

1    Q.    The 2007 Test Year forecast includes costs pertaining to a major overhaul of  
2           Holyrood Unit #3 totaling \$2.7 million. Would it be reasonable to amortize  
3           this cost over a period of years? If not, why not? (Finance and Accounting  
4           Evidence, page 23, lines 15 to 16)

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7    A.    Please refer to responses to IC 137 NLH and IC 138 NLH.