



NEWFOUNDLAND AND LABRADOR
BOARD OF COMMISSIONERS OF PUBLIC UTILITIES
120 Torbay Road, P.O. Box 21040, St. John's, Newfoundland and Labrador, Canada, A1A 5B2

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2013-09-23

Mr. Geoffrey Young
Senior Legal Counsel
Newfoundland and Labrador Hydro
P.O. Box 12400
St. John's, NL A1B 4K7

Dear Mr. Young:

Re: Newfoundland and Labrador Hydro – 2013 General Rate Application

Enclosed are Information Requests PUB-NLH-1 to PUB-NLH-283 regarding the above noted application.

If you have any questions, please do not hesitate to contact the Board's Legal Counsel, Ms. Jacqui Glynn, by email, jgylgn@pub.nl.ca or by telephone, 709-726-6781.

Yours truly,

Sara Kean
Assistant Board Secretary

/bds
Encl.

e.c.c. **Newfoundland & Labrador Hydro**
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1 **IN THE MATTER OF**
2 the *Electrical Power Control Act, 1994*,
3 SNL 1994, Chapter E-5.1 (the "*EPCA*")
4 and the *Public Utilities Act, RSNL 1990*,
5 Chapter P-47 (the "*Act*"), as amended; and
6
7 **IN THE MATTER OF** a General Rate
8 Application (the "*Application*") by
9 Newfoundland and Labrador Hydro to
10 establish customer electricity rates for 2014.

**PUBLIC UTILITIES BOARD
REQUESTS FOR INFORMATION**

PUB-NLH-1 to PUB-NLH-283

Issued: September 23, 2013

- 1 **2013 General Rate Application, Exploits Generation**
2
- 3 **PUB-NLH-1** Page 1.7, lines 11-17 - The calculation for the savings associated with
4 wind purchases is provided. Provide the calculation for the savings
5 associated with the purchases from Exploits Generation forecast for 2013.
6
- 7 **PUB-NLH-2** Pages 2.3-2.4 - The background to the arrangement related to Exploits
8 Generation is described. Provide a summary of the principles governing
9 the current supply of energy from Exploits Generation, including the
10 length of the arrangement, the pricing and the terms of supply.
11
- 12 **PUB-NLH-3** Is there a written contract relating to the purchase of Exploits Generation
13 by Hydro? If yes, provide a copy of it. If not, why not?
14
- 15 **PUB-NLH-4** Who owns and who operates the Exploits Generation facilities?
16
- 17 **PUB-NLH-5** Does Hydro provide any services to any party related to Exploits
18 Generation? If yes, provide details on the services provided and the costs
19 charged for the services for each year since Hydro started providing
20 services.
21
- 22 **PUB-NLH-6** Page 2.4, lines 10-11 - It is stated that the arrangements for Exploits
23 Generation have been extended to June 30, 2014. Should the current
24 arrangement not be further extended, what impact would termination of
25 the arrangement or an increase in purchase price have on Hydro's costs
26 and on customers' rates?
27
- 28 **PUB-NLH-7** Have there been discussions with Nalcor or the Government relating to the
29 supply of Exploits Generation after June 30, 2014? If yes, provide details
30 of such discussions. If no, when are such discussions anticipated to occur?
31
- 32 **PUB-NLH-8** Has a decision been made on the future ownership and operation of
33 Exploits Generation after June 30, 2014? If yes, provide details of the
34 decision.
35
- 36 **PUB-NLH-9** What was the price paid by Hydro to Star Lake Hydro Partnership for
37 energy purchases under the Power Purchase Agreement with that
38 company?
39
- 40 **PUB-NLH-10** What was the price paid by Hydro to Exploits River Hydro Partnership for
41 energy purchases under the Power Purchase Agreement with that
42 company?
43
- 44 **PUB-NLH-11** Page 2.4, lines 5-7 - Hydro states it stored Base Generation from the
45 generating plants on the Exploits River and most of the energy stored was

- 1 spilled up to the end of 2011. What are the terms governing such
2 generation which was not spilled by the end of 2011?
3
- 4 **PUB-NLH-12** Page 2.4, Table 2.1 – Explain and provide details on why there are no
5 energy purchases from Exploits River Project included for 2011, 2012 and
6 2013F.
7
- 8 **PUB-NLH-13** Page 2.4, lines 5-7 - It is stated that all except 448 GWh of Base
9 Generation was spilled up to the end of 2011. Table 2.1 shows 511 GWh
10 of energy purchased from Nalcor, Grand Falls, Bishop Falls and Buchans
11 in 2011. Explain how the Base Generation not spilled of 448 GWh is
12 accounted for in the 511 GWh that was purchased.
13
14
- 15 **2013 General Rate Application, Wind Energy Purchases**
16
- 17 **PUB-NLH-14** Provide a summary of the principal terms relating to each current contract
18 for the purchase of wind energy production, including pricing, availability
19 and the term of the contract.
20
- 21 **PUB-NLH-15** What is the price per kWh that is included in the 2013 Test Year that is
22 estimated to be paid by Hydro to each wind energy producer?
23
- 24 **PUB-NLH-16** Provide details of water spilled at Hydro's facilities as a result of
25 purchased energy from wind generators, other NUGs and Exploits
26 Generation for the years 2007-2013, inclusive.
27
- 28 **PUB-NLH-17** Page 1.7, line 5 - It is stated that "*Each of these factors has had significant*
29 *positive impact on Hydro's costs and GHGs.*" Explain how GHGs are
30 taken into account in either Hydro's costs or environmental requirements.
31
- 32 **PUB-NLH-18** Page 1.7, lines 5-8 - It is stated that in 2013 the combined benefit of
33 purchased wind energy and Exploits Generation will total approximately
34 \$74 million. Is this a net benefit taking into account the purchase price and
35 any other costs associated with delivery of the wind energy and Exploits
36 Generation to the power system?
37
- 38 **PUB-NLH-19** Page 2.41, lines 15-16 - It is stated that the wind farms have contributed to
39 an increase in the firm energy capability. Describe how this firm energy is
40 determined. Has any of the wind farm capacity been assumed as firm
41 capacity?

1 **2013 General Rate Application, Capital Expenditures**

2
3 **PUB-NLH-20** What amount is in the 2013 Test Year Revenue Requirement associated
4 with the capital expenditures incurred in 2007 to 2012 and forecast for
5 2013 and what percentage is it of the total 2013 Test Year Revenue
6 Requirement?
7

8 **PUB-NLH-21** Describe in detail the actions Hydro has taken since 2009 to improve the
9 accuracy of its capital budget project cost estimates and its ability to
10 complete capital projects on schedule.
11

12
13 **2013 General Rate Application, Ramea Wind-Hydrogen-Diesel Facility**

14
15 **PUB-NLH-22** Are there any costs associated with the Ramea Wind-Hydrogen-Diesel
16 Facility included in the 2013 Test Year Revenue Requirement?
17

18
19 **2013 General Rate Application, Workforce**

20
21 **PUB-NLH-23** Page 2.17, Chart 2.4 - This chart provides a comparison of Hydro's 2012
22 Hourly Rates with Atlantic Canada electric utilities and others. Provide the
23 same information updated with the 2013 Hourly Rates.
24

25 **PUB-NLH-24** Further to PUB-NLH-23, provide the Atlantic Canada electric utility
26 average for 2012 and 2013 without Hydro's hourly rates included in the
27 determination of the average.
28

29 **PUB-NLH-25** List each of Hydro's current collective agreements and state the term of
30 each agreement.
31

32 **PUB-NLH-26** What were Hydro's Electrical "A" and Mechanical "A" hourly wage rates
33 in 2007?
34

35 **PUB-NLH-27** Provide the same comparison of hourly wage rates for each classification,
36 other than Electrical "A" and Mechanical "A" within the Operations
37 Bargaining Unit, as provided for Electrical "A" and Mechanical "A" in
38 Chart 2.4 on page 2.17.
39

40 **PUB-NLH-28** Page 2.17, lines 11-13 and page 2.18, lines 1-8 - It is stated non-union
41 salary adjustments over the period 2007 to 2012 were required "*to ensure*
42 *Hydro is more competitive with the external labour market*". Explain how
43 Hydro determined the adjustments required, including the external labour
44 market information considered, the sources of information on such market,
45 the positions reviewed, the process followed, the average increase given to
46 non-union positions each year over the period 2007 to 2012, the

1 cumulative increase over the total period and any special adjustments
2 given.

3
4 **PUB-NLH-29** Did Hydro have external expertise assist with the review of salaries and
5 wages in the period 2007 to 2013? If yes, provide a copy of each report
6 completed for Hydro.

7
8 **PUB-NLH-30** Pages 2.17-2.18 - Is it anticipated that further "*special salaries*
9 *adjustments*" will be required in the 2014 to 2016 time period?

10
11 **PUB-NLH-31** Page 2.16, lines 27-28 - The annual general wage adjustments to trades
12 and technology workers over the period 2010 to 2013 are described here.
13 Provide the annual general wage adjustments given for the same positions
14 by NB Power, NS Power and NL Power during the same period.

15
16 **PUB-NLH-32** Does Hydro have a bonus or incentive payment plan for any employees? If
17 yes, provide details of such plan.

18
19 **PUB-NLH-33** Page 2.16, lines 17-18 - Provide a table showing the number of
20 resignations and retirements by position for each year from 2007 to 2012
21 and forecast for 2013 to 2015.

22
23

24 **2013 General Rate Application, Operating Expenses**

25
26 **PUB-NLH-34** Page 2.19, footnote 7 - It is stated that the April 2013 reorganization
27 referred to is not reflected in the Operating Expenses section of the
28 evidence filed with the Application. Has Hydro prepared operating
29 expenses for 2013 to reflect this reorganization? If yes, provide the revised
30 operating expenses. If not, why has a revision not been prepared and when
31 will it be available?

32
33 **PUB-NLH-35** Page 2.21, Table 2.4 - Gross Salaries have increased from \$55.7 million to
34 \$76.1 million or 36.4 % from 2007 actual to 2013 forecast. What is this
35 percentage increase on an inflation adjusted basis?

36
37 **PUB-NLH-36** Page 2.21, Table 2.4 - Provide the actual capital labour costs each year for
38 2008 to 2012 inclusive.

39
40 **PUB-NLH-37** Page 2.21, Table 2.4 - Group Insurance costs increased from \$1.5 million
41 in 2007 to \$2.6 million for 2013 forecast or an increase of 73%. On page
42 2.23, lines 24-25 it is stated that this increase is due mainly to higher
43 employee salaries and associated life insurance premiums and self-insured
44 expense claim increases for health and dental increases. Provide a detailed
45 breakdown showing the increased costs for each contributing factor to the
46 increase.

- 1 **PUB-NLH-38** Has Hydro completed an internal review or retained any external
2 consultant to review its group insurance in the period 2007 to 2013? If yes,
3 provide a copy of every report received from such consultant or completed
4 internally.
5
- 6 **PUB-NLH-39** Provide a comparison of Hydro's current group insurance benefits with
7 those provided by other Atlantic Canadian electric utilities.
8
- 9 **PUB-NLH-40** Have the benefits provided through Hydro's group insurance benefits been
10 enhanced or improved since 2007? If yes, provide details of the changes.
11
- 12 **PUB-NLH-41** Page 2.25, Table 2.7 - What are the professional services costs that are
13 forecast to be recovered in 2013?
14
- 15 **PUB-NLH-42** Page 2.26, lines 23-24 - It is stated that an increase in insurance costs is
16 anticipated for 2013. Does Hydro have an updated 2013 insurance cost? If
17 yes, what is it? If not, when is it expected to be available?
18
- 19 **PUB-NLH-43** Page 2.27, lines 13-14 - Provide the FTE complement for each year from
20 2008 to 2012 actual and 2013 forecast for each of the functional areas
21 within Operations, namely TRO, Generation and System Operations.
22
- 23 **PUB-NLH-44** Page 2.27, lines 14-15 - Provide the FTE complement for each year from
24 2008 actual to 2013 forecast for each area within Corporate Services,
25 namely Leadership and Associates, HROE, Finance, Project Execution
26 and Technical Services and Corporate Relations.
27
- 28 **PUB-NLH-45** Page 2.32, lines 10-12 - Provide a list of each position transferred to
29 Nalcor that resulted in a net reduction of 8 FTEs in the Leadership Group
30 and provide the salary and the percentage of time that position was
31 charged back to Hydro for each year following the transfer.
32
- 33 **PUB-NLH-46** Page 2.33, lines 10-12 - Provide a list of each position that was transferred
34 to Nalcor and provide the salary and the percentage of time that position
35 was charged back to Hydro for each year following the transfer.
36
- 37 **PUB-NLH-47** Page 2.33, lines 16-17 - Provide a list of all positions hired over the period
38 2007 to 2013 and all positions transferred or eliminated that result in the
39 17.3 FTEs referred to.
40
41
- 42 **2013 General Rate Application, Load Forecast**
43
- 44 **PUB-NLH-48** When was the 2013 load forecast and the 2013 electricity requirements
45 presented in Section 2.5 of the Application prepared?

1 **PUB-NLH-49** Have there been any material changes to the 2013 load forecast since the
 2 date it was prepared? If yes, provide details of the changes.
 3
 4

5 **2013 General Rate Application, Holyrood Energy Conversion Factor**
 6

7 **PUB-NLH-50** What is the impact on Hydro and its customers if the Holyrood energy
 8 conversion factor varies by ± 10 kWh from that proposed by Hydro of 612
 9 kWh?
 10

11
 12 **2013 General Rate Application, Finance**
 13

14 **PUB-NLH-51** List each direction received from Government that is relied on by Hydro
 15 in seeking approval of its Application, other than those relating to rural
 16 rates which are to be provided in response to PUB-NLH-77. Provide the
 17 year the direction was given, the nature of the direction and the impact of
 18 each direction on the Application.
 19

20 **PUB-NLH-52** When was the financial information filed in support of the Application
 21 prepared and when was the last time such information was reviewed and
 22 revised to reflect actual expenditures in 2013 and known 2013 material
 23 changes?
 24

25 **PUB-NLH-53** What is Hydro's marginal cost of debt for 2013?
 26

27 **PUB-NLH-54** What is the increase in the 2013 revenue requirement due to increasing the
 28 return on equity to 8.80% instead of Hydro's marginal cost of debt,
 29 assuming all rural assets are included in rate base?
 30

31 **PUB-NLH-55** What is the impact on the 2013 revenue requirement if all rural assets are
 32 excluded from rate base, assuming a return on equity of 8.80%?
 33

34 **PUB-NLH-56** What is the increase in the 2013 revenue requirement due to increasing the
 35 return on equity to 8.80% instead of Hydro's marginal cost of debt and
 36 including all rural assets, previously excluded, in the calculation of rate
 37 base?
 38

39 **PUB-NLH-57** Page 3.3, lines 13-16 - Does Hydro propose that if there are future
 40 adjustments to Newfoundland Power's allowed return on equity which are
 41 directed by Board Order following a Newfoundland Power general rate
 42 application or through the use of an Automatic Adjustment Formula that
 43 an adjustment be made to Hydro's return on equity, without a general rate
 44 application process? If the answer is yes, what process does Hydro
 45 propose for such an adjustment in its return on equity?

- 1 **PUB-NLH-58** Page 3.4, lines 20-21 - It is stated that in 2011 Government directed that
2 the debt guarantee fee be reinstated at market rates. Provide a copy of this
3 direction.
4
- 5 **PUB-NLH-59** Page 3.5, lines 1-4 - It is stated that a market analysis was undertaken by
6 one of Hydro's capital market advisors in the fall of 2010 relating to the
7 debt guarantee fee. Provide a copy of this analysis.
8
- 9 **PUB-NLH-60** Page 3.5, lines 8-9 - It is stated that the debt guarantee fee is in the range
10 of 25-50 basis points per issue, depending on the remaining term to
11 maturity. Provide a calculation of the debt guarantee fee included in the
12 2013 Test Year Revenue Requirement that shows how the amount of the
13 fee was determined.
14
- 15 **PUB-NLH-61** Explain how Hydro determined that the 2013 guarantee fee used in the
16 2013 Test Year Revenue Requirement was a market rate.
17
- 18 **PUB-NLH-62** What is the impact on the 2013 Test Year Revenue Requirement of the
19 \$100 million equity contribution by Government in 2009?
20
- 21 **PUB-NLH-63** Page 3.8, lines 5-6 - It is stated that "*increasing Hydro's target ROE to*
22 *NP's level will be an important step toward achieving the objective of*
23 *achieving and maintaining a sound financial position*". Is it Hydro's
24 opinion that it does not currently have and did not in the past have a sound
25 financial position? If the answer is yes, provide the support on which it
26 relies for its position.
27
28
- 29 **2013 General Rate Application, Rates**
30
- 31 **PUB-NLH-64** Page 4.16, Table 4.4 - The increase in the firm rate for Newfoundland
32 Power from existing rates to the proposed rate is stated to be 18.7%.
33 Confirm that the RSP credit shown in Table 4.4 for Newfoundland Power
34 which reduces the base rate is a one time adjustment and state what the
35 impact will be on Newfoundland Power's firm rate in the following year
36 when this RSP credit is not available.
37
- 38 **PUB-NLH-65** Over what period of time does Hydro currently intend to use the base rates
39 that will be approved, to become effective January 1, 2014, in this General
40 Rate Application?
41
- 42 **PUB-NLH-66** Over what period of time does Hydro intend to use the Rate Stabilization
43 Plan rate that will be approved, to be effective January 1, 2014, in this
44 General Rate Application?

- 1 **PUB-NLH-67** According to Section D of the Rate Stabilization Plan section of the Rates
2 Schedules, page 14 of 47: "*When new Test Year base rates come into*
3 *effect, if a fuel rider forecast (either March or September) is more current*
4 *that the test year fuel forecast, a fuel rider will be implemented at the*
5 *same time as the change in base rates reflecting the more current fuel*
6 *forecast and the new test year values.*" Since 2013 is considered in this
7 Application to be the test year, how does Hydro intend to deal with the
8 fuel rider if new rates resulting from the Application do not come into
9 effect until April 1, 2014 or later in 2014?
- 10
- 11 **PUB-NLH-68** In a format similar to that provided in the Application, Volume I, Tab 4,
12 Table 4.4, and including the forecast RSP, provide the most recent
13 forecasts for 2013, 2014 and 2015.
- 14
- 15 **PUB-NLH-69** Provide a comparison, with explanations of the factors, of how the RSP
16 Components of the Total Firm Newfoundland Power revenue at existing
17 rates and at proposed rates are calculated in 2014 and 2015.
- 18
- 19 **PUB-NLH-70** Using the most recent forecast, what is expected to be the impact on rates
20 to Newfoundland Power of the RSP adjustment effective on January 1,
21 2015? Provide details of the calculation.
- 22
- 23 **PUB-NLH-71** Using the information in PUB-NLH-70, what impact on rates to
24 Newfoundland Power customers is forecast to occur as a result of any
25 changes in the RSP forecast for January 1, 2015?
- 26
- 27 **PUB-NLH-72** Using the most recent forecast, what is expected to be the impact on rates
28 to Newfoundland Power of the RSP adjustment effective on July 1, 2015?
29 Provide details of the calculation.
- 30
- 31 **PUB-NLH-73** Using the information in PUB-NLH-70, what impact on rates to
32 Newfoundland Power customers is forecast to occur as a result of any
33 changes in the RSP forecast for July 1, 2015?
- 34
- 35 **PUB-NLH-74** What are the advantages and disadvantages, in Hydro's opinion, if rates
36 are set by the Board for a defined period to ensure that costs, deferral
37 accounts, rate design and other matters are reviewed at appropriate
38 intervals?
- 39
- 40 **PUB-NLH-75** Further to PUB-NLH-74, what in Hydro's opinion would be an
41 appropriate period for the Board to set for review of Hydro's rates?
- 42
- 43 **PUB-NLH-76** Page 1 of 47, Tab B - Rate Schedules concerning Newfoundland Power's
44 generation credit states that "*The test will be carried out at a mutually*
45 *agreed time between December 1 and March 31 each year.*" Provide the
46 details of the tests completed in 2013, 2012, 2011 and 2010 and whether

1 Newfoundland Power achieved its maximum generation credit in each
2 year.
3
4

5 **2013 General Rate Application, Rural Rates**
6

7 **PUB-NLH-77** List each direction received from the Government that was relied on by
8 Hydro in designing the proposed rural rates, including the year the
9 direction was given, the nature of the direction received, and the impact of
10 such direction on the forecast 2013 Rural Deficit.
11

12 **PUB-NLH-78** List each rural rate where the customer does not pay the standard rural rate
13 paid by other rural customers for the same type of service.
14

15 **PUB-NLH-79** Further to PUB-NLH-78, what amount is included in the 2013 forecast
16 Rural Deficit associated with these rates?
17

18 **PUB-NLH-80** What percentage of the proposed 2013 Labrador Interconnected domestic
19 customer rate is due to the allocation of the rural deficit?
20

21 **PUB-NLH-81** What is the impact on Newfoundland Power's domestic customers in 2014
22 of the allocation of the rural deficit to Newfoundland Power?
23

24 **PUB-NLH-82** Page 2.43, Table 2.18 - Identify the delivery point for the Hydro recall,
25 and explain how it relates to system losses and the delivery point for the
26 load forecast in the same table.
27

28 **PUB-NLH-83** Provide the functional classification of the revenue requirement for the
29 Cost of Service amount of \$15,474,123 for Rural Labrador Interconnected
30 shown on Exhibit 13, Schedule 1.2 page 1 of 6 in the same format as
31 shown in Exhibit 13, Schedule 2.1E page 1 of 2.
32

33 **PUB-NLH-84** Page 3.23, footnote 14 - Provide the details by function of the \$39 million
34 in capital spent in the Labrador Interconnected System.
35

36 **PUB-NLH-85** Provide the same information as set out in Exhibit 13, Schedule 1.1 page 1
37 of 2 for the 2007 Test Year Cost of Service.
38

39 **PUB-NLH-86** Further to PUB-NLH-85, compare each category of the 2007 revenue
40 requirement with that proposed for 2013 as set out in Exhibit 13, Schedule
41 1.1, page 1 of 2.
42

43 **PUB-NLH-87** Provide the same information as set out in Exhibit 13, Schedule 1.2, page
44 1 for the 2007 Test Year Cost of Service.

1 **PUB-NLH-88** Further to PUB-NLH-87, explain the factors that have caused the Cost of
2 Service allocation for IOC to decrease from the 2007 test year.

3
4 **PUB-NLH-89** Did Hydro consider phasing in the rate increases proposed for the
5 customers on the Labrador Interconnected Systems as was done in
6 Hydro's 2003 GRA and its 2006 GRA? If not, why not? If yes, explain
7 why Hydro did not propose a phase in of the proposed rate increases.
8
9

10 **2013 General Rate Application, Non-Regulated Operations**

11
12 **PUB-NLH-90** Exhibit 7 describes Hydro's non-regulated operations. With respect to
13 generation facilities on the Exploits River, only Star Lake is listed.
14 Describe the activities performed by Hydro in relation to the other
15 generation facilities on the Exploits River including the Buchans, Grand
16 Falls and Bishop's Falls generating stations.
17

18 **PUB-NLH-91** Further to PUB-NLH-90, why were these activities not listed in Exhibit 7
19 as non-regulated operations?
20

21 **PUB-NLH-92** Does Hydro perform any services in relation to the ownership and
22 operation of the Menihek Power Plant? If yes, describe the services.
23
24

25 **2013 General Rate Application, Deferral and Recovery Mechanisms**

26
27 **PUB-NLH-93** Provide a table showing all deferral and recovery mechanisms, approved
28 by the Board, that are currently used by Hydro. Include in the table the
29 Board Order number, the effective date, the length of the period of
30 amortization, the forecast balance as of December 31, 2013 and the
31 planned manner of disposition.
32

33 **PUB-NLH-94** Provide a table showing the same available information as in PUB-NLH-
34 93 for all new deferral and recovery mechanisms that Hydro is requesting
35 be approved in this Application.
36

37 **PUB-NLH-95** Provide a comparison of the deferral and recovery mechanisms already
38 approved for Hydro and those for which approval is now requested with
39 those approved for utilities in other Canadian jurisdictions.
40

41 **PUB-NLH-96** Does Hydro believe that the existence of cost deferral and recovery
42 mechanisms reduce or eliminate Hydro's business risks?
43

44 **PUB-NLH-97** Does Hydro believe that cost deferral and recovery mechanisms should be
45 considered in establishing a fair return for a regulated utility?

- 1 **PUB-NLH-98** What weight, in Hydro's opinion, should the Board give in considering
2 Hydro's request for approval of cost deferral and recovery mechanisms to
3 the fact that Government has given direction on the rate of return for
4 Hydro?
5
- 6 **PUB-NLH-99** Page 4.23, lines 15-16 - Hydro states that diesel fuel prices have been
7 subject to the same upward pressures as Holyrood fuel costs for several
8 years. Why is Hydro seeking approval of a deferral and cost recovery
9 account related to diesel fuel prices now?
10
- 11 **PUB-NLH-100** Page 4.25, lines 3-5 - It is stated that Hydro does not propose to account
12 for volume variances in diesel costs that are due to load changes. If Hydro
13 receives additional revenue as a result of variances in load in isolated
14 systems from the test year, how does Hydro propose that such additional
15 revenue be treated?
16
- 17 **PUB-NLH-101** Page 4.25, lines 6-7 - Explain in detail why calculating the variances due
18 to load changes in isolated systems would "*present challenges*".
19
- 20 **PUB-NLH-102** Hydro is proposing a new deferral and cost recovery mechanism for
21 purchase costs variances in the isolated systems, including L'Anse au
22 Loup. What are the isolated systems, other than L'Anse au Loup, where
23 Hydro purchases energy from a third party? Are purchases for other
24 systems under consideration?
25
- 26 **PUB-NLH-103** Hydro is proposing that the Labrador Interconnected customer allocation
27 associated with the proposed recovery mechanisms for diesel unit cost
28 variances and power purchases cost variances be written off to Hydro's
29 net income. How does Hydro propose that these amounts be considered in
30 the calculation of its net income and the Government directed return on
31 equity of 8.80% included in the Application?
32
33
- 34 **2013 General Rate Application, Proposed Energy Supply Price Variation**
35
- 36 **PUB-NLH-104** Page 4.20, lines 4-6 -- It is stated that Hydro is requesting approval to
37 include in the RSP deviations from forecast costs for Hydro's Island
38 Interconnected energy supplies and the proposed changes are included in
39 Section 1.3 of the proposed RSP rules. Does Hydro intend that future
40 changes in price, if there are any, for energy purchases of Exploits
41 Generation be included in the proposed calculation of deviations from
42 forecast cost of energy supplies for the Island Interconnected system?

1 **2013 General Rate Application, Corner Brook Pulp and Paper Demand Credit Contract**

2
3 **PUB-NLH-105** Exhibit 4 provided an update to the pilot agreement with Corner Brook
4 Pulp and Paper. Has there been any material change to the 2013 forecast
5 information in Exhibit 4?
6

7
8 **2013 General Rate Application, Cost of Service**

9
10 **PUB-NLH-106** Hydro's correspondence dated July 30, 2013 makes reference to the
11 annual Northern Strategic Plan subsidy. Provide a detailed description of
12 this subsidy, including how it works, its providers and beneficiaries,
13 effective time period, methodology to calculate benefits, and a more
14 detailed description of the effects that it has on proposed rates.
15

16 **PUB-NLH-107** The proposed increase to domestic customers in the Labrador Isolated
17 System is 0.9%, as shown on the table at page 3 of Hydro's
18 correspondence dated July 30, 2013. However, footnote 3 states that after
19 the subsidy is considered, the average rate increase will be 20.4%. Provide
20 a more detailed explanation of this rate increase, including all of the data
21 and calculations that show how the proposed increased of 0.9% will result
22 in a 20.4% increase with the subsidy.
23

24 **PUB-NLH-108** The proposed decrease to residential customers in the L'Anse au Loup
25 System is 3.2%, as shown on the table at page 3 of Hydro's
26 correspondence dated July 30, 2013. However, footnote 4 states that after
27 the subsidy is considered, the average rate will increase by 4.5%. Provide
28 a more detailed explanation of this rate increase, including all of the data
29 and calculations that show how the proposed decrease of 3.2% will be an
30 increase of 4.5% with the subsidy.
31

32 **PUB-NLH-109** Page 4.4, Table 4.1 - This table shows the Utility Rate Structure for NP. It
33 shows a decrease in rates for the first energy block and an increase in rates
34 for the second energy block. Explain in detail why this would be
35 preferable to having proportional increases in both block rates.
36

37 **PUB-NLH-110** Page 4.6, Section 4 - It is stated that the loss factor used in the IC's non-
38 firm energy charge has been updated from 2.68% to 3.36%. Provide all
39 supporting documents, workpapers and calculations showing the
40 development of the current loss factor (2.68%) and the proposed loss
41 factor (3.36%).
42

43 **PUB-NLH-111** Provide an electronic copy, including supporting calculations, workpapers,
44 formulas and links intact, of Table 4.4: Comparison of Revenues and RSP
45 at Existing and Proposed Rates 2014, shown on page 4.16 of Section 4 of
46 the Application.

- 1 **PUB-NLH-112** Page 4.6, Table 4.4 - This table provides IOC revenues at proposed rates.
2 Provide corresponding revenues at July 2013 existing rates for IOC Firm
3 and IOC Non-Firm.
4
- 5 **PUB-NLH-113** Exhibit 9, Section 1.5 - Classification states that each functionalized cost
6 group is separated into demand, energy and customer-related components
7 based on the predominant factor for cost causation. Provide a detailed
8 explanation of the process to develop each of these predominant factors,
9 including all supporting workpapers, data and calculations in Excel
10 format.
11
- 12 **PUB-NLH-114** Exhibit 9, Section 1.6.1 - It is stated that energy allocation factors are
13 developed from forecast sales and losses by customer. Provide all data and
14 supporting workpapers and calculations used to develop energy allocation
15 factors in Excel format, with formulas and links intact.
16
- 17 **PUB-NLH-115** Exhibit 9, Section 1.6.2 - It is stated that demand allocation factors are
18 developed based on a measure of the maximum load imposed at each
19 voltage level. Provide all data and supporting workpapers and calculations
20 used to develop demand allocation factors in Excel format, with formulas
21 and links intact.
22
- 23 **PUB-NLH-116** Exhibit 9, Section 1.6.3 - It is stated that the customer component of the
24 allocation factors is based on number of customers and on weighted
25 customers. Provide all supporting documents, data, workpapers and
26 calculations used in the development of the customer and weighted
27 customer allocation factors.
28
- 29 **PUB-NLH-117** Exhibit 9, Section 1.9 - It is stated that unit costs which are shown in
30 Schedule 1.3 are not rates per se, even though they serve a key role in the
31 design of Hydro's proposed rates. Provide a detailed description of the
32 process used to go from the unit costs of Schedule 1.3 to the proposed
33 rates, including all workpapers and calculations in Excel format, with
34 formulas and links intact.
35
- 36 **PUB-NLH-118** Exhibit 9, Section 2.1 - In reference to the Review of Demand Billing to
37 Newfoundland Power, provide details of all alternate rate designs that
38 were considered in relation to the methodology used to calculate Hydro's
39 billing demand to NP.
40
- 41 **PUB-NLH-119** In the design of rates for NP, the proposed rate structure is a cost-based
42 demand rate as well as a two-block energy structure, with the second
43 block based on the Holyrood test year fuel cost. Was pricing for the first
44 energy block ever considered to be fuel-based? Explain your answer.

- 1 **PUB-NLH-120** Exhibit 9, Section 3.2 - It is stated that effective conservation initiatives
2 are available to IC through CDM programs, mitigating the need for a two
3 block rate structure. Therefore no changes are recommended to the IC rate
4 structure (single energy charge applied to all firm energy consumed).
5 Provide a more detailed explanation as to why the single energy charge is
6 better than the two block rate structure that was extensively discussed in
7 the "*Review of Industrial Customers Rate Design*" submitted to the Board
8 in 2008.
9
- 10 **PUB-NLH-121** Page 4.3, line 10 - It is stated that "*Fuel prices have risen steeply since the*
11 *2007 Test Year was reviewed*". Provide the annual fuel costs for each year
12 from 2007 to 2013.
13
- 14 **PUB-NLH-122** Provide more details on the 15% rate increase (deferred rate increase) that
15 impacts rates for both rural Domestic and General Service Customers as
16 referenced in the Application Section 4.4.2 Isolated Systems.
17
- 18 **PUB-NLH-123** Provide an electronic copy in Excel format, with all links intact of Exhibit
19 13, "*2013 Test Year Cost of Service*" including all schedules. Include all
20 data, supporting documents, workpapers, worksheets, with formulas and
21 links intact.
22
- 23 **PUB-NLH-124** Exhibit 13, Schedule 4.1 - Provide a detailed explanation of how the
24 "*Functionalization & Classification Ratios*" were developed, including all
25 supporting workpapers, documents and calculations in Excel format, with
26 links and formulas intact.
27
- 28 **PUB-NLH-125** Exhibit 13, Schedule 2.1A - The expenses listed on lines numbers 3
29 (Fuels-Diesel) and 4 (Fuels Gas Turbine) are allocated only as Production
30 Demand. Provide a detailed description of these expenses, and explain
31 why they should be allocated only on the basis of demand.
32
- 33 **PUB-NLH-126** Exhibit 13, Schedule 2.1E - The expense listed on line number 3 (Fuels-
34 Diesel) is allocated only as Production Demand. Provide a detailed
35 explanation as to why in the case of Labrador Interconnected these
36 expenses should be allocated as Production Demand while in the case of
37 Island Isolated (Schedule 2.1B), Labrador Isolated (Schedule 2.1C) and
38 L'Anse au Loop (Schedule 2.1D) these expenses have been allocated as
39 Production and Transmission Energy.
40
- 41 **PUB-NLH-127** Provide copies of all reports and/or studies performed to develop the zero
42 intercept values used for proration between demand and customer of the
43 cost for Poles, Pole Attachments, Land, Primary, Submarine and
44 Secondary Conductors, and Transformers. Also, include all data,
45 workpapers, documents and calculations used to develop the zero intercept
46 values and prorations in Excel format with all links and formulas intact.

- 1 **PUB-NLH-128** Provide a detailed description of the zero intercept analysis used for the
2 proration between demand and customer of Poles, Pole Attachments,
3 Land, Primary, Submarine and Secondary Conductors, and Transformers.
4 Include copies of all reports and/or studies performed to develop the zero
5 intercept values used for proration as well as all data, workpapers,
6 documents and calculations used to develop the zero intercept values and
7 prorations in Excel format with all links and formulas intact.
8
- 9 **PUB-NLH-129** Exhibit 13, Schedule 2.2A - The item listed on line number 37 (Feasibility
10 Studies) is allocated only as Production Demand. Provide a complete
11 description of this cost item, and explain why it should be allocated only
12 on the basis of demand.
13
- 14 **PUB-NLH-130** Exhibit 13, Schedule 2.4 - Provide a detailed description of what is
15 defined as and included in the Distribution Item "Other" as shown in
16 Schedule 2.4, line number 12.
17
- 18 **PUB-NLH-131** Exhibit 13, Schedule 2.5A - Provide a detailed description of what is
19 defined as and included in the Item "*Feasibility Studies – General*" as
20 shown in Schedule 2.5A, Island Interconnected, line number 38.
21
- 22 **PUB-NLH-132** Provide a detailed explanation as to why services and meters should be
23 allocated entirely on the basis of customers, and indicate whether each of
24 these items are allocated on the basis of total customers or weighted
25 customers.
26
- 27 **PUB-NLH-133** Exhibit 13, Schedule 3.1 - Provide a table showing the monthly peak
28 demands during the 2013 Test Year at production and distribution levels
29 for each of the customers classes as identified in Schedules 3.1- A, B, C,
30 D, and E.
31
- 32 **PUB-NLH-134** Exhibit 13, Schedule 3.1 - Provide the Energy Amounts at Distribution
33 Level (Substation, Primary Lines, Line Transformers, Secondary Lines)
34 for each of the rate classes in the same format as shown for demand and
35 customers in Schedules 3.1- A, B, C, D, and E.
36
- 37 **PUB-NLH-135** Exhibit 13, Schedule 4.3 - Provide all supporting documents, workpapers
38 and data used in the development of Schedule 4.3, System Load Factor.
39
- 40 **PUB-NLH-136** Exhibit 13, Schedule 4.3 - Provide all supporting documents, workpapers
41 and data used in the development of Schedule 4.3, Holyrood Capacity
42 Factor.
43
- 44 **PUB-NLH-137** Exhibit 13, Schedule 4 - Provide all supporting documents, workpapers
45 and data used in the development of Schedule 4.4, Power Purchases.

- 1 **2013 General Rate Application, Intercompany Charges and Shared Services**
2
- 3 **PUB-NLH-138** Exhibit 1 describes the current corporate structure for Nalcor and Hydro.
4 Provide a complete organization chart that outlines the corporate structure
5 of Hydro only.
6
- 7 **PUB-NLH-139** Describe in detail the relationship between Nalcor's and Hydro's Boards
8 of Directors and between the executives of each company, clearly
9 indicating where a position holds responsibilities for both companies.
10
- 11 **PUB-NLH-140** What factors, in Hydro's opinion, should the Board consider in
12 determining that there is no subsidization of the non-regulated operations
13 of Nalcor by Hydro's regulated operations?
14
- 15 **PUB-NLH-141** Did Hydro complete, by itself or through others, including external
16 consultants, any analysis of the options available for the organizational
17 structure for Hydro and its relationship with Nalcor? If yes, provide a copy
18 of such analysis or report.
19
- 20 **PUB-NLH-142** Did Hydro complete by itself or through others, including external
21 consultants, any analysis of the options available for the provision of
22 services by Hydro to Nalcor and its subsidiaries and by Nalcor to Hydro
23 versus the provision of services by independent third parties? If yes,
24 provide a copy of such analysis.
25
- 26 **PUB-NLH-143** Page 3.12, lines 22-23 - What methodologies for intercompany
27 transactions, other than cost-based, were considered and why were they
28 rejected?
29
- 30 **PUB-NLH-144** Page 3.13, line 2 - Why was the cost-based methodology considered to be
31 the most appropriate for Hydro?
32
- 33 **PUB-NLH-145** Page 3.13, lines 15-17 - Provide documentation describing the industry
34 standards and best practices amongst Canadian utilities regarding
35 intercompany transactions that were reviewed in the selection of the cost-
36 based methodology.
37
- 38 **PUB-NLH-146** Page 3.14, lines 1-7 - It is stated that in 2008, 24 positions were
39 transferred from regulated Hydro to Nalcor. How did Hydro determine
40 what positions would be transferred? In the answer explain the philosophy
41 or strategic principles used to determine the positions to be transferred.
42
- 43 **PUB-NLH-147** Further to PUB-NLH-146, provide a list of the 24 positions transferred
44 and the salary for each position and percentage of time charged to Hydro
45 each year from 2008 to 2012 for services performed by these positions.

- 1 **PUB-NLH-148** Provide a list of positions transferred to Nalcor from Hydro since 2008,
2 the salary for each position and the percentage of time charged to Hydro
3 each year, subsequent to their transfer, for services performed by each
4 position for Hydro.
5
- 6 **PUB-NLH-149** Page 3.14, lines 6-7 - Provide a schedule showing the calculation of the
7 cost savings estimate of \$9.1 million for Hydro positions transferred from
8 2008 to 2013.
9
- 10 **PUB-NLH-150** Page 3.14, lines 7-8 - It is stated that there was a strategic opportunity for
11 Hydro to expand its engineering and operating workforce subsequent to
12 2008. Did Hydro expand its workforce? If yes, provide details of the
13 positions added including the number of positions by year and their titles.
14
- 15 **PUB-NLH-151** Page 3.14, lines 9-10 - It is stated that Hydro had the strategic opportunity
16 to implement a retention and recruitment initiative. Did Hydro implement
17 this initiative? If yes, provide details of this initiative, including the
18 associated costs.
19
- 20 **PUB-NLH-152** Page 3.15, lines 2-3 - What factors, other than the transfers out of Hydro
21 to Nalcor, contributed to the decrease in Executive and Administration net
22 FTEs from 2007 to 2013?
23
- 24 **PUB-NLH-153** Page 3.15, lines 6-7 - Provide the amount spent on external engineering
25 resources each year from 2007 to 2012 and forecast for 2013.
26
- 27 **PUB-NLH-154** Page 3.16, line 3 - Provide the amount of interest allocated to other Nalcor
28 entities as part of the shared common costs at Hydro Place.
29
- 30 **PUB-NLH-155** Page 3.17, Table 3.3 - Provide the amount of audit expenses, cell phone
31 expenses, directors expenses, directors fees, freight and courier expenses,
32 group insurance - premiums, insurance expenses, and Treasury related
33 fees that were incurred by Hydro each year from 2007 to 2012 and the
34 amount budgeted for 2013 to 2015. Identify the amounts charged out by
35 Hydro to Nalcor and other Nalcor entities over the same period for the
36 same expenses.
37
- 38 **PUB-NLH-156** Page 3.17, Table 3.3 - Provide an itemized list of and amounts spent by
39 Hydro on advertising expenses administered by Nalcor in each year from
40 2007 to 2012 and budgeted for 2013 to 2015.
41
- 42 **PUB-NLH-157** Page 3.17, Table 3.3 - What allocator was used to allocate advertising
43 expenses administered by Nalcor but incurred by Hydro amongst the
44 Nalcor entities each year from 2007 to 2012 and what has been budgeted
45 for 2013 to 2015?

- 1 **PUB-NLH-158** Page 3.17, Table 3.3 - What are the branding costs administered by Nalcor
2 but incurred by Hydro and what is the rationale for not charging out any of
3 these costs to other Nalcor entities?
4
- 5 **PUB-NLH-159** Page 3.17, Table 3.3 - What allocator was used to allocate corporate
6 memberships amongst the Nalcor entities in each year from 2007 to 2012
7 and what has been budgeted for 2013 to 2015?
8
- 9 **PUB-NLH-160** Page 3.17, Table 3.3 - Provide the insurance expenses incurred by Hydro
10 for its own needs and the needs of other Nalcor entities each year from
11 2007 to 2012 and the amount budgeted for 2013 to 2015?
12
- 13 **PUB-NLH-161** Page 3.17, Table 3.3 - What is the industry standard for allocating
14 insurance expenses amongst related entities within public utilities?
15
- 16 **PUB-NLH-162** Page 3.17, Table 3.3 - What is the allocator used to allocate insurance
17 expenses incurred by Hydro amongst the Nalcor entities?
18
- 19 **PUB-NLH-163** Page 3.17, Table 3.3 - Provide the insurance expenses incurred by Nalcor
20 entities other than Hydro in each year from 2007 to 2012 and what has
21 been budgeted from 2013 to 2015.
22
- 23 **PUB-NLH-164** Page 3.17, Table 3.3 - Provide an itemized list of and the amounts spent
24 by Hydro on the Nalcor annual report and annual general meeting
25 expenses in each year for 2007 to 2012, and the amount budgeted for 2013
26 to 2015.
27
- 28 **PUB-NLH-165** Page 3.17, Table 3.3 - What was the allocator used to allocate expenses
29 incurred by Hydro amongst the Nalcor entities for the Nalcor annual
30 report and annual meeting expenses, and why was this allocator used?
31
- 32 **PUB-NLH-166** Page 3.17, Table 3.3 - Describe the operating costs of the Hydro Place
33 emergency diesel power system, provide the amount incurred by Hydro in
34 each year from 2007 to 2012, and budgeted for 2013 to 2015 and explain
35 why they were not charged out to other entities.
36
- 37 **PUB-NLH-167** Page 3.17, Table 3.3 - Identify and quantify "*other costs*" incurred by
38 Nalcor entities other than Hydro that were direct billed or allocated to
39 Hydro in each year from 2007 to 2012 and the amount budgeted for 2013
40 to 2015.

1 **2013 General Rate Application, Intercompany Transaction Costing Guidelines – Exhibit 8**

- 2
- 3 **PUB-NLH-168** Page 2, lines 10-12 - Identify any anticipated additions to or subtractions
4 from the list of services certain departments provide to other lines of
5 business within Nalcor for 2013 to 2015.
6
- 7 **PUB-NLH-169** Page 2, line 18 - Provide a detailed schedule showing the Common
8 Service Costs allocated by Hydro to each line of business in each year
9 from 2007 to 2012 and the amount budgeted for 2013 to 2015, displaying
10 the line of business, the costs allocated to the line of business by each
11 Common Service department, and the allocation basis.
12
- 13 **PUB-NLH-170** Page 2, line 19 - Provide a detailed schedule showing the Corporate
14 Services charged to each Nalcor entity in each year from 2007 to 2012 and
15 the amount budgeted for 2013 to 2015, displaying the Nalcor entity, the
16 function or department from which the charge came, the amount of the
17 charge and the number of hours associated with the charge.
18
- 19 **PUB-NLH-171** Page 2, line 18 - Describe the exceptions, if any, to the approach described
20 in Exhibit 8 for Common Service Costs and Corporate Costs in the period
21 2007 to 2013.
22
- 23 **PUB-NLH-172** Page 3, lines 1-7 - Provide the employee count by position, on a full-time
24 equivalent (“FTE”) basis, for Hydro’s Human Resources department for
25 each year from 2007 to 2012 and budgeted for 2013 to 2015.
26
- 27 **PUB-NLH-173** Page 3, lines 1-7 - Provide the employee job descriptions for each position
28 within Hydro’s Human Resources department in 2013.
29
- 30 **PUB-NLH-174** Page 3, lines 1-6 - Describe any anticipated additions to or subtractions
31 from the responsibilities and activities of Hydro’s Human Resources
32 department for 2013 to 2015.
33
- 34 **PUB-NLH-175** Page 3, line 1-6 - Provide the employee count by position, on a FTE basis,
35 for any department equivalent to Hydro’s Human Resources department
36 within Nalcor or any of its affiliates other than Hydro in each year from
37 2007 to 2012 and budgeted for 2013 to 2015.
38
- 39 **PUB-NLH-176** Page 3, lines 6-7 - Provide an itemized list of and the amount of the
40 operating costs incurred by Hydro’s Human Resources department each
41 year from 2007 to 2012 and the amounts budgeted for each operating cost
42 for 2013 to 2015. Identify any departmental operating costs that were
43 excluded from the pool of operating costs allocated to the lines of
44 business.

- 1 **PUB-NLH-177** Page 3, lines 6-7 - Why are FTEs considered to be a reasonable reflection
2 of the cost driver of Hydro's Human Resources department?
3
- 4 **PUB-NLH-178** Page 3, lines 6-7 - What allocators, other than FTEs, were considered for
5 Hydro's Human Resource department and why were they rejected?
6
- 7 **PUB-NLH-179** Page 3, lines 6-7 - Provide the calculation schedule(s) for the Human
8 Resources Common Service Costs for each year from 2007 to 2012,
9 displaying the departments, cost bases, allocation basis, build-up of
10 charges, and charge recipients, as well as budgeted charges for each year
11 from 2013 to 2015.
12
- 13 **PUB-NLH-180** Page 3, lines 8-12 - Provide the employee count by position, on a FTE
14 basis, for Hydro's Safety and Health department for each year from 2007
15 to 2012 and budgeted for 2013 to 2015.
16
- 17 **PUB-NLH-181** Page 3, lines 8-12 - Provide the employee job descriptions for each
18 position within Hydro's Safety and Health department in 2013.
19
- 20 **PUB-NLH-182** Page 3, lines 8-12 - Describe any anticipated additions to or subtractions
21 from the responsibilities and activities of Hydro's Safety and Health
22 department in 2013 to 2015.
23
- 24 **PUB-NLH-183** Page 3, lines 8-12 - Provide the employee count by position, on a FTE
25 basis, for any department equivalent to Hydro's Safety and Health
26 department within Nalcor or any of its affiliates other than Hydro each
27 year from 2007 to 2012, as well as budgeted for 2013 to 2015.
28
- 29 **PUB-NLH-184** Page 3, lines 11-12 - Provide an itemized list of and the amount of the
30 operating costs incurred by Hydro's Safety and Health department each
31 year from 2007 to 2012 and the amounts budgeted for each operating cost
32 for 2013 to 2015. Identify any departmental operating costs that were
33 excluded from the pool of operating costs allocated to the lines of
34 business.
35
- 36 **PUB-NLH-185** Page 3, lines 11-12 - Why are FTEs considered to be a reasonable
37 reflection of the cost driver of Hydro's Safety and Health department?
38
- 39 **PUB-NLH-186** Page 3, lines 11-12 - What allocators, other than FTEs, were considered
40 for Hydro's Safety and Health department and why were they rejected?
41
- 42 **PUB-NLH-187** Page 3, lines 11-12 - Provide the calculation schedule(s) for Hydro's
43 Safety and Health Common Service Costs each year from 2007 to 2012,
44 displaying the departments, cost bases, allocation basis, build-up of
45 charges, and charge recipients, as well as budgeted charges for 2013 to
46 2015.

- 1 **PUB-NLH-188** Page 3, lines 13-20 and page 4, lines 1-2 - Provide the employee count by
2 position, on a FTE basis, for Hydro's Information Systems ("IS")
3 department for each year from 2007 to 2012 and budgeted for 2013 to
4 2015.
5
- 6 **PUB-NLH-189** Page 3, lines 13-20 and page 4, lines 1-2 - Provide the employee job
7 descriptions for each position within Hydro's IS department in 2013.
8
- 9 **PUB-NLH-190** Page 3, lines 13-20 and page 4, lines 1-2 - Describe any anticipated
10 additions to or subtractions from the responsibilities and activities of
11 Hydro's IS department in 2013 to 2015.
12
- 13 **PUB-NLH-191** Page 3, lines 13-20 and page 4, lines 1-2 - Provide the employee count by
14 position, on a FTE basis, for any department equivalent to Hydro's IS
15 department within Nalcor or any of its affiliates other than Hydro in each
16 year from 2007 to 2012, as well as budgeted for 2013 to 2015.
17
- 18 **PUB-NLH-192** Page 3, lines 17-18 - Provide an itemized list of and the amount of the
19 operating costs incurred by Hydro's IS department each year from 2007 to
20 2012 and the amounts budgeted for each operating cost for 2013 to 2015.
21 Identify any departmental operating costs that were excluded from the
22 pool of operating costs allocated to the lines of business.
23
- 24 **PUB-NLH-193** Page 3, lines 17-18 - Provide the calculation schedule(s) for Hydro's IS
25 Common Service Costs for each year from 2007 to 2012, displaying the
26 departments, cost bases, allocation basis, build-up of charges, and charge
27 recipients, as well as budgeted charges for 2013 to 2015.
28
- 29 **PUB-NLH-194** Page 3, lines 18-20 - Provide an itemized list of and the amount of the
30 depreciation for each common asset included in the calculation of the IS
31 charges for each year from 2007 to 2012 and the amounts budgeted for
32 2013 to 2015.
33
- 34 **PUB-NLH-195** Page 3, lines 18-20 - Provide a schedule showing the calculation of the
35 return on rate base included in the calculation of the IS charges each year
36 for 2007 to 2012 and the amounts budgeted from 2013 to 2015.
37
- 38 **PUB-NLH-196** Page 3, line 20, page 4, lines 1-2 - Provide an itemized list of the costs that
39 were incurred solely for a particular line of business that were charged to
40 that line of business and excluded from the determination of shared costs
41 of Hydro's IS department each year for 2007 to 2012, and the amounts
42 budgeted for 2013 to 2015.
43
- 44 **PUB-NLH-197** Page 3, line 20 - Provide the calculation schedule(s) supporting the
45 average user basis used to allocate the IS department costs each year for
46 2007 to 2012, and the budgeted amount for 2013 to 2015.

- 1 **PUB-NLH-198** Page 3, line 18 - Why is average users considered to be a reasonable
2 reflection of the cost driver of Hydro's IS department?
3
- 4 **PUB-NLH-199** Page 3, line 18 - What allocators, other than average users, were
5 considered for Hydro's IS department and why were they rejected?
6
- 7 **PUB-NLH-200** Page 4, lines 3-22 and page 5, lines 1-5 - Provide an itemized list of and
8 the amount of the operating costs included in the calculation of the rental
9 charge each year from 2007 to 2012 and the amounts budgeted for each
10 such operating cost for 2013 to 2015.
11
- 12 **PUB-NLH-201** Page 4, lines 3-22 and page 5, lines 1-5 - Provide an itemized list of and
13 the amount of the depreciation for each common asset included in the
14 calculation of the rental charge each year for 2007 to 2012 and the
15 amounts budgeted for 2013 to 2015.
16
- 17 **PUB-NLH-202** Page 4, lines 3-22 and page 5, lines 1-5 - Provide a schedule showing the
18 calculation of the return on rate base included in calculation of the rental
19 charge each year for 2007 to 2012 and the amounts budgeted for 2013 to
20 2015.
21
- 22 **PUB-NLH-203** Page 4, lines 3-22 and page 5, lines 1-5 - Provide a schedule presenting the
23 floor space usage figures, by department, business line and legal entity, for
24 Hydro Place for the purposes of calculating the rental charge each year for
25 2007 to 2012, and the amounts budgeted for 2013 to 2015.
26
- 27 **PUB-NLH-204** Page 4, line 5 - Why is square footage considered to be a reasonable
28 reflection of the cost driver of Hydro's office space and related costs?
29
- 30 **PUB-NLH-205** Page 4, line 5 - What allocators, other than square footage, were
31 considered for Hydro's office space and related costs and why were they
32 rejected?
33
- 34 **PUB-NLH-206** Page 5, line 5 - Is the WACC used in the calculation of the return on rate
35 base for the purposes of calculating the rental charge the same as that used
36 for determining the costs to be allocated from Hydro's IS department?
37
- 38 **PUB-NLH-207** Page 5, lines 6-12 - Provide an itemized list of and the amount of the LAN
39 costs incurred by Hydro's Network Services department each year from
40 2007 to 2012 and the amounts budgeted for each operating cost for 2013
41 to 2015. Identify any LAN costs that were excluded from the pool of LAN
42 costs allocated to the lines of business.
43
- 44 **PUB-NLH-208** Page 5, lines 6-12 - Provide an itemized list of and the amount of the
45 telephone costs incurred by Hydro's Network Services department each
46 year from 2007 to 2012 and the amounts budgeted for each operating cost

- 1 for 2013 to 2015. Identify any telephone costs that were excluded from the
2 pool of telephone costs allocated to the lines of business.
3
- 4 **PUB-NLH-209** Page 5, lines 6-12 - Provide a schedule showing the number of LAN ports
5 by department, business line and legal entity residing in Hydro Place each
6 year for 2007 to 2012 and the amounts budgeted for each operating cost
7 for 2013 to 2015.
8
- 9 **PUB-NLH-210** Page 5, lines 6-12 - Provide a schedule showing the number of telephone,
10 fax and modem lines by department, business line and legal entity residing
11 in Hydro Place each year for 2007 to 2012 and the amounts budgeted for
12 each operating cost for 2013 to 2015.
13
- 14 **PUB-NLH-211** Page 5, lines 6-12 - Provide the number of LAN ports and the number of
15 telephone, fax and modem lines within the office space occupied by each
16 department, business unit and legal entity residing in Hydro Place each
17 year for 2007 to 2012 and the amounts budgeted for each operating cost
18 for 2013 to 2015.
19
- 20 **PUB-NLH-212** Page 5, lines 11-12 - Why is average users considered to be a reasonable
21 reflection of the cost driver of Hydro's telephone and LAN costs?
22
- 23 **PUB-NLH-213** Page 5, lines 11-12 - What allocators, other than average users, were
24 considered for Hydro's telephone and LAN costs and why were they
25 rejected?
26
- 27 **PUB-NLH-214** Page 5, lines 14-15 - Provide a calculation schedule(s) for the Type 2
28 charges each year for 2007 to 2012, summarizing the build-up of charges
29 and transaction flows between the service providers and recipients, and
30 any budgeted figures available for 2013 to 2015.
31
- 32 **PUB-NLH-215** Page 5, line 14-15 - Is a profit margin/mark-up included for the purpose of
33 calculating Type 2 charges or the charges to external (i.e., non-Nalcor)
34 customers? If so, what was the mark-up each year for 2007 to 2012 and
35 how was the mark-up determined?
36
- 37 **PUB-NLH-216** Page 5, lines 14-15 - In respect of project work related to capital assets,
38 how are intercompany charges calculated? Is the Type 2 charge
39 methodology used in these cases and if so, are there any deviations from
40 the standard methodology?
41
- 42 **PUB-NLH-217** Page 5, lines 14-15 - Describe the exceptions, if any, to the approach
43 described in Exhibit 8 for the Type 2 charges for each year for 2007 to
44 2012, and budgeted for 2013 to 2015.

- 1 **PUB-NLH-218** Page 5, lines 20-21 - Confirm whether Bill Rate categories or pay scales
2 were used for 2007 to 2012, or whether an Operating Bill Rate was
3 calculated for each individual employee. What differences, if any, are
4 budgeted for 2013 to 2015?
5
- 6 **PUB-NLH-219** Page 5, lines 20-21 - Is there a differentiation between unionized and non-
7 unionized employees in respect of the Bill Rate calculation for the Type 2
8 charge? If yes, provide details of the differences.
9
- 10 **PUB-NLH-220** Page 5, lines 20-21 - Is there a differentiation between executive and non-
11 executive employees in respect of the Bill Rate calculation for the Type 2
12 charge? If yes, provide details of the differences.
13
- 14 **PUB-NLH-221** Page 5, line 23 - Have the Bill Rates changed in the period 2007 to 2012?
15 If yes, explain the changes in detail.
16
- 17 **PUB-NLH-222** Page 5, lines 20-23 - Describe the Bill Rate calculation procedure for 2007
18 to 2012, including how components such as fringe benefits, insurance, and
19 other costs were identified for each employee or category and how those
20 costs were included the Bill Rate calculation.
21
- 22 **PUB-NLH-223** Page 5, lines 20-23 - Describe any changes to the Bill Rate budgeted for
23 2013 to 2015.
24
- 25 **PUB-NLH-224** Page 6, lines 1-2 - Explain how employee overtime is incorporated in the
26 Type 2 charge calculation methodology.
27
- 28 **PUB-NLH-225** Page 6, lines 3-6 - Provide a copy of a sample timesheet used by an
29 employee for the purpose of calculating the Type 2 charges.
30
- 31 **PUB-NLH-226** Page 6, lines 3-6 - Provide a copy of the written policy on the recording of
32 time for Type 1 charges and Type 2 charges through timesheets.
33
- 34 **PUB-NLH-227** Page 6, lines 4-21 - With respect to Type 2 charges, state whether
35 management and administrative activities in the nature of stewardship or
36 shareholder activities were performed each year for 2007 to 2012, and
37 whether the cost of such activities were allocated in any way to Hydro.
38 For the purpose of this question, stewardship or shareholder activities are
39 defined as those activities performed by a group member (for instance,
40 Nalcor) in its capacity as a shareholder solely because of its ownership
41 interest in one or more other group members. Examples of such activities
42 and costs may include costs of activities relating to the legal structure of
43 the parent company (e.g. meetings of shareholders) and costs relating to
44 the reporting and legal requirements of the parent company (e.g.
45 consolidation of financial reports, maintenance of shareholder records,
46 filing of other similar documents).

- 1 **PUB-NLH-228** Page 6, lines 9-10 - Provide the number of employees by position on the
2 Nalcor's Leadership Team providing support services to Hydro or other
3 legal entities in each year for 2007 to 2012 and budgeted for 2013 to 2015.
4
- 5 **PUB-NLH-229** Page 6, lines 9-10 - Provide the employee job descriptions for each
6 position within Nalcor's Leadership Team in 2013.
7
- 8 **PUB-NLH-230** Page 6, lines 9-10 - Provide the number of employees and the job
9 descriptions for any individuals employed by Hydro or any of its affiliates
10 in 2013 in leadership positions similar to those of the individuals on
11 Nalcor's Leadership Team.
12
- 13 **PUB-NLH-231** Page 6, lines 9-10 - Provide details of the Bill Rates used for Nalcor's
14 Leadership Team each year for 2007 to 2012. Show the amounts used to
15 determine the Salary Cost components (i.e. salaries, temporary salaries,
16 other salary costs - retroactive pay) and the mark-up components (i.e.
17 fringe benefit costs, insurances, company costs and leave) of the Bill Rates
18 outlined in Appendix A.
19
- 20 **PUB-NLH-232** Page 6, lines 11-13 - Provide the number of Nalcor employees providing
21 legal services to Hydro or other legal entities each year for 2007 to 2012
22 and budgeted each year for 2013 to 2015.
23
- 24 **PUB-NLH-233** Page 6, lines 11-13 - Provide the employee job descriptions for each
25 position within Nalcor's Legal department in 2013.
26
- 27 **PUB-NLH-234** Page 6, lines 11-13 - Provide the number of employees and the job
28 descriptions for any individuals employed by Hydro or any of its affiliates
29 in 2013 in positions similar to those of the individuals in Nalcor's Legal
30 department.
31
- 32 **PUB-NLH-235** Page 6, lines 11-13 - Provide details of the Bill Rates used for Legal
33 Services for 2007 to 2012. Show the amounts used to determine the Salary
34 Cost components (i.e. salaries, temporary salaries, other salary costs -
35 retroactive pay) and the mark-up components (i.e. fringe benefit costs,
36 insurances, company costs and leave) of the Bill Rates outlined in
37 Appendix A.
38
- 39 **PUB-NLH-236** Page 6, lines 14-16 - Provide the number of Nalcor employees providing
40 internal audit services to Hydro or other legal entities each year for 2007
41 to 2012 and budgeted for 2013 to 2015.
42
- 43 **PUB-NLH-237** Page 6, lines 14-16 - Provide the employee job descriptions for each
44 position within Nalcor's Internal Audit department for 2013.

- 1 **PUB-NLH-238** Page 6, lines 14-16 - Provide the number of employees and the job
2 descriptions for any individuals employed by Hydro or any of its affiliates
3 in 2013 in positions similar to those of the individuals in Nalcor's Internal
4 Audit department.
5
- 6 **PUB-NLH-239** Page 6, lines 14-16 - Provide details of the Bill Rates used for internal
7 audit each year for 2007 to 2012. Show the amounts used to determine the
8 Salary Cost components (i.e. salaries, temporary salaries, other salary
9 costs - retroactive pay) and the mark-up components (i.e. fringe benefit
10 costs, insurances, company costs and leave) of the Bill Rates outlined in
11 Appendix A.
12
- 13 **PUB-NLH-240** Page 6, lines 17-21 and page 7, line 1 - Provide the number of Nalcor
14 employees providing project engineering and technical services to Hydro
15 or other legal entities in each year 2007 to 2012 and budgeted for 2013 to
16 2015.
17
- 18 **PUB-NLH-241** Page 6, lines 17-21 and page 7, line 1 - Provide the employee job
19 descriptions for each position within Nalcor's Project Engineering and
20 Technical Services department in 2013.
21
- 22 **PUB-NLH-242** Page 6, lines 17-21 and page 7, line 1 - Provide the number of employees
23 and the job descriptions for any individuals employed by Hydro or any of
24 its affiliates in 2013 in positions similar to those of the individuals in
25 Nalcor's Project Engineering and Technical Services department.
26
- 27 **PUB-NLH-243** Page 6, lines 17-21 and page 7, line 1 - Provide details of the Bill Rates
28 used for project engineering and technical services each year for 2007 to
29 2012. Show the amounts used to determine the Salary Cost components
30 (i.e. salaries, temporary salaries, other salary costs - retroactive pay) and
31 the mark-up components (i.e. fringe benefit costs, insurances, company
32 costs and leave) of the Bill Rates outlined in Appendix A.
33
- 34 **PUB-NLH-244** Page 7, lines 2-5 - Provide the number of Nalcor employees providing
35 environmental services to Hydro or other legal entities each year for 2007
36 to 2012 and budgeted for 2013 to 2015.
37
- 38 **PUB-NLH-245** Page 7, lines 2-5 - Provide the employee job descriptions for each position
39 within Nalcor's Environmental Services department in 2013.
40
- 41 **PUB-NLH-246** Page 7, lines 2-5 - Provide the number of employees and the job
42 descriptions for any individuals employed by Hydro or any of its affiliates
43 in 2013 in positions similar to those of the individuals in Nalcor's
44 Environmental Services department.

- 1 **PUB-NLH-247** Page 7, lines 2-5 - Provide details of the Bill Rates used for environmental
2 services each year for 2007 to 2012. Show the amounts used to determine
3 the Salary Cost components (i.e. salaries, temporary salaries, other salary
4 costs - retroactive pay) and the mark-up components (i.e. fringe benefit
5 costs, insurances, company costs and leave) of the Bill Rates outlined in
6 Appendix A.
7
- 8 **PUB-NLH-248** Page 7, lines 6-9 - Provide the number of Nalcor employees providing
9 labour relations services to Hydro or other legal entities each year for 2007
10 to 2012 and budgeted for 2013 to 2015.
11
- 12 **PUB-NLH-249** Page 7, lines 6-9 - Provide the employee job descriptions for each position
13 within Nalcor's Labour Relations department in 2013.
14
- 15 **PUB-NLH-250** Page 7, lines 6-9 - Provide the number of employees and the job
16 descriptions for any individuals employed by Hydro or any of its affiliates
17 in 2013 in positions similar to those of the individuals in Nalcor's Labour
18 Relations department.
19
- 20 **PUB-NLH-251** Page 7, lines 6-9 - Provide details of the Bill Rates used for labour
21 relations services each year for 2007 to 2012. Show the amounts used to
22 determine the Salary Cost components (i.e. salaries, temporary salaries,
23 other salary costs - retroactive pay) and the mark-up components (i.e.
24 fringe benefit costs, insurances, company costs and leave) of the Bill Rates
25 outlined in Appendix A.
26
- 27 **PUB-NLH-252** Page 7, lines 10-13 - Provide the number of Nalcor employees providing
28 financial planning services to Hydro or other legal entities each year for
29 2007 to 2012 and budgeted for 2013 to 2015.
30
- 31 **PUB-NLH-253** Page 7, lines 10-13 - Provide the employee job descriptions for each
32 position within Nalcor's Investment Evaluation department in 2013.
33
- 34 **PUB-NLH-254** Page 7, lines 10-13 - Provide the number of employees and the job
35 descriptions for any individuals employed by Hydro or any of its affiliates
36 in 2013 in positions similar to those of the individuals in Nalcor's
37 Investment Evaluation department.
38
- 39 **PUB-NLH-255** Page 7, lines 10-13 - Provide details of the Bill Rates used for financial
40 planning services each year for 2007 to 2012. Show the amounts used to
41 determine the Salary Cost components (i.e. salaries, temporary salaries,
42 other salary costs - retroactive pay) and the mark-up components (i.e.
43 fringe benefit costs, insurances, company costs and leave) of the Bill Rates
44 outlined in Appendix A.

- 1 **PUB-NLH-256** Page 7, lines 14-16 - Provide the number of Nalcor employees providing
2 risk and insurance services to Hydro or other legal entities each year for
3 2007 to 2012 and budgeted for 2013 to 2015.
4
- 5 **PUB-NLH-257** Page 7, lines 14-16 – Provide the employee job descriptions for each
6 position within Nalcor’s Risk and Insurance department in 2013.
7
- 8 **PUB-NLH-258** Page 7, lines 14-16 - Provide the number of employees and the job
9 descriptions for any individuals employed by Hydro or any of its affiliates
10 in 2013 in positions similar to those of the individuals in Nalcor’s Risk
11 and Insurance department.
12
- 13 **PUB-NLH-259** Page 7, lines 14-16 - Provide details of the Bill Rates used for risk and
14 insurance services each year for 2007 to 2012. Show the amounts used to
15 determine the Salary Cost components (i.e. salaries, temporary salaries,
16 other salary costs - retroactive pay) and the mark-up components (i.e.
17 fringe benefit costs, insurances, company costs and leave) of the Bill Rates
18 outlined in Appendix A.
19
- 20 **PUB-NLH-260** Page 7, lines 17-19 - Provide the number of Nalcor employees providing
21 finance services to Hydro or other legal entities each year for 2007 to 2012
22 and budgeted for the 2013 to 2015.
23
- 24 **PUB-NLH-261** Page 7, lines 17-19 - Provide the employee job descriptions for each
25 position within Nalcor’s Finance department in 2013.
26
- 27 **PUB-NLH-262** Page 7, lines 17-19 - Provide the number of employees and the job
28 descriptions for any individuals employed by Hydro or any of its affiliates
29 in 2013 in positions similar to those of the individuals in Nalcor’s Finance
30 department.
31
- 32 **PUB-NLH-263** Page 7, lines 17-19 - Provide details of the Bill Rates used for finance
33 services each year for 2007 to 2012. Show the amounts used to determine
34 the Salary Cost components (i.e. salaries, temporary salaries, other salary
35 costs - retroactive pay) and the mark-up components (i.e. fringe benefit
36 costs, insurances, company costs and leave) of the Bill Rates outlined in
37 Appendix A.
38
- 39 **PUB-NLH-264** Page 8, lines 1-3 - Provide the number of Nalcor employees providing
40 supply chain management services to Hydro or other legal entities each
41 year for 2007 to 2012 and budgeted for 2013 to 2015.
42
- 43 **PUB-NLH-265** Page 8, line 1-3 - Provide the employee job descriptions for each position
44 within Nalcor’s Supply Chain Management department in 2013.

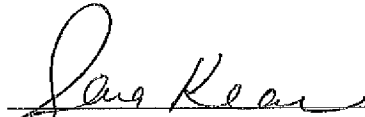
- 1 **PUB-NLH-266** Page 8, lines 1-3 - Provide the number of employees and the job
2 descriptions for any individuals employed by Hydro or any of its affiliates
3 in 2013 in positions similar to those of the individuals in Nalcor's Supply
4 Chain Management department.
5
- 6 **PUB-NLH-267** Page 8, lines 1-3 - Provide details of the Bill Rates used for supply chain
7 management services each year for 2007 to 2012. Show the amounts used
8 to determine the Salary Cost components (i.e. salaries, temporary salaries,
9 other salary costs - retroactive pay) and the mark-up components (i.e.
10 fringe benefit costs, insurances, company costs and leave) of the Bill Rates
11 outlined in Appendix A.
12
- 13 **PUB-NLH-268** Page 8, lines 4-18 - Provide a summary schedule documenting the daily
14 Fixed Charge rate used in the calculation of the Type 2 charges each year
15 for 2007 to 2012. Indicate which cost components were used to build up
16 the Fixed Charge (i.e., Hydro Place and other cost), and the values each
17 year for 2007 to 2012.
18
- 19 **PUB-NLH-269** Page 8, lines 4-18 - Provide the budgeted Fixed Charge rates and Fixed
20 Charge rate build-up schedules for 2013 to 2015.
21
- 22 **PUB-NLH-270** Page 8, lines 19-20 - Provide the material cost charge amounts budgeted
23 each year for 2013 to 2015, by recipient legal entity.
24
- 25 **PUB-NLH-271** Page 9, lines 1-3 - Provide the vehicle rental charge amounts budgeted
26 each year for 2013 to 2015, by recipient legal entity.
27
- 28 **PUB-NLH-272** Page 9, lines 5-6 - Provide the computer cost charge amount budgeted
29 each year for 2013 to 2015, by recipient legal entity.
30
- 31 **PUB-NLH-273** Page 9, lines 7-8 - Provide an example or illustration of the calculation of
32 the cost of equipment charge and the allocation procedure to be
33 implemented for 2014.
34
- 35 **PUB-NLH-274** Provide a sample invoice from 2013 for the allocation of Common
36 Services Costs via an administration fee and the provision of Corporate
37 Services.
38
- 39 **PUB-NLH-275** Page 9, lines 10-15 - Provide a current or recent schedule showing the
40 aged work-in-progress related to intercompany services.
41
- 42 **PUB-NLH-276** Page 9, lines 10-15 - Provide a current or recent schedule showing the
43 aged receivables related to intercompany services.

- 1 **PUB-NLH-277** Page 9, lines 10-15 - Provide a current or recent schedule showing the
 2 amount of intercompany interest charged due to an invoice not being paid
 3 within 30 days from the date of the invoice.
 4
- 5 **PUB-NLH-278** Page 9, line 20 - What is the current WACC used on overdue invoices
 6 owed to Hydro?
 7
- 8 **PUB-NLH-279** Page 9, lines 17-20 - What are the short-term financing rates used on
 9 invoices owed by Hydro?
 10
- 11 **PUB-NLH-280** Page 9, lines 17-20 - Why is the rate charged on overdue invoices owed to
 12 Hydro different from the rate on invoices owed by Hydro?
 13
- 14 **PUB-NLH-281** Page 9, lines 10-20 - Provide details on any outstanding intercompany
 15 loans and/or long-term intercompany payable/receivable balances between
 16 Nalcor, Hydro, and other members of the Nalcor group as at December 31,
 17 2012.
 18
 19
- 20 **2013 General Rate Application, Miscellaneous Information Requirements**
 21
- 22 **PUB-NLH-282** Provide the non-consolidated financial statements of Hydro for the years
 23 ended 2007 to 2012, as well as any budgeted statements for 2013 to 2015.
 24
- 25 **PUB-NLH-283** Provide segmented financial statements for Hydro by business line,
 26 department, or cost center for 2007 to 2012, and budgeted for 2013 to
 27 2015.

DATED at St. John's, Newfoundland this 23rd day of September, 2013.

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

Per



Sara Kean

Assistant Board Secretary