

1 Q. **Reference: Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing**
2 **Guidelines**

3 Please provide a table showing, by entity, where costs common to all entities were expended for
4 the years 2019 to the 2027 test year as well as the 2019 test year. For Hydro, please show
5 separately, Hydro's regulated and non-regulated operations.

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8 A. Please refer to NP-NLH-007, Attachment 1.

Newfoundland and Labrador Hydro
Shared Service Costs (\$000)¹

	2019	2020	2021	2022	2023	2024	2025	2026 Forecast	2027 Test Year
Regulated Hydro	8,953	9,140	9,599	11,317	12,152	14,040	14,887	18,201	18,951
Churchill Falls	1,937	2,056	2,490	3,071	3,297	3,837	4,223	5,662	6,119
Lower Churchill	1,437	1,780	1,661	1,501	1,138	1,507	1,666	3,907	4,024
Oil & Gas / Bull Arm	252	-	8	9	9	53	36	47	47
Energy Marketing	317	352	354	373	403	530	515	642	672
Non-Regulated Hydro	3,773	3,675	3,855	4,377	4,577	5,583	5,868	5,907	6,010
Subtotal Non-Regulated	7,716	7,863	8,368	9,331	9,424	11,510	12,308	16,165	16,872
Total	16,669	17,003	17,967	20,648	21,576	25,550	27,195	34,366	35,823
Regulated Percentage	53.7%	53.8%	53.4%	54.8%	56.3%	55.0%	54.7%	53.0%	52.9%
Non-Regulated Percentage	46.3%	46.2%	46.6%	45.2%	43.7%	45.0%	45.3%	47.0%	47.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

¹ Administration fee business units.