

1 Q. **Exhibit 11 – Depreciation Study**

2 Page 11 of 628 – What is the impact on the forecast 2018 and 2019 depreciation
3 expense of the implementation of the proposal to include the removal costs of
4 assets in the calculation of depreciation expense?

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7 A. Please refer to Hydro’s response to PUB-NLH-070.