

1 Q. What is the net accumulated depreciation as of December 31, 2002, for the
2 distribution systems in Wabush and Labrador City? Please provide an
3 update of the information in LC-8, along with accumulated depreciation, for
4 the 2004 test year.

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7 A. The accumulated depreciation as of December 31, 2002 for the distribution
8 systems in Wabush and Labrador City is as follows:

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10	Wabush	\$ 1,073,711
11	Labrador City	\$ 1,863,928

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13 The additional investments as of December 31, 2004 for Wabush and
14 Labrador City are shown in the table below.

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	Plant Investment	Contributions	Net Plant Investment	Accumulated Depreciation
Wabush	\$6,407,610	\$3,026,353	\$3,381,257	\$1,330,698
Labrador City	\$8,882,480	\$2,512,934	\$6,369,546	\$1,688,969