

1 Q. **Depreciation**

2 Exhibit 11, page 5 of 628. NLH proposes to apply the ELG procedure to “post 2015
3 additions”. Does this mean that 2 assets of the same group (e.g., turbines) installed
4 in 2 different years (one post 2015 and one pre 2015) will have differing
5 depreciation rates applied? Will t pre 2015 and post 2015 assets be considered
6 separate groups in future, or part of the same group?

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9 A. This response was provided by Concentric Advisors.

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11 Two differing depreciation rates will be applied. The grouping of the assets will be
12 reviewed in the next depreciation study.