

1 Q. **Reference: Volume 1, pages 5.16 to 5.21 and Schedule D-V**

2 Hydro provides (pages 5.16 to 5.21) a description of its proposals with respect to ten regulatory
3 deferral accounts. Hydro provides (Schedule D-V) a summary continuity schedule for deferred
4 charges for the 2027 Test Year.

5 a) Provide a summary table of the Board Order and Board approved amortization period
6 for those regulatory deferral accounts that are listed on Schedule D-V and for which
7 there is no commentary provided in Chapter 5 (pages 5.16 to 5.21) of the GRA filing.

8 b) Provide a schedule that summarizes which of the deferral accounts on Schedule D-V are
9 collected through revenue requirements and which are collected through rate riders.

10 c) Explain why there are no Regulatory Adjustments related to regulatory deferral
11 accounts in Hydro's Revenue Requirement Analysis (Schedule D-I).

12 d) Provide a schedule that summaries where the proposed amortization can be found in
13 Hydro's Revenue Requirement Analysis (Schedule D-I) for those deferral accounts that
14 are approved to be collected/refunded or proposed to be collected/refunded through
15 revenues requirement in the 2027 Test Year.

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18 A. a) Please refer to Newfoundland and Labrador Hydro's ("Hydro") response to CA-NLH-195 of
19 this proceeding.

20 b) Please refer to Hydro's response to CA-NLH-195 of this proceeding.

21 c) Schedule D-I of Hydro's 2026 General Rate Application is presented using regulatory
22 accounting presentation rather than International Financial Reporting Standards
23 presentation. Under regulatory accounting presentation, the impacts of regulatory
24 adjustments are reflected directly within the revenue and expense categories to which they
25 relate, including approved amortizations of regulatory deferral account balances included in

- 1 the 2027 Test Year revenue requirement. Accordingly, separate "Regulatory Adjustments"
- 2 are not required in Schedule D-I.
- 3 **d)** Please refer to Hydro's response to CA-NLH-195 of this proceeding.