

- 1 **Q. Reference: CA-NP-202: please confirm that out of the 18 Canadian Utilities found**
2 **on Table 1 in response to CA-NP-202 which have adopted the Accrual Method of**
3 **Accounting, at least sixteen had done so prior to NP's last GRA.**
4
- 5 A. Newfoundland Power filed its 2003 general rate application on October 11, 2002.
6
7 Based on the information contained in Table 1 in the response to CA-NP-202, sixteen of
8 the Canadian utilities listed had adopted the Accrual Method of accounting for OPEBs
9 costs prior to that date.