Q. [ELG] – Regarding the statement at the bottom of page 15 of Mr. Wiedmayer's rebuttal testimony that making dramatic, major, or significant changes requires overwhelming evidence, please provide what constitutes overwhelming evidence, by account.

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A. The statement that a significant change should be supported by overwhelming evidence means that the evidence available should clearly support a larger change instead of a more gradual change. Such evidence could be historical data that clearly supports a larger change over a smaller one, or information external to the data that indicates that a significant change is warranted.

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- The Depreciation Study and the related responses to Requests for Information contain the supporting evidence for the Company's depreciation proposals in this Application.
- Response to an open-ended request for a description of what might otherwise constitute
- overwhelming evidence such as would support a significant change for each of
- Newfoundland Power's plant accounts is not necessary for a satisfactory understanding
- of the matters to be considered in the Application.