

- 1 **Q. Reference: CA-NP-310: in the case of used poles that are being brought back into**
2 **service, how are the same treated in terms of:**
3
4 **(a) inclusion in rate base, and**
5 **(b) depreciation expense given that they are being invoiced by the contractor to NP**
6 **at the current cost of new poles.**
7
- 8 A. Used poles that are brought back into service are included in rate base at their current
9 cost.
10
11 Used poles are depreciated over their average service life of 34.4 years.