

1 Q. **Depreciation**

2 Exhibit 11 pages 45-52. Please provide the equivalent to Tables 1A and 1B using the
3 existing parameters (life, survivor curve and net salvage percentages) used by
4 Hydro. Please also provide a calculation showing the difference between the two
5 sets of tables (existing and proposed parameters).

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8 A. This response has been provided by Concentric Advisors.

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10 Please refer to IC-NLH-035, Attachment 1.

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT PARAMETERS					RECOMMENDED LIFE PARAMETER			RECOMMENDED NET SALVAGE PARAMETER			RECOMMENDED ELG	
		SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL AMOUNT	ACCRUAL RATE	NET SALVAGE PERCENTAGE	ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE
A01.	AIRCRAFT LANDING STRIP	22-S6	0	475,498	2,196	0.46	33-R2	1,124	0.24	(6)	2,495	0.52	2,530	0.53
A04.	AUXILIARY POWER SYSTEMS	30-R4	0	6,054,939	139,592	2.31	30-R4	139,592	2.31	(3)	157,278	2.60	160,554	2.65
B01.	BATTERY AND POWER SYSTEMS	15-S3	0	11,399,996	716,410	6.28	26-L1.5	267,402	2.35	(3)	285,771	2.51	299,968	2.63
B02.	BOILER SYSTEM	35-R3	0	23,876,046	60,690	0.25	40-R3	51,390	0.22	(8)	156,302	0.65	156,302	0.65
B03.	BOOMS - TIMBER	40-R1	0	175,556	3,606	2.05	25-R2	11,331	6.45	0	11,331	6.45	12,386	7.06
B04.	BRIDGES	60-R4	0	4,254,290	22,142	0.52	65-R4	19,633	0.46	(11)	31,991	0.75	31,991	0.75
B05.	BUILDINGS - OTHER	50-R0.5	0	69,176,761	890,378	1.29	50-R0.5	890,378	1.29	(3)	943,874	1.36	1,010,172	1.46
B06.	BUILDINGS - METAL	55-R3	0	34,029,073	348,099	1.02	55-R3	348,099	1.02	(3)	379,283	1.11	417,098	1.23
B07.	BUS DUCT GENERATOR	35-R3	0	1,456,108	35,141	2.41	40-R4	29,315	2.01	(3)	31,642	2.17	32,731	2.25
B08.	BUSWORK AND HARDWARE	40-R3	0	7,307,906	124,821	1.71	50-R4	86,913	1.19	(8)	111,288	1.52	111,354	1.52
C01.	CABLES - TELECONTROL	40-R2.5	0	2,643,339	9,712	0.37	30-R4	13,448	0.51	(3)	16,468	0.62	16,473	0.62
C02.	CABLE - SUBMARINE	45-R4	0	8,901,116	113,135	1.27	45-R4	113,135	1.27	(14)	177,249	1.99	177,249	1.99
C03.	CABLES - UNDERGROUND	60-S4	0	2,837,546	36,594	1.29	60-S4	36,594	1.29	(14)	47,745	1.68	48,093	1.69
C04.	CABLES - ABOVE GROUND	50-R3	0	10,550,929	131,875	1.25	60-R4	100,613	0.95	(14)	148,733	1.41	148,856	1.41
C06.	CAPACITORS	35-R4	0	994,744	101,634	10.22	35-R3	64,049	6.44	(3)	68,346	6.87	68,346	6.87
C07.	CHEMICAL FEED SYSTEMS	45-R4	0	509,132	338	0.07	45-R4	338	0.07	(6)	2,146	0.42	2,146	0.42
C09.	CIRCUIT BREAKERS	55-R3	0	39,656,672	687,332	1.73	60-R2.5	598,316	1.51	(8)	674,044	1.70	761,106	1.92
C10.	COMPRESSED AIR SYSTEMS	40-R3	0	16,666,710	374,226	2.25	41-R1.5	354,813	2.13	0	354,813	2.13	505,554	3.03
C11.	COMPUTERS	5-SQ	0	4,899,775	633,911	12.94	5-SQ	633,911	12.94	0	633,911	12.94	633,911	12.94
C12.	CONDENSERS	55-R3	0	125,930	0	0.00	55-R3	0	0	(3)	250	0.20	250	0.20
C13.	CONDUCTOR - TRANSMISSION	60-R3	0	67,322,774	1,185,060	1.76	60-R3	1,185,060	1.76	(20)	1,628,918	2.42	1,628,918	2.42
C14.	CONDUCTOR - DISTRIBUTION	55-R3	0	34,320,050	408,597	1.19	45-R3	543,107	1.58	(14)	733,121	2.14	738,567	2.15
C15.	CONTROL, METERING, RELAYING	30-R1	0	29,645,208	748,144	2.52	40-R3	568,608	1.92	0	568,608	1.92	599,361	2.02
C16.	COOLING SYSTEMS	40-R1.5	0	10,007,038	200,251	2.00	40-R1.5	200,251	2	(3)	209,543	2.09	272,734	2.73
C17.	COUNTERPOISE	50-R3	0	3,623,089	80,085	2.21	55-R2.5	63,340	1.75	(6)	70,851	1.96	70,851	1.96
C18.	CRANES	70-R3	0	6,902,142	133,857	1.94	70-R3	133,857	1.94	(3)	138,945	2.01	138,982	2.01
D01.	DAMS, DYKES, CANALS AND TUNNELS	100-R4	0	361,909,256	4,998,750	1.38	110-R4	4,330,896	1.2	(8)	4,716,368	1.30	4,716,368	1.30
D02.	DIESEL SYSTEMS AND ENGINES	25-S0.5	0	41,897,351	1,162,225	2.77	25-L0.5	1,100,941	2.63	(11)	1,356,336	3.24	1,448,044	3.46
D03.	DISCONNECT SWITCHES	45-S2.5	0	20,883,528	423,290	2.03	55-R2.5	306,802	1.47	(3)	325,037	1.56	355,931	1.70
D04.	DYKES AND LINERS	42-L1	0	2,477,333	20,428	0.82	42-L1.5	21,022	0.85	(8)	29,069	1.17	29,069	1.17
E01.	ELEVATORS	40-S5	0	89,800	0	0.00	45-S5	0	0	(3)	604	0.67	604	0.67
E02.	EMS EQUIPMENT	25-R2.5	0	12,917,219	10,627	0.08	35-R2.5	6,392	0.05	0	6,392	0.05	6,392	0.05
E03.	ENVIRONMENTAL EQUIPMENT	30-S4	0	935,876	87,763	9.38	45-R2.5	11,249	1.2	0	11,249	1.20	11,409	1.22
F01.	FALL ARREST EQUIPMENT	10-L2	0	2,509,020	207,915	8.29	15-R4	122,244	4.87	0	122,244	4.87	123,050	4.90
F02.	FENCING	47-R3	0	7,555,589	102,637	1.36	52-R3	90,277	1.19	(3)	96,826	1.28	100,245	1.33
F03.	FIRE FIGHTING EQUIPMENT	45-R4	0	13,906,919	217,125	1.56	50-R4	190,820	1.37	0	190,820	1.37	194,950	1.40
F04.	FOOTINGS AND FOUNDATIONS	50-R4	0	20,413,239	440,436	2.16	65-R3	255,345	1.25	(8)	298,682	1.46	307,501	1.51
F05.	FREQUENCY CONVERSION	40-S4	0	2,453,577	24,248	0.99	45-S4	19,595	0.8	0	19,595	0.80	19,595	0.80
F06.	FUEL SYSTEMS	50-R1.5	0	28,513,898	403,163	1.41	50-R1.5	403,163	1.41	(11)	478,524	1.68	633,759	2.22
G01.	GAS TURBINE SYSTEMS	35-R4	0	69,325,761	1,386,411	2.00	45-R3	1,033,370	1.49	(2)	1,074,620	1.55	1,204,038	1.74
G02.	GATES	80-R4	0	19,048,533	319,645	1.68	80-R4	319,645	1.68	(8)	351,600	1.85	352,837	1.85
G03.	GENERATORS	60-S4	0	105,132,875	1,838,662	1.75	65-S3	1,576,563	1.5	(8)	1,784,745	1.70	1,824,384	1.74
G04.	GENERATOR - WINDINGS	40-S3	0	24,614,758	409,317	1.66	50-S3	321,672	1.31	(8)	364,033	1.48	364,033	1.48
G05.	GLYCOL SYSTEMS	40-S3	0	530,654	4,831	0.91	40-S3	4,831	0.91	(8)	7,271	1.37	7,271	1.37
G06.	GOVENORS	45-S4	0	7,840,659	303,354	3.87	45-S4	303,354	3.87	(14)	367,952	4.69	367,952	4.69
G07.	GROUND WIRE SYSTEM	55-R4	0	10,370,352	181,680	1.75	55-R4	181,680	1.75	(6)	201,271	1.94	202,020	1.95
I02.	INSTRUMENTATION	26-L0.5	0	5,967,398	45,265	0.76	30-L0.5	38,194	0.64	0	38,194	0.64	38,194	0.64
I03.	INSULATORS	30-L3	0	41,988,322	1,297,109	3.09	35-L3	1,002,593	2.39	0	1,002,593	2.39	1,002,854	2.39
I04.	INTAKE STRUCTURES	100-R4	0	19,436,445	267,855	1.38	110-R4	231,764	1.19	(8)	252,538	1.30	252,538	1.30
I05.	INVERTERS	25-S3	0	521,505	19,869	3.81	25-S1.5	12,036	2.31	(8)	29,280	5.61	29,847	5.72
L03.	LAND IMPROVEMENTS	50-R3	0	14,196,794	182,638	1.29	75-R3	95,457	0.67	0	95,457	0.67	96,403	0.68
L04.	LIGHTING SYSTEMS	45-R4	0	926,303	10,352	1.12	50-R4	8,923	0.96	0	8,923	0.96	8,923	0.96
L05.	LIGHTNING ARRESTORS	58-R3	0	6,193,610	83,342	1.35	58-R3	83,342	1.35	0	83,342	1.35	84,364	1.36
L06.	LINE COUPLING EQUIPMENT	23-R5	0	11,226	0	0.00	24-R5	0	0	0	0	0.00	0	0.00
M01.	MAIN BREAKERS	42-R0.5	0	552,940	7,867	1.42	42-R0.5	7,867	1.42	(8)	9,262	1.68	9,262	1.68
M02.	MARINE TERMINAL	65-R4	0	3,833,871	9,669	0.25	65-R4	9,669	0.25	(6)	13,350	0.35	13,350	0.35
M03.	METALCLAD SWITCHGEAR CUB/EQU 4kv/600	30-R4	0	2,233,645	27,063	1.21	45-R4	14,247	0.64	(6)	20,019	0.90	20,640	0.92
M04.	METER TEST SWITCHES	35-R4	0	58,301	850	1.46	35-R5	928	1.59	0	928	1.59	928	1.59
M05.	METERING TANKS	37-R3	0	660,416	12,873	1.95	37-R3	12,873	1.95	0	12,873	1.95	12,873	1.95
M06.	METERS - DIGITAL	20-L3	0	5,874,668	282,488	4.81	20-L3	282,488	4.81	0	282,488	4.81	285,363	4.86
M07.	METERS - ANALOGUE	25-L3	0	698,384	5,489	0.79	25-L2	4,235	0.61	0	4,235	0.61	4,235	0.61
M08.	METERS - OTHER	22-L3	0	262,853	9,369	3.56	22-L4	10,414	3.96	0	10,414	3.96	10,414	3.96
M10.	MISCELLANEOUS UNITS OF PROPERTY	20-R1	0	25,815,956	962,833	3.73	22-R1.5	877,924	3.4	0	877,924	3.40	887,243	3.44
M11.	MOBILE - A.T.V.'S AND SNOWMOBILES	7-SQ	0	1,906,799	191,203	10.03	6-L3	249,876	13.1	0	128,420	6.74	132,832	6.97
M12.	MOBILE - AIR COMPRESSOR ATTACHMENT AND BOAT	20-R2	0	432,046	7,311	1.69	20-L0	6,642	1.54	0	1,321	0.31	1,321	0.31
M13.	MOBILE - ARGO'S	7-SQ	0	287,287	3,826	1.33	9-R5	2,649	0.92	0	0	0.00	0	0.00
M14.	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	20-R2	0	10,581,312	399,343	3.77	18-L3	497,263	4.7	0	296,784	2.80	299,132	2.83

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT PARAMETERS					RECOMMENDED LIFE PARAMETER			RECOMMENDED NET SALVAGE PARAMETER			RECOMMENDED ELG	
		SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL AMOUNT	ACCRUAL RATE	NET SALVAGE PERCENTAGE	ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE
M16.	MULTIPLEX EQUIPMENT	18-R2.5	0	2,812,217	50,984	1.81	18-S1.5	52,487	1.87	0	52,487	1.87	52,487	1.87
O01.	OFFICE EQUIPMENT	20-SQ	0	1,286,440	40,943	3.18	20-SQ	40,943	3.18	0	40,943	3.18	40,943	3.18
O02.	OFFICE FURNITURE	20-SQ	0	1,477,990	45,350	3.07	20-SQ	45,350	3.07	0	45,350	3.07	45,350	3.07
P01.	P.C.B. STORAGE CONTAINER	30-R4	0	42,480	137	0.32	30-R4	137	0.32	0	137	0.32	137	0.32
P02.	PABX - PRIVATE AUTO BRANCH EXCHANGE	20-R4	0	1,181,009	21,221	1.80	20-R4	21,221	1.8	0	21,221	1.80	21,221	1.80
P03.	PENSTOCK	70-R4	0	58,908,421	1,255,120	2.13	70-R4	1,255,120	2.13	(8)	1,401,094	2.38	1,401,094	2.38
P04.	POLE CRIBS AND POLE HARDWARE	50-L2	0	118,371,156	1,866,819	1.58	35-S2.5	3,063,406	2.59	(20)	4,200,868	3.55	4,230,434	3.57
P05.	POLE STRUCTURES - WOOD	53-R4	0	129,790,285	2,552,652	1.97	57-R3	2,162,600	1.67	(20)	2,931,713	2.26	2,946,987	2.27
P06.	POLES - CONCRETE	25-R4	0	333,760	1,240	0.37	25-R4	1,240	0.37	(20)	30,933	9.27	30,933	9.27
P07.	POLES - WOOD	37-R3	0	72,604,630	1,543,300	2.13	43-R1	1,198,843	1.65	(20)	1,622,818	2.24	1,857,449	2.56
P08.	POWER LINE CARRIER	20-R4	0	4,971,572	63,449	1.28	25-R3	40,639	0.82	(6)	64,497	1.30	64,497	1.30
P09.	POWER SYSTEMS	18-R3	0	664,592	39,366	5.92	20-L3	31,737	4.78	(6)	36,037	5.42	36,037	5.42
P10.	POWERHOUSE	75-R3	0	93,718,745	1,614,786	1.72	75-R3	1,614,786	1.72	(8)	1,784,113	1.90	1,786,725	1.91
P11.	PRINTERS	5-SQ	0	1,038,001	66,290	6.39	6-SQ	50,319	4.85	0	50,319	4.85	50,319	4.85
P12.	PROTECTIVE CONTROL AND RELAY PANELS	30-R3	0	9,507,129	254,317	2.68	35-R3	210,252	2.21	0	210,252	2.21	214,367	2.25
R01.	RADIO TOWERS (WOOD OR STEEL)	35-R3	0	9,759,106	109,344	1.12	48-R3	71,439	0.73	(14)	109,198	1.12	109,198	1.12
R02.	RADIOS - FIXED MICROWAVE EQUIPMENT	22-R4	0	6,212,764	113,464	1.83	19-R5	159,307	2.56	0	159,307	2.56	159,307	2.56
R03.	RADIOS - FIXED UHF EQUIPMENT	15-L1.5	0	101,662	6,596	6.49	15-L0.5	5,907	5.81	0	5,907	5.81	6,085	5.99
R04.	RADIOS - FIXED VHF EQUIPMENT	19-R3	0	560,166	10,243	1.83	19-R3	10,243	1.83	0	10,243	1.83	10,243	1.83
R05.	RADIOS - MOBILE VHF BASE STATION	15-R3	0	7,278,664	304,796	4.19	15-R4	326,656	4.49	0	326,656	4.49	326,656	4.49
R06.	RAMPS - YARD STORAGE	25-R3	0	1,593,558	47,238	2.96	25-R3	47,238	2.96	0	47,238	2.96	48,198	3.02
R07.	REACTORS AND RESISTORS	40-S4	0	1,225,065	37,797	3.09	40-S4	37,797	3.09	0	37,797	3.09	37,859	3.09
R08.	RECLOSERS	40-R4	0	7,158,607	134,205	1.87	48-R3	103,688	1.45	(8)	121,575	1.70	123,900	1.73
R09.	REGULATORS	35-R3	0	5,667,640	150,687	2.66	40-S0.5	106,726	1.88	(8)	125,542	2.22	127,053	2.24
R11.	REVENUE METERING	35-R3	0	1,242,916	34,278	2.76	35-R3	34,278	2.76	0	34,278	2.76	35,790	2.88
R12.	RIGHT-OF-WAYS	55-R4	0	21,729,649	414,493	1.91	65-R4	296,373	1.36	0	296,373	1.36	296,842	1.37
R13.	ROADS	50-R4	0	84,440,747	3,264,445	3.87	60-R4	2,224,719	2.63	(8)	2,447,688	2.90	2,448,755	2.90
R14.	ROUTERS AND LAN	5-SQ	0	2,730,978	216,573	7.93	5-SQ	216,573	7.93	0	216,573	7.93	216,573	7.93
R15.	RUNNER	33-R5	0	11,669,844	1,185,654	10.16	55-R5	424,434	3.64	0	424,434	3.64	424,434	3.64
S01.	SCADA EQUIPMENT	20-R3	0	4,929,933	146,742	2.98	20-L3	149,129	3.02	0	149,129	3.02	154,652	3.14
S02.	SECTIONALIZERS	25-R3	0	154,009	5,189	3.37	25-R5	6,911	4.49	0	6,911	4.49	6,911	4.49
S03.	SERVERS	5-SQ	0	3,019,204	73,702	2.44	7-SQ	47,011	1.56	0	47,011	1.56	47,011	1.56
S04.	SEWAGE DISPOSAL SYSTEM	45-R2.5	0	2,919,319	31,129	1.07	55-R4	24,407	0.84	(6)	29,000	0.99	29,000	0.99
S05.	SOFTWARE	7-SQ	0	10,081,799	1,826,510	18.12	7-SQ	1,826,510	18.12	0	1,826,510	18.12	1,826,510	18.12
S06.	SPILLWAY STRUCTURES	100-R4	0	28,120,270	382,177	1.36	110-R4	331,214	1.18	(8)	361,215	1.28	361,248	1.28
S07.	STACKS	40-R4	0	7,850,850	126,284	1.61	55-R4	89,340	1.14	(8)	104,944	1.34	110,039	1.40
S08.	STATIC EXCITATION SYSTEM	32-R4	0	8,333,065	574,915	6.90	32-R4	574,915	6.9	(6)	742,344	8.91	744,152	8.93
S09.	STATIC EXCITATION - TRANSFORMERS	32-R4	0	734,327	1,275	0.17	45-R4	429	0.06	(6)	3,256	0.44	3,256	0.44
S10.	STATION SERVICE	40-R4	0	5,233,336	216,569	4.14	50-R4	118,552	2.27	(6)	133,072	2.54	135,293	2.59
S11.	STOP LOGS	65-R4	0	3,114,097	72,035	2.31	65-R4	72,035	2.31	0	72,035	2.31	72,339	2.32
S12.	STORAGE PALLETS AND RACKINGS	30-R3	0	14,403	0	0.00	30-R3	0	0	0	0	0	0	0
S13.	STORM AND YARD DRAINAGE	45-R4	0	1,308,713	9,159	0.70	55-R4	6,537	0.5	0	6,537	0.50	6,537	0.50
S14.	STREET LIGHTS	20-R2	0	3,874,989	165,622	4.27	20-R2	165,622	4.27	(6)	189,090	4.88	195,974	5.06
S15.	STRUCTURAL SUPPORTS (WOOD OR STEEL)	45-R4	0	11,677,609	214,491	1.84	55-R4	147,060	1.26	(6)	172,322	1.48	172,454	1.48
S17.	SUMP SYSTEMS	35-R4	0	667,245	28,764	4.31	35-R4	28,764	4.31	0	28,764	4.31	29,713	4.45
S18.	SURGE SYSTEMS	60-R4	0	6,972,889	95,314	1.37	60-R4	95,314	1.37	0	95,314	1.37	96,658	1.39
S19.	STATION SWITCHING	38-S0.5	0	11,650,032	267,874	2.30	38-S0.5	267,874	2.3	0	267,874	2.30	267,874	2.30
S20.	SWITCHING SYSTEMS - L.V.	60-R5	0	2,304,609	59,845	2.60	60-R5	59,845	2.6	0	59,845	2.60	59,963	2.60
T01.	TELECONTROL SYSTEM	27-L1	0	12,429,279	259,020	2.08	25-L1.5	292,605	2.35	0	292,605	2.35	304,406	2.45
T02.	TEST EQUIPMENT	20-SQ	0	1,955,314	55,804	2.85	20-SQ	55,804	2.85	0	55,804	2.85	55,804	2.85
T03.	TOOLS AND EQUIPMENT	20-SQ	0	11,434,328	378,698	3.31	20-SQ	378,698	3.31	0	378,698	3.31	378,698	3.31
T04.	TOWERS	65-R3	0	77,739,424	1,207,323	1.55	65-R4	1,256,447	1.62	(20)	1,689,411	2.17	1,689,411	2.17
T05.	TRANSFORMERS - OTHER	55-R3	0	89,255,274	1,573,209	1.76	55-R3	1,573,209	1.76	(6)	1,773,286	1.99	1,801,253	2.02
T06.	TRANSFORMERS - PAD MOUNT	40-R3	0	17,723,652	422,857	2.39	40-R1.5	414,873	2.34	(8)	454,728	2.57	461,138	2.60
T07.	TRANSFORMERS - POLE MOUNTED	30-R2	0	37,040,457	1,145,880	3.09	30-L1	1,097,039	2.96	(8)	1,229,218	3.32	1,281,279	3.46
T09.	TURBINES	50-R3	0	65,159,636	1,550,516	2.38	55-R2.5	1,207,313	1.85	(14)	1,536,922	2.36	1,567,287	2.41
T10.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	50-R3	0	2,206,062	43,741	1.98	3-SQ	866,247	39.27	0	866,247	39.27	866,247	39.27
T11.	HOLYROOD GAS TURBINE - TURBINE OVERHAUL	50-R3	0	2,206,062	43,741	1.98	6-SQ	393,749	17.85	0	393,749	17.85	393,749	17.85
T12.	HOLYROOD GAS TURBINE - COMBUSTOR OVERHAUL	50-R3	0	3,088,487	61,237	1.98	12-SQ	263,640	8.54	0	263,640	8.54	263,640	8.54
V01.	VACUUM CLEANING SYSTEM	60-R4	0	72,451	212	0.29	60-R4	212	0.29	0	212	0.29	212	0.29
V02.	VALVES - PENSTOCK	65-R3	0	7,567,760	127,701	1.69	65-R3	127,701	1.69	(8)	144,222	1.91	144,905	1.91
V03.	VEHICLES - 1 TON	8-L4	0	51,648	6,456	12.50	8-L4	6,456	12.5	0	5,047	9.77	5,047	9.77
V04.	VEHICLES - 3/4 TON AND UNDER	7-L3	0	5,167,170	363,054	7.03	7-L3	363,054	7.03	0	186,126	3.60	203,617	3.94
V05.	VEHICLES - BOOMS/BODIES/CRANES/CAB/CHASSIS	15-L1.5	0	14,954,546	776,328	5.19	12-L3	1,147,544	7.67	0	812,750	5.43	839,148	5.61
V06.	VEHICLES - CARS, STATION WAGONS AND VAN	6-L3	0	1,795,372	73,727	4.11	6-L3	73,727	4.11	0	2,081	0.12	2,081	0.12
V07.	VEHICLES - DUMP TRUCKS	20-L3	0	11,535	0	0.00	10-L5	0	0	0	0	0	0	0
W01.	WATER REGULATING STRUCTURES	55-S4	0	22,451,738	574,847	2.56	65-S4	415,932	1.85	(8)	463,145	2.06	463,145	2.06
W02.	WATER SUPPLY SYSTEMS	30-L4	0	3,394,554	105,478	3.11	30-L4	105,478	3.11	(8)	133,560	3.93	134,117	3.95

NEWFOUNDLAND AND LABRADOR HYDRO
 TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
 RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT PARAMETERS					RECOMMENDED LIFE PARAMETER			RECOMMENDED NET SALVAGE PARAMETER			RECOMMENDED ELG	
		SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL AMOUNT	ACCRUAL RATE	NET SALVAGE PERCENTAGE	ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE
W03.	WATER SYSTEMS - FEED	45-L2	0	6,531,260	71,151	1.09	55-R2.5	57,526	0.88	(8)	74,754	1.14	93,385	1.43
W04.	WATER TREATMENT	34-L4	0	11,921,573	197,807	1.66	55-R2.5	108,057	0.91	(6)	125,427	1.05	153,518	1.29
	Sub-Total			2,458,776,655	52,339,117	2.13		48,575,100	1.98		54,588,925	2.22	56,078,215	2.28

NEWFOUNDLAND AND LABRADOR HYDRO
TABLE 1A. ESTIMATED SURVIVOR CURVES, ORIGINAL AND DEEMED COST AND ANNUAL ACCRUALS
RELATED TO PLANT IN SERVICE AS OF DECEMBER 31, 2015

ACCOUNT	ACCOUNT DESCRIPTION	CURRENT PARAMETERS				RECOMMENDED LIFE PARAMETER			RECOMMENDED NET SALVAGE PARAMETER			RECOMMENDED ELG		
		SURVIVOR CURVE	NET SALVAGE PERCENTAGE	ORIGINAL COST DECEMBER 31, 2015	ACCRUAL AMOUNT	ORIGINAL COST ACCRUAL RATE	SURVIVOR CURVE	ACCRUAL AMOUNT	ACCRUAL RATE	NET SALVAGE PERCENTAGE	ACCRUAL AMOUNT	ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE
HOLYROOD ASSETS		3/31/2021												
A04.1	AUXILIARY POWER SYSTEMS	30-R4	0	620,866	58,749	9.46	30-R4	58,749	9.46	(3)	62,304	10.04	62,304	10.04
B01.1	BATTERY AND POWER SYSTEMS	15-S3	0	106,627	11,760	11.03	26-L1.5	13,957	13.09	(3)	14,721	13.81	14,721	13.81
B02.1	BOILER SYSTEM	35-R3	0	35,073,430	1,585,468	4.52	40-R3	1,538,571	4.39	(8)	2,114,805	6.03	2,114,874	6.03
B05.1	BUILDINGS - OTHER	50-R0.5	0	1,300,250	104,628	8.05	50-R0.5	104,628	8.05	(3)	112,229	8.63	112,229	8.63
B06.1	BUILDINGS - METAL	55-R3	0	72,011	6,195	8.60	55-R3	6,195	8.6	(3)	6,607	9.17	6,607	9.17
C01.1	CABLES - TELECONTROL	40-R2.5	0	89,750	5,141	5.73	30-R4	5,121	5.71	(3)	5,639	6.28	5,639	6.28
C03.1	CABLES - UNDERGROUND	60-S4	0	544,049	12,017	2.21	60-S4	12,017	2.21	(14)	26,664	4.90	26,664	4.90
C04.1	CABLES - ABOVE GROUND	50-R3	0	629,827	13,821	2.19	60-R4	13,419	2.13	(14)	30,508	4.84	30,508	4.84
C07.1	CHEMICAL FEED SYSTEMS	45-R4	0	77,164	2,024	2.62	45-R4	2,024	2.62	(6)	2,917	3.78	2,917	3.78
C12.1	CONDENSERS	55-R3	0	2,329,667	46,983	2.02	55-R3	46,983	2.02	(3)	60,667	2.60	60,667	2.60
C15.1	CONTROL, METERING, RELAYING	30-R1	0	119,880	14,008	11.69	40-R3	13,634	11.37	0	13,634	11.37	13,634	11.37
E03.1	ENVIRONMENTAL EQUIPMENT	30-S4	0	1,280,261	75,819	5.92	45-R2.5	76,415	5.97	0	76,415	5.97	76,415	5.97
F03.1	FIRE FIGHTING EQUIPMENT	45-R4	0	797,150	50,945	6.39	50-R4	49,563	6.22	0	49,563	6.22	49,563	6.22
F04.1	FOOTINGS AND FOUNDATIONS	50-R4	0	56,613	1,881	3.32	65-R3	1,866	3.3	(8)	2,739	4.84	2,739	4.84
F06.1	FUEL SYSTEMS	50-R1.5	0	13,309,152	1,050,852	7.90	50-R1.5	1,050,852	7.9	(11)	1,336,181	10.04	1,336,181	10.04
G01.1	GAS TURBINE SYSTEMS	35-R4	0	24,645	158	0.64	45-R3	146	0.59	(2)	244	0.99	244	0.99
G03.1	GENERATORS	60-S4	0	1,067,438	133,346	12.49	65-S3	133,346	12.49	(8)	149,610	14.02	149,610	14.02
G06.1	GOVENORS	45-S4	0	2,144,383	94,078	4.39	45-S4	94,078	4.39	(14)	151,862	7.08	151,862	7.08
I02.1	INSTRUMENTATION	26-L0.5	0	6,727,326	389,608	5.79	30-L0.5	379,394	5.64	0	379,394	5.64	379,394	5.64
I05.1	INVERTERS	25-S3	0	24,417	1,370	5.61	25-S1.5	1,391	5.7	(8)	1,796	7.36	1,796	7.36
L03.1	LAND IMPROVEMENTS	50-R3	0	5,766	156	2.71	75-R3	153	2.65	0	153	2.65	153	2.65
M02.1	MARINE TERMINAL	65-R4	0	468,523	20,895	4.46	65-R4	20,895	4.46	(6)	26,258	5.60	26,258	5.60
M10.1	MISCELLANEOUS UNITS OF PROPERTY	20-R1	0	1,611,947	239,652	14.87	22-R1.5	236,325	14.66	0	236,325	14.66	236,325	14.66
O02.1	OFFICE FURNITURE	20-SQ	0	58,975	4,121	6.99	20-SQ	4,121	6.99	0	4,121	6.99	4,121	6.99
P10.1	POWERHOUSE	75-R3	0	8,903,432	202,559	2.28	75-R3	202,559	2.28	(8)	339,798	3.82	339,798	3.82
P12.1	PROTECTIVE CONTROL AND RELAY PANELS	30-R3	0	106,685	7,929	7.43	35-R3	7,899	7.4	0	7,899	7.40	7,899	7.40
R13.1	ROADS	50-R4	0	1,859	45	2.42	60-R4	43	2.31	(8)	72	3.87	72	3.87
S07.1	STACKS	40-R4	0	9,202,119	636,901	6.92	55-R4	582,779	6.33	(8)	727,257	7.90	727,257	7.90
S08.1	STATIC EXCITATION SYSTEM	32-R4	0	1,461,435	332,027	22.72	32-R4	332,027	22.72	(6)	402,998	27.58	402,998	27.58
T03.1	TOOLS AND EQUIPMENT	20-SQ	0	351,262	31,914	9.09	20-SQ	31,914	9.09	0	31,914	9.09	31,914	9.09
T05.1	TRANSFORMERS	55-R3	0	126,690	16,924	13.36	55-R3	16,924	13.36	(6)	18,375	14.50	18,375	14.50
T09.1	TURBINES	50-R3	0	27,077,372	2,698,012	9.96	55-R2.5	2,700,859	9.97	(14)	3,430,912	12.67	3,430,912	12.67
W03.1	WATER SYSTEMS - FEED	45-L2	0	2,818,634	207,572	7.36	55-R2.5	202,521	7.19	(8)	246,634	8.75	247,724	8.79
W04.1	WATER TREATMENT	34-L4	0	2,792,962	226,907	8.12	55-R2.5	219,631	7.86	(6)	252,048	9.02	252,048	9.02
Sub-Total				121,382,565	8,284,465	6.83		8,160,999	6.72		10,323,263	8.50	10,324,422	8.51
TOTAL				2,580,159,221	60,623,582	2.35		56,736,099	2.20		64,912,188	2.52	66,402,637	2.57
INCREMENTAL ACCRUAL AMOUNT CHANGE								(3,887,483)			8,176,089		1,490,449	
CHANGE FROM CURRENT ACCRUAL AMOUNT								(3,887,483)			4,288,606		5,779,055	