Q. Further to the response to PR-PUB-NLH-039, please provide the Labrador City project's actual audited accounting data, descriptions and all related work papers for 2009 through 2014, addressing capital expenditures per account/subaccount number indicating labor and materials separately, operating costs, depreciation, and rate base.

A. Please see the table below for a breakdown of the Upgrade Terminal Stations to 25 kV – Labrador City estimates included in 2009 through 2014 actual results and rate base:

Labrador City Terminal Station Capital Costs	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Actual**	**2014 Actual**	**Total Actual**
Labour	$ 57,910.34	$ 183,292.32	$ 274,518.53	$ 402,450.02	$ 226,202.72	-	$ 1,144,373.93
Temp Labour	$ 135,247.66	$ 107,718.03	$ 80,797.06	$ 69,002.76	$ 45,049.19	-	$ 437,814.70
Overtime	$ 24,319.56	$ 7,874.63	$ 68,145.31	$ 236,178.67	$ 234,988.50	-	$ 571,506.67
Inter-company Labour	$ -	$ -	$ 6,450.23	$ 30,634.44	$ 2,200.42	-	$ 39,285.09
Materials	$ 16,649.82	$ 152,105.91	$ 3,562,351.28	$ 950,561.57	$ 150,227.37	-	$ 4,831,895.95
Consultants	$ -	$ -	$ 7,692.86	$ 77,294.19	$ 32,813.39	-	$ 117,800.44
Travel	$ 38,639.51	$ 31,514.87	$ 80,648.45	$ 67,294.09	$ 39,330.66	-	$ 257,427.58
Contractor Labour	$ -	$ 1,108,159.66	$ 1,666,301.47	$ 4,587,350.92	$ 370,867.57	-	$ 7,732,679.62
Equipment Rental	$ 1,830.00	$ -	$ -	$ 16,501.89	$ 13,178.43	-	$ 31,510.32
Travel	$ -	$ -	$ 14,511.51	$ 39,988.38	$ 158,090.79	-	$ 212,590.68
Corporate Overhead	$ 12,895.65	$ 56,513.89	$ -	$ -	$ -	-	$ 69,409.54
	$ 287,492.54	$ 1,647,179.31	$ 5,761,416.70	$ 6,477,256.93	$ 1,272,949.04	-	$ 15,446,294.52
Interest During Construction	$ 4,342.67	$ 46,278.92	$ 261,262.30	$ 842,817.84	$ 242,936.88	-	$ 1,397,638.61
Total	**$ 291,835.21**	**$ 1,693,458.23**	**$ 6,022,679.00**	**$ 7,320,074.77**	**$ 1,515,885.92**	**-**	**$ 16,843,933.13**

Rate Base	**2009 Actual**	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Actual**	**2014 Actual**
Capital Costs	-	-	-	$ 8,276,083	$ 16,843,933	16,843,933
Amount not included in Rate Base as per Board Order P.U. 42(2013)	-	-	-	$ -	$ (4,216,823)	(4,216,823)
Accumulated Amortization	-	-	-	$ (50,957)	$ (159,958)	(611,703)
Net Book Value	-	-	-	$ 8,225,126	$ 12,467,152	12,015,408
Prior Period Net Book Value	-	-	-	$ -	$ 8,225,126	12,467,152
Average Rate Base	-	-	-	$ 4,112,563	$ 10,346,139	12,241,280

The operating costs included in 2014 for the Labrador City Terminal Stations Project relate to the following:

- Depreciation Expense
  - 2012 - $50,957
  - 2013 - $203,639
  - 2014 - $593,702