

1 **Q. [Account 342] – Please identify the amount of copper reflected in the Company’s**
2 **substation equipment recorded in Account 342.**

3
4 A. The copper reflected in the Company’s substation equipment recorded in Account 342 is
5 principally associated with grounding. The amount reflected in the Company’s
6 substation equipment recorded in Account 342 associated with grounding is \$3,612,208.

7
8 Newfoundland Power does not record the *weight* of copper reflected in Account 342.