

1 Q. **Reference: Schedule B-II (Volume 1, page 220); 2017 GRA Volume 1 (Revision 5, July 4, 2018),**
2 **Schedule 3-X (pages 165, 167)**

3 Provide a single reconciled table showing Hydro's actual operating costs by functional area for
4 each year 2018 through 2026 (actuals where available, forecast for years not yet complete),
5 cross-walked to both:

6 a) the 2017 GRA's approved 2018 and 2019 Test Year figures by the functional taxonomy
7 used at that time (Schedule 3-X), and

8 b) the current functional taxonomy used in this GRA's Schedule B-II, noting explicitly where
9 departmental groupings were changed, combined, or renamed between the two filings.

10 Provide the crosswalk in Excel with a mapping key showing which current functional line
11 corresponds to which former functional line, flag any function where actual costs have
12 grown faster than the 2017 GRA's approved forecast contemplated, and provide Hydro's
13 explanation for each such function.

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16 A. Newfoundland and Labrador Hydro ("Hydro") no longer reports its operating costs using the
17 organizational structure that was in place at the time of the 2017 General Rate Application
18 ("GRA"). As a result, a direct reconciliation of actual operating costs by functional area from
19 2018 through 2026 to the functional taxonomy presented in the 2017 GRA is not available.

20 In Schedule B-II of the 2026 GRA, Hydro provides a comparison of total operating expenses by
21 functional area from the 2019 Test Year through to the 2027 Test Year, including actual and
22 forecast amounts for the years in between. A selection of this information is also provided in
23 Tables 3-5 and 3-6. As noted in footnote 35 on page 3.10, the 2019 Test Year costs have been
24 presented in alignment with Hydro's current organizational structure. Where applicable,
25 comparative years have been restated to correspond with the current organizational structure
26 while maintaining the same total operating costs.

1 Hydro submits that the information provided in Schedule B-II allows a consistent and
2 comparable presentation of operating expenses by functional area across all reported years,
3 including Hydro's last test year, which was approved by the Board of Commissioners of Public
4 Utilities. This approach enables intervenors to assess cost trends and proposed operating costs
5 within Hydro's current organizational structure.