

1    Q.    **2013 General Rate Application, Intercompany Transaction Costing Guidelines –**  
2            **Exhibit 8**  
3            Page 4, lines 3-22 and page 5, lines 1-5 - Provide an itemized list of and the amount  
4            of the depreciation for each common asset included in the calculation of the rental  
5            charge each year for 2007 to 2012 and the amounts budgeted for 2013 to 2015.  
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7  
8    A.    Please refer to PUB-NLH-201 Attachment 1 for an itemized list of and the amount of  
9            the depreciation for each common asset included in the calculation of the rental  
10          charge beginning in 2011.

Description	Actual 2011	Actual 2012	Forecast 2013	Forecast 2014	Forecast 2015
Buildings - Other	397,349	264,601	265,634	270,899	270,606
Tools & Equipment	78,173	65,309	65,861	66,687	69,459
Office Furniture	52,435	25,668	27,610	30,561	33,182
Land Improvements	31,434	34,675	34,675	34,675	34,675
Studies	23,660	18,820	18,820	12,547	-
Office Equipment	22,088	8,729	9,307	9,307	9,641
Fire Fighting Equipment	21,647	13,891	13,891	13,891	13,889
Transformers - Other	17,415	14,226	14,226	14,226	14,226
Auxiliary Power Systems	13,603	33,716	33,716	33,716	33,716
Cooling Systems	9,092	3,987	3,987	3,987	3,987
Fuel Systems	6,120	2,125	2,125	2,125	2,125
Misc Units of Property	3,533	2,910	2,910	2,290	919
<b>Total</b>	<b>676,547</b>	<b>488,659</b>	<b>492,763</b>	<b>494,911</b>	<b>486,426</b>

**Note**

1. 2011 was the first year of the new Admin fee methodology whereby rental rate was cost based.
2. 2011 depreciation has been restated above as the 2011 depreciation included as part of the Admin fee (refer to PUB-NLH-200) was understated by \$29K resulting in an understatement of recovery of \$13K.
3. 2012 depreciation noted above has been restated as the 2012 depreciation included as part of the Admin fee (refer to PUB-NLH-200) was understated by \$29K resulting in an understatement of recovery of \$13K.