

**MDR\_22 D.27 Miscellaneous Information.**

Employee Costs – Pensions. The two most recent pension actuarial reports prepared for the utility.

Answer: The pension accounting summary is shown in:

- MDR\_22 D.27\_Attach1

Year-end 2015 and 2014 pension reports are attached as:

- MDR\_22 D.27\_Attach4
- MDR\_22 D.27\_Attach5

The 2015 and 2014 SERP actuarial reports are attached as:

- MDR\_22 D.27\_Attach2
- MDR\_22 D.27\_Attach3

The assumptions for the pension and SERP reports are discussed in:

- MDR\_22 D27\_Attach6

A discount rate analysis is shown on:

- MDR\_22 D.27\_Attach7

These reports and studies were performed by an outside actuary.

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