

- 1 Q. **Reference: Response to CA-NLH-214, part c**
- 2 Further to the response to CA-NLH-214, part c, please provide an updated Table 1 from this
- 3 response and the impact to shared service costs allocations to Hydro regulated operations for
- 4 the 2027 Test Year using 2025 actual results as opposed to 2024 actual results.
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- 7 A. Please refer to Table 1, with the universal allocator updated using 2025 actual data as
- 8 requested. The application of the updated allocator to the 2027 Test Year results in a
- 9 reallocation of approximately \$71,000 from Non-Regulated Newfoundland and Labrador Hydro
- 10 (“Hydro”) to Regulated Hydro. This impact is considered immaterial.

Table 1: Detailed Calculation for Hybrid Allocator (\$ Millions)

2025	PPE	%	Total O&M	%	2025	Average %
Hydro (Non-Reg)	15,493	79.86%	201.66	55.22%	Hydro (Non-Reg)	67.54%
Hydro Regulated	3,907	20.14%	163.54	44.78%	Hydro Regulated	32.46%
Total	19,400	100%	365.20	100.00%	Total	100.00%

Regulated Hydro	20.14%	44.78%	Regulated Hydro	32.46%
Non-Regulated	79.86%	55.22%	Non-Regulated	67.54%
Total	100.00%	100.00%	Total	100.00%