

1 Q. **Volume III (3rd Revision), Exhibit 14: 2018 Test Year Cost of Service Study**

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3 Please explain how the negative net book value was determined for Distribution
4 Substations (Column 7, Line 24). (Volume III (3rd Revision), Exhibit 14: 2018 Test
5 Year Cost of Service Study, Schedule 2.3A, Page 1 of 1))

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8 A. Please refer to Hydro's response to NP-NLH-257, part (c).