Q. **Reference: Volume 1, page 2.28**

Hydro states (footnote 60) "...Hydro's operating costs in 2025F, 2026F and 2027TY are shown net of deferred salaries to the General Expenses Capitalized Deferral Account as approved in Board Order No. P.U. 32 (2025)."

a) Provide the $ of salaries by business unit and division and in total that have been or are forecast to be deferred into the General Expenses Capitalized Deferral Account for each of 2025 Actual, 2026 Forecast and the 2027 Test Year.

b) Explain the nature of salaries that have been or are forecast to be deferred into the General Expenses Capitalized Deferral Account.

A. Please refer to Newfoundland and Labrador Hydro's response to NP-NLH-054 of this proceeding.