

*Requests for Information*

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1 **Q. The evidence of Mr. Barry Perry indicates a number of accounting changes which**  
2 **Newfoundland Power wishes to adopt. On a single page, please list each and every**  
3 **accounting change and across from that accounting change list the additional**  
4 **revenue which will be required to effect that accounting change.**

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6 A. Table 20 on Page 76 of the *Finance & Accounting Evidence* provides a summary of the  
7 changes in accounting amortizations and policies proposed by Newfoundland Power in  
8 its 2003 General Rate Application, and their pre-tax impact on revenue requirements for  
9 2003 and 2004. These proposed accounting changes, in total, reduce pre-tax revenue  
10 requirements in 2003 and 2004 by approximately \$9.2 million and \$7.1 million  
11 respectively.