

1 Q. Re: “Newfoundland and Labrador Hydro Cost of Service Methodology Review  
2 Application,” Pre-Filed Testimony of Andrew McLaren, August 5, 2019.

3 Does The InterGroup Consultants Ltd. agree that rate mitigation funds made  
4 available by the Provincial Government of Newfoundland and Labrador should  
5 be functionalized, classified, and allocated among all customer classes as a  
6 separate expense credit item within the Cost of Service Study and shared  
7 among customer classes on a consistent basis with the overall cost allocation  
8 approach to be approved by the Board of Commissioners of Public Utilities for  
9 the Muskrat Falls Project? If not, what method does Mr. McLaren propose for  
10 the treatment of available rate mitigation funds in the Cost of Service  
11 Methodology?

12 A. Yes, where Muskrat Falls Project includes the generation (Muskrat Falls  
13 Generating Station) and transmission (LIL and LTA).