

1 Q. **Volume III (3rd Revision), Exhibit 15: 2019 Test Year Cost of Service Study**

2

3 Please explain how the negative net book value was determined for Distribution
4 Substations (Column 7, Line 24). (Volume III (3rd Revision), Exhibit 15: 2019 Test
5 Year Cost of Service Study, Schedule 2.3A, Page 1 of 1)

6

7

8 A. Please refer to Hydro's response to NP-NLH-261.