

1 Q. Some accounts are noted to contain assets with sinking fund depreciation currently  
2 approved and other assets having straight line depreciation currently approved.  
3 Please identify the applicable Board orders approving straight line depreciation for  
4 certain assets.

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7 A. Some accounts, such as G03 – Generators, have a portion of the assets that are  
8 depreciated using the sinking fund method and a portion that are depreciated using  
9 the straight line method. For example, as outlined in response to IC-NLH-81, the  
10 percent of the 2009 depreciation study investment in Account G03 that is  
11 associated with hydro generators is 59 percent and 41 percent is associated with  
12 other production generators. The hydro generators, with the exception of three  
13 small mini-hydros, are depreciated using the sinking fund method and other  
14 production generators are depreciated using the straight line method.

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16 Hydro's last depreciation study accepted by the Board was approved in P.U. No. 7  
17 (2002/2003).