

1 Q. **Depreciation**

2 Volume I, Chapter 4, pages 4.15 to 4.16. Please provide a full reconciliation of the  
3 estimated impact of the depreciation study on revenue requirement for the 2018  
4 and 2019 Test Years of \$2.5 million and \$2.4 million, respectively. Please provide in  
5 a form equivalent to Exhibit 11, page 7 of 628 and provide a full description and  
6 explanation of why the values differ from Exhibit 11.

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9 A. Please refer to Hydro's response to PUB-NLH-070 for a full reconciliation of the  
10 estimated impact of the depreciation study on revenue requirement for the 2018  
11 and 2019 Test Years. The impact on the test years differs from that shown in Exhibit  
12 11, page 7 of 628 as this exhibit was based on 2015 balances; whereas, the 2018  
13 and 2019 Test Years have been updated to reflected additions and disposals  
14 subsequent to 2015.