

- 1 Q. **Reference: NP-NLH-013, Issue Topic: Intercompany Transaction Costing Guidelines.**
- 2 Please extend Table 1 to include 2019 to 2023. Please also include the 2019 test year in the
- 3 extended table.
- 4
- 5
- 6 A. Please refer to NP-NLH-124, Attachment 1.

Table 1: Labour Costs: Executive Functional Area (\$ Millions)

	2019 Test Year	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2026 Forecast	2027 Test Year
Regulated Labour Costs ¹	1.9	1.9	1.6	1.6	1.4	0.8	0.9	1.0	0.9	1.0
Non-Regulated Labour Costs ^{2,3}	-	-	-	0.4	2.7	2.8	3.1	3.5	3.0	3.1
Total Labour Costs	1.9	1.9	1.6	2.0	4.1	3.7	4.0	4.4	4.0	4.1
Costs allocated to Regulated Operations ⁴	-	(0.2)	(0.0)	0.0	0.4	1.0	1.1	0.9	0.6	0.6
Total Regulated Costs (Labour costs and Admin fee)	1.9	1.7	1.6	1.6	1.8	1.8	1.9	1.8	1.5	1.6
% of costs in Regulated Hydro ⁵	100%	88%	99%	83%	44%	50%	49%	42%	39%	39%

¹ Costs for Executive based in Regulated Hydro.

² Costs for Executives based in Non-Regulated Hydro.

³ Reflects reorganization of the Executive structure effective November 2021.

⁴ Includes labour charged from Non-Regulated to Regulated and from Regulated to Non-Regulated and Administration fees.

⁵ The percentages for 2019 through 2021 reflect Regulated Hydro's standalone executive structure prior to the November 2021 reorganization. Percentages from 2022 onward reflect the post-reorganization executive structure and associated cost allocations between regulated and non-regulated operations.