

1 **Volume 2, Tab 4 – A Report on Employee Future Benefits**

2

3 **Q. Please state all disadvantages that would enure to NP and its shareholder by its**
4 **retention of the cash basis method of accounting for OPEBs.**

5

6 A. No *disadvantages* enure to Newfoundland Power or its shareholder by the retention of
7 the Cash Method of accounting for OPEBs.

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9 Please refer to the Response to CA-NP-206.