

- 1 **Q. [Reserve] – Please provide the theoretical reserve calculations by account and**
2 **subaccount where applicable at the end of the depreciation test period along with all**
3 **workpapers, assumptions, considerations, and materials reviewed and/or relied**
4 **upon on electronic medium in Excel readable format.**
5
- 6 A. Please refer to Appendix C of the Depreciation Study for the Detailed Depreciation
7 Calculations. An electronic version of the requested document can be found in “CA-NP-
8 012, Attachment B.docx” on Newfoundland Power’s stranded website at the link
9 <ftp.nfpower.nf.ca>.¹

¹ The requested information is an output from a proprietary depreciation software application and is only available in text or Microsoft Word format.