

1 **Q. The evidence of Mr. Barry Perry indicates a number of accounting changes which**
2 **Newfoundland Power wishes to adopt. On a single page, please list each and every**
3 **accounting change and across from that accounting change list the additional**
4 **revenue which will be required to effect that accounting change.**
5

6 **A.** Table 20 on Page 75 of the *Finance & Accounting Evidence* provides a summary of the
7 changes in accounting amortizations and policies proposed by Newfoundland Power in
8 its 2003 General Rate Application, and their pre-tax impact on revenue requirements for
9 2003 and 2004. These proposed accounting changes, in total, reduce pre-tax revenue
10 requirements in 2003 and 2004 by approximately \$8.9 million and \$6.8 million
11 respectively.