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

Did Hydro consider other amortization periods for its Business Systems Transformation Program Deferral Account, such as the useful life of the underlying assets? If so, please provide details. If not, why not?

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