

- 1   **Q.   [Net Salvage] – If an item of plant is retired and an outside party provides**  
2       **\$1,000 associated with such retirement and no replacement activity occurs, how is**  
3       **the \$1,000 accounted for (e.g., added to gross salvage amount, reduction to the cost**  
4       **of removal, or other method)? Further, please provide all justification for whatever**  
5       **policy is utilized by the Company. In addition, identify when the Company first**  
6       **implemented such policy.**  
7  
8   **A.   Please see the response to Request for Information CA-NP-051.**