

1 Q. **Reference: Volume I, Schedule B-III, Issue Topic: Operating Efficiencies**

2 Please explain the annual variances in Removal and Decommissioning Recovery from 2020 to
3 2027 test year. Please also detail how the 2027 test year figure was determined.

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6 A. Please refer to Newfoundland and Labrador Hydro's response to part c) of PUB-NLH-026 of this
7 proceeding.