NP CA 15

Q. Page 36, lines 12 to 14.

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Please provide full particulars of each and every instance where "....Hydro's personnel provided input to recent prior life estimate that are now in significant conflict with current operations staff expectations."

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Mr. Pous does not have a listing of specific instances as requested. As Mr. Kennedy of Gannett Fleming notes, it is his practice to obtain and rely on input from Company personnel. Based on this practice and review of Table 1 on page 8 of the Depreciation Methodology Application – Evidence, the percent changes in life estimates between the existing value and the 2009 study are in excess of 100% for numerous accounts and range all the way up to 300%. Some of the proposed increases are as much as 30 years. Hydro has not provided any basis that explains why its personnel now agree that average service life as long as 50 years for fuel systems is appropriate when the current value was 20 years.

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