

1 Q. **Reference: CA-NLH-109; CA-NLH-110; NP-NLH-120**

2 Using the responses to CA-NLH-276 through CA-NLH-279, please provide a reconciliation of the
3 \$17.86 million decrease reported as “*Change in Costs*” for Island Industrial Customers in NP-
4 NLH-120. State the baseline values and order of substitutions used to separate cost,
5 functionalization/classification and customer-allocation effects; identify interactions and any
6 residual. Treat CA-NLH-279 as a distinction within those effects, not an additional component,
7 and retain NP-NLH-120’s exclusion of direct project-related costs.

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