

1 Q. **Reference Grant Thornton Report, Page 71.**

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3 **Please update Table 50-1 to compare 2014 Actual, 2014 Forecast and 2014**
4 **Test Year, as well as 2015 Forecast and 2015 Test Year.**

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7 A. Please refer to Attachment 1.

NLH-PUB-021
NLH Amended General Rate Application
Attachment 1

Hours

						Variance Hours	Variance %	Variance Hours	Variance %	Variance Hours	Variance %	Variance Hours	Variance %
	2014A	2014TY	2014F	2015TY	2015F	2014TY-2014A	2014TY-2014A	2014F-2014TY	2014F-2014TY	2015TY-2014TY	2015TY-2014TY	2015F-2015TY	2015F-2015TY
President and CEO	561.0	408.0	561.0	155.0	561.0	(153.0)	-27.3%	153.0	37.5%	(253.0)	-62.0%	406.0	261.9%
VP, HROE	1,595.0	1,121.0	1,462.0	393.0	1,121.0	(474.0)	-29.7%	341.0	30.4%	(728.0)	-64.9%	728.0	185.2%
VP, Project Execution and Technical Services	522.0	501.0	522.0	452.0	452.0	(21.0)	-4.0%	21.0	4.2%	(49.0)	-9.8%	-	0.0%
VP, Finance and CFO	258.0	38.0	300.0	48.0	350.0	(220.0)	-85.3%	262.0	689.5%	10.0	26.3%	302.0	629.2%
VP, Corporate Relations	978.0	979.0	979.0	266.0	979.0	1.0	0.1%	-	0.0%	(713.0)	-72.8%	713.0	268.0%
VP, Strategic Planning & Business Development	176.0	153.0	153.0	-	-	(23.0)	-13.1%	-	0.0%	(153.0)	-100.0%	-	0.0%
	<u>4,090.0</u>	<u>3,200.0</u>	<u>3,977.0</u>	<u>1,314.0</u>	<u>3,463.0</u>	<u>(890.0)</u>	<u>-21.8%</u>	<u>777.0</u>	<u>24.3%</u>	<u>(1,886.0)</u>	<u>-58.9%</u>	<u>2,149.0</u>	<u>163.5%</u>

Average billing rate

						Variance \$	Variance %	Variance \$	Variance %	Variance \$	Variance %	Variance \$	Variance %
	2014A	2014TY	2014F	2015TY	2015F	2014TY-2014A	2014TY-2014A	2014F-2014TY	2014F-2014TY	2015TY-2014TY	2015TY-2014TY	2015F-2015TY	2015F-2015TY
President and CEO	\$ 445.45	\$ 444.63	\$ 445.04	\$ 458.46	\$ 459.53	\$ (0.82)	-0.2%	\$ 0.41	0.1%	\$ 13.82	3.1%	\$ 1.07	0.2%
VP, HROE	170.66	175.47	178.08	187.92	188.16	4.81	2.8%	2.61	1.5%	12.45	7.1%	0.24	0.1%
VP, Project Execution and Technical Services	222.27	221.93	221.75	226.28	226.28	(0.34)	-0.2%	(0.18)	-0.1%	4.35	2.0%	(0.00)	0.0%
VP, Finance and CFO	222.90	223.55	223.58	230.00	230.00	0.65	0.3%	0.03	0.0%	6.45	2.9%	-	0.0%
VP, Corporate Relations	157.71	157.29	157.29	161.27	161.58	(0.42)	-0.3%	(0.00)	0.0%	3.98	2.5%	0.31	0.2%
VP, Strategic Planning & Business Development	183.27	183.40	183.40	-	-	0.13	0.1%	0.00	0.0%	(183.40)	-100.0%	-	0.0%
Weighted average	<u>\$ 215.68</u>	<u>\$ 212.45</u>	<u>\$ 219.99</u>	<u>\$ 229.17</u>	<u>\$ 233.81</u>	<u>\$ (3.23)</u>	<u>-1.5%</u>	<u>\$ 7.54</u>	<u>3.5%</u>	<u>\$ 16.72</u>	<u>7.9%</u>	<u>\$ 4.64</u>	<u>2.0%</u>