

1    **NP-IC-5        Exhibit PSL-2. Did Ms. Lee review any accounts other than those for which**  
2                    **she recommends adjustments? If so, please provide the results of this**  
3                    **review together with full supporting documentation.**

4    RESPONSE: Please refer to page 4 of Ms. Lee's testimony where she explains that due to the  
5                    number of accounts involved, the lack of support and justification presented in  
6                    the 2009 Depreciation Study, and the fact that Hydro was not forthcoming with  
7                    adequate responses to the many requests for information, focus was  
8                    consequently given to those accounts where life recommendations appeared to  
9                    be the most egregious. The review of all other accounts did not result in any  
10                  written notes or documentation.