

1 Q. According to Hydro's response to CA-NLH-159, Gannett Fleming did not utilize life  
2 span in the determination of the recommended life for each account. Hydro states  
3 that as such, "the maximum life indications become an important consideration in  
4 the lowa curve selection, given that the recovery of some investment is extended  
5 over the period to the maximum life of the account." Please explain with specificity  
6 the standard used in the 2009 depreciation study in determining the acceptability  
7 of a maximum life under the theory that the maximum life is an important  
8 consideration in determining life characteristics in this study.

9

10

11 A. Please refer to CA-NLH-250.