

1 Q. (Re: Capital Assets - Table 3.6 Page 3.22 - CA-NLH-116Grant Thornton 2012 Annual
2 Financial Review)
3 Page 67 & 68 of the Grant Thornton 2012 Annual Financial Review identify two
4 2012 capital projects that have not been approved by the PUB for inclusion in rate
5 base. Please discuss if these two projects have been included in the 2012 capital
6 expenditures and accumulated depreciation and therefore included in the opening
7 balances for capital assets.

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10 A. Hydro confirms that two projects, the Black Tickle Diesel fire restoration project and
11 the Cat Arm access road upgrade, are included in the 2012 capital expenditures and
12 accumulated depreciation.

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14 At the time of the filing of the GRA, Hydro assumed that the Board would have
15 made a determination as to the 2012 rate base. In Order No. P.U. 42(2013) the
16 Board ordered that a decision on the matter would be deferred until a later time.