

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

10 A. The response to Request for Information CA-NP-017 provides copies of all depreciation
11 studies provided by Newfoundland Power to the Board from 1977 through 2005. The
12 2010 Depreciation Study was filed in *Volume 3, Expert Evidence and Studies*.
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14 These are the materials submitted to the Board since 1977 justifying the implementation
15 or continuation of the Company's use of the Equal Life Group ("ELG") procedure.
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17 Newfoundland Power does not have copies of the contrary evidence submitted in each
18 proceeding which considered the Company's implementation or continuation of the ELG
19 procedure. For a summary of other, including opposing, positions, the Company
20 recommends that the Consumer Advocate review the relevant Board orders.