

1 Q. Further to response to Request for Information PUB-NLH-169:  
 2 Please complete the following table detailing common service costs allocations for  
 3 each of the following scenarios: (i) 2013 Test Year, (ii) 2013 Test Year if Nalcor  
 4 employed all core shared services employees, consistent with the total employees  
 5 shown in response to Request for Information NP-NLH-199 and (iii) 2013 Test Year if  
 6 total core shared services employees were removed from the allocator calculation.  
 7 Please ensure the response includes adjusting all common service cost allocators  
 8 such as those used for Information Systems, Office Space, LANS, and Telephones.

Shared Service Costs – 2013 Test Year (\$000s)			
Common Service Cost	Scenario (i)	Scenario (ii)	Scenario (iii)
Hydro	\$9,372.6		
Nalcor Corporate			
Lower Churchill Project			
Oil and Gas			
Bull Arm Fabrication			
Churchill Falls			
Other Company (please specify)			
<b>Total</b>	<b>\$15,381.4</b>	<b>\$15,381.4</b>	<b>\$15,381.4</b>

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12 A. Please see details below.

Shared Service Costs – 2013 Test Year			
(\$000s)			
Common Service Cost	Scenario (i) <sup>1, 2</sup>	Scenario (ii) <sup>3</sup>	Scenario (iii) <sup>4</sup>
Hydro	8,919.0	8,037.5	8,563.0
Other lines of business	5,724.6	6,606.1	6,080.5
Total	14,643.6	14,643.6	14,643.6
Notes			
1. The total costs and recoveries have been restated by \$454K and \$284K respectively as per PUB-NLH-169 Note 7.			
2. Scenario (i) provides allocators for Hydro and other Nalcor lines of business in aggregate. Provision of allocators specific to other Nalcor lines of business is not relevant for an understanding of the issue.			
3. Scenario (ii) includes the Hydro based FTEs, users and average square footage associated with the personnel providing core shared service through the Admin fee in Nalcor.			
4. Scenario (iii) excludes Hydro based FTEs, users and average square footage associated with the personnel providing core shared service through the Admin fee from the allocation base.			