

**Q. [Data] – Please identify each Company or outside personnel who had a meaningful or significant input into the establishment of depreciation parameters as reflected in the Company’s depreciation request. For each such individual, provide the name, department, job title, type of information provided by account, time frame at which such information was provided, and the basis for relying on such individuals input.**

A. Neither Newfoundland Power nor its depreciation consultants, Gannet Flemming, maintained a detailed record of all input provided on the establishment of depreciation parameters reflected in the 2010 Depreciation Study, or of the Company personnel who provided such input. It is therefore not possible for Newfoundland Power to provide the requested detailed chronology.

A large number of Newfoundland Power technical, operating and financial personnel provided input into the depreciation parameters. Input was solicited from the appropriate personnel responsible for the design, operation and maintenance of the various asset accounts. Personnel providing input were selected by the manager or superintendent responsible for a particular asset account based on their expertise and experience in dealing with the various assets. Reliance on such individuals’ input is justified, based on their respective expertise and experience.

Input from Newfoundland Power to the depreciation consultants was provided at meetings, and through conversations with individuals either in person or by telephone. Discussions occurred on an ongoing basis throughout the entire period of preparation of the 2010 Depreciation Study, which extended throughout 2010 and 2011.

While no comprehensive record of all conversations between the depreciation consultants and Newfoundland Power personnel regarding preparation of the 2010 Depreciation Study was maintained, the principal individuals responsible for Newfoundland Power’s input regarding depreciation parameters were individuals in the following employee classifications:

- Manager, Engineering
- Superintendent, Regional Engineering
- Superintendent, Regional Operations, St. John’s
- Superintendent, Generation Engineering
- Superintendent, Electrical Engineering
- Superintendent, Civil Engineering
- Superintendent, Projects
- Senior Electrical Engineer
- Senior Engineer
- Team Lead, T&D Engineering
- Director, Taxation and Planning

Names of the individuals in these employee classifications are not required for the purpose of a satisfactory understanding of the matters to be considered in this proceeding.