

1 Q. Re: Data: Please identify each Company or outside personnel who had a
2 meaningful or significant input into the establishment of depreciation parameters
3 as reflected in the Company's depreciation request. For each such individual,
4 provide the name, department, job title, information provided by account,
5 timeframe at which such information was provided, and documents that support
6 such individuals input.

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9 A. Please refer to CA-NLH-12 Attachment 1 and CA-NLH-19 including Attachments 5
10 and 6, in which the comments from the operations staff and management are
11 identified. Gannett Fleming, through Mr. Larry Kennedy, conducted the study into
12 the establishment of depreciation parameters, upon which Hydro extensively relied.
13 Although Mr. Kennedy discussed curve and life recommendations with Hydro
14 personnel, records were not maintained of the specific times and individuals in all
15 cases. There is no additional supporting documentation. These discussions are
16 referenced on an account by account basis in response to CA-NLH-19.