

1 **Volume 3, Section 2 – Browne, Regulatory Accounting**

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3 **Q. Please confirm that moving to the accrual method for OPEBs for rate-setting**
4 **purposes will have no impact on NP’s compliance with Section 3461 of the CICA**
5 **Handbook “Employee Future Benefits” in that it is already fully in compliance with**
6 **Section 3461.**

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8 **A. Moving to the accrual method in recognizing OPEB costs for rate-setting purposes**
9 **should have no impact on NP’s compliance with Section 3461 of the CICA Handbook.**