

1 Q. [Account R14 - Routers & LAN] - Please identify the peer company category listing
2 on pages III-6 through III-8 of the 2009 Gannett Fleming study that corresponds to
3 this specific investment in routers and LAN investment applicable to Hydro.
4 Further, provide support and justification for the specific claimed line item
5 referenced being limited to routers and LAN equipment including items such as
6 tape library systems and LAN wiring, and provide all supporting documentation.

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9 A. The following categories from the summary of the peer review were considered in
10 the peer analysis:

- 11 • Office Furniture and Equipment – Computers (page III-7)
- 12 • Office Furniture and Equipment – Computer Hardware (III-7)
- 13 • Computer Systems (page III-8)
- 14 • Computer Systems – Hardware (page III-8)

15 During componentization, the assets as listed in response to CA-NLH-120 were
16 considered to best fit within this account. Upon reflection, the tape library systems
17 could be moved to Account C11 – Computers which has similar life characteristics
18 to Routers & LAN therefore having no impact on the recommended service lives of
19 these accounts. Hydro considers LAN wiring to be hardware that belongs to
20 Account R14 – Routers & LAN.