

- 1 Q. **2013 General Rate Application, Intercompany Charges and Shared Services**
- 2 Page 3.17, Table 3.3 - Provide the amount of audit expenses, cell phone expenses,
- 3 directors expenses, directors fees, freight and courier expenses, group insurance -
- 4 premiums, insurance expenses, and Treasury related fees that were incurred by
- 5 Hydro each year from 2007 to 2012 and the amount budgeted for 2013 to 2015.
- 6 Identify the amounts charged out by Hydro to Nalcor and other Nalcor entities over
- 7 the same period for the same expenses.
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- 10 A. Please refer to Table 1 below that summarizes the actual expenses incurred by
- 11 Hydro each year from 2007 to 2013 and the proposed for 2014-2015. All cost
- 12 categories on the attached are incurred directly by Hydro. Please refer to PUB-NLH-
- 13 160 Attachment 1 for information on insurance costs allocations.

(\$000s)		Table 1							
Cost Category	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Test Year	2015 Test Year
Audit	58	80	118	101	84	135	181	113	109
Cell phone ⁽¹⁾	208	207	254	178	210	211	215	224	201
Directors' expenses	9	1	5	25	(16)	10	12	72	30
Directors' fees	(2)	26	49	29	13	31	26	45	55
Freight and courier	393	389	411	399	471	383	536	440	460
Group insurance - premiums ⁽³⁾	2,209	1,719	2,336	2,052	2,546	2,403	2,372	2,469	2,567
Insurance ⁽²⁾	1,703	1,783	1,937	1,960	1,965	2,109	2,422	2,689	2,607
Treasury related fees	57	57	58	80	96	105	108	96	105
Total	4,635	4,262	5,168	4,824	5,369	5,387	5,870	6,148	6,133

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2. 2015 Test Year is subject to revision based on premium renewal July 1, 2015.

3. Restatement of \$750K that was in fringe benefits expense that should have been in Group insurance