

BOARD STAFF INTERROGATORY #9

INTERROGATORY

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With respect to the pension and OPEBs accrual update for 2017, what are the main drivers of the decrease of \$3.8 million vs the 2017 placeholder?

RESPONSE

The decrease of \$3.8 million in total pension and OPEB accrual costs was primarily a result of a change in the estimation of discount and interest rates for calculating benefit obligations, service cost, and interest on these items, referred to as the split rate approach in Exhibit D1, Tab 5, Schedule 1, Appendix 1 page 2.

Witnesses: J. Shem
R. Small