In reference to Schedule "B", page 20 of 82 – replacement and spare substation equipment – at a project cost of \$1,107,000:

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Q. Please advise as to the cost for materials for transferring former number two cables at the Hardwoods substation and the cost for labour and materials.

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A. Replacement of transformer #2 cables at Hardwoods substation is budgeted to cost \$15,000 in labour and \$40,000 in non-labour for a total of \$55,000.