

1 Q. Further to the response to SR-NP-NLH-030, has Hydro applied for confirmation from
2 CRA that the 2002 ruling on the refund of surplus Wabush earnings is applicable to
3 the proposed RSP Surplus Refund, given that the ruling states it is based on the
4 facts of the transaction proposed at that time and that it be completed by March
5 31, 2003? If not, why not?

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8 A. As outlined in Hydro's response to SR-NP-NLH-055, Hydro has requested a separate
9 ruling from the CRA with respect to the 2014 proposed refund of the RSP Surplus.
10 As the 2002 ruling specifically deals with the facts and circumstances associated
11 with the 2002 refund, Hydro's position is that it cannot assume that the 2002 ruling
12 applies to the proposed 2014 refund.