

- 1 Q. Please indicate any Decision that Hydro is aware of where the Newfoundland
2 Board has expressly approved the use of ELG for Newfoundland utilities.
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5 A. It is Hydro's understanding that Newfoundland Power does use the equal life
6 method for some of its assets and that this was reviewed by the Board during
7 Newfoundland Power's 2003 General Rate Application.