539	1.94	-	6,539	-	-	-	-	-
S14.	3,893,679	160,426	4,054,105	4.88	190,305	7.47	12,225	202,531	5.06	197,082	7.20	12,225	209,307	0.18	6,776	(0.27)	-	6,776
S15.	11,710,019	9,738,166	21,448,185	1.48	172,889	2.13	153,497	326,386	1.48	172,889	2.06	153,497	326,386	-	-	(0.07)	-	-
S16.	3,298,788	-	3,298,788	-	15,694	-	-	15,694	0	87,033	0.00	-	87,033	-	71,338	-	-	71,338

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

UOP	Original Cost			Net Salvage					ELG					Variance				
	Pre Dec/15	Post Dec/15	Total	Post			Total	Pre Dec/15	Pre Dec/15	Post			Total	Pre Dec/15	Pre Dec/15	Post		
				Pre Dec/15	Pre Dec/15	Dec/15				Post Dec/15	Rate	Pre Dec/15				Pre Dec/15	Dec/15	Post Dec/15
Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Rate	Depreciation	Depreciation
S17.	667,245	303,200	970,445	4.31	28,774	3.04	9,217	37,991	4.45	29,729	3.04	9,217	38,947	0.14	955	-	-	955
S18.	6,855,290	6,053,280	12,908,570	1.37	93,058	1.77	107,143	200,201	1.39	94,251	1.77	107,143	201,394	0.02	1,193	-	-	1,193
S19.	11,365,720	48,894	11,414,614	2.30	264,703	3.74	1,829	266,532	2.3	264,703	3.74	1,829	266,532	-	-	-	-	-
S20.	2,304,609	-	2,304,609	2.60	59,872	1.70	-	59,872	2.6	59,872	1.70	-	59,872	-	-	-	-	-
T01.	12,261,301	3,443,069	15,704,371	2.35	297,945	5.58	113,107	411,052	2.45	309,604	5.58	113,107	422,710	0.10	11,659	-	-	11,659
T02.	3,366,326	329,179	3,695,506	2.85	55,633	5.00	12,788	68,420	2.85	55,633	5.00	12,788	68,420	-	-	-	-	-
T03.	14,232,015	2,315,103	16,547,118	3.31	377,647	5.00	87,586	465,233	3.31	377,647	5.00	87,586	465,233	-	-	-	-	-
T04.	77,670,535	168,848,615	246,519,150	2.17	1,684,655	2.21	3,585,760	5,270,415	2.17	1,684,655	1.97	3,585,760	5,270,415	-	-	(0.24)	-	-
T05.	83,879,609	50,123,763	134,003,372	1.99	1,683,900	2.34	739,138	2,423,038	2.02	1,710,433	2.26	739,138	2,449,571	0.03	26,533	(0.08)	-	26,533
T06.	17,517,398	17,799,029	35,316,427	2.57	450,092	4.71	780,129	1,230,222	2.6	458,187	4.43	780,129	1,238,317	0.03	8,095	(0.28)	-	8,095
T07.	37,345,486	20,376,155	57,721,641	3.32	1,245,043	5.91	724,783	1,969,826	3.46	1,298,913	5.55	724,783	2,023,695	0.14	53,869	(0.36)	-	53,869
T09.	60,646,883	16,458,638	77,105,521	2.36	1,400,661	2.99	288,844	1,689,505	2.41	1,368,453	2.72	288,844	1,657,296	0.05	(32,208)	(0.27)	-	(32,208)
T10.	-	5,030,668	5,030,668	39.27	-	33.33	621,070	621,070	39.27	-	33.33	621,070	621,070	-	-	-	-	-
T11.	2,206,062	-	2,206,062	17.85	367,677	16.67	-	367,677	17.85	367,677	16.67	-	367,677	-	-	-	-	-
T12.	3,088,487	-	3,088,487	8.54	257,374	8.33	-	257,374	8.54	257,374	8.33	-	257,374	-	-	-	-	-
V01.	72,451	-	72,451	0.29	212	1.77	-	212	0.29	212	1.77	-	212	-	-	-	-	-
V02.	7,424,851	1,897,236	9,322,087	1.91	141,190	2.08	39,463	180,652	1.91	141,733	1.95	39,463	181,195	-	543	(0.13)	-	543
V03.	51,648	53,071	104,719	9.77	5,046	11.29	5,992	11,038	9.77	5,046	11.29	5,992	11,038	-	-	-	-	-
V04.	4,703,347	8,420,282	13,123,629	3.60	172,055	13.71	686,910	858,965	3.94	188,477	13.71	686,910	875,386	0.34	16,422	-	-	16,422
V05.	14,321,609	173,006	14,494,615	5.43	812,079	8.02	1,157	813,235	5.61	838,100	8.02	1,157	839,257	0.18	26,021	-	-	26,021
V06.	1,596,910	199,821	1,796,731	0.12	2,073	15.96	31,891	33,965	0.12	2,073	15.96	31,891	33,965	-	-	-	-	-
V07.	11,535	-	11,535	-	-	8.74	-	-	-	-	7.20	-	-	-	-	(1.54)	-	-
W01.	22,451,738	5,926,700	28,378,438	2.06	463,198	1.83	28,189	491,387	2.06	463,198	1.72	28,189	491,387	-	-	(0.11)	-	-
W02.	3,384,217	3,609,600	6,993,817	3.93	132,998	4.06	107,758	240,756	3.95	133,587	3.81	107,758	241,346	0.02	589	(0.25)	-	589
W03.	3,879,878	1,616,800	5,496,678	1.14	9,181	2.75	35,034	44,215	1.43	11,485	2.58	35,034	46,519	0.29	2,304	(0.17)	-	2,304
W04.	11,771,885	-	11,771,885	1.05	123,805	2.63	-	123,805	1.29	151,179	2.53	-	151,179	0.24	27,374	(0.10)	-	27,374
	2,432,421,592	925,321,968	3,357,743,560		49,906,598		26,771,431	76,678,029		51,400,098		26,770,431	78,170,529		1,493,500			1,493,500

Depreciation Study Impact Summary Net Salvage to ELG 2018 Test Year

Holyrood Assets			Net Salvage					ELG					Variance					
UOP	Original Cost			Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation	Pre Dec/15 Rate	Pre Dec/15 Depreciation	Post Dec/15 Rate	Post Dec/15 Depreciation	Total Depreciation
	Pre Dec/15	Post Dec/15	Total															
A04.1	620,866	210,800	831,666		54,728		60,771	115,499		54,728		60,771	115,499		-		-	-
B01.1	106,627	469,378	576,005		9,773		102,178	111,950		9,773		102,178	111,950		-		-	-
B02.1	35,616,052	3,141,367	38,757,419		1,466,552		855,911	2,322,464		1,466,552		855,911	2,322,464		-		-	-
B05.1	1,300,250	784,100	2,084,350		95,462		320,610	416,072		95,462		320,610	416,072		-		-	-
B06.1	72,011	-	72,011		5,771		-	5,771		5,771		-	5,771		-		-	-
C01.1	89,750	-	89,750		4,734		-	4,734		4,734		-	4,734		-		-	-
C03.1	544,049	-	544,049		7,613		-	7,613		7,613		-	7,613		-		-	-
C04.1	629,827	-	629,827		8,676		-	8,676		8,676		-	8,676		-		-	-
C07.1	77,164	-	77,164		1,868		-	1,868		1,868		-	1,868		-		-	-
C10.1	-	352,033	352,033		-		76,633	76,633		-		76,633	76,633		-		-	-
C12.1	2,329,667	-	2,329,667		42,996		-	42,996		42,996		-	42,996		-		-	-
C15.1	119,880	-	119,880		12,378		-	12,378		12,378		-	12,378		-		-	-
C16.1	-	93,100	93,100		-		39,900	39,900		-		39,900	39,900		-		-	-
D03.1	3,632,290	-	3,632,290		614,991		-	614,991		614,991		-	614,991		-		-	-
E03.1	1,280,261	-	1,280,261		68,105		-	68,105		68,105		-	68,105		-		-	-
F01.1	82,020	-	82,020		17,443		-	17,443		17,443		-	17,443		-		-	-
F03.1	797,150	-	797,150		32,217		-	32,217		32,217		-	32,217		-		-	-
F04.1	56,613	-	56,613		1,185		-	1,185		1,185		-	1,185		-		-	-
F06.1	13,453,910	259,046	13,712,956		977,114		72,930	1,050,044		977,114		72,930	1,050,044		-		-	-
G01.1	24,645	-	24,645		99		-	99		99		-	99		-		-	-
G03.1	1,067,438	-	1,067,438		85,255		-	85,255		85,255		-	85,255		-		-	-
G06.1	2,144,383	-	2,144,383		85,928		-	85,928		85,928		-	85,928		-		-	-
I02.1	7,066,298	-	7,066,298		310,761		-	310,761		310,761		-	310,761		-		-	-
I05.1	24,417	-	24,417		1,199		-	1,199		1,199		-	1,199		-		-	-
L03.1	5,766	-	5,766		142		-	142		142		-	142		-		-	-
M02.1	468,523	-	468,523		19,482		-	19,482		19,482		-	19,482		-		-	-
M10.1	1,611,947	-	1,611,947		125,725		-	125,725		125,725		-	125,725		-		-	-
O02.1	58,975	-	58,975		1,831		-	1,831		1,831		-	1,831		-		-	-
P10.1	8,903,432	-	8,903,432		125,912		-	125,912		125,912		-	125,912		-		-	-
P12.1	106,685	-	106,685		7,316		-	7,316		7,316		-	7,316		-		-	-
R13.1	1,859	-	1,859		28		-	28		28		-	28		-		-	-
S07.1	9,202,119	-	9,202,119		523,816		-	523,816		523,816		-	523,816		-		-	-
S08.1	1,461,435	-	1,461,435		81,040		-	81,040		81,040		-	81,040		-		-	-
S16.1	-	4,126,200	4,126,200		-		1,087,918	1,087,918		-		1,087,918	1,087,918		-		-	-
T03.1	404,075	-	404,075		29,786		-	29,786		29,786		-	29,786		-		-	-
T05.1	126,690	870,326	997,017		16,892		182,029	198,921		16,892		182,029	198,921		-		-	-
T09.1	29,486,220	6,116,300	35,602,520		2,591,712		2,232,958	4,824,670		2,591,712		2,232,958	4,824,670		-		-	-
V04.1	57,444	29,122	86,566		7,632		6,561	14,192		7,632		6,561	14,192		-		-	-
W02.1	-	207,404	207,404		-		44,246	44,246		-		44,246	44,246		-		-	-
W03.1	3,033,868	1,101,212	4,135,081		281,301		342,787	624,088		281,301		342,787	624,088		-		-	-
W04.1	2,792,962	-	2,792,962		200,343		-	200,343		200,343		-	200,343		-		-	-
	128,857,566	17,760,390	146,617,955		7,917,810		5,425,431	13,343,241		7,917,810		5,425,431	13,343,241		-		-	-
Total	2,561,279,158	943,082,357	3,504,361,515		57,824,408		32,196,862	90,021,270		59,317,908		32,195,862	91,513,770		1,493,500		-	1,493,500
	Total ('000's)							90,021					91,514					1,493
	Loss on Disposal							3,985					3,985					-
	Per Hydro's response to PUB-NLH-070							94,006					95,499					1,493
	LOSS ON DISPOSAL																	
	Less Loss on Disposal:																	
	Loss on Disposal												(3,985)					
	Per Hydro's response to PUB-NLH-070												91,514					