

1 Q. **Reference: CA-NLH-109; NP-NLH-120**

2 Please quantify the portion of the \$17.86 million "*Change in Costs*" shown for Island Industrial
3 Customers in NP-NLH-120 attributable to changes in the functionalization and classification of
4 costs between the 2019 and 2027 Test Years, holding the underlying costs and customer
5 allocation factors constant.

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8 A. Please refer to Newfoundland and Labrador Hydro's response to CA-NLH-276 of this proceeding.