

1 Q. **Depreciation**

2 Exhibit 11, page 9 of 628. The “Scope” indicates each account was assessed based
3 on, among other factors, “service lives used for other electric utilities”. Please
4 indicate which accounts relied on comparative information from other utilities, and
5 please provide the input data relied upon, by account.

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8 A. This response has been provided by Concentric Advisors.

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10 Please refer to Hydro’s response to NP-NLH-145.