1	Q.	Reference: "2022/2023 General Rate Application," Newfoundland Power, May 27,
2		2021, Volume 2, Report 6, Section 3.5, Page 10 of 13, Table 1.
3		
4		Please indicate if the inclusion of pension costs is treated consistently in the Actual
5		and Pro Forma columns. If not, please update Table 1 to ensure that pension costs
6		are treated consistently in both the 'Existing Ratio and Actual' column and the
7		'Revised Ratios and Pro Forma' column.
8		
9	A.	Pensions costs are excluded from both the actual and <i>pro forma</i> columns in the table
10		referred to in this Request for Information.