Q. **Reference: Volume 1, pages 145, 153; Schedule F (page 248); Volume 2, pages 76, 79**

Reconcile all 2027 Test Year rate mitigation amounts referenced in Chapter 5, Schedule F, Schedule G, Exhibit 3, and related workpapers. Provide a table identifying each mitigation amount, its source document/page/workpaper, the vintage/date of forecast, whether it is rounded, whether it applies to revenue requirement, cost of service, customer bills, or deferral-account treatment, and the reason for any difference between amounts.

A. Please refer to Table 1 for rate mitigation references in Newfoundland and Labrador Hydro's ("Hydro") 2026 General Rate Application ("GRA").

Hydro's GRA rate mitigation of $502.0 million (rounded) is included in the 2027 Test Year revenue requirement and Cost of Service Study. There is no rate mitigation applied directly to customer bills, and no rate mitigation application to deferral accounts in the 2027 Test Year. Any variances between rate mitigation assumed in Hydro's 2027 Test Year and actual rate mitigation funding required will be included in Hydro's proposed Long-Term Supply Cost Variance Deferral Account.

Table 1: Rate Mitigation References in GRA

Amount	Reference	Rounded	Vintage of Forecast	Explanation
$502.0 million	Chapter 5, page 5.10, Table 5-6.	Yes	GRA	Difference from Schedule F is due to rounding.
$501,963,983	Schedule F 1.1, page 1 of 2 and throughout schedule.	No	GRA	2027 Test Year rate mitigation.
$Nil	Schedule G 1.1, page 1 of 2 and throughout schedule.	N/A	N/A	Schedule G is Cost of Service Study excluding rate mitigation; therefore, there is no rate mitigation balance included.
$502.4 million	Exhibit 3, page 4, Table 1 and page 5, Table 2.	Yes	May 2024	Difference of $0.4 million due to vintage of forecast.