

1 **Q. Reference: section 3.1 OPEBs Costs Overview**

2
3 **Please confirm that the accrued obligation could either increase or decrease from**
4 **one year to the next, due to changes in Plan benefits, the level of actual benefit**
5 **claims, the discount rate or other actuarial assumptions. If this is not correct, please**
6 **explain.**

7
8 **A. Confirmed.**

9
10 As indicated at Section 3.1 *OPEBs Costs Overview*, pages 2 and 3, in Newfoundland
11 Power's evidence, changes in actuarial assumptions or amendments to the OPEBs plan
12 may increase or decrease the Company's accrued OPEBs obligation.