Q. **Reference: Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account**

Please provide past Board practice or industry practice that supports the amortization of cost deferrals over a period that spans the period until the utility’s next GRA, such as those related to revenue deficiencies/surpluses and regulatory proceeding costs.

A. Please refer to Newfoundland and Labrador Hydro’s response to NP-NLH-080 of this proceeding.