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1	Q.	Re: Industry: In any instance where the Company states it relied on values from
2		other utilities, please provide the corresponding data relied on identifying the
3		utility, the specific value associated with that utility and when each utility's
4		regulator approved such a value by account corresponding to Newfoundland and
5		Labrador Hydro's listing of accounts.
6		
7		
8	A.	Please refer to Schedule 2 in the Gannett Fleming report which is found on page III-
9		6 and to IC-NLH-22 – Attachment 1. Mr. Kennedy does not have records of when
10		each utility's regulator approved these values.