

- 1   **Q.    What is the rationale behind the inclusion of interest cost in the determination of**  
2       **benefit expenses? What is the rationale behind the inclusion of transitional**  
3       **obligation (asset) in the benefit expense? How do these inclusions impact on the**  
4       **intergenerational equity of customers?**  
5  
6   **A.    Please see response to Request for Information CA-NP-323.**