

1 **Reference:** Expert evidence of Patricia S. Lee, page 6 where a series of five general
2 observations are made.

3 **NLH-IC-12** The first observation indicates that “The study is devoid of any support of
4 justification for the proposed life/curve combinations”. Please provide all
5 references to a published Minimum Filing Requirement document or
6 regulation specifically applicable to rate regulated utilities within the
7 Province of Newfoundland outlining depreciation study filing requirements.

8 **RESPONSE:** Ms. Lee has no knowledge of any published MFR document or regulation
9 specifically applicable to rate regulated utilities within the Province of
10 Newfoundland and Labrador outlining depreciation study filing requirements.
11 Regardless, unless it is the intent that depreciation studies are approved without
12 a thorough review or analysis, it is logical to expect justification and support for a
13 company’s proposals.