

Appendix 6
Summary of Amortization of Accumulated Reserve Variance and Increase in Depreciation Expense
Related to Charlottetown Thermal Generating Station (CTGS) Effective January 1, 2016

DEPRECIABLE GROUP	Original Cost At 12/31/2014	Annual Accrual Amount	Reserve Variance Amortization	Total Annual Depreciation	Annual Rate % Including True-Up
	A	B	C	D=B+C	E=D/A
<u>CTGS</u>					
Structures & Improvements	8,945,331	478,270	358,012	836,282	9.35%
Boiler Plant Equipment	26,337,761	1,192,921	822,136	2,015,057	7.65%
Turbogenerator Units	22,091,772	970,221	841,223	1,811,444	8.20%
Accessory Electrical Equipment	2,283,113	63,728	53,650	117,378	5.14%
Miscellaneous Power Plant Equipment	1,512,887	63,344	42,447	105,791	6.99%
TOTAL – CTGS	\$61,170,863	\$2,768,484	\$2,117,468	\$4,885,952	7.99%

Reference:
2014 Study - Part VI – Table 3 (Data as at December 31, 2014)