

1 **Q. Please confirm that NP’s proposal to “amortize \$2,714,000 of the 2005 Unbilled**
2 **Revenue as revenue for regulatory purposes in 2007” (NP 2007 Application, 6:4-5) is**
3 **based on the updated 2005 Unbilled Revenue figure of \$22,539,020 identified in the**
4 **GT Report. If not, please provide a calculation showing how the \$2,714,000 was**
5 **derived.**

6
7 A. Confirmed.

8
9 The proposed amortization of \$2,714,000 is related to the actual 2005 Unbilled Revenue
10 amount of \$22,539,020 used for income tax purposes.