

1 Q. [Account R14 - Routers & LAN] - Regarding the statement in the Attachment to  
2 response CA-NLH-12 that the Company's policy would indicate no more than a 5-  
3 year life for hardware with most computers being replaced prior to five years,  
4 please provide the following:

- 5 a. A copy of the written policy;
- 6 b. Whether computer tapes are considered hardware and applicable to the  
7 policy;
- 8 c. Whether network wiring is considered hardware and applicable to the  
9 policy;
- 10 d. Why such statement is applicable to the investment in Account R14 -  
11 Routers and LAN given that Hydro has a separate account specifically  
12 applicable to computers.

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15 A. There is no written policy pertaining to the replacement of hardware and  
16 computers however, computer tapes and network wiring are considered to be  
17 hardware. The statement would be applicable to Account R14 – Routers & LAN  
18 since Routers & LAN are categorized as hardware related to computers.