

1 Q. Further to IIC-NLH-19 please compare the accelerated depreciation proposed now to the
2 accelerated depreciation proposed in the previous 2017 GRA (showing, by year, the assumptions
3 for additions, disposal, net book value and terminal value for 2019-2022). Please include all
4 intervening capital additions.

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7 A. Please refer to IIC-NLH-020, Attachment 1.

Holyrood Accelerated Depreciation Summary
(\$ Millions)

	2019 TY	2019	2020	2021	2022	2023
Holyrood Assets Accelerated Depreciation - 2019 Test Year Revenue Requirement ¹	16.9	16.9	16.9	4.2	-	-
Disposals	-	-	(0.0)	(0.3)	(0.3)	(0.1)
Revision to Depreciation Due to Revised Service Lives	-	-	(8.7)	1.5	5.8	1.4
	16.9	16.9	8.2	5.5	5.5	1.4
Additional Holyrood Accelerated Assets Identified - Pre-2019 Assets ²	2.1	3.0	5.0	3.5	3.5	0.9
Asset Additions Holyrood Accelerated:						
2019	-	1.7	2.3	1.6	1.6	0.4
2020	-	-	0.9	4.0	4.0	1.0
2021	-	-	-	2.2	8.9	2.2
2022 ³	-	-	-	-	8.8	-
	19.0	21.6	16.3	16.8	32.2	5.9

¹ Depreciation included in the 2019 Test Year Revenue Requirement relating specifically to Holyrood accelerated assets.

² Depreciation of \$2.1 million was included in 2019 Test Year Revenue Requirement relating to these assets before they were identified as Holyrood accelerated assets.

³ Assumed to be fully depreciated in single year because assets would be in service for less than one year.