Q. **Reference: Application, Schedule 1, page 3, Table 1; Application, paragraph 3**

Table 1 identifies 2027 capital expenditures of $156.4 million in this Application, $175.3 million excluding Major Projects, $370.3 million for Major Projects, and $545.6 million in total. Paragraph 3 states that the amount for which approval is sought in this Application is $156,355,300.

a) Please provide, in native Excel format, a table of each project or program for which either total project or program cost exceeds $750,000 or 2027 expenditure is at least $750,000, including this Application, supplemental applications (approved, pending, or anticipated), and Major Projects. Include: name; 2027 expenditure; total cost; AACE estimate class; assumed in-service date; approval status and Board Order, if any; and the proceeding in which approval has been or will be sought.

b) Please reconcile the $545.6 million of 2027 expenditures in Table 1 to the $532 million of 2027 Test Year regulated capital in Hydro's 2026 General Rate Application, Volume I, Chart 2-8. Separately, bridge 2027 opening work in progress to the $619.4 million year-end balance in Schedule D-II, showing expenditures, interest during construction, transfers to plant in service, and other adjustments.

c) Please confirm that no approval is sought in this proceeding for a Table 1 amount outside the $156,355,300. For each such amount, identify the applicable approval, pending proceeding, or expected filing date.

A. **a)** Please refer to CA-NLH-014, Attachment 1.

b) Please refer to CA-NLH-014, Attachment 1, Tab 1.1 for a comparison between the $532 million of 2027 Test Year regulated capital in Hydro's 2026 General Rate Application and the $545.6 million of 2027 expenditures in the 2027 Capital Budget Application ("CBA"). The estimated capital expenditure values are different as a result of the timing of the compilation of the 2027 Test Year versus the budget estimates in the 2027 CBA.

Please refer to CA-NLH-014, Attachment 1, Tab 1.2 for an update to 2026 work in progress closing balance and Tab 1.3 for an update to 2027 work in progress closing balance. Each attachment shows capital expenditures and transfers to plant in service for the year, interest during construction detail is not available on a project basis and would be included in the $545.6 million of 2027 capital expenditures. These updated work in progress schedules are completed using 2025 actuals and an updated forecast of 2026 and 2027 closing balances using the 2026 and 2027 CBA values.

c) It is confirmed.