

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

3 Please provide details on assets previously held by Nalcor that are no longer exempt from the
4 Act.

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7 A. Information Systems assets are no longer exempt from the *Public Utilities Act*. For further
8 information, please refer to Newfoundland and Labrador Hydro's Report on Amalgamation
9 Activities.¹

¹ "Report on Amalgamation Activities," Newfoundland and Labrador Hydro, rev. April 17, 2025 (originally filed April 15, 2025), <http://www.pub.nf.ca/indexreports/other/From%20NLH%20-%20Report%20on%20Amalgamation%20Activities%20for%20Hydro%20and%20Nalcor%20Energy%20-%20Revision%201%20-%202025-04-17.PDF>.