

1 **Q. [Account 361.2 – Underground Cables] – As it relates to the rebuttal discussion for**
2 **Account 361.2 – Underground Cables as set forth on pages 14 through 19 of**
3 **Appendix B, please provide the specific identity of each of the utilities with the**
4 **corresponding values associated with the information presented in Figure 8 on page**
5 **17 of Appendix B. Further, indicate the date of the depreciation study**
6 **corresponding to each of the utilities.**

7
8 **A. Newfoundland Power declines to provide the requested information as it is not necessary**
9 **for a satisfactory understanding of the matters to be considered in this proceeding as**
10 **required by the *Board of Commissioners of Public Utilities Regulations, 1996*.**