

1 **Q. Company Evidence, p. 16, footnote 56: Which BC and Alberta utilities have**
2 **recovery mechanisms for employee future benefit costs? Which other Canadian**
3 **utilities have equivalents to Newfoundland Power's PEVDA and OPEBVA?**
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5 A. The following is a list of BC and Alberta utilities that have approved recovery
6 mechanisms for employee future benefit costs:
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- 8 • FortisAlberta,
- 9 • ATCO Electric,
- 10 • ATCO Gas,
- 11 • ATCO Pipelines,
- 12 • FortisBC Electric, and
- 13 • FortisBC Gas.

14
15 While the recovery mechanisms for employee future benefit costs are not exactly
16 identical across different Canadian utilities, Hydro Quebec and Hydro One also have
17 approved recovery mechanisms for employee future benefit costs.
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19 In the expert evidence of Ms. McShane, Appendix B, page B-1, a sample of 13 U.S.
20 utilities is presented. Attachment A of Response to Request for Information CA NP 259
21 indicates that *all 13* utilities in Ms. McShane's sample have mechanisms for or regulatory
22 assurance of cost recovery of pension and OPEB expenses.
23

24 Recovery mechanisms for employee future benefit costs are common in current public
25 utility practice to address increased variability and unpredictability of employee future
26 benefit costs such as pension expense. Please refer to the Responses to Request for
27 Information CA NP 212 and CA NP 260 for additional information.