

IN THE MATTER OF the
Public Utilities Act, RSNL 1990,
Chapter P-47 (the *Act*) as amended; and

IN THE MATTER OF a general rate
Application (the "Application")
by Newfoundland Power Inc.
("Newfoundland Power") to establish
Customer electricity rates for 2013 and 2014.

**Requests for Information by
The Consumer Advocate**

CA-NP-617 to CA-NP-681

December 21, 2012

1 CA-NP-617 [ELG] – Regarding the references to prior Board approval of the ELG
2 methodology, please provide the testimony or report submitted to the
3 Board in each case regarding requests for the implementation or
4 continuation of ELG depreciation, as well as any contrary evidence
5 submitted in each of those proceedings. To the extent any of the
6 requested information is not in the possession of the Company, state
7 whether the Company is aware that any opposing position was presented
8 to the Board regarding acceptance of the ELG procedure and what that
9 opposing position was, in the greatest level of detail available, and the
10 basis for such statement.

11
12 CA-NP-618 [ELG] – Regarding the statement made in footnote 20 to the Rebuttal
13 Introduction that the survey of Canadian utilities contradicts Mr. Pous'
14 claim that the ELG procedure is utilized almost exclusively by the
15 industry, please identify the number of different gas and electric utilities
16 that Gannett Fleming has submitted testimony on behalf of regarding
17 depreciation in the United States during the past 10 years that utilized the
18 ELG calculation procedure versus those that utilize the ALG calculation
19 procedure. For each energy utility in the United States that Gannett

1 Fleming claims utilizes the ELG procedure, specifically identify the name
2 of the utility, the docket number in which ELG was established, and all
3 documentation that demonstrates that ELG has been specifically
4 accepted by the regulator.
5

6 CA-NP-619

[ELG] – Regarding the hypothetical calculations set forth on Tables 2 and
7 3 of the Rebuttal Introduction to the Company’s rebuttal, please provide
8 the actual calculation of the change in depreciation expense and the
9 corresponding impact that the change from ELG to ALG depreciation will
10 have on return and taxes on revenue requirements in this case. In other
11 words, recognizing that no party in this proceeding is proposing changing
12 historical reserves since they are reflective of actual depreciation rates in
13 place for decades, along with all corresponding retirements, cost of
14 removal, and gross salvage, state the impact due solely to the change
15 proposed currently and the impact on the forecasted test year only for the
16 period that the ALG-based rates would be in place. Further, provide all
17 corresponding input and output of the analysis, including all assumptions,
18 as well as the spreadsheet utilized to calculate the impact on electronic
19 medium in Excel readable format with all formulas intact.
20

21 CA-NP-620

[ELG] – Regarding the statements on page 11 of 12 of the Introduction to
22 the rebuttal that adoption of the ALG procedure would reduce revenue
23 requirements over a transitional period, that over time the change would
24 result in overall revenue requirement increases, please provide the
25 following The number of years between the change from ELG to ALG
26 until the crossover to an increase in revenue requirements, based on the
27 rate base requested in the current filing with the ALG rates held constant.
28 Further, provide all calculations, assumptions, and considerations relied
29 upon to derive the number of years before the overall impact of the
30 change would result in an increase in revenue requirements. The actual
31 calculation should be provided on electronic medium in Excel readable
32 format with all formulas intact.
33

1 CA-NP-621

[ELG] – Please provide all notes, correspondence, documents, memos, etc. supporting the information presented on Exhibit R1 and Exhibit R2. Further, provide all underlying input, assumptions, considerations, and other material reviewed and/or relied upon in sufficient detail to permit replication of all values on Exhibit R2, with all calculations provided on electronic medium in Excel readable format with all formulas intact.

8 CA-NP-622

[ELG] – Regarding the statement on page 2 of Mr. Wiedmayer's rebuttal testimony that adoption of ELG will reduce cost for customers in the near term at the expense of all other customers, please provide the length of the period identified as "near term" along with how such time period was calculated, including all assumptions, considerations, and material reviewed and/or relied upon in sufficient detail to replicate the value, including all calculations on electronic medium in Excel readable format with all formulas intact. Further, to the extent the time period differs from the time period implied in the Introduction to the rebuttal by the Company, provide a detailed explanation and justification of any differences.

19 CA-NP-623

[ELG] – Please provide the complete section of Iowa Engineering Experimental Station, Bulletin 155 (1942) including at least page 71 relating to the reference by Robley Winfrey that ELG is the only mathematically correct procedure, as referenced on page 3 of Mr. Wiedmayer's rebuttal testimony.

25 CA-NP-624

[ELG] – Regarding the various statements by Mr. Wiedmayer on page 10 of his rebuttal testimony regarding the use of ELG versus ALG in different jurisdictions and specifically the conclusion that "it should be clear that the ALG is not used by the 'vast majority' of utilities," please specifically state the number of energy utilities (not telephone) in North America that use the ELG procedure versus the number that use the ALG procedure. To the extent all utilities are not known, provide the information for the utilities that are known, including, but not limited to, the specific database maintained by Gannett Fleming for the utilities for which it performs depreciation analyses. Further, provide the underlying documents (e.g.,

1 finding of fact in a final order) that support each claim that a utility relies
2 on the ELG calculation procedure such that the utilities can be identified,
3 the applicable jurisdiction identified, and the docket in which a specific
4 regulatory has approved such procedure can be identified.
5

6 CA-NP-625

[ELG] – Regarding the statement at the top of page 11 of Mr.
7 Wiedmayer’s testimony that the acceptance of the ELG procedure for
8 Newfoundland Power “provides a benefit to customers in lower electric
9 rates,” and that a switch to an ALG calculation procedure would provide a
10 short-term reduction in rates, but would be short-lived and customers
11 would pay higher rates going forward once the short-term effect is
12 exhausted, please state whether customers, since 1978, have paid higher
13 depreciation expense due to ELG in order to have the current lower
14 revenue requirements due to a lower rate base and by how much.
15 Further, to the extent that response in any manner claims that prior
16 customers have not paid higher levels of depreciation expense, provide
17 all support for such claim.
18

19 CA-NP-626

[ELG] – Regarding the statement at the top of page 11 of Mr.
20 Wiedmayer’s testimony that the acceptance of the ELG procedure for
21 Newfoundland Power “provides a benefit to customers in lower electric
22 rates,” and that a switch to an ALG calculation procedure would provide a
23 short-term reduction in rates, but would be short-lived and customers
24 would pay higher rates going forward once the short-term effect is
25 exhausted, please state at what point between 1978 and 2012 did the
26 lower return and taxes on a lower rate base due to previous higher
27 depreciation expense more than offset the increased annual payments in
28 depreciation expense due to the ELG calculation. The response should
29 take into account new plant additions which would be subject to the
30 higher approved ELG depreciation rates. Further, provide all underlying
31 workpapers, assumptions, considerations, and material reviewed and/or
32 relied upon in sufficient detail to permit verification of the results of the
33 response, along with all calculations on electronic medium in Excel
34 readable format with all formulas intact.

1
2 CA-NP-627 [ELG] – Regarding the statement at the bottom of page 15 of Mr.
3 Wiedmayer’s rebuttal testimony that making dramatic, major, or
4 significant changes requires overwhelming evidence, please provide what
5 constitutes a dramatic, major, or significant change, and the
6 corresponding support for the response.
7

8 CA-NP-628 [ELG] – Regarding the statement at the bottom of page 15 of Mr.
9 Wiedmayer’s rebuttal testimony that making dramatic, major, or
10 significant changes requires overwhelming evidence, please provide how
11 often Gannett Fleming previously proposed dramatic, major, or significant
12 changes in life or net salvage parameters in other proceedings.
13

14 CA-NP-629 [ELG] – Regarding the statement at the bottom of page 15 of Mr.
15 Wiedmayer’s rebuttal testimony that making dramatic, major, or
16 significant changes requires overwhelming evidence, please provide what
17 constitutes overwhelming evidence, by account.
18

19 CA-NP-630 [ELG] – Regarding the statement at the bottom of page 15 of Mr.
20 Wiedmayer’s rebuttal testimony that making dramatic, major, or
21 significant changes requires overwhelming evidence, please provide a
22 specific explanation of whether Gannett Fleming’s proposal to increase
23 negative net salvage from a -10% to a -25% (a 250% change) constitutes
24 a dramatic, major, or significant change between studies, and if so, what
25 constitutes the overwhelming evidence that supports such a major
26 change for Accounts 362.1 and 362.2 – Wood Poles Under 35 Feet and
27 those 35 Feet and Over between the 2005 and 2010 depreciation studies.
28

29 CA-NP-631 [ELG] – Please provide the underlying calculation for the 20.48 and the
30 26.11 year remaining lives set forth on the bottom of page 7 of Appendix
31 A. The information should be provided on electronic medium in Excel
32 readable format with all formulas intact. Further, provide all input and
33 assumptions relating to the calculation in sufficient detail to permit
34 verification of the values.

1
2 CA-NP-632 [ELG] – Please provide all input and output values on electronic medium
3 in Excel readable format with all formulas intact corresponding to the
4 calculations relating to each “Figure” in Appendix A under the heading
5 Forecast Error for ELG and ALG Calculation Procedures. Further, clearly
6 identify which lines in Figure 1 are the “dashed lines,” as referred to on
7 page 10 of Appendix A.
8

9 CA-NP-633 [ELG] – Please provide a detailed narrative explanation of specifically
10 what is reflected on Figure 3 on page 12 of Appendix A and specifically
11 what each value is intended to represent, as well as all assumptions,
12 considerations, and material reviewed and/or relied upon in sufficient
13 detail to permit replication. Further, specifically state and justify why the
14 period 2010 through 2040 was relied upon.
15

16 CA-NP-634 [ELG] – Regarding the presentation in Appendix A under the heading
17 Time Sensitivity of ELG and ALG Procedures as set forth on pages 14
18 through 16, please provide a detailed narrative identifying what is meant
19 by “constant activity,” as referenced on the bottom of page 13 of
20 Appendix A.
21

22 CA-NP-635 [ELG] – Regarding the presentation in Appendix A under the heading
23 Time Sensitivity of ELG and ALG Procedures as set forth on pages 14
24 through 16, please provide the specific annual estimated additions and
25 retirements reflected in the example presented on page 14 of Appendix A.
26 The information should be provided on electronic medium in Excel
27 readable format.
28

29 CA-NP-636 [ELG] – Regarding the presentation in Appendix A under the heading
30 Time Sensitivity of ELG and ALG Procedures as set forth on pages 14
31 through 16, please state why the specific pattern of additions and
32 retirements was selected rather than reliance on actual historical activity
33 for Account 361.2 – Underground Cables.
34

1 CA-NP-637

2 [ELG] – Regarding the presentation in Appendix A under the heading
3 Time Sensitivity of ELG and ALG Procedures as set forth on pages 14
4 through 16, please provide a comparable calculation to Table 1 on page
5 14 that relies on actual historical data for Account 361.2 beginning in
6 1978 when the Company first implemented ELG depreciation, utilizing
7 actual plant additions and retirements for that account through 2009. The
8 example should further recognize that depreciation rates changed only
9 after depreciation studies which are generally separated by five years. In
10 other words, the actual ELG and ALG rates should not change except for
11 when the Company performed updated depreciation studies with the
12 implementation of such rates in the year corresponding to the
13 corresponding rate case. The revised example should include all input
14 and output on electronic medium in Excel readable format with all
15 formulas intact, as well as a detailed narrative identifying each and every
16 assumption and analytical step performed in sufficient detail to permit
17 replication, including the separate listing of the reserve variance and the
18 true-up required in each subsequent depreciation studies.

19 CA-NP-638

20 [Life] – Regarding the statement on the bottom of page 16 of Mr.
21 Wiedmayer's rebuttal testimony that he used a combination of
22 mathematical and visual curve matching to fit Iowa Survivor curves,
23 please provide where in the depreciation study or responses to
24 information requests the actual mathematical matchings and the
25 weighting applied to mathematical versus visual curve-fitting are identified
26 and presented for each account and the weighting applied to
27 mathematical versus visual curve-fitting.

28 CA-NP-639

29 [Life] – Regarding the statement on the bottom of page 16 of Mr.
30 Wiedmayer's rebuttal testimony that he used a combination of
31 mathematical and visual curve matching to fit Iowa Survivor curves,
32 please state whether ultimate or predominate reliance on mathematical
33 curve-fitting is a standard practice of Gannett Fleming, or is the
34 predominant practice of Gannett Fleming the reliance on visual
curve-fitting. To the extent any significant level of reliance is claimed for

1 mathematical curve-fitting, provide all support and justification for such
2 position as it applies to Gannett Fleming's depreciation testimony in other
3 jurisdictions.
4

5 CA-NP-640

[Life] – Regarding the statement on the bottom of page 16 of Mr.
6 Wiedmayer's rebuttal testimony that he used a combination of
7 mathematical and visual curve matching to fit Iowa Survivor curves,
8 please specifically state if different weighting to each point on the original
9 life table is factored in to the mathematical curve-fitting practice and if not,
10 why not.
11

12 CA-NP-641

[Life] – Regarding the statement at the bottom of page 17 of Mr.
13 Wiedmayer's rebuttal testimony addressing important considerations in
14 curve-fitting, please provide all support and justification for the statement
15 that "it is just as important to recognize which portions of the curve
16 provide the most information about the different patterns for a group of
17 assets." Further, specifically, what are the factors associated with "most
18 information" in the noted statement and the ranking of the items of
19 information from most important to least important. Finally, provide a copy
20 of all authoritative sources that support the Company's response.
21

22 CA-NP-642

[Life] – Regarding the statement at the bottom of page 17 of Mr.
23 Wiedmayer's rebuttal testimony addressing important considerations in
24 curve-fitting, please provide a copy of the pertinent portions of academic
25 literature on survivor curves that indicate the most representative portion
26 of the curve is the middle portion of the curve, generally the portion
27 between 80 and 20 percent.
28

29 CA-NP-643

[Life] – Regarding the statement at the top of page 18 of Mr. Wiedmayer's
30 rebuttal testimony addressing important considerations in curve-fitting,
31 please provide the specific definition of what is meant by the statement
32 referring to the "majority of retirements" (i.e., by dollar amount, by
33 retirement ratio, etc.), and what is meant by "relatively few retirements at
34 the head of the curve." Further, for each of the accounts at issue in

1 rebuttal, provide what is considered relatively few retirements and the
2 basis for such position.
3

4 CA-NP-644 [Life] – Regarding the statement on page 19 of Mr. Wiedmayer’s rebuttal
5 testimony that there is an accepted rule of thumb regarding excluding
6 data points where the level of exposures become insufficient, please
7 provide all support and justification for the stated rule of thumb of 1% of
8 the largest dollar level of exposures for the account, including all
9 underlying documentation.
10

11 CA-NP-645 [Life] – Regarding the statement on page 19 of Mr. Wiedmayer’s rebuttal
12 testimony that there is an accepted rule of thumb regarding excluding
13 data points where the level of exposures become insufficient or in cases
14 where data points prior to the 1% threshold should not be considered,
15 please provide each instance for the accounts at issue in rebuttal in this
16 case that Gannett Fleming did not rely on the accepted rule of thumb, and
17 all support and justification for each exception.
18

19 CA-NP-646 [Life] – Regarding the statement on page 19 of Mr. Wiedmayer’s rebuttal
20 testimony that there is an accepted rule of thumb regarding excluding
21 data points where the level of exposures become insufficient or in cases
22 where data points prior to the 1% threshold should not be considered,
23 please provide the criteria relied upon in order not to consider data points
24 prior to the 1% threshold, along with a clear identification of each instance
25 for the accounts at issue in rebuttal where such information was not
26 considered, along with all support and justification, including all analyses
27 performed to substantiate such exclusions.
28

29 CA-NP-647 [Accounts 355.1 and 355.2] – As it relates to certain statements made in
30 Mr. Wiedmayer’s rebuttal testimony on pages 19 through 23 or in
31 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
32 – Transmission Poles and Fixtures, please state specifically where in the
33 Company’s depreciation study or in its responses to requests for

1 information a 45R2 life-curve combination was specifically referenced as
2 the best curve fit to the original life table.
3

4 CA-NP-648 [Accounts 355.1 and 355.2] – As it relates to certain statements made in
5 Mr. Wiedmayer's rebuttal testimony on pages 19 through 23 or in
6 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
7 – Transmission Poles and Fixtures, please provide all support and
8 justification for any claim that the movement of the observed life table
9 between approximately 35.5 years and 42.5 years of age are not
10 significant data points or provide meaningful information in the
11 curve-fitting process.
12

13 CA-NP-649 [Accounts 355.1 and 355.2] – As it relates to certain statements made in
14 Mr. Wiedmayer's rebuttal testimony on pages 19 through 23 or in
15 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
16 – Transmission Poles and Fixtures, please prove a detailed narrative
17 identifying and justifying what "proper weighting of the original data"
18 specifically is for the account, as referenced on page 23 of the rebuttal.
19

20 CA-NP-650 [Accounts 355.1 and 355.2] – As it relates to certain statements made in
21 Mr. Wiedmayer's rebuttal testimony on pages 19 through 23 or in
22 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
23 – Transmission Poles and Fixtures, please provide each specific item of
24 additional information that was incorporated into the judgment used to
25 make the proper life estimate for the account, as referenced on page 23
26 of the rebuttal testimony. Further, provide all calculations identifying how
27 each specific item of information was incorporated and the specific
28 weighting given in the judgmental process to each item. Finally, provide
29 all documents supporting each item of information in sufficient detail to
30 permit replication of the process employed to arrive at the final result.
31

32 CA-NP-651 [Accounts 355.1 and 355.2] – As it relates to certain statements made in
33 Mr. Wiedmayer's rebuttal testimony on pages 19 through 23 or in
34 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2

1 – Transmission Poles and Fixtures, please provide the specific
2 identification of the “significant data points” that Mr. Pous must have
3 ignored that provided important information about the dispersion pattern
4 for transmission poles, as referenced on page 2 of Appendix B.
5

6 CA-NP-652

[Accounts 355.1 and 355.2] – As it relates to certain statements made in
7 Mr. Wiedmayer’s rebuttal testimony on pages 19 through 23 or in
8 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
9 – Transmission Poles and Fixtures, please provide a detailed narrative,
10 along with the step-by-step process identifying each item of input and the
11 weighting given to each item of input that was utilized by Gannett Fleming
12 for each additional item of information that Gannett Fleming claims it had
13 already taken into account in proposing its 47R2 life-curve combination,
14 as referenced on page 4 of Appendix B. The information should clearly
15 demonstrate how each separate item of information along with the
16 weighting given to each item resulted in the “proper weight” being given to
17 the information claimed to already have been taken into account in the
18 final proposal. The response should further clearly demonstrate why the
19 same information will not also justify a 51-year average service life.
20

21 CA-NP-653

[Accounts 355.1 and 355.2] – As it relates to certain statements made in
22 Mr. Wiedmayer’s rebuttal testimony on pages 19 through 23 or in
23 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
24 – Transmission Poles and Fixtures, please provide all support and
25 justification, including all documents, for the claim that CCA-treated poles
26 have a shorter life expectancy than other treated poles as referenced on
27 page 4 of Appendix B.
28

29 CA-NP-654

[Accounts 355.1 and 355.2] – As it relates to certain statements made in
30 Mr. Wiedmayer’s rebuttal testimony on pages 19 through 23 or in
31 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
32 – Transmission Poles and Fixtures, please provide a detailed narrative of
33 what each of the other factors are that have contributed to the trend of a
34 shorter life for the more recent placement bands referred to on page 5 of

1 Appendix B. Further, provide all documents related to each separate
2 factor and specifically explain how each separate factor contributed to the
3 trend to a shorter life.
4

5 CA-NP-655 [Accounts 355.1 and 355.2] – As it relates to certain statements made in
6 Mr. Wiedmayer's rebuttal testimony on pages 19 through 23 or in
7 Appendix B pages 2 through 6, as it applies to Accounts 355.1 and 355.2
8 – Transmission Poles and Fixtures, please provide a specific enumeration
9 of each of the "other impacts that will limit any increase in service life" as
10 reference don page 6 of Appendix B. Further, for each of the other
11 impacts, provide all supporting documentation relating to the impact each
12 will have on life expectancy and specifically explain how each of the other
13 impacts were taken into account and quantified.
14

15 CA-NP-656 [Account 361.12 – Bare Aluminum Cables] – As it relates to certain
16 statements made in Mr. Wiedmayer's rebuttal testimony on pages 6
17 through 14 of Appendix A as it relates to Account 361.12 – Bare
18 Aluminum Cables, please provide all studies, analyses, and other support
19 and justification for the claim that the Company's reliability program and
20 improvements to poles will most likely result in shorter service lives for
21 bare aluminum cables, as referenced on page 6 of Appendix B. The
22 response should provide all documents that clearly support the claim
23 made by the Company.
24

25 CA-NP-657 [Account 361.12 – Bare Aluminum Cables] – As it relates to certain
26 statements made in Mr. Wiedmayer's rebuttal testimony on pages 6
27 through 14 of Appendix A as it relates to Account 361.12 – Bare
28 Aluminum Cables, please provide the linear feet of bare aluminum cable
29 that was retired by year specifically due to the implementation of the
30 Company's reliability program for distribution systems.
31

32 CA-NP-658 [Account 361.12 – Bare Aluminum Cables] – As it relates to certain
33 statements made in Mr. Wiedmayer's rebuttal testimony on pages 6
34 through 14 of Appendix A as it relates to Account 361.12 – Bare

1 Aluminum Cables, please provide the specific length of bare aluminum
2 cable that constitutes a property record unit currently, as well as any
3 change in property record unit size since the Company began its reliability
4 program for the distribution system.
5

6 CA-NP-659 [Account 361.12 – Bare Aluminum Cables] – As it relates to certain
7 statements made in Mr. Wiedmayer’s rebuttal testimony on pages 6
8 through 14 of Appendix A as it relates to Account 361.12 – Bare
9 Aluminum Cables, please provide the number of repairs to bare aluminum
10 cable made by year since the Company’s implementation of its reliability
11 program for its distribution systems that did not result in a retirement.
12

13 CA-NP-660 [Account 361.12 – Bare Aluminum Cables] – As it relates to certain
14 statements made in Mr. Wiedmayer’s rebuttal testimony on pages 6
15 through 14 of Appendix A as it relates to Account 361.12 – Bare
16 Aluminum Cables, please provide all evidence supporting the Company’s
17 claim that, due to stronger structural aspect of poles since the Company
18 implemented its reliability program, winds will now “more likely” damage
19 cables on poles compared to the situation prior to the implementation of
20 the distribution reliability program. The response should include all
21 documents and analyses supporting any claim presented by the
22 Company.
23

24 CA-NP-661 [Account 361.12 – Bare Aluminum Cables] – As it relates to certain
25 statements made in Mr. Wiedmayer’s rebuttal testimony on pages 6
26 through 14 of Appendix A as it relates to Account 361.12 – Bare
27 Aluminum Cables, please provide a detailed narrative specifically
28 identifying how better design criteria has already been reflected in the
29 Company’s proposed 55-year average service life, along with all support,
30 justification, and documentation. Further, explain how and why the better
31 design criteria would not reflect an even longer average service life such
32 as 61 years.
33

1 CA-NP-662

[Account 361.12 – Bare Aluminum Cables] – As it relates to certain statements made in Mr. Wiedmayer’s rebuttal testimony on pages 6 through 14 of Appendix A as it relates to Account 361.12 – Bare Aluminum Cables, please provide a statement identifying where in the Company’s depreciation study or any of its responses to information requests it specifically referenced the “cod fishing moratorium” in the 1990s as having any impact on the life analysis for this or any other account.

10 CA-NP-663

[Account 361.12 – Bare Aluminum Cables] – As it relates to certain statements made in Mr. Wiedmayer’s rebuttal testimony on pages 6 through 14 of Appendix A as it relates to Account 361.12 – Bare Aluminum Cables, please provide an electronic version of each of the figures set forth in Appendix B (not limited to this account) in Excel readable formation with all corresponding values.

17 CA-NP-664

[Account 361.12 – Bare Aluminum Cables] – As it relates to certain statements made in Mr. Wiedmayer’s rebuttal testimony on pages 6 through 14 of Appendix A as it relates to Account 361.12 – Bare Aluminum Cables, please provide the annual level of retirements for 2010 through 2012.

23 CA-NP-665

[Account 361.2 – Underground Cables] – As it relates to the rebuttal discussion for Account 361.2 – Underground Cables as set forth on pages 14 through 19 of Appendix B, please provide a detailed listing and corresponding narrative of each of the various factors causing the Company not to begin replacing underground cable at a significant level, as referenced on page 15 of Appendix B. Further, provide all underlying documentation associated with each factor.

31 CA-NP-666

[Account 361.2 – Underground Cables] – As it relates to the rebuttal discussion for Account 361.2 – Underground Cables as set forth on pages 14 through 19 of Appendix B, please provide the specific identity of each of the utilities with the corresponding values associated with the

1 information presented in Figure 8 on page 17 of Appendix B. Further,
2 indicate the date of the depreciation study corresponding to each of the
3 utilities.
4

5 CA-NP-667 [Account 361.2 – Underground Cables] – As it relates to the rebuttal
6 discussion for Account 361.2 – Underground Cables as set forth on
7 pages 14 through 19 of Appendix B, please provide a detailed narrative
8 definition of the “typical experience of most companies” and all support
9 and justification as to what is typical, as referenced on page 18 of
10 Appendix B.
11

12 CA-NP-668 [Account 361.2 – Underground Cables] – As it relates to the rebuttal
13 discussion for Account 361.2 – Underground Cables as set forth on
14 pages 14 through 19 of Appendix B, please provide the identity of each
15 company referred to on page 18 of Appendix B where Gannett Fleming
16 claims the majority of the underground conductor is installed in conduit.
17 For each such company, identify the corresponding recommended
18 average service life along with all documentation supporting such claim.
19

20 CA-NP-669 [Account 361.2 – Underground Cables] – As it relates to the rebuttal
21 discussion for Account 361.2 – Underground Cables as set forth on
22 pages 14 through 19 of Appendix B, please provide the depth at which
23 the Company buries its underground cable. Further, identify which of the
24 companies set forth in Figure 8 bury their cable as deep or deeper than
25 the Company;
26

27 CA-NP-670 [Account 361.2 – Underground Cables] – As it relates to the rebuttal
28 discussion for Account 361.2 – Underground Cables as set forth on
29 pages 14 through 19 of Appendix B, please provide all specific
30 quantitative analyses, with all underlying documentation, performed to
31 substantiate the expectations on page 19 of Appendix B that, due to the
32 level of direct buried cable and the harsh freezes and thaw cycles, one
33 would expect the Company would experience shorter lives than others in
34 the industry.

1
2 CA-NP-671

[Account 361.2 – Underground Cables] – As it relates to the rebuttal discussion for Account 361.2 – Underground Cables as set forth on pages 14 through 19 of Appendix B, please provide specific identification of the “information available” as referenced on page 19 of Appendix B, which provides support for the claim that the Company’s proposed 45-year average service life is a much more reasonable estimate. For each item of available information, provide all corresponding documents that support such decision.

10
11 CA-NP-672

[Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the rebuttal evidence set forth on pages 19 through 23 of Appendix B relating to Accounts 362.1 and 362.2 – Wood Poles & Fixtures, please provide all analyses performed to quantify the impact of the accounting records change between 2004 and 2009 as it directly impacts life analyses. The information should include all documentation and numerical values, with all numerical values on electronic medium in Excel readable format. Further, provide all workpapers, assumptions, considerations, and material reviewed and/or relied upon to arrive at the assumed impact the different accounting during this time period had on life estimations.

21
22 CA-NP-673

[Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the rebuttal evidence set forth on pages 19 through 23 of Appendix B relating to Accounts 362.1 and 362.2 – Wood Poles & Fixtures, please provide a detailed narrative identifying specifically how the Company took the accounting record change between 2004 and 2009 into effect in establishing average service life estimates other than the statement that it “appears to be related in part” to the issue as referenced on page 15 of the Company’s response to CA-NP-084.

30
31 CA-NP-674

[Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the rebuttal evidence set forth on pages 19 through 23 of Appendix B relating to Accounts 362.1 and 362.2 – Wood Poles & Fixtures, please provide a detailed narrative explanation along with all support of how the Company

1 arrived at its claim on page 21 of Appendix B that the change in observed
2 life tables between the analysis ending in 2009 and the analysis ending in
3 2003 “was due to the pole database used to price retirements” when the
4 identifiable substantiation provided by the Company in discovery in
5 response to CA-NP-084 was that “this appears to be reflected in part in
6 the accounting change referenced above.” The response should provide
7 all documents, analyses, assumptions, and other meaningful or significant
8 information that demonstrates that the accounting change was in fact the
9 cause of the change in life characteristics and not due to other factors.
10 Further, identify specifically the time period when any analysis provided in
11 this response was developed (i.e., before the Company filed or after Mr.
12 Pous’ testimony).

13
14 CA-NP-675

[Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the
15 rebuttal evidence set forth on pages 19 through 23 of Appendix B relating
16 to Accounts 362.1 and 362.2 – Wood Poles & Fixtures, please provide a
17 detailed quantification supporting the claim that some level of increase in
18 average service life may be warranted in spite of the historical data from
19 the period 2004 through 2009, as referenced on page 22 of Appendix B.
20 Further, provide all supporting documentation along with all assumptions,
21 considerations, and material reviewed and/or relied upon in sufficient
22 detail to permit verification of the response.

23
24 CA-NP-676

[Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the
25 rebuttal evidence set forth on pages 19 through 23 of Appendix B relating
26 to Accounts 362.1 and 362.2 – Wood Poles & Fixtures, please provide all
27 support and justification for the statement that CCA-treated wood poles
28 have a shorter average service life than Penta-treated poles, as set forth
29 on page 23 of Appendix B. The response should include all documents
30 relied upon to arrive at the response.

31
32 CA-NP-677

[Account 362.1 and 362.2 – Wood Poles & Fixtures] – As it relates to the
33 rebuttal evidence set forth on pages 19 through 23 of Appendix B relating
34 to Accounts 362.1 and 362.2 – Wood Poles & Fixtures, please provide

1 the number and corresponding cost of any poles retired, by year,
2 specifically due to inspection programs since the inception of the
3 inspection program.
4

5 CA-NP-678 [Account 365.1] – As it relates to information set forth on pages 24
6 through 27 of Appendix B in the Company's rebuttal as it relates to
7 Account 365.1 – Overhead Services, please provide a detailed listing of
8 the changes in design, installation or materials of services and why each
9 change is not considered "significant" or why the combined impact of all
10 changes are not considered "significant" that have occurred over the last
11 60 years, as referenced on page 27 of Appendix B. The response should
12 include all documents, analyses, and information in support of the
13 Company's position.
14

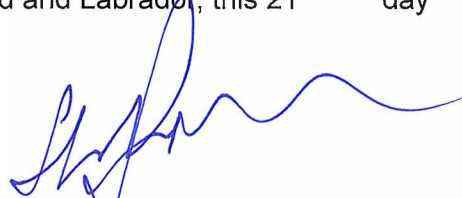
15 CA-NP-679 [Account 365.1] – As it relates to information set forth on pages 24
16 through 27 of Appendix B in the Company's rebuttal as it relates to
17 Account 365.1 – Overhead Services, please provide an identification of
18 each type of design, installation or material change that has occurred in
19 the industry, but does not related to the Company's operations, as
20 referenced on page 27 of Appendix B. For each change that the
21 Company is aware of that it has not implemented, provide the detailed
22 support and justification for electing not to implement such change.
23

24 CA-NP-680 [Net Salvage] – Please provide all analyses performed, along with all
25 input, assumptions, documents, and other information to support the
26 statement that the crew performing replacement activity "does on average
27 spend a similar amount of time on each activity (removing the old service
28 and installing the new service)" as referenced on page 28 of Mr.
29 Wiedmayer's rebuttal testimony.
30

31 CA-NP-681 [Net Salvage] – Please provide all analyses performed as well as
32 documentation and information which supports the claim on page 29 of
33 Mr. Wiedmayer's rebuttal testimony that the Company does not expect to

1 make wholesale replacement of services. Further, specifically identify
2 what wholesale replacement implies on an annual basis.
3

Dated at St. John's, in the Province of Newfoundland and Labrador, this 21st day of
December, 2012.



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