

1 Q. Please refer to the response to CA-NLH-236 – Holyrood. The request asks for the
2 applicable depreciation rate for each asset. The response does not identify the
3 applicable depreciation rate, but identifies only the service life in months. Identify
4 the applicable depreciation rates.

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7 A. Hydro does not calculate depreciation using a depreciation rate therefore this
8 information is not part of the plant records. Depreciation is calculated based on the
9 service life in months and Hydro has provided this information. Depreciation rate is
10 a field in JD Edwards which is populated for sinking fund assets. Depreciation using
11 the straight line method is calculated based on the service life in months.