

1 **Q. Reference Volume 2, Tab 4, p. 5-8**

2
3 **Please provide Tables 3, 4 and 5 with the amounts derived on the basis of an average**
4 **remaining service period of 18 years.**

5
6 A. The average remaining service period for Newfoundland Power's OPEB plan is 15 years.
7 This has been determined by the Company's Actuary and is based on generally accepted
8 actuarial practice. An average remaining service period of 18 years is not considered
9 appropriate for Newfoundland Power's OPEB valuation at December 31, 2008. See
10 Response to Request for Information CA-NP-306.