

19. OTHER LIABILITIES

	2007	2006
Accrued benefit plan liability (note 16)	\$ 345	\$ 325
Accrued insurance liabilities	122	138
Asset retirement obligation	19	20
Goods and Services Tax and provincial sales taxes	23	14
Restructuring and other charges (note 4)	21	21
Stock-based compensation liability (note 23)	17	28
Unrealized equity swaps and forwards liability (note 24)	174	60
Unrealized interest rate swap liability (note 24)	28	
Other	82	82
Other liabilities	\$ 831	\$ 688

Total accrued insurance liabilities are \$165 (2006 – \$188), of which \$122 (2006 – \$138) is included in other liabilities and \$43 (2006 – \$50) in accounts payable and accrued liabilities. Included in total accrued insurance liabilities of \$165 (2006 – \$188) are \$112 (2006 – \$132) of United States workers' compensation liabilities. The related cost and accrued workers' compensation liabilities are based on actuarial valuations which are dependent on assumptions determined by management. The discount rate used in determining the 2007 workers' compensation cost and liability was 5.0% (2006 – 6.0%). The total workers' compensation liability is equal to the ultimate actuarial loss estimate less any actual losses paid to date. Any change in the workers' compensation liability is recognized immediately in operating income.

The United States workers' compensation cost associated with the workers' compensation liability was \$34 in 2007 (2006 – \$43).