

1 Q. **Volume II, Exhibit 11: Depreciation Study**

2 Please provide the specific impact on test year revenue requirements related to
3 depreciation expense for 2018 and 2019, if the Holyrood Generating Station assets
4 subject to early retirement had the following different truncation dates:

- 5 • December 31, 2021
- 6 • December 31, 2022
- 7 • December 31, 2023
- 8 • December 31, 2024
- 9 • December 31, 2025

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12 A. Please refer to Table 1 for the impact on the 2018 and 2019 Test Year depreciation
13 expense if Holyrood assets were subject to the dates noted above.

Table 1 Total Depreciation Expense (000s)

| Truncation Date | Test Year 2018 | Test Year 2019 |
|------------------------|-----------------------|-----------------------|
| 3/31/2021 | 87,885 | 93,189 |
| 12/31/2021 | 87,819 | 89,707 |
| 12/31/2022 | 87,775 | 87,092 |
| 12/31/2023 | 87,753 | 85,571 |
| 12/31/2024 | 87,741 | 84,472 |
| 12/31/2025 | 87,732 | 83,723 |