

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

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8 A. Please see the table below for a breakdown of the West Avalon Tap Changer
9 Replacement estimates included in the 2015 Test Year in the current rate case.

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(\$ 000's)	2014 Test Year	2015 Test Year
<u>Capital Cost Breakdown</u>		
Material	0.2	-
Labour	0.3	-
Consulting	-	-
Contractors	0.7	-
Other	0.3	-
Total	1.5	-
<u>Rate Base</u>		
Capital Costs	1.5	1.5
Accumulated Amortization	-	-
Net Book Value	1.5	1.5
Prior Period Net Book Value	-	1.5
Average Rate Base	0.7	1.5

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12 The operating costs included in the 2015 Test Year for the West Avalon Tap Changer
13 Project are solely related to \$41,000 in depreciation expense.