

1   **Q.    [Data] – Please provide the specific plant balances and corresponding depreciation**  
2       **rates utilized by the Company to arrive at the precise depreciation expense level**  
3       **requested in this filing. The information should be provided both in hard copy and**  
4       **on electronic medium in Excel readable format.**

5  
6   **A.    Attachment A shows the forecast plant balances by class and related depreciation expense**  
7       **for 2012 to 2014. An electronic version of the requested document may be found in**  
8       **“CA-NP-085, Attachment A.xlsx” on Newfoundland Power’s stranded website at the link**  
9       **<ftp.nfpower.nf.ca>.**

**Forecast Plant Balances by Class and  
Related Depreciation Expense for 2012 to 2014**

**Forecast Depreciation Expense  
2012  
(\$000s)**

	Depreciation Classes													
	<u>Land</u>	<u>Hydro</u>	<u>Diesel</u>	<u>Gas</u>	<u>Substations</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General Properties</u>	<u>Transportation</u>	<u>Communications</u>	<u>Computer Software<sup>1</sup></u>	<u>Computer Hardware<sup>2</sup></u>	<u>Load Research<sup>3</sup></u>	<u>Totals</u>
Beginning Plant In Service	9,600	159,117	3,129	18,433	163,917	110,317	762,094	52,879	23,754	10,550	29,383	8,747	372	1,352,292
Ending Plant In Service	9,600	166,713	3,129	18,622	174,697	114,657	795,306	54,773	24,527	10,418	29,807	9,357	372	1,411,978
Average Plant In Service	9,600	162,915	3,129	18,528	169,307	112,487	778,700	53,826	24,141	10,484	29,595	9,052	372	1,382,135
Depreciation Rates	0.00%	2.17%	4.28%	4.81%	2.63%	3.28%	3.14%	2.94%	10.28%	6.18%	0.00%	0.00%	0.00%	
Depreciation Expense	-	3,535	134	891	4,453	3,690	24,451	1,582	2,482	648	2,649	1,584	-	46,099
Amortization of True-up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Contributions	-	-	-	-	84	-	1,580	-	-	-	(6)	-	-	1,658
TOTAL	-	3,535	134	891	4,369	3,690	22,871	1,582	2,482	648	2,655	1,584	-	44,441

<sup>1</sup> Computer Software is depreciated based on a 10% depreciation rate using the half-year basis.

<sup>2</sup> Computer Hardware is depreciated based on a 20% depreciation rate using the half-year basis.

<sup>3</sup> Load Research equipment was fully depreciated in 2008.

**Forecast Depreciation Expense**  
**2013**  
**(\$000s)**

	<b>Depreciation Classes</b>													<b>Totals</b>
	<b>Land</b>	<b>Hydro<sup>1</sup></b>	<b>Diesel</b>	<b>Gas</b>	<b>Substations</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General Properties</b>	<b>Transportation</b>	<b>Communications</b>	<b>Computer Software<sup>2</sup></b>	<b>Computer Hardware<sup>3</sup></b>	<b>Load Research<sup>4</sup></b>	
Beginning Plant In Service	9,600	166,713	3,129	18,622	174,697	114,657	795,306	54,773	24,527	10,418	29,807	9,357	372	1,411,978
Ending Plant In Service	9,600	170,461	3,129	18,921	189,876	118,446	826,741	56,460	25,772	10,965	27,941	9,541	372	1,468,225
Average Plant In Service	9,600	168,587	3,129	18,772	182,287	116,551	811,023	55,617	25,150	10,691	28,874	9,449	372	1,440,101
Depreciation Rates	0.00%	2.41%	4.15%	5.24%	2.67%	3.23%	3.18%	2.97%	9.73%	5.37%	0.00%	0.00%	0.00%	
Depreciation Expense	-	4,063	130	984	4,867	3,765	25,791	1,652	2,447	574	2,440	1,590	-	48,302
Amortization of True-up	-	132	11	95	8	51	88	(62)	(48)	(186)	-	-	-	89
Amortization of Contributions	-	-	-	-	84	-	1,660	-	-	-	-	-	-	1,744
<b>TOTAL</b>	-	4,195	141	1,079	4,791	3,816	24,219	1,590	2,399	388	2,440	1,590	-	46,647

<sup>1</sup> Includes \$21,000 related to steam production equipment.

<sup>2</sup> Computer Software is depreciated based on a 10% depreciation rate using the half-year basis.

<sup>3</sup> Computer Hardware is depreciated based on a 20% depreciation rate using the half-year basis.

<sup>4</sup> Load Research equipment was fully depreciated in 2008.

**Forecast Depreciation Expense**  
**2014**  
**(\$000s)**

	<b>Depreciation Classes</b>													<b>Totals</b>
	<b>Land</b>	<b>Hydro<sup>1</sup></b>	<b>Diesel</b>	<b>Gas</b>	<b>Substations</b>	<b>Transmission</b>	<b>Distribution</b>	<b>General Properties</b>	<b>Transportation</b>	<b>Communications</b>	<b>Computer Software<sup>2</sup></b>	<b>Computer Hardware<sup>3</sup></b>	<b>Load Research<sup>4</sup></b>	
Beginning Plant In Service	9,600	170,461	3,129	18,921	189,876	118,446	826,741	56,460	25,772	10,965	27,941	9,541	372	1,468,225
Ending Plant In Service	9,600	178,593	3,129	19,293	202,542	122,285	858,620	58,721	26,683	10,655	26,081	9,332	372	1,525,905
Average Plant In Service	9,600	174,527	3,129	19,107	196,209	120,365	842,680	57,590	26,227	10,810	27,011	9,436	372	1,497,065
Depreciation Rates	0.00%	2.41%	4.15%	5.24%	2.67%	3.23%	3.18%	2.97%	9.73%	5.37%	0.00%	0.00%	0.00%	
Depreciation Expense	-	4,206	130	1,001	5,239	3,888	26,797	1,710	2,552	580	2,355	1,569	-	50,028
Amortization of True-up	-	132	11	95	8	51	88	(62)	(48)	(186)	-	-	-	89
Amortization of Contributions	-	-	-	-	84	-	1,742	-	-	-	-	-	-	1,826
<b>TOTAL</b>	-	4,338	141	1,096	5,163	3,939	25,143	1,648	2,504	394	2,355	1,569	-	48,291

<sup>1</sup> Includes \$21,000 related to steam production equipment.

<sup>2</sup> Computer Software is depreciated based on a 10% depreciation rate using the half-year basis.

<sup>3</sup> Computer Hardware is depreciated based on a 20% depreciation rate using the half-year basis.

<sup>4</sup> Load Research equipment was fully depreciated in 2008.