

1 Q. **Reference: NP-NLH-048, Issue Topic: Operating Efficiencies.**

2 Please provide an explanation for the increase in regulatory costs from 2026 forecast to 2027
3 test year.

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6 A. Please refer to Newfoundland and Labrador Hydro's response to part c) of PUB-NLH-016 of this
7 proceeding.