

1 **Q. [Net Salvage] - For any sale of utility property since the Company's last fully-**  
2 **litigated rate case, please state whether the gain or loss associated with such sale is**  
3 **contained in the accumulated provision for depreciation. If not, identify the amount**  
4 **by year and account or subaccount associated with the plant retired, and the**  
5 **account the gain or loss was booked in. Further, provide all support and**  
6 **justification for such actions.**

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8 A. For the sale of depreciable assets, the gain or loss associated with the sale is contained  
9 within the accumulated depreciation. For the sale of non-depreciable assets, the revenue  
10 is flowed through a miscellaneous revenue account. Since the 2010 GRA, Newfoundland  
11 Power's last rate case, the gains or losses on the sale of depreciable assets are contained  
12 within accumulated depreciation.