

1 Q. **Depreciation**

2 Please provide the depreciation expense by account under the existing approved  
3 rates based on plant in service as at December 31, 2015.

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6 A. Please refer to IC-NLH-036, Attachment 1.

NL Hydro  
Actual 2015 Depreciation Expense

UOP	Unit of Property	Cost	2015 Depreciation
A01	Aircraft Landing Strip	106,867	26,205
A04	Auxiliary Power Systems	3,875,070	256,802
B01	Battery & Power Systems	6,904,426	464,903
B02	Boiler System	2,040,543	63,552
B03	Booms - Timber	112,339	3,162
B04	Bridges	965,004	22,260
B05	Buildings - Other	40,297,548	977,558
B06	Buildings - Metal	16,435,007	318,275
B07	Bus Duct Generator	985,315	37,112
B08	Buswork & Hardware	3,340,456	185,926
C01	Cables - Telecontrol	393,321	12,250
C02	Cable - Submarine	2,776,722	107,486
C03	Cables - Under Ground	1,973,834	38,461
C04	Cables - Above Ground	4,572,809	168,749
C06	Capictors	690,109	51,120
C07	Chemical Feed Systems	18,552	3,272
C09	Circuit Breakers	31,594,197	664,102
C10	Compressed Air Systems	14,222,905	409,127
C11	Computers	4,407,813	770,579
C13	Conductor - Transmission	42,025,239	1,218,119
C14	Conductor - Distribution	18,601,762	419,582
C15	Control, Meter / Relaying	18,702,830	820,896
C16	Cooling Systems	7,732,067	206,272
C17	Counterpoise	2,310,209	81,297
C18	Cranes	6,044,509	157,425
D01	Dams, Dykes, Canals & Tunnels	340,976,393	4,807,596
D02	Diesel Systems & Engines	26,915,417	1,663,122
D03	Disconnect Switches	15,314,119	575,530
D04	Dykes and Liners	745,693	23,716
E02	EMS Equipment	189,571	9,923
E03	Environmental Equipment	349,053	36,178
F01	FALL ARREST EQUIPMENT	2,007,509	272,962
F02	Fencing	4,183,349	97,870
F03	Fire Fighting Equipment	9,160,769	263,756
F04	Footings & Foundations	12,286,846	307,924
F05	FREQ CONVERSION	755,877	20,338
F06	Fuel Systems	19,942,742	490,413
G01	Gas Turbine Systems	46,098,415	1,590,253
G02	Gates	16,550,695	307,397
G03	Generators	79,113,597	2,065,360
G04	Generator - Windings	16,717,821	1,004,790
G05	Glycol Systems	98,436	4,763
G06	Govenors	6,597,927	288,960
G07	Ground Wire System	7,515,444	227,166
I02	Instrumentation	2,721,711	159,787
I03	Insulators	25,983,406	1,534,601
I04	Intake Structures	18,225,951	254,315
I05	Inverters	176,682	9,131
L02	Land Acquisitions	4,608,531	-
L03	Land Improvments	5,735,273	194,558

L04	Lighting Systems	483,472	48,008
L05	Lightning Arrestors	3,984,825	79,546
M01	Main Breakers	288,042	8,230
M02	Marine Terminal	860,754	122,907
M03	MetalClad Switchgear cub/Equ 4kv/600v	669,662	65,391
M04	Meter Test Switches	13,519	906
M05	Metering Tanks	438,378	27,107
M06	METERS - DIGITAL	4,566,868	331,913
M07	METERS - ANALOGUE	76,225	12,530
M08	METERS - OTHER	166,747	16,078
M10	Misc Units of Prop	3,705,347	546,699
M11	MOBILE - A.T.V.'S & SNOWMOBILES	1,630,167	344,874
M12	MOBILE - AIR COMPRESSOR,ATTACHMENT & BOAT	131,898	7,560
M13	MOBILE - ARGO'S	180,781	37,781
M14	MOBILE - FLEX/FORK/LOAD/GRADE/MUSK/TRAILER	7,185,044	425,932
M16	Multiplex Equipment	822,074	76,861
O01	Office Equipment	731,009	43,253
O02	Office Furniture	743,513	46,807
P01	P.C.B. Storage Conatiner	1,483	144
P02	PABX - Priv Auto Branch Exch	277,879	18,247
P03	Penstock	44,875,320	944,744
P04	Pole Cribs & Pole Hardware	82,813,901	1,844,686
P05	Pole Structures - Wood	89,077,051	2,879,366
P06	Poles - Concrete	55,346	12,051
P07	Poles - Wood	49,436,181	1,623,617
P08	Power Line Carrier	798,185	37,606
P09	Power Systems	457,452	47,022
P10	Powerhouse	78,618,953	1,488,489
P11	Printers	968,970	239,485
P12	Protective Control & Relay Panels	7,232,549	400,690
R01	Radio Towers (Wood or Steel)	3,006,850	110,648
R02	Radios - Fixed Microwave Equipment	1,854,531	129,795
R03	Radios - Fixed UHF Equipment	81,822	5,720
R04	Radios - Fixed VHF Equipment	153,938	14,210
R05	Radios - Mobile VHF Base Station	3,124,097	269,090
R06	Ramps - Yard Storage	935,272	43,427
R07	Reactors & Resistors	903,491	33,119
R08	Reclosers	4,572,762	156,652
R09	Regulators	3,706,121	155,630
R11	Revenue Metering	849,542	37,741
R12	Right - of - Ways	12,488,097	374,638
R13	Roads	75,174,354	2,393,203
R13.	Roads	248	8
R14	Routers & Lan	2,448,737	495,811
R15	Runner	6,821,838	483,857
S01	Scada Equipment	2,481,772	156,228
S02	Sectionalizers	45,666	5,956
S03	Servers	1,643,300	260,650
S04	Sewage Disposal System	1,121,167	32,262
S05	Software	8,980,374	1,111,753
S06	Spillway Structures	26,004,636	362,749
S07	Stacks	4,983,121	124,861
S08	STATIC EXCITATION SYSTEM	5,125,140	285,114
S09	STATIC EXCITATION - XFORMERS	16,538	5,887
S10	Station Service	3,963,019	178,180

S11	Stop Logs	2,650,931	61,185
S13	Storm & Yard Drainage	283,067	10,922
S14	Street Lights	2,805,557	213,919
S15	Structural Supports (Wood or Steel)	6,251,538	295,936
S16	STUDIES	570,706	-
S17	Sump Systems	561,992	18,152
S18	Surge Systems	4,069,890	233,068
S19	Station Switching	7,521,434	231,284
S20	Switching Systems - L.V.	2,071,699	63,798
T01	Telecontrol System	6,362,279	266,777
T02	Test Equipment	955,358	52,442
T03	Tools & Equipment	6,366,862	360,161
T04	Towers	54,042,115	1,276,496
T05	Transformers - Other	52,983,871	1,353,011
T06	Transformers - Pad Mount	16,335,856	549,694
T07	Transformers - Pole Mounted	29,543,794	1,279,581
T09	Turbines	46,854,804	1,320,959
V01	Vacumm Cleaning System	6,099	209
V02	Valves - Penstock	5,558,323	120,559
V03	Vehicles - 1 ton	51,648	6,456
V04	Vehicles - 3/4 ton and Under	4,033,711	727,258
V05	Vehicles - BOOMS/BODIES/CRANES/CAB & CHASSIS	10,855,821	743,447
V06	Vehicles - Cars, Staion Wagons & Vans	1,134,905	213,385
V07	VEHICLES - DUMP TRUCKS	0	-
W01	Water Regulating Structures	18,454,117	367,856
W02	Water Supply System	1,972,019	130,591
W03	Water Systems - Feed	3,693,945	47,210
W04	Water Treatment	6,376,064	357,874
	<b>Subtotal</b>	<b>1,738,247,112</b>	<b>53,002,859</b>

**Holyrood Assets - Accelerated**

A04.1	Auxiliary Power Systems	492,554	61,569
B01.1	Battery & Power Systems	41,542	5,193
B02.1	Boiler System	12,102,762	1,543,230
B05.1	Buildings - Other	859,162	107,395
B06.1	Buildings - Metal	51,935	6,492
C01.1	Cables - Telecontrol	42,606	5,326
C07.1	Chemical Feed Systems	16,813	2,102
C12.1	Condensers	386,962	48,371
C15.1	Control, Meter / Relaying	115,036	14,531
E03.1	Environmental Equipment	624,419	81,206
F03.1	Fire Fighting Equipment	47,798	5,950
F06.1	Fuel Systems	7,861,109	1,012,256
G03.1	Generators	1,228,824	169,406
G06.1	Govenors	738,412	92,301
I02.1	Instrumentation	718,550	90,443
I05.1	Inverters	10,794	1,349
L03.1	Land Improvments	1,281	160
M02.1	Marine Terminal	175,342	21,918
M10.1	Misc Units of Prop	1,583,560	307,214
O02.1	Office Furniture	16,483	2,060
P10.1	Powerhouse	61,599	7,700
P12.1	Protective Control & Relay Panels	65,847	8,231

S07.1	Stacks	4,672,115	588,256
S08.1	STATIC EXCITATION SYSTEM	722,008	90,251
T03.1	Tools & Equipment	268,073	33,509
T05.1	Transformers - Other	126,690	16,892
T09.1	Turbines	19,635,567	2,973,300
W03.1	Water Systems - Feed	599,469	81,790
W04.1	Water Treatment	1,704,443	218,726
		<b>54,971,758</b>	<b>7,597,128</b>
<b>ARO Assets</b>			
M10	Misc Units of Prop	20,438,077	2,581,654
T05	Transformers - Other	1,098,502	40,444
		<b>21,536,579</b>	<b>2,622,098</b>
	Non-Customer CIAC <sup>1</sup> Assets	<b>14,184,714.00</b>	-
	<b>Total Depreciation</b>	<b>1,828,940,163</b>	<b>63,222,084</b>

<sup>1</sup> All Non-Customer CIAC's are fully recovered