

IN THE MATTER OF the *Electrical Power Control Act*, RSNL, 1994, Chapter E-5.1 (the EPCA) and the *Public Utilities Act*, RSNL 1990, Chapter P-47 (the Act) as amended, and their subordinate regulations; and

IN THE MATTER OF an Application by Newfoundland and Labrador Hydro, pursuant to section 68 of the Act, for the approval of changes in depreciation methodology and asset service lives.

Requests for Information by The Consumer Advocate

CA-NLH-79 to CA-NLH-150

March 27, 2012

1 **Exhibit 1 presents various life-curve combinations employed to develop individual**
2 **depreciation rates and expense levels. Additional account specific information is**
3 **necessary to understand and support various proposals.**
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6 CA-NLH-79 Re: Account F04: Please provide a detailed explanation of the retirement at
7 ages 9.5, 14.5, and 16.5 years for Account F04 – Footings & Foundations as set
8 forth on page IV-73 of Exhibit 1, including but not limited to a detailed description
9 of what retired along with corresponding dollars, the events that resulted in the
10 need for retirement at those ages, documents supporting the transaction, etc.
11 Further, fully justify why such events should be considered representative of
12 future expectations for the remaining plant.
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14 CA-NLH-80 Re: Account F06: Please provide a detailed explanation of the retirement at
15 ages 0.5, 4.5, 6.5, 9.5 and 12.5 years for Account F06 –Fuel Systems as set
16 forth on page IV-77 of Exhibit 1, including but not limited to a detailed description
17 of what retired along with corresponding dollars, the events that resulted in the
18 need for retirement at those ages, documents supporting the transaction, etc.

1 Further, fully justify why such events should be considered representative of
2 future expectations for the remaining plant.

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4 CA-NLH-81 Re: Account G01: Please provide a detailed explanation of the retirement at
5 ages 23.5 and 25.5 years for Account G01 –Gas Turbine Systems as set forth on
6 page IV-79 of Exhibit 1, including but not limited to a detailed description of what
7 retired along with corresponding dollars, the events that resulted in the need for
8 retirement at those ages, documents supporting the transaction, etc. Further,
9 fully justify why such events should be considered representative of future
10 expectations for the remaining plant.

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12 CA-NLH-82 Re: Account G01: Please fully explain and justify the selection of a 35R4
13 life-curve combination for Account G01 – Gas Turbine Systems. The response
14 should specifically address the curve fit set forth on page IV-78 of Exhibit 1 and
15 why a longer life is not appropriate. The response should also present the
16 specific steps and corresponding information and documents relied on to arrive
17 at the proposed life-curve combination.

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19 CA-NLH-83 Re: Account G01: Please provide a detailed description of the various assets
20 and corresponding cost of each set forth in Account G01 – Gas Turbine Systems,
21 including all information and documentation the Company believes is significant
22 or meaningful to the determination of life characteristics. Further, provide the
23 hours of operations by year for each separate system since placed into service
24 as well as all life limitations and expectations of the manufacturer for each
25 system.

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27 CA-NLH-84 Re: Account G02: Please fully explain and justify the selection of an 80R4
28 life-curve combination for Account G02 – Gates. The response should
29 specifically address the curve fit set forth on page IV-80 of Exhibit 1 and why a
30 longer life is not appropriate. The response should also present the specific steps
31 and corresponding information and documents relied on to arrive at the proposed
32 life-curve combination. Further, provide a detailed description of the various
33 assets and corresponding cost of each asset or major groupings of assets within
34 the account.

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CA-NLH-85 Re: Account G03: Please provide a detailed explanation of the retirement at age 27.5 years for Account G03 – Generators as set forth on page IV-83 of Exhibit 1, including but not limited to a detailed description of what retired along with corresponding dollars, the events that resulted in the need for retirement at that age, documents supporting the transaction, etc. Further, fully justify why such event should be considered representative of future expectations for the remaining plant.

CA-NLH-86 Re: Account G03: Please fully explain and justify the selection of a 60S4 life-curve combination for Account G03 – Generators. The response should specifically address the curve fit set forth on page IV-82 of Exhibit 1 and why a longer life is not appropriate. The response should also present the specific steps and corresponding information and documents relied on to arrive at the proposed life-curve combination.

CA-NLH-87 Re: Account G03: Please provide a detailed description of the various assets and corresponding cost of each set forth in Account G03 – Generators, including all information and documentation the Company believes is significant or meaningful to the determination of life characteristics. Further, provide the hours of operations by year for each separate system since placed into service as well as all life limitations and expectations of the manufacturer for each system.

CA-NLH-88 Re: Account G06: Please provide a detailed description of the various assets and corresponding cost of each set forth in Account G06 – Govenors, including all information and documentation the Company believes is significant or meaningful to the determination of life characteristics.

CA-NLH-89 Re: Account G06: Please fully explain and justify the selection of a 45S4 life-curve combination for Account G06 – Govenors. The response should specifically address the curve fit set forth on page IV-88 of Exhibit 1 and why a longer life is not appropriate. The response should also present the specific steps and corresponding information and documents relied on to arrive at the proposed

1 life-curve combination.

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3 CA-NLH-90 Re: Account I03: Please provide a detailed description of the various assets
4 and corresponding cost of each set forth in Account I03 – Insulators, including all
5 information and documentation the Company believes is significant or meaningful
6 to the determination of life characteristics.

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8 CA-NLH-91 Re: Account I03: Please provide a detailed explanation of the retirement at
9 ages 17.5, 20.5, and 21.5 years for Account I03 – Insulators as set forth on page
10 IV-99 of Exhibit 1, including but not limited to a detailed description of what
11 retired along with corresponding dollars, the events that resulted in the need for
12 retirement at those ages, documents supporting the transaction, etc. Further,
13 fully justify why such events should be considered representative of future
14 expectations for the remaining plant.

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16 CA-NLH-92 Re: Account I03: Please provide a detailed narrative specifically explaining the
17 portions of the curve fitting process given greater weight in the selection of a
18 30L3 life-curve combination for Account I03-Insulators. The narrative should
19 specifically and completely address, explain and justify the deviations between
20 the observed life table and the 30L3 for all areas of deviations, but in particular
21 for the deviations beginning at 16.5 and 25.5 years of age. Further, explain on a
22 step-by-step basis each item of meaningful information that was relied on to
23 determine that the 30L3 was the best representation of the mortality
24 characteristics for this account. Finally, provide all documentation that supports,
25 explains, or justifies the impact that each meaningful item of information had in
26 the selection process.

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28 CA-NLH-93 Re: Account I04: Please provide a detailed description of the various assets
29 and corresponding cost of each set forth in Account I04 – Intake Structures,
30 including all information and documentation the Company believes is significant
31 or meaningful to the determination of life characteristics. Further, provide all
32 reasons and justification, including all documents that support any position that
33 an average service life greater than 100 years is not appropriate.

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1 CA-NLH-94 Re: Account L03: Please provide a detailed explanation of the retirement at
2 age 5.5 years for Account L03 – Land Improvements as set forth on page IV-105
3 of Exhibit 1, including but not limited to a detailed description of what retired
4 along with corresponding dollars, the events that resulted in the need for
5 retirement at that age, documents supporting the transaction, etc. Further, fully
6 justify why such event should be considered representative of future expectations
7 for the remaining plant.
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9 CA-NLH-95 Re: Account L03: Please provide a detailed description of the various assets
10 and corresponding cost of each set forth in Account L03 – Land Improvements,
11 including all information and documentation the Company believes is significant
12 or meaningful to the determination of life characteristics. Further, provide all
13 reasons and justification, including all documents that support any position that
14 an average service life greater than 50 years is not appropriate.
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16 CA-NLH-96 Re: Account P03: Please fully explain and justify the selection of a 70R4
17 life-curve combination for Account P03 - Penstock. The response should
18 specifically address the curve fit set forth on page IV-138 of Exhibit 1 (note that
19 page IV-138 presents a 75R4) and why a longer life is not appropriate. The
20 response should also present the specific steps and corresponding information
21 and documents relied on to arrive at the proposed life-curve combination.
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23 CA-NLH-97 Re: Account P03: Please provide a detailed description of the various assets
24 and corresponding cost of each set forth in Account P03 – Penstock, including all
25 information and documentation the Company believes is significant or meaningful
26 to the determination of life characteristics. Further, provide all reasons and
27 justification, including all documents that supports any position that an average
28 service life greater than 70 years is not appropriate.
29

30 CA-NLH-98 Re: Account P04: Please provide a detailed explanation of the retirement at
31 ages 14.5, 16.5, and 26.5 years for Account P04 – Pole Cribs & Pole Hardware
32 as set forth on page IV-141 of Exhibit 1, including but not limited to a detailed
33 description of what retired along with corresponding dollars, the events that
34 resulted in the need for retirement at those ages, documents supporting the

1 transaction, etc. Further, fully justify why such events should be considered
2 representative of future expectations for the remaining plant.

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4 CA-NLH-99 Re: Account P04: Please provide a detailed description of the various assets
5 and corresponding cost of each set forth in Account P04 – Pole Cribs & Pole
6 Hardware, including all information and documentation the Company believes is
7 significant or meaningful to the determination of life characteristics.

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9 CA-NLH-100 Re: Account P05: Please provide a detailed description of the various assets
10 and corresponding cost of each set forth in Account P05 – Pole Structures -
11 Wood, including all information and documentation the Company believes is
12 significant or meaningful to the determination of life characteristics. The
13 information should include the height, type (e.g., pine, redwood, etc.), and
14 chemical treatments along with when the treatments were implemented, if any.

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16 CA-NLH-101 Re: Account P05: Please provide the timing and magnitude of each major
17 reconductoring project undertaken in the past that impacted Account P05 – Pole
18 Structures - Wood.

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20 CA-NLH-102 Re: Account P05: Please provide the timing and magnitude of each inspection
21 program implemented in the past that impacted Account P05 – Pole Structures -
22 Wood. Further, identify the timing, number and corresponding cost of poles
23 retired as a result of each such program.

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25 CA-NLH-103 Re: Account P07: Please provide a detailed description of the various assets
26 and corresponding cost of each set forth in Account P07 – Pole - Wood, including
27 all information and documentation the Company believes is significant or
28 meaningful to the determination of life characteristics. The information should
29 include the height, type (e.g., pine, redwood, etc.), and chemical treatments
30 along with when the treatments were implemented, if any.

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32 CA-NLH-104 Re: Account P07: Please provide the timing and magnitude of each major
33 reconductoring project undertaken in the past that impacted Account P07 – Pole
34 - Wood. Further, identify the timing, number and corresponding cost of poles

1 retired as a result of each such project.

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3 CA-NLH-105 Re: Account P07: Please provide the timing and magnitude of each inspection
4 program implemented in the past that impacted Account P07 – Pole - Wood.
5 Further, identify the timing, number and corresponding cost of poles retired as a
6 result of each such program.

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8 CA-NLH-106 Re: Account P07: Please fully explain and justify the selection of a 40R3
9 life-curve combination for Account P07 – Pole - Wood. The response should
10 specifically address the curve fit set forth on page IV-146 of Exhibit 1 and why
11 any meaningful consideration was given, if any, to the values beginning at age
12 28.5 years of age. The response should also present the specific steps and
13 corresponding information and documents relied on to arrive at the proposed
14 life-curve combination.

15
16 CA-NLH-107 Re: Account P07: Please provide a detailed explanation of the retirement at
17 ages 14.5, and 16.5 years for Account P07 – Poles - Wood as set forth on page
18 IV-147 of Exhibit 1, including but not limited to a detailed description of what
19 retired along with corresponding dollars, the events that resulted in the need for
20 retirement at those ages, documents supporting the transaction, etc. Further,
21 fully justify why such events should be considered representative of future
22 expectations for the remaining plant.

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24 CA-NLH-108 Re: Account P10: Please provide a detailed description of the various assets
25 and corresponding cost of each set forth in Account P10 – Powerhouse,
26 including all information and documentation the Company believes is significant
27 or meaningful to the determination of life characteristics. Further, provide all
28 reasons and justification, including all documents that support any position that
29 an average service life greater than 75 years (e.g., 85 years) is not appropriate.

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31 CA-NLH-109 Re: Account P10: Please fully explain and justify the selection of a 75R3
32 life-curve combination for Account P10 – Powerhouse. The response should
33 specifically address the curve fit set forth on page IV-152 of Exhibit 1 (note that
34 page IV-152 presents an 85R4) and why a longer life is not appropriate. The

1 response should also present the specific steps and corresponding information
2 and documents relied on to arrive at the proposed life-curve combination.

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4 CA-NLH-110 Re: Account P12: Please provide a detailed description of the various assets
5 and corresponding cost of each set forth in Account P12 – Protective Control&
6 Relay Panels, including all information and documentation the Company believes
7 is significant or meaningful to the determination of life characteristics. Further,
8 provide all reasons and justification, including all documents that supports any
9 position that an average service life greater than 30 years (e.g., 35 years) is not
10 appropriate.

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12 CA-NLH-111 Re: Account P12: Please fully explain and justify the selection of a 30R3
13 life-curve combination for Account P12 – Protective Control & Relay Panels.
14 The response should specifically address the curve fit set forth on page IV-154 of
15 Exhibit 1 and why a longer life is not appropriate. The response should also
16 present the specific steps and corresponding information and documents relied
17 on to arrive at the proposed life-curve combination.

18
19 CA-NLH-112 Re: Account R05: Please provide a detailed description of the various assets
20 and corresponding cost of each set forth in Account R05 – Radios – Mobile VHF
21 Base Station, including all information and documentation the Company believes
22 is significant or meaningful to the determination of life characteristics. Further,
23 provide all reasons and justification, including all documents that support any
24 position that an average service life greater than 15 years (e.g., 18 or 20 years)
25 is not appropriate.

26
27 CA-NLH-113 Re: Account R05: Please fully explain and justify the selection of a 15R3
28 life-curve combination for Account R05 – Radios – Mobile VHF Base Station.
29 The response should specifically address the negative exposures and negative
30 retirement on page IV-165. The response should also present the specific steps
31 and corresponding information and documents relied on to arrive at the proposed
32 life-curve combination.

33
34 CA-NLH-114 Re: Account R12: Please provide a detailed description of the various assets

1 and corresponding cost of each set forth in Account R12 – Right-Of-Ways,
2 including all information and documentation the Company believes is significant
3 or meaningful to the determination of life characteristics. Further, provide all
4 reasons and justification, including all documents that support any position that
5 an average service life greater than 55 years (e.g., 65 or 75 years) is not
6 appropriate. Finally, specifically address which of the Right-Of-Ways are
7 perpetual and which have a specific expiration date, identifying both the
8 installation date, corresponding cost, and expiration date.

9
10 CA-NLH-115 Re: Account R12: Please fully explain and justify the selection of a 55R4
11 life-curve combination for Account R12 – Right-Of-Ways. The response should
12 specifically address the curve fit set forth on page IV-178 of Exhibit 1 and why a
13 longer life is not appropriate. The response should also present the specific steps
14 and corresponding information and documents relied on to arrive at the proposed
15 life-curve combination.

16
17 CA-NLH-116 Re: Account R12: Please provide a detailed explanation of the retirement at
18 age 27.5 years for Account R12 – Right-Of-Ways as set forth on page IV-179 of
19 Exhibit 1, including but not limited to a detailed description of what retired along
20 with corresponding dollars, the events that resulted in the need for retirement at
21 that age, documents supporting the transaction, etc. Further, fully justify why
22 such event should be considered representative of future expectations for the
23 remaining plant.

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25 CA-NLH-117 Re: Account R13: Please provide a detailed description of the various assets
26 and corresponding cost of each set forth in Account R13 – Roads, including all
27 information and documentation the Company believes is significant or meaningful
28 to the determination of life characteristics. Further, provide all reasons and
29 justification, including all documents that support any position that an average
30 service life greater than 50 years (e.g., 60 or 70 years) is not appropriate.

31
32 CA-NLH-118 Re: Account R13: Please fully explain and justify the selection of a 50R4
33 life-curve combination for Account R13 – Roads. The response should
34 specifically address the curve fit set forth on page IV-180 of Exhibit 1 and why a

1 longer life is not appropriate. The response should also present the specific steps
2 and corresponding information and documents relied on to arrive at the proposed
3 life-curve combination.
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5 CA-NLH-119 Re: Account R14: Please fully explain and justify the selection of a 5SQ
6 life-curve combination for Account R14 – Routers & LAN. The response should
7 specifically address the vintage surviving balances that exceed 5 years as set
8 forth on page V-92 of Exhibit 1 and why a longer life is not appropriate give the
9 number and magnitude of surviving vintages. The response should also present
10 the specific steps and corresponding information and documents relied on to
11 arrive at the proposed life-curve combination. Finally, provide the dollars retired
12 with the corresponding vintage year of installation that have occurred for both
13 2010 and 2011.
14

15 CA-NLH-120 Re: Account R14: Please provide a detailed description of the various assets
16 and corresponding cost of each set forth in Account R14 – Routers & LAN,
17 including all information and documentation the Company believes is significant
18 or meaningful to the determination of life characteristics. Further, provide all
19 reasons and justification, including all documents that support any position that
20 an average service life greater than 5 years (e.g., 6 or 7 years) is not appropriate.
21

22 CA-NLH-121 Re: Account R15: Please provide a detailed description of the various assets
23 and corresponding cost of each set forth in Account R15 – Runner, including all
24 information and documentation the Company believes is significant or meaningful
25 to the determination of life characteristics. Further, provide all reasons and
26 justification, including all documents that support any position that an average
27 service life greater than 33 years (e.g., 37 or 40 years) is not appropriate.
28

29 CA-NLH-122 Re: Account R15: Please fully explain and justify the selection of a 33R5
30 life-curve combination for Account R15 – Runner. The response should
31 specifically address the curve fit set forth on page IV-182 of Exhibit 1 and why a
32 longer life is not appropriate. The response should also present the specific steps
33 and corresponding information and documents relied on to arrive at the proposed
34 life-curve combination.

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CA-NLH-123 Re: Account S03: Please fully explain and justify the selection of a 5SQ life-curve combination for Account S03 – Servers. The response should specifically address the vintage surviving balances that exceed 5 years as set forth on page V-97 of Exhibit 1 and why a longer life is not appropriate give the number and magnitude of surviving vintages. The response should also present the specific steps and corresponding information and documents relied on to arrive at the proposed life-curve combination. Finally, provide the dollars retired with the corresponding vintage year of installation that have occurred for both 2010 and 2011.

CA-NLH-124 Re: Account S03: Please provide a detailed description of the various assets and corresponding cost of each set forth in Account S03 – Servers, including all information and documentation the Company believes is significant or meaningful to the determination of life characteristics. Further, provide all reasons and justification, including all documents that support any position that an average service life greater than 5 years (e.g., 6 or 7 years) is not appropriate.

CA-NLH-125 Re: Account S05: Please provide a detailed description of the various systems and corresponding cost of each set forth in Account S05 – Software, including all information and documentation the Company believes is significant or meaningful to the determination of life characteristics. The description should include the specific purpose of the system, the vendor, and all current plans to retire the system, if any, along with documentation supporting any plans to retire. Further, provide all reasons and justification, including all documents that support any position that an average service life greater than 7 years (e.g., 10 or 15 years) is not appropriate.

CA-NLH-126 Re: Account S05: Please fully explain and justify the selection of a 7SQ life-curve combination for Account S05 – Software. The response should specifically address the vintage surviving balances that exceed 7 years as set forth on page V-98 of Exhibit 1 and why a longer life is not appropriate give the number and magnitude of surviving vintages. The response should also present the specific steps and corresponding information and documents relied on to

1 arrive at the proposed life-curve combination. Finally, provide the dollars retired
2 with the corresponding system name and vintage year of installation that have
3 occurred for both 2010 and 2011.
4

5 CA-NLH-127 Re: Account S06: Please provide a detailed description of the various assets
6 and corresponding cost of each set forth in Account S06 – Spillway Structures,
7 including all information and documentation the Company believes is significant
8 or meaningful to the determination of life characteristics. Further, provide all
9 reasons and justification, including all documents that support any position that
10 an average service life greater than 100 years is not appropriate.
11

12 CA-NLH-128 Re: Account S08: Please provide a detailed description of the various assets
13 and corresponding cost of each set forth in Account S08 – Static Excitation
14 System, including all information and documentation the Company believes is
15 significant or meaningful to the determination of life characteristics. Further,
16 provide all reasons and justification, including all documents that support any
17 position that an average service life greater than 32 years (e.g., 35 or 40 years)
18 is not appropriate.
19

20 CA-NLH-129 Re: Account S08: Please provide a detailed explanation of the retirement at
21 ages 26.5 through 30.5 years for Account S08 – Static Excitation System as set
22 forth on page IV-194 of Exhibit 1, including but not limited to a detailed
23 description of what retired along with corresponding dollars, the events that
24 resulted in the need for retirement at those ages, documents supporting the
25 transaction, etc. Further, fully justify why such events should be considered
26 representative of future expectations for the remaining plant.
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28 CA-NLH-130 Re: Account S14: Please fully explain and justify the selection of a 20R2
29 life-curve combination for Account S14 – Street Lights. The response should
30 specifically address the curve fit set forth on page IV-206 of Exhibit 1 and why a
31 longer life is not appropriate. The response should also present the specific steps
32 and corresponding information and documents relied on to arrive at the proposed
33 life-curve combination.
34

1 CA-NLH-131 Re: Account S16: Please provide a detailed description of the various studies
2 and corresponding cost of each set forth in Account S16 – Studies, including all
3 information and documentation the Company believes is significant or meaningful
4 to the determination of life characteristics. The description should include the
5 specific purpose of the system, who performed the study, and the resulting
6 benefits of the study. Further, provide all reasons and justification, including all
7 documents that support any position that an average service life greater than 5
8 years (e.g., 7 or 10 years) is not appropriate.
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10 CA-NLH-132 Re: Account T03: Please provide a detailed description of the various assets
11 and corresponding cost of each set forth in Account T03 – Tools & Equipment,
12 including all information and documentation the Company believes is significant
13 or meaningful to the determination of life characteristics. Further, provide all
14 reasons and justification, including all documents that support any position that
15 an average service life greater than 20 years (e.g., 25 or 30 years) is not
16 appropriate.
17

18 CA-NLH-133 Re: Account T03: Please fully explain and justify the selection of a 20SQ
19 life-curve combination for Account T03 – Tools & Equipment. The response
20 should specifically address the vintage surviving balances that exceed 20 years
21 as set forth on page V-116 of Exhibit 1 and why a longer life is not appropriate
22 give the number and magnitude of surviving vintages. The response should also
23 specifically address the curve fitting presented on page IV-222 and the identified
24 35S0.5 presentation. The response should also present the specific steps and
25 corresponding information and documents relied on to arrive at the proposed
26 life-curve combination. Finally, provide the dollars retired with the corresponding
27 vintage year of installation that have occurred for both 2010 and 2011.
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29 CA-NLH-134 Re: Account T04: Please provide a detailed description of the various assets
30 and corresponding cost of each set forth in Account T04 – Towers, including all
31 information and documentation the Company believes is significant or meaningful
32 to the determination of life characteristics. Further, provide all reasons and
33 justification, including all documents that support any position that an average
34 service life greater than 65 years (e.g., 70 or 75 years) is not appropriate.

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CA-NLH-135 Re: Account T04: Please provide the number and height of towers retired by year for the past 10 years for Account T04 - Towers. Further, provide the total number, by height and type, of tower in service as of the end of 2009 and currently. Also, identify what type of inspection program is in place and the year each program began.

CA-NLH-136 Re: Account T05: Please provide a detailed description of the various assets and corresponding cost of each set forth in Account T05 – Transformers, including all information and documentation the Company believes is significant or meaningful to the determination of life characteristics. The description should include the number, voltage, size, date of installation and corresponding cost of each transformer. Further, provide all reasons and justification, including all documents that support any position that an average service life greater than 55 years (e.g., 60 or 65 years) is not appropriate.

CA-NLH-137 Re: Account T05: Please provide a detailed explanation of the retirement at age 14.5 years for Account T05 – Transformers as set forth on page IV-227 of Exhibit 1, including but not limited to a detailed description of what retired along with corresponding dollars, the events that resulted in the need for retirement at those ages, documents supporting the transaction, etc. Further, fully justify why such event should be considered representative of future expectations for the remaining plant.

CA-NLH-138 Re: Account T05: Please provide the number, voltage, size and cost of transformers retired by year for the past 20 years in Account T05 - Transformers.

CA-NLH-139 Re: Account T05: Please fully explain and justify the selection of a 50R3 life-curve combination for Account T05 – Transformers. The response should specifically address the curve fit set forth on page IV-226 of Exhibit 1 and why a longer life is not appropriate. The response should also present the specific steps and corresponding information and documents relied on to arrive at the proposed life-curve combination.

1 CA-NLH-140 Re: Account T07: Please provide a detailed description of the various assets
2 and corresponding cost of each set forth in Account T07 – Transformers – Pole
3 Mounted, including all information and documentation the Company believes is
4 significant or meaningful to the determination of life characteristics. The
5 description should include the number, voltage, size, date of installation and
6 corresponding cost of each transformer. Further, provide all reasons and
7 justification, including all documents that support any position that an average
8 service life greater than 30 years (e.g., 35 or 40 years) is not appropriate.
9

10 CA-NLH-141 Re: Account T07: Please provide a detailed explanation of the retirement at
11 ages 12.5 through 14.5 years for Account T07 – Transformers – Pole Mounted
12 as set forth on page IV-231 of Exhibit 1, including but not limited to a detailed
13 description of what retired along with corresponding dollars, the events that
14 resulted in the need for retirement at those ages, documents supporting the
15 transaction, etc. Further, fully justify why such events should be considered
16 representative of future expectations for the remaining plant.
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18 CA-NLH-142 Re: Account T07: Please provide the number, voltage, size and cost of
19 transformers retired by year for the past 20 years in Account T07 – Transformers
20 – Pole Mounted.
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22 CA-NLH-143 Re: Account T07: Please fully explain and justify the selection of a 30R2
23 life-curve combination for Account T07 – Transformers – Pole Mounted. The
24 response should specifically address the curve fit set forth on page IV-230 of
25 Exhibit 1 and why a longer life is not appropriate. The response should also
26 present the specific steps and corresponding information and documents relied
27 on to arrive at the proposed life-curve combination.
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29 CA-NLH-144 Re: Account T09: Please provide a detailed explanation of the retirement at
30 age 9.5 years for Account T09 – Turbines as set forth on page IV-233 of Exhibit
31 1, including but not limited to a detailed description of what retired along with
32 corresponding dollars, the events that resulted in the need for retirement at that
33 age, documents supporting the transaction, etc. Further, fully justify why such
34 event should be considered representative of future expectations for the

1 remaining plant.

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3 CA-NLH-145 Re: Account T09: Please fully explain and justify the selection of a 50R3
4 life-curve combination for Account T09 – Turbines. The response should
5 specifically address the curve fit set forth on page IV-232 of Exhibit 1 and why a
6 longer life is not appropriate. The response should also present the specific steps
7 and corresponding information and documents relied on to arrive at the proposed
8 life-curve combination.

9
10 CA-NLH-146 Re: Account T09: Please provide a detailed description of the various assets
11 and corresponding cost of each set forth in Account T09 – Turbines, including all
12 information and documentation the Company believes is significant or meaningful
13 to the determination of life characteristics. Further, provide the hours of
14 operations by year for each separate system since placed into service as well as
15 all life limitations and expectations of the manufacturer for each system.

16
17 CA-NLH-147 Re: Account V04: Please provide a detailed description of the various vehicles
18 and corresponding cost of each set forth in Account V04 – Vehicles – $\frac{3}{4}$ Ton and
19 Under, including all information and documentation the Company believes is
20 significant or meaningful to the determination of life characteristics, including but
21 not limited to year of installation, mileage, manufacturer, model, and major
22 accessories. The information should be provided on electronic medium in Excel
23 readable format. Further, provide life related policies (e.g., a vehicle is to be
24 retired once it reaches 100,000 Km, etc.), including all documentation of each
25 policy.

26
27 CA-NLH-148 Re: Account V04: Please provide a detailed explanation of the retirement at
28 age 4.5 years for Account V04 – Vehicles – $\frac{3}{4}$ Ton and Under as set forth on
29 page IV-241 of Exhibit 1, including but not limited to a detailed description of
30 what retired along with corresponding dollars, the events that resulted in the
31 need for retirement at that age, documents supporting the transaction, etc.
32 Further, fully justify why such event should be considered representative of future
33 expectations for the remaining plant. Finally, provide the dollars retired with the
34 corresponding vehicle identification and vintage year of installation that have

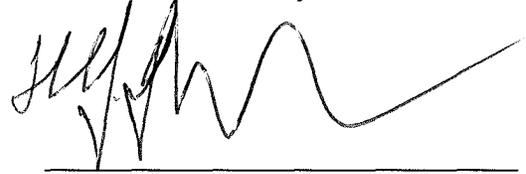
1 occurred for both 2010 and 2011.

2
3 CA-NLH-149 Re: Account W01: Please provide a detailed description of the various assets
4 and corresponding cost of each set forth in Account W01 – Water Regulating
5 Structures, including all information and documentation the Company believes is
6 significant or meaningful to the determination of life characteristics.

7
8 CA-NLH-150 Re: Account W01: Please fully explain and justify the selection of a 55S4
9 life-curve combination for Account W01 – Water Regulating Structures. The
10 response should specifically address the curve fit set forth on page IV-248 of
11 Exhibit 1 (note that page IV-248 presents an 80S4) and why a longer life is not
12 appropriate. The response should also present the specific steps and
13 corresponding information and documents relied on to arrive at the proposed
14 life-curve combination.

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19 Dated at St. John's in the Province of Newfoundland and Labrador, this 27th day of March, 2012.

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