

- 1 **Q. Further to the response to PUB-NP-050, are the labour costs for customer**
2 **electrification programs included in the costs of the program and treated the same**
3 **as other program costs or are they accounted for through operating labour costs?**
4
- 5 A. Operating costs associated with the FTEs for customer electrification programs identified
6 in response to Request for Information PUB-NP-050 are proposed to be deferred in a
7 manner consistent with other program costs.¹ As such, operating labour costs associated
8 with these positions are excluded from total operating labour costs outlined in Exhibit 2
9 of the *2022/2023 General Rate Application*.²

¹ See the *2022/2023 General Rate Application, Volume 1, Application, Company Evidence and Exhibits, Section 3.4.2: Customer Program Costs*, page 3-53.

² See the *2022/2023 General Rate Application, Volume 1, Application, Company Evidence and Exhibits, Section 4.3.2: Costs and Depreciation*, Table 4-3 which provides a reconciliation of operating costs shown in *Exhibit 2* to proposed operating costs included in the Company's revenue requirement calculations. The amortized portion of labour costs for customer electrification programs would be included in the *Electrification Program Amortization* category.