

NP CA 10

1    **Q.     Page19, lines 14 to 16.**

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3            **How does Mr. Pous expect that restating Hydro's depreciation reserve will impact (i)**

4            **Hydro and (ii) Hydro customers?**

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6    **A.     Mr. Pous expects the restatement, if made, would result in a higher accumulated**

7            **provision for depreciation and thus a lower rate base in future rate proceedings.**