

- 1 **Q. (Application Volume 1, Table 2-3, page 2-12 (sic)) How much of the program costs**
2 **is NP proposing to put in rate base and how much is NP proposing to recover in a**
3 **deferral account?**
4
- 5 A. With respect to Table 2-3, as referenced in this Request for Information, costs in the
6 “General” category are expensed as incurred. General costs are forecast to total
7 approximately \$951,000 over the period 2021 to 2025. Given these costs are expensed,
8 they are not included in rate base.
9
- 10 Costs in the “Program” category are proposed to be recovered through the *Electrification*
11 *Cost Deferral Account*.¹ Program costs are forecast to total approximately \$17.2 million
12 over the period 2021 to 2025. As with all other deferral accounts, these costs would be
13 included in rate base.²

¹ See the *2021 Electrification, Conservation and Demand Management Application, Volume 1, Exhibit 1*.

² See the *2022/2023 General Rate Application, Volume 1, Application, Company Evidence and Exhibits, Exhibit 6*, page 1, line 8.