

1 Q. Does Hydro maintain depreciation reserve by vintage for each account? If  
2 affirmative, please indicate how long that data has been maintained.

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5 A. Within the plant accounting systems an original cost, an accumulated depreciation  
6 amount and installation year is available for every asset in service. However, there  
7 can be other adjustments to the accumulated depreciation account. Therefore, the  
8 Gannett Fleming models only require the total accumulated depreciation by  
9 account for the depreciation rate calculation purposes. As described in the  
10 response to IC-NLH-34, the Gannett Fleming models allocate the total account  
11 booked accumulated depreciation to each vintage on the basis of the calculated  
12 accrued factors.