

- 1   **Q.   Pg. 76 - Have you compared the use of deferral accounts by Newfoundland Power to**  
2       **those of other Canadian utilities (other than Nova Scotia Power)? If yes, provide**  
3       **details.**  
4
- 5   A.   No. The use of deferral accounts only comes out in a GRA so it is difficult to keep up to  
6       speed on their use. More importantly what matters is whether the utility earns its allowed  
7       ROE which is demonstrated in the graphs in PUB-CA-31.