

1 Q. (Exhibit 8: Intercompany Transaction Costing Guidelines)

2 Please provide a breakdown of salaries between regulated and non-regulated

3 activities for Managers and Executives from 2010 to 2013 forecast.

4

5

6 A. Please see CA-NLH-085, Attachment 1 (Revision 1). Column "Time Charged"

7 indicates the percentage of time charged to non-regulated activities for Managers

8 and Executives, in Regulated Hydro, from 2010 to 2013 ~~actual and forecast for 2014~~

9 ~~to 2015.~~

Position Transferred to Nalcor (Y/N)	Position Description ¹	Actual								Forecast			
		2010		2011		2012		2013		2014		2015	
		Job Rate ²	Time Charged ³										
Y	Manager Engineering Protection and Control	\$ 118,600	9.8%		-		-		-		-		-
Y	Manager Technical Services and Asset Management	\$ 118,600	9.8%		-		-		-		-		-
Y	Manager Engineering Civil	\$ 118,600	3.7%						-		-		-
Y	Manager Engineering Electrical	\$ 118,600	29.1%		-		-		-		-		-
Y	Manager Engineering Mechanical	\$ 118,600	1.5%		-		-		-		-		-
Y	Manager Engineering Research and Development	\$ 118,600	12.8%				-		-		-		-
Y	Manager Supply Chain Management ⁴	\$ 108,150	56.7%	\$ 112,500	20.8%		-		-		-	\$ 134,100	-
N	General Manager Transmission and Rural Operations	\$ 144,950	-	\$ 150,750	-	\$ 167,550	-	\$ 174,250	1.2%	\$ 179,500	-	\$ 179,500	-
N	General Manager, Finance (NL Hydro) ⁵			-		-		-		\$ 179,500	-	\$ 179,500	-
N	General Manager Gas Turbines & Diesels ⁵			-		-		-		\$ 162,900	-	\$ 162,900	-
N	Manager Accounting & Budgeting ⁵			-		-		-		\$ 91,000	-	\$ 91,000	-
N	Manager Customer Services	\$ 98,750	-	\$ 102,700	-	\$ 113,650	-	\$ 118,200	-	\$ 121,750	-	\$ 121,750	-
N	Manager Energy Efficiency	\$ 90,650	3.6%	\$ 94,300	0.8%	\$ 103,150	1.8%	\$ 107,300	0.8%	\$ 110,500	-	\$ 110,500	1.3%
N	Manager Engineering Telecontrol	\$ 118,600	3.9%	\$ 123,350	0.0%	\$ 138,000	0.0%	\$ 143,500	-		-		-
N	Manager Financial Controls, Processes & Risk ⁵		-		-		-			\$ 147,800	-	\$ 147,800	-
N	Manager Generation and Rural Planning	\$ 108,150	22.8%	\$ 112,500	32.7%	\$ 125,200	9.1%	\$ 130,200	-	\$ 147,800	-	\$ 147,800	6.4%
N	Manager Hydro Generation	\$ 118,600	0.2%	\$ 123,350	3.9%	\$ 138,000	9.7%	\$ 143,500	0.1%	\$ 147,800	2.0%	\$ 147,800	8.8%
N	Manager Labour Relations ⁶	\$ 108,150	44.5%	\$ 112,500	23.7%	\$ 125,200	-						
N	Manager Long Term Asset Planning	\$ 108,150	-	\$ 112,500	2.1%	\$ 125,200	3.9%	\$ 130,200	1.5%	\$ 134,100	1.6%	\$ 134,100	3.8%
N	Manager Long Term Asset Planning	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Long Term Asset Planning Generation and Terminals	\$ 108,150	-	\$ 112,500	-	\$ 125,200	5.8%	\$ 130,200	6.5%	\$ 134,100	1.2%	\$ 134,100	5.8%
N	Manager Long Term Asset Planning Transmission and Distribution	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Network Services	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	11.3%	\$ 134,100	-
N	Manager Operations & Work Execution Generation and Terminals - Northern	\$ 98,750	-	\$ 102,700	-	\$ 113,650	-	\$ 118,200	-	\$ 121,750	-	\$ 121,750	-
N	Manager Work Execution Generation and Terminals - Central	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Operations & Work Execution Generation and Terminals - Labrador	\$ 98,750	-	\$ 102,700	-	\$ 113,650	0.6%	\$ 118,200	-	\$ 121,750	-	\$ 121,750	0.6%
N	Manager Operations	\$ 108,150	-	\$ 112,500	3.3%	\$ 125,200	3.2%	\$ 130,200	5.7%	\$ 134,100	1.4%	\$ 134,100	3.2%
N	Manager Operations	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Operations and Work ExecutionTransmission and Distribution - Labrador	\$ 98,750	-	\$ 102,700	-	\$ 113,650	-	\$ 118,200	-	\$ 121,750	-	\$ 121,750	-
N	Manager Operations and Work Execution Transmission and Distribution - Central	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Operations and Work ExecutionTransmission and Distribution - Northern	\$ 98,750	-	\$ 102,700	-	\$ 113,650	-	\$ 118,200	-	\$ 121,750	-	\$ 121,750	-
N	Manager Project Execution (Regulated)	\$ 118,600	-	\$ 123,350	-	\$ 138,000	-	\$ 143,500	0.2%	\$ 147,800	-	\$ 147,800	-
N	Manager Safety, Health and Environment	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Safety, Health and Environment	\$ 98,750	-	\$ 102,700	-	\$ 113,650	-	\$ 118,200	-	\$ 121,750	-	\$ 121,750	-
N	Manager System Operations and Integration Support ⁷	\$ 131,000	19.6%	\$ 136,250	35.8%	\$ 152,050	63.6%	\$ 174,250	11.1%	\$ 162,900	11.2%	\$ 162,900	62.0%
N	Manager System Planning ⁷	\$ 131,000	30.7%	\$ 136,250	35.6%	\$ 152,050	42.3%	\$ 158,150	5.4%		-		-
N	Manager System Operations ⁷	\$ 131,000	3.9%	\$ 136,250	5.9%	\$ 152,050	16.2%	\$ 158,150	33.6%	\$ 147,800	3.0%	\$ 147,800	16.2%
N	Manager Technology Planning and Project Delivery	\$ 108,150	-	\$ 112,500	1.7%	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-
N	Manager Thermal Generation	\$ 131,000	-	\$ 136,250	-	\$ 152,050	-	\$ 158,150	0.2%	\$ 162,900	3.4%	\$ 162,900	-
N	Manager Transmission and Rural Operations Central	\$ 131,000	-	\$ 136,250	-	\$ 152,050	-	\$ 158,150	0.2%	\$ 162,900	0.6%	\$ 162,900	-
N	Manager Transmission and Rural Operations Labrador	\$ 118,600	-	\$ 123,350	-	\$ 138,000	-	\$ 143,500	0.4%	\$ 147,800	-	\$ 147,800	-
N	Manager Transmission and Rural Operations Northern	\$ 118,600	-	\$ 123,350	-	\$ 138,000	-	\$ 143,500	-	\$ 147,800	-	\$ 147,800	-
N	Manager Transmission and Rural Operations Services	\$ 98,750	-	\$ 102,700	-	\$ 113,650	-	\$ 118,200	-	\$ 121,750	-	\$ 121,750	-
N	Manager Transmission Planning and Integration Support	\$ 108,150	35.1%	\$ 112,500	41.5%	\$ 125,200	23.2%	\$ 130,200	19.8%	\$ 162,900	9.9%	\$ 162,900	23.2%
N	Manager Work Execution	\$ 108,150	-	\$ 112,500	0.7%	\$ 125,200	2.1%	\$ 130,200	0.4%	\$ 134,100	-	\$ 134,100	1.2%
N	Manager Work Execution	\$ 108,150	-	\$ 112,500	-	\$ 125,200	-	\$ 130,200	-	\$ 134,100	-	\$ 134,100	-

Position Transferred to Nalcor (Y/N)	Position Description ¹	Actual								Forecast			
		2010		2011		2012		2013		2014		2015	
		Job Rate ²	Time Charged ³										
N	Manager Rates and Regulation ⁸		-		-		-		-	\$ 162,900	-	\$ 162,900	-
N	Manager, Ready for Integration ⁹		-		-		-		-	\$ 179,500	-	\$ 179,500	-
N	Manager, Building the Production Operation ⁹		-		-		-		-	\$ 179,500	-	\$ 179,500	-
N	Manager Regulatory Engineering ⁸		-		-		-		-	\$ 147,800	-	\$ 147,800	-
N	V-P Newfoundland & Labrador Hydro ¹⁰		-		-		-	\$ 221,624	12.3%	\$ 228,273	2.1%	\$ 228,273	2.2%
N	V-P Regulated Operations	\$ 231,800	4.5%	\$ 249,300	7.0%	\$ 259,200	10.0%	\$ 269,550	1.4%		-		-
N	V-P Systems Operations & Planning ¹¹		-		-		-	\$ 221,624	13.9%	\$ 228,273	5.3%	\$ 228,273	5.5%
N	Chief Operating Officer ⁵		-		-		-			\$ 179,500	-	\$ 179,500	-

¹ Includes the Vice President level, the Vice President direct report level, as well as Managers with senior accountability in their functional areas.

² The job rate is 100% of the salary scale for that position. Job rates for 2015 reflect 2014 actuals.

³ Time charged represents hours divided by standard hours (1950 or 2080) charged from Hydro at the position's bill rate (see the bill rate calculation procedure in response to PUB-NLH-222)

⁴ Position will transfer to Hydro in 2015.

⁵ New position 2014.

⁶ The Labour Relations function was restructured under the Manager of Human Resources and Labour Relations in 2012.

⁷ Positions were restructured under a new Division called Systems Operations and Planning in 2013.

⁸ Position transferred from Nalcor to Hydro in 2014.

⁹ New position 2015.

¹⁰ Position retitled from VP Regulated Operations to VP Nfld. & Labrador Hydro in 2013.

¹¹ New position 2013.