

1 Q. **Reference: Response to CA-NLH-076, part a**

2 Further to CA-NLH-076(a) and Volume II, Exhibit 6, Appendix I, please confirm which employee
3 groups use the “*Utilities Reference*” and “*Select Canadian Utilities*” comparator groups. Explain
4 how each group’s results, including the primary and secondary references for executives,
5 informed the compensation adjustments included in the 2027 Test Year, and identify any
6 departure from Southlea’s recommendations.

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9 A. The “Utilities Reference” identified in the Southlea Groups LP (“Southlea”) report apply to both
10 the Non-Union and Executive groups. The “Select Canadian Utilities” comparator group was
11 used solely as a secondary reference point for comparison and illustrative purposes for the
12 Executive group. Recent and future compensation adjustments are informed by the information
13 contained within the Southlea report. Newfoundland and Labrador Hydro (“Hydro”) aligns with
14 Southlea on its comparator group. The Southlea report has not yet been adopted in full as Hydro
15 continues to work with the Government of Newfoundland and Labrador on the
16 recommendations.