

1 Q. Please indicate if Hydro has completed any analysis of the Average Service
2 Life ("ASL") approach or any other approach to depreciation as an alternative
3 ot the ELG approach. If so, please provide copies of any analysis regarding
4 the implications for depreciation rates and costs in the 2004 cost-of-service.

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7 A. Hydro has not completed any analysis of the Average Service Life ("ASL")
8 approach or any other approach to depreciation as an alternative to the ELG
9 approach as Hydro does not use the ELG approach.