

1 Q. [Account S05 - Software] - In CA-NLH-126, a statement is made that "it was
2 determined that a life in excess of 7 years would not be appropriate" as it applies to
3 the investment in Account S05 - Software. At this time, provide the detailed analysis
4 along with all corresponding documents which demonstrate how "it was
5 determined." The response should include all meaningful and significant items of
6 information relied upon for the determination.

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9 A. Please refer to the response to CA-NLH-126 and CA-NLH-210 for the explanation of
10 the reasons that, on average, it is not expected that the investment in software will
11 achieve a life of more than seven years. In particular the costs associated with new
12 version and release upgrades will have a significantly shorter life than will the
13 original investment in the systems, which will cause the average useful life of the
14 investment to be reduced.