

1 **Q. [ELG] – Please provide the underlying calculation for the 20.48 and the 26.11 year**
2 **remaining lives set forth on the bottom of page 7 of Appendix A. The information**
3 **should be provided on electronic medium in Excel readable format with all formulas**
4 **intact. Further, provide all input and assumptions relating to the calculation in**
5 **sufficient detail to permit verification of the values.**

6
7 A. An electronic version of the requested data is provided in “CA-NP-631, Attachment
8 A.txt” on Newfoundland Power’s stranded website at the link <ftp.nfpower.nf.ca>. This file
9 is readable by Excel and the information within the file should be sufficient for
10 verification of the values.

Detailed Computation of Annual & Accrued Factors

CA-NP-631 Attachment A.txt

DETAILED COMPUTATION OF ANNUAL & ACCRUED FACTORS AT 6-30-10

SURVIVOR CURVE.. IOWA 40-R1

AGE PERCENT	PERCENT SURVIVING	AGE PERCENT	PERCENT SURVIVING	TRAPEZOIDAL AREA INCREMENT
VINTAGE 1990				
0	100.00000	1	99.74192	99.870960
1	99.74192	2	99.48020	99.611060
2	99.48020	3	99.21484	99.347520
3	99.21484	4	98.94584	99.080340
4	98.94584	5	98.67319	98.809515
5	98.67319	6	98.39691	98.535050
6	98.39691	7	98.11700	98.256955
7	98.11700	8	97.83345	97.975225
8	97.83345	9	97.54628	97.689865
9	97.54628	10	97.25548	97.400880
10	97.25548	11	96.96107	97.108275
11	96.96107	12	96.66305	96.812060
12	96.66305	13	96.36142	96.512235
13	96.36142	14	96.05620	96.208810
14	96.05620	15	95.74739	95.901795
15	95.74739	16	95.43500	95.591195
16	95.43500	17	95.11905	95.277025
17	95.11905	18	94.79953	94.959290
18	94.79953	19	94.47648	94.638005
19	94.47648	20	94.14988	94.313180
20	94.14988	21	93.81977	93.984825
21	93.81977	22	93.48615	93.652960
22	93.48615	23	93.14904	93.317595
23	93.14904	24	92.80845	92.978745
24	92.80845	25	92.46439	92.636420
25	92.46439	26	92.11689	92.290640
26	92.11689	27	91.76597	91.941430
27	91.76597	28	91.41163	91.588800
28	91.41163	29	91.05389	91.232760
29	91.05389	30	90.69276	90.873325
30	90.69276	31	90.32821	90.510485
31	90.32821	32	89.96022	90.144215
32	89.96022	33	89.58873	89.774475
33	89.58873	34	89.21370	89.401215
34	89.21370	35	88.83506	89.024380
35	88.83506	36	88.45275	88.643905
36	88.45275	37	88.06668	88.259715
37	88.06668	38	87.67678	87.871730

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CA-NP-631 Attachment A.txt

DETAILED COMPUTATION OF ANNUAL & ACCRUED FACTORS AT 6-30-10

SURVIVOR CURVE., IOWA 40-R1

AGE PERCENT	PERCENT SURVIVING	AGE PERCENT	PERCENT SURVIVING	TRAPEZOIDAL AREA INCREMENT
VINTAGE 1990				
38	87.67678	39	87.28297	87.479875
39	87.28297	40	86.88515	87.084060
40	86.88515	41	86.48324	86.684195
41	86.48324	42	86.07713	86.280185
42	86.07713	43	85.66673	85.871930
43	85.66673	44	85.25194	85.459335
44	85.25194	45	84.83266	85.042300
45	84.83266	46	84.40879	84.620725
46	84.40879	47	83.98023	84.194510
47	83.98023	48	83.54688	83.763555
48	83.54688	49	83.10863	83.327755
49	83.10863	50	82.66538	82.887005
AGE AT CALC DATE = 20.00 YEARS				
50	82.66538	50.000	82.66538	0.000000
TOTAL USED AREA				4604.722290
TOTAL EXPECTANCY AREA				5395.457850
TOTAL AVERAGE LIFE AREA				10000.180140
ADJUSTED EXPECTANCY AREA (/ 1.0000180140)				5395.360658
EXPECTANCY RATIO (AREA / (82.66538 x 100))				0.6526747543
EXPECTANCY IN YEARS (RATIO x 40.00)				26.11
ADJUSTED AVG. LIFE AREA (/ 1.0000180140)				10000.000000
AVG. LIFE RATIO (AREA / (100.00000 x 100))				1.0000000000
AVG. LIFE IN YEARS (RATIO x 40.00)				40.00
ANNUAL ACCRUAL RATE, PERCENT (100 / 40.00)				2.50
ACCRUED FACTOR (1 - (26.11 / 40.00))				0.3472

CA-NP-631 Attachment A.txt

DETAILED COMPUTATION OF ANNUAL & ACCRUED FACTORS AT 6-30-10

SURVIVOR CURVE.. IOWA 40-R4

AGE PERCENT	PERCENT SURVIVING	AGE PERCENT	PERCENT SURVIVING	TRAPEZOIDAL AREA INCREMENT
VINTAGE 1990				
0	100.00000	1	99.99917	99.999585
1	99.99917	2	99.99821	99.998690
2	99.99821	3	99.99710	99.997655
3	99.99710	4	99.99581	99.996455
4	99.99581	5	99.99432	99.995065
5	99.99432	6	99.99261	99.993465
6	99.99261	7	99.99064	99.991625
7	99.99064	8	99.98839	99.989515
8	99.98839	9	99.98581	99.987100
9	99.98581	10	99.98287	99.984340
10	99.98287	11	99.97952	99.981195
11	99.97952	12	99.97570	99.977610
12	99.97570	13	99.97137	99.973535
13	99.97137	14	99.96646	99.968915
14	99.96646	15	99.96090	99.963680
15	99.96090	16	99.95463	99.957765
16	99.95463	17	99.94755	99.951090
17	99.94755	18	99.93959	99.943570
18	99.93959	19	99.93064	99.935115
19	99.93064	20	99.92061	99.925625
20	99.92061	21	99.90936	99.914985
21	99.90936	22	99.89679	99.903075
22	99.89679	23	99.88275	99.889770
23	99.88275	24	99.86710	99.874925
24	99.86710	25	99.84968	99.858390
25	99.84968	26	99.83032	99.840000
26	99.83032	27	99.80883	99.819575
27	99.80883	28	99.78501	99.796920
28	99.78501	29	99.75865	99.771830
29	99.75865	30	99.72953	99.744090
30	99.72953	31	99.69738	99.713455
31	99.69738	32	99.66196	99.679670
32	99.66196	33	99.62298	99.642470
33	99.62298	34	99.58013	99.601555
34	99.58013	35	99.53311	99.556620
35	99.53311	36	99.48157	99.507340
36	99.48157	37	99.42514	99.453355
37	99.42514	38	99.36345	99.394295

CA-NP-631 Attachment A.txt

DETAILED COMPUTATION OF ANNUAL & ACCRUED FACTORS AT 6-30-10
SURVIVOR CURVE.. IOWA 40-R4

AGE PERCENT	PERCENT SURVIVING	AGE PERCENT	PERCENT SURVIVING	TRAPEZOIDAL AREA INCREMENT
VINTAGE 1990				
38	99.36345	39	99.29610	99.329775
39	99.29610	40	99.22264	99.259370
40	99.22264	41	99.14264	99.182640
41	99.14264	42	99.05561	99.099125
42	99.05561	43	98.96106	99.008335
43	98.96106	44	98.85847	98.909765
44	98.85847	45	98.74727	98.802870
45	98.74727	46	98.62690	98.687085
46	98.62690	47	98.49675	98.561825
47	98.49675	48	98.35620	98.426475
48	98.35620	49	98.20459	98.280395
49	98.20459	50	98.04125	98.122920
AGE AT CALC DATE = 20.00 YEARS				
50	98.04125	50.000	98.04125	0.000000
TOTAL USED AREA				4980.144495
TOTAL EXPECTANCY AREA				5019.904705
TOTAL AVERAGE LIFE AREA				10000.049200
ADJUSTED EXPECTANCY AREA (/ 1.0000049200)				5019.880007
EXPECTANCY RATIO (AREA / (98.04125 X 100))				0.5120171364
EXPECTANCY IN YEARS (RATIO X 40.00)				20.48
ADJUSTED AVG. LIFE AREA (/ 1.0000049200)				10000.000000
AVG. LIFE RATIO (AREA / (100.00000 X 100))				1.0000000000
AVG. LIFE IN YEARS (RATIO X 40.00)				40.00
ANNUAL ACCRUAL RATE, PERCENT (100 / 40.00)				2.50
ACCRUED FACTOR (1 - (20.48 / 40.00))				0.4880

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