

1 **Q. Page 3 of the Finance and Accounting Evidence by Barry Perry states that**
2 **Newfoundland Power proposes to defer dealing with outstanding issues related to**
3 **revenue recognition and the unbilled revenue increase reserve account pending**
4 **resolution of an outstanding dispute with the CCRA. How many dollars are at stake**
5 **here and what is your best estimate as to the probability of a favorable outcome and**
6 **if this account currently affects rate base please provide the dollar amount.**

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8 A. Please see the response to Request to Information CA-321.

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10 Newfoundland Power believes it has reported its tax position appropriately. However, it
11 declines to provide a prediction as to an outcome at this time. The Company is
12 proceeding to the Tax Court of Canada and is taking prudent action to assert its position.

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14 There is no impact on the rate base resulting from this matter.