

- 1 **Q. Further to CA-NP-237 (Attachment A), please fully explain what the “accrual”**
2 **referenced in footnote 3 is.**
3
4 A. The accrual of \$500,000 is an estimate of Newfoundland Power’s share of 2014 Board
5 related costs associated with the investigation by the Public Utilities Board (the “Board”)
6 into power outages and supply issues that commenced in January, 2014.