

1 Q. **Depreciation**

2 Exhibit 11, page 10 of 628. Please provide a detailed description of any and all
3 regulated U.S. and Canadian utilities Concentric Advisors is aware of that have
4 changed from the Average Service Life (ASL) procedure to the Equal Life Group
5 (ELG) procedure along with the date of the conversion, and a reference to the
6 regulatory decision approving the change.

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9 A. This response was provided by Concentric Advisors.

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11 Please refer to Hydro's response to PUB-NLH-94. Neither Hydro nor Concentric
12 Advisors are aware of the precise date of conversion to ELG procedure of the listed
13 utilities, as a number of the utilities converted to ELG from as far back as the 1980's.
14 As such, references to the regulatory decisions are not available.

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16 However as noted in the Concentric Depreciation Study at page I-3, Newfoundland
17 Power received Board approval for new plant additions in a 1978 General Rate
18 Application. Following a 1982 General Rate Application the Board accepted that
19 ELG rates would be used for all plants, and since 1983, the ELG has been in place for
20 Newfoundland Power.