

1 Q. **Depreciation**

2 Exhibit 11, page 23 of 628. For account D01 dams, why is any net salvage
3 recommended if the test is to only establish net salvage amounts for assets that will
4 not be replaced at the same site. Is there a plan for Hydro to decommission and
5 dismantle D01 (Dam, dykes, canals and tunnels) assets without replacement? If so,
6 would not such assets be subject to an ARO?

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

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11 Please refer to Hydro's response to NP-NLH-145.