

1 Q. **Reference: Pages 3.27 to 3.28.**

2 Is the current GRA prepared on the same basis of accounting as set out in P.U. 13  
3 (2012)?

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6 A. Hydro's GRA is prepared on the basis of the accounting policies set out in Board  
7 Order No. P.U. 13(2012). As outlined in the Application, Hydro is also proposing  
8 regulatory approval for items not outlined in Board Order No. P.U. 13(2012),  
9 including the amortization of actuarial gains and losses on Employee Future  
10 Benefits and the deferral and recovery mechanisms related to energy supply costs.