

1 Q. Further to the response to Request for Information IC-NLH-024, Attachment 1 (Rev
2 1, Dec 12-14), footnote 5:

3 Please explain why an increase in Finance salaries and benefits of \$0.9 million was
4 considered required in the 2014 Test Year compared to the 2013 actual amounts.
5 In the response, please specifically address any change to the allocation of finance
6 salaries and benefits costs to non-regulated customers that results from the
7 increased charges to regulated operations.

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10 A. Hydro's response to NP-NLH-393 provides an explanation as to why an increase in
11 Finance FTEs was required in the 2015 Test Year. The same reasons apply for why
12 there was an increase in regulated costs relating to Finance salaries and benefits for
13 Hydro in the 2014 Test Year.