

1 Q. **Employee Future Benefit actuarial gains and losses**

2 Hydro identifies that under the Board approved Order No. P.U. 13(2012) that it  
3 effectively deferred all actuarial gains and losses. However in this application Hydro  
4 is asking to continue recognizing actuarial gains and losses. Please identify the 2012  
5 amount that might have been reported had Hydro not deferred the 2012 amount.

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8 A. Had Hydro not applied Order No. P.U. 13(2012), amortization of actuarial gains and  
9 losses of \$2,263,500 would have been expensed in 2012 employee future benefits.