

1 **Q. [Net Salvage] – Please state if the historical net salvage data (i.e., gross salvage, cost**
2 **of removal, and retirements) are time-synchronized. If not, please state the longest**
3 **time frame between the reporting of one component versus another component of a**
4 **retirement, as well as the average time period for such situations by account.**

5
6 A. Internal costs associated with retirements are booked as they are incurred. Contractor
7 costs are booked once the contractor invoices are received, reviewed and approved.
8 Retired materials are scrapped on a monthly basis. Under normal circumstances, all of
9 these transactions with respect to the retirement of a specific asset would typically occur
10 within a one-month timeframe.

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12 The Company's plant ledger is updated annually at year end.