

1 Q. Further to the response to PR-PUB-NLH-037, please provide the Sunnyside and  
2 Holyrood breaker overhauls actual, audited accounting data, 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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7 A. Please see the tables below for a breakdown of the Sunnyside and Holyrood  
8 breaker overhauls for 2014:

<b>Sunnyside Breaker Overhaul</b>	<b>2014 Actual</b>
Labour	38,892
Overtime	26,557
Materials	72,148
Consultants	15,022
Travel	8,280
<b>Total</b>	<b>160,899</b>

<b>Holyrood Breaker Overhaul</b>	<b>2014 Actual</b>
Labour	36,804
Overtime	48,962
Materials	167,341
Consultants	108,185
Travel	52
<b>Total</b>	<b>361,344</b>

9 Please see the table below of the average rate base for the two overhaul projects:

<b>(\$ 000's)</b>	<b>2013</b>	<b>2014</b>
Capital Costs	-	0.5
Accumulated Amortization	-	-
Net Book Value	-	0.5
Prior Period Net Book Value	-	-
<b>Average Rate Base</b>	<b>-</b>	<b>0.3</b>

1 The operating costs included in 2014 for these two projects combined are as  
2 follows:

- 3       • Depreciation Expense - \$3,000  
4       • Disposal Costs - \$161,000

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6 The Sunnyside Breaker Overhaul asset was subsequently disposed in 2014 as part of  
7 the Sunnyside Replacement Equipment project (see Hydro's response to PR-PUB-  
8 NLH-152)