

1 Q. **Reference: Response to CA-NLH-090, parts b and c**

2 Further to the response to CA-NLH-090, parts b (Table 2) and c (with part c being cross
3 referenced to the response to PUB-NLH-076), please provide summary explanations of the most
4 material proposed useful life changes in the depreciation study for each of the following plant
5 categories provided in part b of the response: (i) Computer Software (ii) Distribution (iii) General
6 Plant (iv) Hydraulic Generation (v) Information Systems & Telecoms and (vi) Transmission Lines.

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9 A. The most material proposed useful life changes for each plant category are as follows:

- 10 • Computer Software – The most material change for this category is the addition of a
11 new software category that extends the life of software assets from 7 to 10 years.
- 12 • Distribution – The most material change for this category is the change in life on the
13 following Units of Property (“UOP”) asset categories:
 - 14 o T07 Transformers – Pole Mounted UOP useful life was extended from 30 to 35
15 years;
 - 16 o S14 Streetlights UOP useful life was extended from 20 to 25 years;
 - 17 o P07 Poles¹ – Wood UOP useful life was extended from 43 to 50 years; and
 - 18 o P04 Pole Cribs and Pole Hardware UOP useful life was extended from 35 to 40
19 years.
- 20 • General Plant – The most material change for this category is the change in life on the
21 following UOP asset categories:
 - 22 o M11 Mobile – All-Terrain Vehicles and Snowmobiles UOP useful life was
23 extended from 6 to 7 years;

¹ There are two categories of wood poles. P07 poles are classified as distribution poles. P05 poles are classified as transmission structures used within Hydro’s Wood Pole Line Management Program.

1 o V06 Vehicles – Cars, Station Wagons and Vans UOP useful life was extended
2 from 6 to 7 years;

3 o V05 Vehicles – Booms, Cranes UOP useful life was extended from 12 to 13 years;
4 and

5 o B05 Buildings – Other UOP useful life was extended from 50 to 55 years.

- 6 • Hydraulic Generation – The most material change for this category is the change in life
7 on the following UOP asset categories:

8 o P03 Penstocks UOP useful life was extended from 70 to 80 years; and

9 o G03/G04 Generators – Windings UOP useful life was extended from 50 to 62
10 years.

- 11 • Information Systems & Telecoms – The most material change for this category is the
12 extension in UOP useful life of T01 Telecontrol System from 25 to 27 years.

- 13 • Transmission and Distribution Lines – The most material change for this category is the
14 change in life on the following asset categories;

15 o G07 Ground Wire System UOP useful life was extended from 55 to 60 years;

16 o P07 Poles – Wood UOP useful life was extended from 43 to 50 years; and

17 o P04 Pole Cribs and Pole Hardware UOP useful life was extended from 35 to 40
18 years.