

1 **TOPIC:** **TESTIMONY REFERENCES**

2 **PREAMBLE:**

3 Page 7: *“The current balance in the RSP, similar to many other times in the past with regard to*
4 *IC RSP balances, represents a future liability or asset that IC customers have an established,*
5 *approved and well-founded expectation of being fulfilled.”*

6 **QUESTION:**

7 Indicate whether the Industrial Customers include their estimated portion of IC RSP balances as
8 a future liability or an asset in their financial statements.

9 **RESPONSE:**

10 Mr. P. Bowman cannot comment on the accounting methods employed by the industrial
11 customers individually.