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 provide a breakdown of the materials and labour to replace the oil-filled equipment at Big Pond.

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A. To replace the 2 oil-filled reclosers, the station service transformer and the metering tank at Big Pond is budgeted to cost \$14,000 in labour and \$70,000 in non-labour for a total of \$84,000.