

1 Q. **Volume II, Exhibit 11: Depreciation Study**

2 Please explain why the depreciation calculations in Part VI of the Depreciation
3 Study state that the results are “related to original cost as of December 31, 2016,”
4 whereas Table 1A and 1B in Part IV of the Depreciation Study state that the results
5 are “related to plant in service as of December 31, 2015.” (Volume II (1st Revision),
6 Exhibit 11: Depreciation Study, Pages 45-52 of 628, Table 1A and 1B)

7

8

9 A. This was an un-intentional labelling error in Part VI as the Depreciation Study
10 related to plant in service as of December 31, 2015. Please refer to Exhibit 11: 2016
11 Depreciation Study, Revised October 5, 2016.¹

¹ Filed as part of Hydro’s 2017 General Rate Application Revision 2, filed with the Board on October 16, 2017.