1	Q.	Provide an explanation or supporting evidence for having different service life
2		estimates between High Voltage Sub-Stations (40 years) and Low Voltage
3		Sub-Stations (30 years).
4		
5	Α.	The service lives of Hydro's assets were originally set in the 1970's according
6		to industry standards utilizing such sources as the U.S. Federal Power
7		Commission and the Canadian Electrical Association. These standards
8		indicated that sub-stations, 66kV and higher, have an expected service of 40
9		years whereas sub-stations, 25kV and lower, are expected to remain in
10		service for 30 years. Since then, Hydro has conducted two Depreciation
11		Studies (1986 and 1998) copies of which have been filed in response to NP-
12		55. Both these studies concluded that the services lives are within the
13		ranges reported by other North American Utilities.