

1 Q. Please provide copies of the 12-page and 4-page summaries of Hydro's 2014  
2 Professional Services which were reviewed by Liberty at Hydro's office.

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5 A. Please refer to PR-PUB-NLH-101 Attachment 1 and PR-PUB-NLH-101 Attachment 2  
6 for the 12-page and four-page summaries of Hydro's professional services, as  
7 reviewed by Liberty at Hydro's offices.

**Appendix A - 2014 Professional Services Summary**

**Hydro Non Consolidated  
Professional Services Summary  
2014 Reconciliation**

<b>Account Description</b>	<b>Regulated</b>
Consultants	A2 7,146,098
Audit	112,992
Legal	654
PUB Related Costs	3,814,860
Soft/w Acquis & Maint	1,554,549
<b>Total Regulated Hydro</b>	<b>12,629,153</b>
Total Non Regulated Hydro	3,491,065
<b>Total Non Consolidated Hydro</b>	<b>16,120,218</b> A11

**Regulated Hydro - Consultants Summary  
2014 Actuals**

<b>Division</b>		<b>2014 Actuals</b>
Executive Leadership & Assoc.	A3	2,227,888
Regulated Operations	A4	2,080,442
Corporate Relations - CDM <sup>1</sup>	A5	896,834
Human Resources & Org. Effect.	A6	833,362
Finance/CFO	A7	465,495
Systems Operations & Planning	A8	261,474
Corporate Relations - Other	A9	203,882
Project Execution & Tech Serv.	A10	176,722
<b>Grand Total</b>		<b>7,146,098</b> A1

<sup>1</sup> CDM - Costs relating to Conservation Demand Management

**Executive Leadership & Assoc.**

<b>Vendor Name</b>	<b>Description</b>	<b>2014 Actuals</b>
ERA Consulting Ltd.	Professional Services	11,730
ERA Consulting Ltd.	Professional Services	24,571
ERA Consulting Ltd.	Professional Services	26,350
ERA Consulting Ltd.	Professional Services	34,978
Kathel Consulting Inc	CONSULTING SERVICES (ASSET	10,578
Misc. Vendors and Invoices less than \$10k	Misc.	36,048
AMEC Americas Limited Eng Div	SYSTEM EVENT ANALYSIS	29,365
AMEC Americas Limited Eng Div	SYSTEM EVENT ANALY	44,444
McInnes Cooper	LEGAL SERVICES	22,582
McInnes Cooper	LEGAL SERVICES	63,581
McInnes Cooper	LEGAL SERVICES	66,555
McInnes Cooper	Outage Inquiry	69,778
McInnes Cooper	LEGAL SERVICES	84,956
McInnes Cooper	LEGAL SERVICES	84,998
McInnes Cooper	2014 Power Outage	116,524
McInnes Cooper	LEGAL SERVICES	130,083
McInnes Cooper	Outage Inquiry	72,434
McInnes Cooper	Outage Inquiry	69,701
Ventyx, An ABB Company	Prof Fees Outage	19,980
Outage Enquiry - Intervenor Accrual	Outage Enquiry - Intervenor Accrual	Note 1 250,000
Outage Enquiry - PUB/Liberty	Outage Enquiry - Liberty Dec 14 Accrual	Note 2 958,652
<b>Grand Total</b>		<u><u>2,227,888</u></u> A2

**Note 1:** Estimated intervenor costs related to the outage up to and including December, 2014.

**Note 2:** As per discussion with the Public Utilities Board, the Board accumulated approximately \$1.275M in costs relating to the outage. The vendors included but were not limited to Liberty. The total will be allocated between Hydro and NL Power. At December, 2014, Hydro estimated that 75% of the \$1.275M related to Hydro's review and as a result recorded \$0.96M as an accrual.

**Regulated Operations**

<b>Vendor Name</b>	<b>Description</b>	<b>2014 Actuals</b>
ABB Inc.ALL PO'S & QUOTES-(St.	PROFESSIONAL SERVICES-INSPECT	10,001
ABB Inc.ALL PO'S & QUOTES-(St.	ABB EXCITER TRAINING - 3 DAY	12,100
AMEC Americas Limited	FACILITIES READINESS	12,584
AMEC Americas Limited	FACILITIES READINESS	22,558
AMEC Americas Limited	FACILITIES READINESS	32,958
AMEC Americas Limited Eng Div	PROVISION OF ENGINEERING	18,041
AMEC Americas Limited Eng Div	PROVISION OF ENGINEERING	57,053
AMEC Earth & Environmental	CONSULTING SERVICES	13,742
AMEC Earth & Environmental	CONSULTING SERVICES	51,053
BDI Canada Inc.	ASSET CRITICALITY	17,000
Brush GMS	INSPECTION, HVY G1 GENERATOR	94,470
Bursey Manufacturing Inc.	FABRICATE AND SUPPLY	42,960
J Nugent	J.Nugent Dec28-Mar14	12,337
Conco Services Corp.	PERFORM CONDENSER AIR IN LEAK	14,266
Crosbie Engineering Ltd.	PHASE 1 CRITICAL SPARES REVIEW	28,311
Crosbie Engineering Ltd.	PHASE 1 CRITICAL SPARES REVIEW	40,031
Crosbie Engineering Ltd.	PHASE 2 CRITICAL SPARES REVIEW	61,235
Fracflow Consultants Inc.	2014/2015 FIELD WORK AND	46,437
Fracflow Consultants Inc.	2014/2015 FIELD WORK AND	52,578
GE Water & Process Technologie	WATER TREATMENT CONSULTING	11,500
GP Strategies Corporation - Am	2014 TIER 1 BASIC SO	18,000
Hatch Ltd	Surge Tank #2 Condition Assess	11,440
Hatch Ltd	Granite Canal Dam Safety	12,798
Hatch Ltd	RFP Venams Bight Viability	14,616
Hatch Ltd	PROFESSIONAL SERVICES TO	16,405
Hatch Ltd	Granite Canal Dam Safety	31,913
Hatch Mott MacDonald	BUILDING NEEDS ASSESSMENT	13,086
Hatch Mott MacDonald	BUILDING NEEDS ASSESSMENT	15,344
Hydro Dec Accruals	CEMS Rata Testing	(18,500)
Hydro Dec Accruals	HVYGT Coupling Shaft Mach	(100,765)
Hydro Dec Accruals	Holyrood decommissioning study	(46,529)
Hydro Dec Accruals	Readiness Assessment_1/3 cost	(29,362)
Hydro Dec Accruals	TRO Portion Readiness Assess	(29,362)
Hydro Dec Accruals	BDE Site Assessment	(21,047)

**Regulated Operations**

<b>Vendor Name</b>	<b>Description</b>	<b>2014 Actuals</b>
Hydro Dec Accruals	November Accrual - Asset Criti	(15,000)
Hydro Dec Accruals	Site Assessment	(13,086)
Hydro Dec Accruals	WATER TREATMENT CONSULTING	(11,500)
Hydro Dec Accruals	Monitoring Program -- Mud Lake	(11,422)
Hydro Operating Accrual Dec	Critical Spares Review HWD&SV	12,000
Hydro Operating Accrual Dec	ENG REVIEW OF 600V STN SER	20,400
Hydro Operating Accrual Dec	Fuel System Review	25,000
Hydro Operating Accrual Dec		28,891
Hydro Operating Accrual Dec	OH Door Inspection	29,868
Hydro Operating Accrual Dec	CA Port Saunders & Wabush	31,636
Hydro Operating Accrual Dec	Surge Tank Ass 100% complete	33,059
Hydro Operating Accrual Dec	Eng Fees	35,699
Hydro Operating Accrual Dec	Ext Tank Inspections - HVY	50,826
Hydro Operating Accrual Dec	Transformer Fleet Assessment	58,660
Hydro Operating Accrual Dec	Per Mike Manuel	60,000
Hydro Operating Accrual Dec	PHASE 2 CRITICAL SPARES REVIEW	60,000
Hydro Operating Accrual Dec	Phase 3 Critical Spares Review	65,000
Hydro Operating Accrual Dec	TROC CA TS Buildings	82,698
Hydro Operating Accrual Dec	Unit 7 Balancing	100,000
Kestrel Power Engineering	PROFESSIONAL SERVICES -	10,807
Misc. Vendors and Invoices less than \$10k	Misc.	364,812
MOVE TRANSFER FROM HLY TO SSD - Accrual	Jenso M Collier	57,541
Northland Consulting Limited	WATER TREATMENT CONSULTING	11,432
Pennecon Energy Technical Serv	PROFESSIONAL SERVICES-UNIT #6	19,575
Robert Borer Enterprises Ltd.	CONDUCT AN ASSESSMENT OF NL	36,847
Stantec Consulting Limited - S	CERTIFIED ANALYTICAL SERVICES	14,301
Stantec Consulting Limited - S	RFP for Heavy Fuel Oil	18,485
Stantec Consulting Limited - S	RFP for Heavy Fuel Oil	24,705
Stantec Consulting Limited - S	emergency environmental	45,952
Stantec Consulting Limited - S	emergency environmental	53,822
Stantec Consulting Limited - S	emergency environmental	152,287
Stantec Consulting Ltd. (Neill	ENGINEERING TO COMPL	18,692
Stantec Consulting Ltd. (Neill	ADD ASSET CRITICALITY	29,749
Stantec Consulting Ltd. (Neill	ENGINEERING TO COMPL	39,454
<b>Grand Total</b>		<b>2,080,442 A2</b>

Corporate Relations - CDM

Vendor Name	Description	2014 Actuals
Dept of Natural Resources Accr		11,323
Hydro Dec Accruals		(73,519)
Hydro Operating Accrual Dec	Fall Campaign	37,090
Hydro Operating Accrual Dec		90,754
Misc. Vendors and Invoices less than \$10k	Misc.	130,347
Newfoundland Power Inc. - Kenm	Study/CBCL # 2	10,597
Newfoundland Power Inc. - Kenm	consulting fees	53,773
Summerhill	YEAR 3 IMPLEMENTATION	10,953
Summerhill	YEAR 3 IMPLEMENTATION	11,195
Summerhill	YEAR 3 IMPLEMENTATION	11,661
Summerhill	YEAR 3 IMPLEMENTATION	11,944
Summerhill	YEAR 3 IMPLEMENTATION	13,456
Summerhill	YEAR 2 IMPLEMENTATION	19,500
Summerhill	YEAR 3 IMPLEMENTATION	28,876
Summerhill	YEAR 3 IMPLEMENTATION	32,197
Summerhill	YEAR 3 IMPLEMENTATION	32,966
Summerhill	YEAR 3 IMPLEMENTATION	34,057
Summerhill	YEAR 3 IMPLEMENTATION	51,327
Summerhill	YEAR 3 IMPLEMENTATION	56,643
Summerhill	YEAR 3 IMPLEMENTATION	58,430
Summerhill	YEAR 3 IMPLEMENTATION	59,198
Summerhill	YEAR 3 IMPLEMENTATION	83,334
Summerhill	YEAR 3 IMPLEMENTATION	102,231
Willis Energy Services Limited	REVIEW OF INDUSTRIAL ENERGY	18,500
<b>Grand Total</b>		<b>896,834 A2</b>

**Human Resources & Org. Effect.**

<b>Vendor Name</b>	<b>Description</b>	<b>2014 Actuals</b>
AMEC Environment & Infrastruct	HYDRO ENVIRONMENTAL SITE ASSES	16,895
AMEC Environment & Infrastruct	HYDRO ENVIRONMENTAL SITE ASSES	21,778
Aon Hewitt Inc.	Consultants	18,612
Conservation Corps	green team 2014	15,000
Dicks, Arlene	CONSULTING SERVICES - HRIS	14,080
Dicks, Arlene	CONSULTING SERVICES - HRIS	14,564
Dicks, Arlene	CONSULTING SERVICES - HRIS	15,180
Duerden & Keane Consultants In	ENVIRONMENTAL MANAGEMENT	10,368
Horizon Occupational Health Se	medical contract	13,227
Horizon Occupational Health Se	Medical Asses	14,511
Hydro Dec Accruals	Braya Recovery Strategy	(25,000)
Hydro Dec Accruals	Professional fess - EMS audit	(20,719)
Hydro Dec Accruals	Dec 2013 services	(12,500)
Hydro Dec Accruals	Holyrood Mar Env Eff Mon Study	(11,000)
Hydro Dec Accruals	Annual contribution	(10,000)
Hydro Operating Accrual Dec	HYDRO ENVIRONMENTAL SITE ASSES	13,175
Hydro Operating Accrual Dec		17,739
Knightsbridge Human Capital So	Potential leader Pro. design	12,720
Knightsbridge Roberson Surret	profess services	17,600
Medavie Blue Cross	emp insurance prgm	11,726
Misc. Vendors and Invoices less than \$10k	Misc.	255,285
Morneau Shepell Ltd	consulting serv- TCS project	13,854
Morneau Shepell Ltd	morneau sheppell	14,648
Morneau Shepell Ltd		15,160
Morneau Shepell Ltd		17,475
Morneau Shepell Ltd	services	24,076
Morneau Shepell Ltd	services	26,111
Morneau Shepell Ltd	services for may	36,095
Morneau Shepell Ltd	morneau sevice	42,555
Morneau Shepell Ltd	profess services	45,395
MUN - Botanical Gardens	Consultant fees	25,000
MUN - Botanical Gardens	Field Work/Rare Plant Species	25,000
QMI - SAI Canada Limited	AUDITS, THERMAL GENERATION	10,946
Shepell FGI Limited	medical contract	14,173
SNC-Lavalin Inc. (Mt.Pearl)	PROFESSIONAL SERVICES FOR	17,500
SNC-Lavalin Inc. (Mt.Pearl)	DISPERSION MODELLING OF	22,135
Stantec Consulting Limited - S	ENVIRONEMENTAL	80,000
<b>Grand Total</b>		<b>833,362</b> A2



Finance/CFO		
Vendor Name	Description	2014 Actuals
Dicks, Arlene	CONSULTING SERVICES - FTE	10,780
Dicks, Arlene	CONSULTING SERVICES - FTE	15,488
eSolutions Group	RFP ON-LINE TENDERING SYSTEM	10,325
Gartner Canada St. Lau	GARTNER CIO ESSENTIALS AND	99,400
Lummus Consultants Internation	rate case support	113,116
Misc. Vendors and Invoices less than \$10k	Misc.	104,623
McInnes Cooper	LEGAL SERVICES	A25 94,607
Singer & Watts Management Cons	Filing/Video Review/Effect Testimony Course	17,156
<b>Grand Total</b>		<u>465,495</u> A2

**Systems Operations & Planning**

<b>Vendor Name</b>	<b>Description</b>	<b>2014 Actuals</b>
Misc. Vendors and Invoices less than \$10k	Misc.	80,307
Pira Energy Group (US Funds)	PROFESSIONAL OIL MARKET	46,000
Teshmont Consultants Inc	ENGINEERING SERVICES	15,625
Teshmont Consultants Inc	ENGINEERING SERVICES	18,998
Teshmont Consultants Inc	ENGINEERING SERVICES	60,744
TransGrid Solutions Inc.	ENGINEERING SERVICES	26,400
Underwriters' Laboratories of	envir certif fee	13,401
<b>Grand Total</b>		<u><u>261,474</u></u> A2

**Corporate Relations - Other**

<b>Vendor Name</b>	<b>Description</b>	<b>2014 Actuals</b>
Cathy Dornan Public Affairs In	commun media	14,350
CCSR Year end Accruals	NP accrual	10,013
CCSR Year end Accruals	m5 accrual	18,781
Hydro Operating Accrual Dec	Customer Surveys	23,805
Hydro Operating Accrual Dec	Customer Service Current State	38,750
M5 Marketing Communications	RFP FOR AN AGENCY OF RECORD	11,840
Misc. Vendors and Invoices less than \$10k	Misc.	86,344
<b>Grand Total</b>		<u><u>203,882</u></u> A2

Project Execution & Tech Serv.		
Vendor Name	Description	2014 Actuals
J Nugent	J.Nugent Dec28-Mar14	16,366
ABB Inc.	TRANSFORMER DESIGN REVIEW	28,586
December Op Accruals	RockWell Admin	11,040
Henville Consulting Inc.	CONSULTING SERVICES FOR	17,885
Henville Consulting Inc.	TAPROOT ANALYSIS - JAN 4 & 5	19,993
Hydro Dec Accruals	Dyke Board Consultants 2013	(10,522)
Misc. Vendors and Invoices less than \$10k	Misc.	52,435
Rockwell Automation Canada Ltd	ENGINEERING SUPPORT FOR	12,880
System Improvements Inc.	Facilitate Taproot Analysis	13,255
System Improvements Inc.	Facilitate Taproot Analysis	14,803
<b>Grand Total</b>		<u><u>176,722</u></u> A2

A 1% change in assumed health care trend rates would have had the following effects:

<i>Increase (millions of Canadian dollars)</i>	<b>2014</b>	<b>2013</b>
Current service and interest cost	<b>1.6</b>	<b>1.7</b>
Accrued benefit obligation	<b>22.5</b>	<b>16.5</b>
<i>Decrease (millions of Canadian dollars)</i>	<b>2014</b>	<b>2013</b>
Current service and interest cost	<b>(1.2)</b>	<b>(1.2)</b>
Accrued benefit obligation	<b>(17.0)</b>	<b>(12.7)</b>

## **17. SHAREHOLDER'S EQUITY**

### **17.1 Share Capital**

The share capital of Hydro at is summarized below:

<i>(millions of Canadian dollars)</i>	<b>December 31 2014</b>	<b>December 31 2013</b>	<b>January 1 2013</b>
Common shares of par value of \$1 each			
Authorized: 25,000,000			
Issued and outstanding: 22,503,942	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>

### **17.2 Contributed Capital**

<i>(millions of Canadian dollars)</i>	<b>December 31 2014</b>	<b>December 31 2013</b>	<b>January 1 2013</b>
Total contributed capital	<b>115.4</b>	<b>115.4</b>	<b>115.4</b>

### **17.3 Dividends**

<i>(millions of Canadian dollars)</i>	<b>December 31 2014</b>	<b>December 31 2013</b>
Declared during the year		
Final dividend for prior year: \$0.15 per share (2013 - \$0.10)	<b>3.5</b>	<b>2.2</b>
Interim dividend for current year: \$1.75 per share (2013 - \$1.63)	<b>39.3</b>	<b>36.6</b>
	<b>42.8</b>	<b>38.8</b>

## **18. OPERATING COSTS**

<i>For the year ended December 31 (millions of Canadian dollars)</i>	<b>2014</b>	<b>2013</b>
Salaries and benefits expense	<b>85.8</b>	<b>78.2</b>
Transmission rental	<b>20.4</b>	<b>20.5</b>
Maintenance and materials	<b>29.5</b>	<b>22.7</b>
Professional services	<b>16.1</b>	<b>9.3</b>
Travel and transportation	<b>5.8</b>	<b>5.7</b>
Other operating costs	<b>11.1</b>	<b>4.6</b>
	<b>168.7</b>	<b>141.0</b>

Appendix B - Major Professional Fee Projects - 2014 and 2015.

A summary of the major professional fee projects for 2014.  
NLH - 2014 Professional Services Cost Type 6264.

Vendor Name	Description	2014 Actuals	
<b>Executive Leadership &amp; Assoc.</b>			
ERA Consulting Ltd.	Professional Services	11,730	
ERA Consulting Ltd.	Professional Services	24,571	
ERA Consulting Ltd.	Professional Services	26,350	
ERA Consulting Ltd.	Professional Services	34,978	
Kathel Consulting Inc	CONSULTING SERVICES (ASSET	10,578	
Misc. Vendors and Invoices less than \$10k	Misc.	36,048	
AMEC Americas Limited Eng Div	SYSTEM EVENT ANALYSIS	29,365	
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McInnes Cooper	LEGAL SERVICES	22,582	
McInnes Cooper	LEGAL SERVICES	63,581	
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Ventyx, An ABB Company	Prof Fees Outage	19,980	
Outage Enquiry - Intervenor Accrual	Outage Enquiry - Intervenor Accrual	250,000	Note 1
Outage Enquiry - PUB/Liberty	Outage Enquiry - Liberty Dec 14 Accrual	958,652	Note 2
		<u>2,227,888</u>	
<b>Regulated Operations</b>			
ABB Inc.ALL PO'S & QUOTES-(St.	PROFESSIONAL SERVICES-INSPECT	10,001	
ABB Inc.ALL PO'S & QUOTES-(St.	ABB EXCITER TRAINING - 3 DAY	12,100	
AMEC Americas Limited	FACILITIES READINESS	12,584	
AMEC Americas Limited	FACILITIES READINESS	22,558	
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AMEC Americas Limited Eng Div	PROVISION OF ENGINEERING	18,041	
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Stantec Consulting Ltd. (Neill	ADD ASSET CRITICALITY	29,749
Stantec Consulting Ltd. (Neill	ENGINEERING TO COMPL	39,454
		<hr/>
		2,080,442

**Corporate Relations - CDM**

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Summerhill	YEAR 3 IMPLEMENTATION	11,195
Summerhill	YEAR 3 IMPLEMENTATION	11,661
Summerhill	YEAR 3 IMPLEMENTATION	11,944
Summerhill	YEAR 3 IMPLEMENTATION	13,456
Summerhill	YEAR 2 IMPLEMENTATION	19,500
Summerhill	YEAR 3 IMPLEMENTATION	28,876
Summerhill	YEAR 3 IMPLEMENTATION	32,197

Vendor Name	Description	2014 Actuals
Summerhill	YEAR 3 IMPLEMENTATION	32,966
Summerhill	YEAR 3 IMPLEMENTATION	34,057
Summerhill	YEAR 3 IMPLEMENTATION	51,327
Summerhill	YEAR 3 IMPLEMENTATION	56,643
Summerhill	YEAR 3 IMPLEMENTATION	58,430
Summerhill	YEAR 3 IMPLEMENTATION	59,198
Summerhill	YEAR 3 IMPLEMENTATION	83,334
Summerhill	YEAR 3 IMPLEMENTATION	102,231
Willis Energy Services Limited	REVIEW OF INDUSTRIAL ENERGY	18,500
		<hr/> 896,834
<b>Human Resources &amp; Org. Effect.</b>		
AMEC Environment & Infrastruct	HYDRO ENVIRONMENTAL SITE ASSES	16,895
AMEC Environment & Infrastruct	HYDRO ENVIRONMENTAL SITE ASSES	21,778
Aon Hewitt Inc.	Consultants	18,612
Conservation Corps	green team 2014	15,000
Dicks, Arlene	CONSULTING SERVICES - HRIS	14,080
Dicks, Arlene	CONSULTING SERVICES - HRIS	14,564
Dicks, Arlene	CONSULTING SERVICES - HRIS	15,180
Duerden & Keane Consultants In	ENVIRONMENTAL MANAGEMENT	10,368
Horizon Occupational Health Se	medical contract	13,227
Horizon Occupational Health Se	Medical Asses	14,511
Hydro Dec Accruals	Braya Recovery Strategy	(25,000)
Hydro Dec Accruals	Professional fess - EMS audit	(20,719)
Hydro Dec Accruals	Dec 2013 services	(12,500)
Hydro Dec Accruals	Holyrood Mar Env Eff Mon Study	(11,000)
Hydro Dec Accruals	Annual contribution	(10,000)
Hydro Operating Accrual Dec	HYDRO ENVIRONMENTAL SITE ASSES	13,175
Hydro Operating Accrual Dec		17,739
Knightsbridge Human Capital So	Potential leader Pro. design	12,720
Knightsbridge Roberson Surrect	profess services	17,600
Medavie Blue Cross	emp insurance prgm	11,726
Misc. Vendors and Invoices less than \$10k	Misc.	255,285
Morneau Shepell Ltd	consulting serv- TCS project	13,854
Morneau Shepell Ltd	morneau shepell	14,648
Morneau Shepell Ltd		15,160
Morneau Shepell Ltd		17,475
Morneau Shepell Ltd	services	24,076
Morneau Shepell Ltd	services	26,111
Morneau Shepell Ltd	services for may	36,095
Morneau Shepell Ltd	morneau services	42,555
Morneau Shepell Ltd	profess services	45,395
MUN - Botanical Gardens	Consultant fees	25,000
MUN - Botanical Gardens	Field Work/Rare Plant Species	25,000
QMI - SAI Canada Limited	AUDITS, THERMAL GENERATION	10,946
Shepell FGI Limited	medical contract	14,173
SNC-Lavalin Inc. (Mt.Pearl)	PROFESSIONAL SERVICES FOR	17,500
SNC-Lavalin Inc. (Mt.Pearl)	DISPERSION MODELLING OF	22,135
Stantec Consulting Limited - S	ENVIRONEMENTAL	80,000
		<hr/> 833,362
<b>Finance/CFO</b>		
Dicks, Arlene	CONSULTING SERVICES - FTE	10,780
Dicks, Arlene	CONSULTING SERVICES - FTE	15,488
eSolutions Group	RFP ON-LINE TENDERING SYSTEM	10,325
Gartner Canada St. Lau	GARTNER CIO ESSENTIALS AND	99,400
Lummus Consultants Internation	rate case support	113,116
Misc. Vendors and Invoices less than \$10k	Misc.	104,623
McInnes Cooper	LEGAL SERVICES	94,607



Vendor Name	Description	2014 Actuals
Singer & Watts Management Cons	Filing/Video Review/Effect Testimony Course	17,156
		465,495
<b>Systems Operations &amp; Planning</b>		
Misc. Vendors and Invoices less than \$10k	Misc.	80,307
Pira Energy Group (US Funds)	PROFESSIONAL OIL MARKET	46,000
Teshmont Consultants Inc	ENGINEERING SERVICES	15,625
Teshmont Consultants Inc	ENGINEERING SERVICES	18,998
Teshmont Consultants Inc	ENGINEERING SERVICES	60,744
TransGrid Solutions Inc.	ENGINEERING SERVICES	26,400
Underwriters' Laboratories of	envir certif fee	13,401
		261,474
<b>Corporate Relations - Other</b>		
Cathy Dornan Public Affairs In	commun media	14,350
CCSR Year end Accruals	NP accrual	10,013
CCSR Year end Accruals	m5 accrual	18,781
Hydro Operating Accrual Dec	Customer Surveys	23,805
Hydro Operating Accrual Dec	Customer Service Current State	38,750
M5 Marketing Communications	RFP FOR AN AGENCY OF RECORD	11,840
Misc. Vendors and Invoices less than \$10k	Misc.	86,344
		203,882
<b>Project Execution &amp; Tech Serv.</b>		
J Nugent	J.Nugent Dec28-Mar14	16,366
ABB Inc.	TRANSFORMER DESIGN REVIEW	28,586
December Op Accruals	RockWell Admin	11,040
Henville Consulting Inc.	CONSULTING SERVICES FOR	17,885
Henville Consulting Inc.	TAPROOT ANALYSIS - JAN 4 & 5	19,993
Hydro Dec Accruals	Dyke Board Consultants 2013	(10,522)
Misc. Vendors and Invoices less than \$10k	Misc.	52,435
Rockwell Automation Canada Ltd	ENGINEERING SUPPORT FOR	12,880
System Improvements Inc.	Facilitate Taproot Analysis	13,255
System Improvements Inc.	Facilitate Taproot Analysis	14,803
		176,722
<b>Grand Total</b>		<b>7,146,098</b>

**Note 1:** Estimated intervenor costs related to the outage up to and including December, 2014.

**Note 2:** As per discussion with the Public Utilities Board, the Board accumulated approximately \$1.275M in costs relating to the outage. The vendors included but were not limited to Liberty. The total will be allocated between Hydro and NL Power. At December, 2014, Hydro estimated that 75% of the \$1.275M related to Hydro's review and as a result recorded \$0.96M as an accrual.