

1 Q. Please provide the Sunnyside Replacement Equipment estimates per
2 account/subaccount number indicating labor and materials separately, included in
3 the 2015 test period in the current rate case (and all revisions to date), including
4 descriptions and work papers, and addressing capital expenditures, operating costs,
5 depreciation, and rate base.

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7 A. Please see the table below for a breakdown of the Sunnyside Replacement
8 Equipment estimates included in the 2015 Test Year:

(000's)	<u>2014 Test Year</u>	<u>2015 Test Year</u>
<u>Capital Cost Breakdown</u>		
Material	2,817.2	110.0
Labour	1,331.6	401.9
Consulting	86.4	28.8
Contractors	1,586.4	329.5
Other	1,376.3	356.2
Insurance	(3,278.4)	-
Total	<u>3,919.5</u>	<u>1,226.4</u>

9 Please see the table below of the average rate base for the project:

<u>Rate Base (000's)</u>	<u>2014 Test Year</u>	<u>2015 Test Year</u>
Capital Costs	3,919.4	5,145.8
Accumulated Amortization	<u>(9.2)</u>	<u>(122.5)</u>
Net Book Value	3,910.2	5,023.3
Prior Period Net Book Value	<u>-</u>	<u>3,910.2</u>
Average Rate Base	1,955.1	4,466.8

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11 The operating costs included in the 2015 Test Year for the Sunnyside Replacement
12 Equipment Project are solely related to \$113,285 in depreciation expense.