

1 Q. Further to response to Request for Information NP-NLH-159:

2

3 Please identify the assets transferred from account T09 with a 55-year service life to
4 the shorter life square accounts T10, T11 and T12. Provide a rationale for
5 transferring each asset.

6

7

8 A. Please refer to Hydro's revised response to NP-NLH-159, Attachment 1 for an
9 allocation of costs transferred between accounts. The costs associated with the
10 Combustor Overhaul were transferred from T09 to T10, the Turbine Overhaul was
11 transferred from T09 to T11, and the Compressor Overhaul was transferred from
12 T09 to T12. The transfers were made in order to most accurately reflect the service
13 life provided from each overhaul. Please refer to Hydro's response to NP-NLH-158
14 which describes how each overhaul maintenance interval is determined based on
15 the number of equivalent starts each year of the gas turbine.