

IN THE MATTER OF

the *Electrical Power Control Act*, RSNL 1994,
Chapter E-5.1 (the "*EPCA*") and the
Public Utilities Act, RSNL 1990,
Chapter P-47 (the "*Act*"), as amended;

AND

IN THE MATTER OF

an Application by Newfoundland and Labrador Hydro for an Order:

- 1) approving its 2012 capital budget, pursuant to s.41(1) of the *Act*;
- 2) approving its 2012 capital purchases, and construction projects in excess of \$50,000, pursuant to s.41(3)(a) of the *Act*;
- 3) approving its leases in excess of \$5,000 pursuant to s. 41(3) of the *Act*;
- 4) approving its estimated contributions in aid of construction for 2012, pursuant to s. 41(5) of the *Act*; and
- 5) fixing and determining its average rate base for 2010, pursuant to s. 78 of the *Act*.

**PUBLIC UTILITIES BOARD
REQUESTS FOR INFORMATION
PHASE 1**

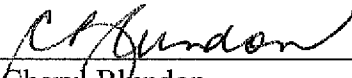
PUB-NLH-137 to PUB-NLH-141

Issued: September 8, 2011

- 1 **PUB-NLH-137** In implementing IFRS, are there any previously recognized capital costs
2 which require derecognition as a result of the new policy of capitalizing the
3 inspection and overhaul costs? If so, what are the details of these costs, and
4 how will Hydro record the amounts to be derecognized?
5
- 6 **PUB-NLH-138** Please provide details of the amortization periods of the inspection and
7 overhaul costs that will be capitalized in 2012.
8
- 9 **PUB-NLH-139** Please provide details of the additional direct labour costs of Engineering
10 Managers and Supervisors which will replace the Capital Labour Overhead
11 allocation and which have been reflected in the estimates for each project, as
12 mentioned on page 4 of the "2012 Capital Projects Overview".
13
- 14 **PUB-NLH-140** Please provide a detailed calculation and explanation of the \$2,600,000 that
15 has been identified as the Allowance for Funds Used During Construction that
16 will not be capitalized in 2012 as a result of the implementation of IFRS.
17
- 18 **PUB-NLH-141** Please provide a detailed calculation and explanation of the \$2,700,000 that
19 has been identified as Interest During Construction that will be capitalized in
20 2012 as a result of the implementation of IFRS.

DATED at St. John's, Newfoundland this 8th day of September, 2011.

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

Per 
Cheryl Blundon
Board Secretary