

1 Q. With respect to Employee Future Benefits, please provide an explanation of
2 how the amounts included as an operating expense on line 3 of Schedule I
3 page 10 of 10 of Mr. Bradbury's evidence are derived from the Accrued EFB
4 Obligation amounts derived on Schedule I page 9 of 10 of Mr. Bradbury's
5 evidence.

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8 A. The amount included as an operating expense on line 3 of Schedule 1 page
9 10 of 10 is the total of the current service, interest and amortization of
10 actuarial losses, at lines 3, 4, and 5 respectively of Schedule I page 9 of 10,
11 less the amount allocated to non-regulated operations.