

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

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8 A. Please refer to PR-PUB-NLH-160 for the breakdown of capital costs – labour and
9 materials – for 2014 as there were no capital expenditures forecasted for these
10 projects in 2015.

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12 Please see Table below for the rate base for the 2015 test period for the Sunnyside
13 and Holyrood breaker overhaul projects:

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(\$millions)	2014	2015
Capital Costs	0.5	0.5
Accumulated Amortization	-	(0.1)
Net Book Value	0.5	0.4
Prior Period Net Book Value	-	0.5
Average Rate Base	0.3	0.5

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16 The Sunnyside and Holyrood breaker overhauls were not specifically identified in
17 the 2015 Test Year. The 2014 rate case included \$1.0 million for allowance for
18 unforeseen capital expenditures. In 2014 actuals, Hydro incurred \$0.7 million of
19 allowance for unforeseen capital expenditures including \$0.5 million for the
20 Sunnyside and Holyrood breaker overhauls.

1 The operating costs included in the 2015 test period for these two overhaul projects
2 relate solely to depreciation expense. [] The proportionate depreciation was
3 calculated on the \$0.5 million as follows:

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- Depreciation Expense - \$73,000