

1 Q. **Depreciation**

2 Exhibit 11, page 31 of 628. For account T04 Towers (page 31 of 628), why is any net  
3 salvage recommended if the test is to only establish net salvage amounts for assets  
4 that will not be replaced at the same site. Is there a plan for Hydro to decommission  
5 and dismantle T04 (Tower) assets without replacement? If so, would not such  
6 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.