

1 Q. Finance and Accounting Evidence, Table 3: Please confirm all amortization
2 amounts indicated in this table are reflected in Operating and Maintenance
3 expenses in Bradbury Schedule 1, with the exception of foreign exchange
4 losses. Please confirm amortization of foreign exchange losses are included
5 in the calculation of average cost of debt at Bradbury Schedule IV.

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8 A. Operating costs include amortization for General Rate Application and
9 Studies (Schedule 1 p. 10 of 10, line 25) and Asbestos Abatement and
10 Holyrood Boiler #2 Tubing (Schedule 1, p. 10 of 10, line 26). Amortization of
11 foreign exchange losses is included in calculating the cost of debt (Schedule
12 IV, line 29).