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

Please provide a table showing common costs allocated to Hydro’s regulated operations, both in dollars and as a percentage of total common costs, for the years 2019 to the 2027 test year as well as the 2019 test year. Please show separately, labour and non-labour costs.

A. Please refer to Newfoundland and Labrador Hydro’s responses to NP-NLH-006 and NP-NLH-007 of this proceeding.