

1 Q. Further to response to Request for Information NP-NLH-154:

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3 Will the inclusion of *Losses on Disposal* within Accumulated Depreciation serve to
4 increase depreciation rates and depreciation expense in future years?

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

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9 Please refer to Hydro's response to NP-NLH-228.