

1    Q.    **Employee Future Benefit actuarial gains and losses**

2            Please identify the amount that would have been reported in 2013 had the 2012  
3            amount been reported.

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6    A.    The amount included in 2015 of \$1,581,000 as shown in Section 3, Finance,  
7            Schedule 1, Page 8 of 11 of Hydro's Amended Application, would not change had  
8            the actuarial losses from 2012 to 2014 been reported.