

1 **Q. [Account 361] – Please explain and justify the negative gross salvage reuse amounts**  
2 **recorded in Accounts 361.1, .11, .14, and .30 during 1991 through 1994 as set forth**  
3 **on page B-10 of the Gannett Fleming study.**  
4

5 A. The Company is unable to provide specific justification related to the negative gross  
6 salvage reuse amounts in this account from 1991 to 1994. These types of entries are  
7 generally related to: 1) correcting entries related to (and reducing) a prior year's salvage  
8 charge; or 2) a miscoded cost of removal entry.  
9

10 Due to the length of time that has passed since these transaction years, there is no  
11 supporting information that could be located in the Company's files.