

1 **Q. Are the pension expense numbers being used for the rate determination derived**
2 **from the actuarial valuation for funding purposes or from a separate report for**
3 **accounting purposes? If the latter, please provide that report.**
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5 A. The pension expense numbers being used for the rate determination are not derived from
6 the actuarial valuation for funding purposes.
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8 The 2008 Pension Valuation is an actuarial report that determines the financial position
9 of the pension plan from a funding perspective on a going-concern and solvency basis.
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11 Please refer to the response to Request for Information CA-NP-317 for information
12 regarding Newfoundland Power's forecast 2010 pension expense.