

1 **Q. RATE BASE**

2
3 **PUB 37.0 (RE: Report on the Amortization of the Unfunded Pension Liability –**
4 **Volume I)**

5
6 **PUB 37.3**

7 **Does the Company intend on calling a witness from Mercer Human Resource**
8 **Consulting to speak to this issue?**
9

10 A. Newfoundland Power does not intend to call a witness from Mercer Human Resource
11 Consulting (“Mercer”) in this proceeding.

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13 Mercer’s function as Newfoundland Power’s actuary is to provide a valuation of the
14 pension plan. In addition, Mercer calculated funding streams necessary to liquidate the
15 unfunded liability associated with the pension plan.