

1 **Requirement:**

2

3 **Depreciation rates by asset class.**

4

5 **Submission:**

6

7 Please refer to Attachment 1.

**Nova Scotia Power Inc.**  
Depreciation Rates by Asset Class

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Actual 2011	Compliance Rates 2012	Forecast 2012	Present Rates 2013	Proposed Rates 2013	Present Rates 2014	Proposed Rates 2014
<b>3 FUNCTION</b>							
<b>4 Generation</b>							
5 Steam	2.50%	2.82%	2.82%	2.82%	2.82%	2.82%	2.82%
6 Gas Turbine	2.47%	3.21%	3.21%	3.21%	3.21%	3.21%	3.21%
7 LM6000	3.33%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%
8 Wind Turbine	5.00%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
9 Hydro	1.51%	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%
10							
<b>11 Transmission</b>	2.63%	2.35%	2.35%	2.35%	2.35%	2.35%	2.35%
12							
<b>13 Distribution</b>	4.11%	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%
14							
<b>15 General Property</b>	8.04%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%

1 **Requirement:**

2

3 **Accumulated reserve for depreciation.**

4

5 **Submission:**

6

7 Please refer to Partially Confidential Attachment 1.

**Nova Scotia Power Inc.**  
Accumulated Reserve for Depreciation  
 (Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Actual	Compliance Rates	Forecast	Present	Proposed	Present	Proposed
	2011	2012	2012	Rates 2013	Rates 2013	Rates 2014	Rates 2014
<b>3 FUNCTION</b>							
<b>4 Generation</b>							
5 Steam	\$859,239	\$925,591		\$958,792	\$958,792	\$1,012,819	\$1,012,819
6 Gas Turbine	25,623	26,133		27,466	27,466	28,390	28,390
7 LM6000	20,266	22,205		24,483	24,483	26,632	26,632
8 Wind Turbine	12,071	20,213		23,713	23,713	31,426	31,426
9 Hydro	149,918	159,645		159,123	159,123	166,191	166,191
10							
<b>11 Transmission</b>	334,686	359,740		351,057	351,057	363,023	363,023
12							
<b>13 Distribution</b>	677,980	754,591		727,879	727,879	762,037	762,037
14							
<b>15 General Property</b>	206,690	240,145		268,310	268,310	304,656	304,656
16							
<b>17 Grand Total</b>	<b>\$2,286,473</b>	<b>\$2,508,263</b>		<b>\$2,540,823</b>	<b>\$2,540,823</b>	<b>\$2,695,172</b>	<b>\$2,695,172</b>

Forecasts are compiled for purposes of this rate application and are not intended to be relied upon for other purposes.

1 **Requirement:**

2

3 **Amortization expense.**

4

5 **Submission:**

6

7 Please refer to DE-03 – DE-04, Depreciation and Regulatory Deferrals.

1 **Requirement:**

2

3 **Asset retirement obligations (ARO) reserve.**

4

5 **Submission:**

6

7 Please refer to Partially Confidential Attachment 1.

**Nova Scotia Power Inc.**  
**Asset Retirement Reserve (ARO)**  
 (Thousands of Dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Compliance					
	Actual	Rates	Forecast	Present	Proposed	Present	Proposed
	2011	2012	2012	Rates 2013	Rates 2013	Rates 2014	Rates 2014
3 <b>FUNCTION</b>							
4 <b>Generation</b>							
5 Steam	\$39,344	\$93,573		\$42,493	\$42,493	\$44,808	\$44,808
6 Gas Turbine	2,966	3,516		3,248	3,248	3,421	3,421
7 LM6000	656	3,891		796	796	834	834
8 Wind Turbine	7,995	17,586		10,624	10,624	11,098	11,098
9 Hydro	19,478	17,845		22,193	22,193	23,331	23,331
10							
11 <b>Transmission &amp; Distribution</b>	20,621	17,622		24,059	24,059	25,400	25,400
12							
13 <b>Total ARO</b>	<b>\$91,059</b>	<b>\$154,033</b>		<b>\$103,413</b>	<b>\$103,413</b>	<b>\$108,892</b>	<b>\$108,892</b>