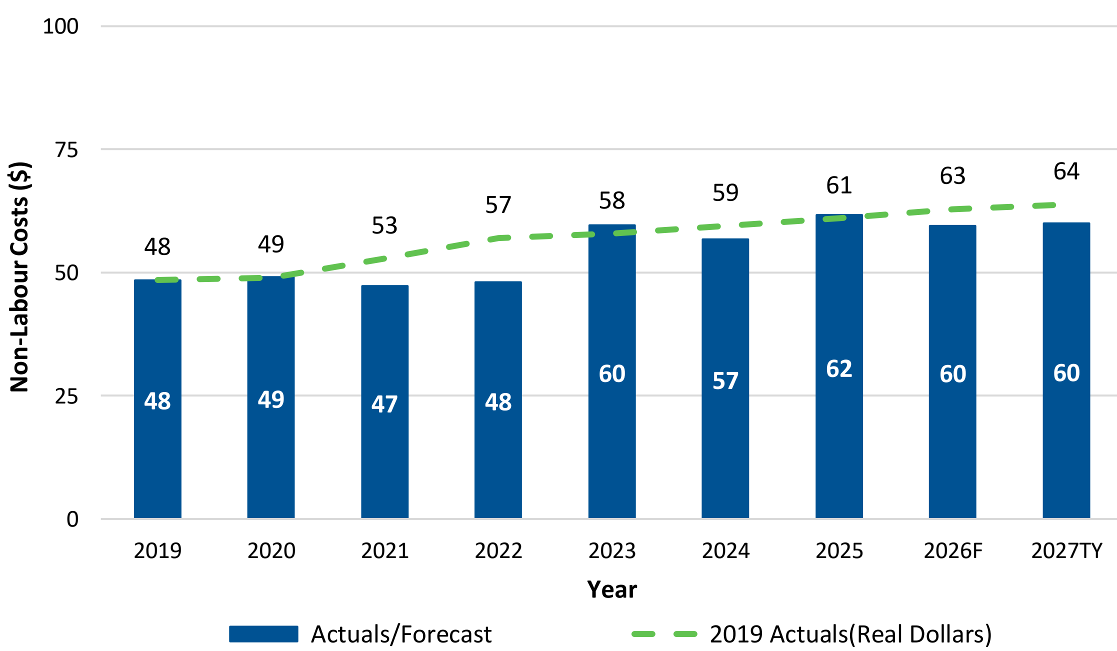
Q. **Reference: Volume I, Section 2.3, Charts 2-12 to 2-14, Issue Topic: Operating Efficiencies**

Please revise Chart 2-14 to show non-labour costs gross of deferred non-labour costs to the General Expenses Capitalized Deferral Account. Please also show the inflation-adjusted line from 2019 actual as opposed to from the 2019 test year.

A. The credit associated with costs deferred to the General Expenses Capitalized Deferral Account is recorded in salaries and benefits rather than non-labour costs. Consequently, the non-labour costs presented in Chart 2-14 are not impacted by the deferral account credit, and no adjustment is required to present non-labour costs on a gross basis. The adjusted Chart 2-14 (updated for 2025 Actual) shows the inflation-adjusted line from 2019 Actuals through the 2027 Test Year.



Adjusted Chart 2-14: 2019 Actual Non-Labour Costs vs Inflation ($ Millions)