

BEFORE THE  
STATE OF NEW YORK  
PUBLIC SERVICE COMMISSION

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In the Matter of  
  
Niagara Mohawk Power Corporation  
  
Case 08-G-0609  
  
OCTOBER 2008

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Prepared Testimony of:

DANIEL J. WHEELER  
Utility Engineer 3  
Gas Rates Section  
Office of Gas & Water  
State of New York  
Department of Public Service  
Three Empire State Plaza  
Albany, New York 12223-1350

Case 05-G-1635

WHEELER

1 based on the actual plant in service balance on  
2 12/31/2007. Increasing the ASLs of these  
3 accounts is supported by the current data  
4 provided in the study. A trend analysis  
5 indicates even longer ASLs for these accounts.

6 Q. What changes are being proposed by FA for Gas  
7 General Plant and Common Plant?

8 A. As shown on Exhibit \_\_ (DJW-1), for many of the  
9 gas general plant accounts, FA proposed to  
10 change the present amortization to 20 years  
11 because the unit cost of the equipment is "small  
12 in relation to the cost of maintaining detailed  
13 accounting records or in which individual assets  
14 are difficult to track," (refer to Exhibit  
15 \_\_ (KAK-1), pg.3 of 47).

16 Despite Dr. Kateregga's testimony to the  
17 contrary, there is no analysis in the  
18 depreciation study or of individual accounts to  
19 recommend accrual changes to Gas General or  
20 Common Plant. As I stated previously, the  
21 Company has also not reflected the recommended  
22 changes to Common Plant ASLs and resulting



**Cases 08-E-0887 & 08-G-0888- Central Hudson Rates**

Staff Response to Interrogatory/Document Request

Request No.: CH-138  
Date of Request: 12/05/08  
Reply Date: 12/17/08  
Responding Witness: Depreciation Panel  
Subject: Depreciation

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Q.138) In Depreciation Panel testimony page 29, lines 7-10 it is stated, "Central Hudson's current lives, for most of the common accounts, are closer to the other five New York State major combination utilities than the proposed lives." Please provide a schedule showing currently approved lives for all common accounts for the five other utilities noted and the date on which the rates were approved by the Commission.

A. Attached is a sheet with the lives of the common accounts for the other utilities and Central Hudson's current and proposed lives. We got the lives from annual reports and have no dates of approval.

Schedule provided by Staff as response to CH IR 138

Grid	NYSEG	RG&E	Con Ed	O&R	CH old	CH new
391	8		8	25	8	5
393	27		20	30	35	25
394	24	25	18	25	30	25
395	27	30	20	30	35	20
397	15	45	15	25	20	15
398	28	25	20	25	30	20