

1 Q. **Reference: Volume I, Section 3.2, Issue Topic: Operating Efficiencies**

2 For each of professional services, materials, contract labour and other maintenance-related
3 expenses, please provide a breakdown of these costs from 2024 to 2027 test year. Please also
4 detail how each component was forecasted for 2025 to 2027 test year including the cost
5 escalations used. Please provide the basis for any cost escalations used.

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8 A. Please refer to Newfoundland and Labrador Hydro's response to NP-NLH-055 of this proceeding.