

1 Q. Further to the response to NP-NLH-071, explain the significant increase in audit and
2 legal fees from 2015 to 2019TY.

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5 A. There was no significant increase in audit and legal fees from 2015 to the 2019 Test
6 Year. The \$0.4M increase in audit and legal fees from 2015 to the 2019 Test Year
7 depicted in Hydro's response to NP-NLH-071, Table 1 is due to a change in cost
8 categorization.

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10 In 2015, Hydro incurred \$0.9M in legal costs, which was captured as part of the GRA
11 and Board related costs category. In the 2019 Test Year, Hydro has included \$0.4M
12 of legal costs related to regulatory activity in the audit and legal costs category,
13 which is actually a decrease relative to 2015 levels.