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1 2 3 4	Q.	[Net Salvage] – Please provide the annual level of expense associated with emergency replacement situations, by account or subaccount, reflected in the cost of removal amounts in the depreciation study for the past 10 years.
5 6 7	A.	The requested information is not available, as Newfoundland Power does not track costs associated with emergency replacement situations.
8		Although the Company occasionally prepares estimates of costs incurred related to
9		emergency situations, for example the cost incurred responding to a major storm, such

amounts in the Company's depreciation studies.

estimates are not completed in sufficient detail to reconcile with the cost of removal