Q. Please provide the current policy for each of the utilities in Hydro's comparator
 group (i.e. Atlantic Canada Electric Utilities) as regards the type of pension plan (i.e.
 defined benefit vs. defined contribution) open to new employees.

4 5

A. Hydro is not in the position to confirm information regarding the retirement plans
 of other Atlantic utilities. However, Table 1 below provides a summary as
 understood by Hydro.

9

10 **Table 1**

Organization	Type of Pension Plan for New Hires
Newfoundland Power	Defined Contribution (Group RRSP)
New Brunswick Power	Defined Benefit (Shared Risk) ¹
Nova Scotia Power	Non-Union: Defined Contribution Union: Defined Benefit
Maritime Electric	Defined Contribution (Group RRSP)

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¹ Information on the Government of New Brunswick Public Service Shared Risk Pension Plan can be obtained from the following link. http://www2.gnb.ca/content/dam/gnb/Departments/ohr-brh/pdf/pensions/pension_plans/pssa/PSSRP_Jan2014_presentation.pdf