

1 **Re: General**

2 Q. a) Please provide a total - by year - of the gross amount of any retroactive
3 adjustments of labour allocated to capital projects between 2003 and 2007;

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5 b) If possible, please provide the dates upon which the retroactive
6 adjustments were made;

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8 c) If possible, please indicate the position of the employee(s) whose hours
9 were retroactively reallocated;

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11 d) Please indicate whether NLH maintains an approved time sheet or other
12 record of the reallocated hours.

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15 A. a) and b) The total amount of retroactive adjustments to labour as well as the
16 dates when the adjustments were made is shown in the table below for 2005
17 to 2007. Data prior to 2005 is not readily available due to a change in the
18 accounting structure with respect to capital jobs.

Retroactive Adjustments to Labour 2005-2007		
Year	Date	Amount
2005	3/31/2005	1,166
	4/30/2005	6,908
	6/30/2005	970
	7/6/2005	1,024
	8/12/2005	960
	10/26/2005	165
	10/31/2005	12,197
	12/16/2005	(1,510)
	12/31/2005	(207,365)
Total		<u><u>(185,483)</u></u>

Retroactive Adjustments to Labour 2005-2007		
Year	Date	Amount
2006	4/10/2006	1,501
	4/27/2006	(9,217)
	4/28/2006	(738)
	4/30/2006	(11,547)
	5/31/2006	5,507
	11/22/2006	1,240
	12/21/2006	588
	12/31/2006	(3,104)
Total		<u>(15,771)</u>
2007	3/26/2007	(3,540)
	3/27/2007	(9,725)
	3/28/2007	(1,873)
	3/31/2007	(1,295)
	6/29/2007	58,635
	9/26/2007	28,801
	10/31/2007	11,186
	11/20/2007	36,636
	11/30/2007	39,229
	12/19/2007	4,195
	12/31/2007	70,742
Total		<u>232,990</u>

- 1 c) The position of the employees whose hours were retroactively reallocated
- 2 is not readily available. This data consists of multiple journal entries with
- 3 detailed backup however it is not stored in electronic format.
- 4
- 5 d) Hydro does not maintain a time sheet record of the reallocated hours.