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 Phase Two Hearing Costs Deferral Account and its Reliability and Resource Adequacy Study Review Deferral Account, such as using the same period as its GRA Hearing Cost Deferral Account? 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.