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1	Q.	P.U. 13 (2013) states:
2		
3		"Newfoundland Power will be required to file its next depreciation study relating to
4		plant in service as of December 31, 2014 with its next general rate application."
5		
6		Has NP completed a depreciation study in advance of potentially filing a GRA on
7		June 1, 2015? If so, have the results of this study been reflected in the 2016 forecast?
8		If not, when will the results be available?
9		
10	A.	Gannett Fleming, Inc., Newfoundland Power's depreciation consultant, has not yet
11		completed the depreciation study relating to plant and service as of December 31, 2014.
12		This depreciation study, together with any necessary updates, will be filed with
13		Newfoundland Power's next general rate application.