

1 Q. Further to response to Request for Information PUB-NLH-169:
2 Please explain why Information Systems costs allocated and Office Space costs
3 allocated (line A for each common service cost) increase for the 2013 Test Year then
4 decrease for Forecast 2014.

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7 A. Information System costs increased for the 2013 Test Year then decreased for
8 Forecast 2014 due to changes in depreciation and interest expenses. Depreciation
9 and interest was also overstated during this year, as previously indicated in PUB-
10 NLH-192.

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12 Costs associated with Office Space increased for the 2013 Test Year then decreased
13 for Forecast 2014 due to forecast changes in activity levels.