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1Q.Is NP aware of any instances in other jurisdictions where Regulators have granted2final approval of deferral and recovery of untested costs outside of a GRA? If so,3please provide a listing of these decisions which includes the applicant, the4regulatory jurisdiction, the date of the decision, and the basis for the application.5

6 A. A. Comparative Regulatory Practice

Newfoundland Power has not completed a jurisdictional review to determine whether regulators in other jurisdictions have granted final approval of deferral and recovery of untested costs outside of a general rate application.

For information concerning circumstances under which Newfoundland Power is aware where utilities have been permitted to earn a return on rate base additions between test years, refer to the response to Request for Information NLH-NP-039.

B. Newfoundland and Labrador Regulatory Practice

18It has been the experience in this province that the Board has allowed for deferred cost19recovery for Newfoundland Power without full testing of forecast costs on a number of20occasions.

For a full consideration of the practice of the Board over the past 10 years concerning
deferred cost recovery for Newfoundland Power, refer to the response to Request for
Information PUB-NP-001.

For details on the circumstances under which the Board has allowed for deferred cost recovery for Newfoundland Power without full testing of forecast costs, refer to the response to Request for Information PUB-NP-007.