

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 identity of each company referred to on page 18 of**  
4       **Appendix B where Gannett Fleming claims the majority of the underground**  
5       **conductor is installed in conduit. For each such company, identify the**  
6       **corresponding recommended average service life along with all documentation**  
7       **supporting such claim.**

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