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Q. With respect to the five precedent deferred cost recoveries identified in Schedule 1, Table 2 (page 4) and discussed at Schedule 1, page 5, lines 1-9, please confirm that the first four were dealing with deferrals arising from accounting matters for which a prudence review was of little relevance and in the last one (Order No. P.U. 17 (2012) the Board determined that the disposition of this cost recovery deferral amount would be subject to a future order. If this statement is not confirmed, please explain Newfoundland Power's position.

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A. Newfoundland Power is unable to provide the confirmation requested.

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12 13 Newfoundland Power observes that the disposition of all cost recovery deferrals previously approved by the Board have been subject to future orders. These future orders provide for the terms of recovery of the costs for which deferred recovery has been approved. Typically, these future orders are general rate orders.

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Full details on the costs for which deferred cost recovery has been approved by the Board in the 5 prior Newfoundland Power applications set out in Table 2 of the evidence filed in support of the Application can be found in the response to Request for Information PUB-NP-001.

Newfoundland Power