

- 1 Q. **Reference: Application, Volume I, Table 3-1, Section 3.1 Operating Costs, p. 3.2**
- 2 Please provide a copy of Table 3-1 for each of before and after allocations to the General
- 3 Expenses Capitalized Deferral Account.
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- 6 A. A copy of Table 3-1 showing the before and after allocations to Newfoundland and Labrador
- 7 Hydro's ("Hydro") General Expenses Capitalized ("GEC") Deferral Account is provided below.

Table 3-1: Hydro's Operating Costs by Cost Type (\$ Millions)¹

Cost Type	2019 Test Year	2024 Actual	2025 Forecast	2025 Actual	2026 Forecast	2027 Test Year
Labour Excluding GEC	85.5	88.5	94.3	95.4	99.8	103.0
System Equipment and Maintenance	26.8	24.6	28.6	30.4	29.8	27.5
Other	29.6	32.3	35.2	36.5	33.8	35.3
Cost Allocations (Recoveries)	(5.0)	(0.1)	(0.8)	(5.2)	(4.1)	(2.9)
Gross Operating Costs Before GEC	136.9	145.2	157.4	157.1	159.3	162.9
GEC	-	-	(6.1)	(6.3)	(6.4)	(6.6)
Total Operating Costs After GEC	136.9	145.2	151.3	150.8	152.9	156.4

¹ Numbers may not add due to rounding.