

1 **Q. [Net Salvage] – Please explain and justify the negative \$83,609 final salvage for**
2 **Other Production Plant All Accounts that is recorded in 2003 as set forth on page B-**
3 **4 of the Gannett Fleming study.**

4
5 A. The negative \$83,609 final salvage for Other Production Plant All Accounts in 2003
6 relates to an amount coded as negative salvage that should have been coded as a positive
7 cost of removal. If this miscoding were corrected, the total net salvage amount of
8 negative of \$153,729 for 2003 would not change.

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10 Since it is the total net salvage amount that is used in the study, the miscoding had no
11 impact on the study results.