

1 Q. **Volume II, Exhibit 11: Depreciation Study**

2 In Table 1A, identify the account that included the original cost on December 31,
3 2015 associated with the Holyrood Combustion Turbine. If the original cost of the
4 Holyrood Combustion Turbine is not included in Table 1A, please explain why.
5 (Volume II (1st Revision), Exhibit 11: Depreciation Study, Page 47 of 628, Table 1A)

6

7

8 A. Please refer to NP-NLH-159, Attachment 1 for the full listing of the Holyrood Gas
9 Turbine by account and the re-classification of the balances from the Turbines (T09)
10 account to Holyrood Gas Turbine – Combustor Overhaul (T10), Holyrood Gas
11 Turbine – Turbine Overhaul (T11) and Holyrood Gas Turbine – Compressor Overhaul
12 (T11).

Original CT Listing Account	Original Cost	Reclassifications	Original Cost After Reclassifications
B01	453,819		453,819
B06	10,828,615		10,828,615
B07	630,304		630,304
C09	857,213		857,213
C10	7,563,642		7,563,642
C15	2,143,032		2,143,032
C16	3,151,518		3,151,518
D02	1,134,546		1,134,546
D03	1,272,200		1,272,200
F02	302,546		302,546
F03	2,496,002		2,496,002
F06	7,059,400		7,059,400
G01	29,477,745		29,477,745
G03	30,884,873		30,884,873
M03	277,334		277,334
P05	756,364		756,364
P07	3,855,321		3,855,321
P12	239,515		239,515
R07	74,835		74,835
S01	756,364		756,364
S07	3,781,821		3,781,821
S10	630,304		630,304
S17	428,606		428,606
T05	3,730,596		3,730,596
T06	289,940		289,940
T09	8,824,249	(7,500,611)	1,323,638 Note 1
T10	-	2,206,062	2,206,062 Note 1
T11	-	2,206,062	2,206,062 Note 1
T12	-	3,088,487	3,088,487 Note 1
W03	2,436,148		2,436,148
W04	4,160,003		4,160,003
Holyrood Gas Turbine Total	128,496,854	-	128,496,854

Note 1: A total of approximately \$7.5 million was re-classified from Turbines (T09) to Holyrood Gas Turbine – Combustor Overhaul (T10), Holyrood Gas Turbine – Turbine Overhaul (T11) and Holyrood Gas Turbine – Compressor Overhaul (T11) to reflect a more accurate life expectancy.