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

Please provide Hydro’s proposed treatment of the Rural Rate Alteration Account balance as of December 31, 2026. Please also provide Hydro’s proposed treatment of the Rural Rate Alteration Account January 1, 2027 and onward.

A. Please refer to Newfoundland and Labrador Hydro’s response to NP-NLH-087 of this proceeding.