

1 **Q. Under what line item in Operating Costs by Breakdown does Retiring Allowance**
2 **fall?**

3
4 A. For 2010 retiring allowances, refer to *Volume 2, Exhibits and Supporting Materials,*
5 *Exhibit 2, line 17.*

6
7 Effective January 1, 2011, the Company commenced recognizing Other Post-
8 Employment Benefits costs based on the accrual method of accounting. As a result,
9 retiring allowances are no longer included in *Exhibit 2, Operating Costs by Breakdown.*
10 For 2011 to 2014F retiring allowances, refer to *Volume 2, Exhibits and Supporting*
11 *Materials, Exhibit 3, page 1, line 19.*