

1 Q. Further to the response to PR-PUB-NLH-035, please provide the Western Avalon
2 Tap Changer Replacement actual audited accounting data, expenses per
3 account/subaccount number, indicating labor and materials separately,
4 descriptions, and all related work papers for 2014, addressing capital expenditures,
5 operating costs, depreciation, and rate base.

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8 A. Please see the tables below for a breakdown of the West Avalon Tap Changer
9 Replacement 2014 actual results and rate base:

Western Avalon Terminal Station T5 Tap Changer Replacement Capital Costs		2014 Actual
Labour		84,655.26
Temp Labor		7,173.87
Overtime		108,938.82
Intercompany Labour		30,461.91
Materials		63,854.42
Consultants		105,236.21
Equipment Rental		3,210.13
Travel		8,019.80
Contract		599,321.01
		<u>1,010,871.43</u>
Interest During Construction		3,007.74
Total		<u><u>1,013,879.17</u></u>

	2013	2014
Rate Base		
Capital Costs	-	1,013,879
Accumulated Amortization	-	(8,067)
Net Book Value	-	1,005,812
Prior Period Net Book Value	-	-
Average Rate Base	-	502,906

1 The operating costs included in 2014 for the West Avalon Tap Changer Project

2 relate to the following:

- 3 • Removal Costs - \$5,000;
- 4 • Depreciation - \$8,067; and
- 5 • Disposal Costs - \$27,890.