

BOARD STAFF INTERROGATORY #13

INTERROGATORY

D - Operating Costs

Issue 4: Is the forecast of Employee Future Benefit costs which will be incurred under USGAAP appropriate, including the request to recover Pension Expense and Other Post-Employment Benefits ("OPEB") Expense on an accrual basis commencing January 1, 2013?

Ref: Ex. A2/ Tab 3/ Sch 1

- a) Please provide the full actuarial valuation report as at December 31, 2009 for OPEB and the accounting valuation report as at December 31, 2011.
- b) Please confirm if EGD's external auditors have audited or reviewed the reports, including the assumptions used. Please provide supporting documentation.
 - i. If so, do the reports reflect the auditor's comments?
 - ii. If not, when will the external auditor's audit or review take place?

RESPONSE

- a) A copy of EGD's December 31, 2011 accounting valuation report is provided in the Attachment. EGD is not required to file a full actuarial valuation report for OPEB, therefore a December 31, 2009 full actuarial valuation report does not exist and cannot be provided. /c
- b) Please refer to EGD's response to Board Staff Interrogatory #7, part b), at Exhibit I, Issue D4, Schedule 1.7.
 - i. and ii. Please refer to EGD's response to Board Staff Interrogatory #7, part b) i), at Exhibit I, Issue D4, Schedule 1.7.

Witnesses: K. Culbert
S. Chhelavda