

- 1 **Q. Reference: “2022/2023 General Rate Application,” Newfoundland Power, May 27,**  
2 **2021, Volume 2, Report 6, Section 4.2, Page 13 of 13, Table 2.**  
3  
4 **Please update Table 2 to include the initial year and years 2-30.**  
5  
6 **A. See Attachment A to this response.**

**Revenue Requirement Timing Differences**  
**Pension Capitalization – Labour Loader**

**Revenue Requirement Timing Differences**  
**Pension Capitalization – Labour Loader**  
(\$000s)

	Pension Costs - General Expenses	Income Taxes - Change in Pension Capitalization	<b>Change in 2023 Revenue Requirement before Income Taxes</b>	Income Taxes - Change in Revenue Requirement	<b>Total Change in 2023 Revenue Requirement</b>
Initial Year (A)	-	999	<b>999</b>	428	<b>1,427</b>
Year 2	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 3	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 4	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 5	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 6	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 7	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 8	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 9	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 10	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 11	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 12	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 13	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 14	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 15	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 16	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 17	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 18	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 19	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 20	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 21	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 22	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 23	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 24	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 25	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 26	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 27	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 28	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 29	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Year 30	-	(34)	<b>(34)</b>	(15)	<b>(49)</b>
Total of years 2 to 30 (B)	-	(999)	<b>(999)</b>	(428)	<b>(1,427)</b>
Difference (A - B)	-	-	-	-	-