

July 29, 2026

Board of Commissioners
of Public Utilities
P.O. Box 21040
120 Torbay Road
St. John's, NL A1A 5B2

Attention: Mike McNiven
Board Secretary

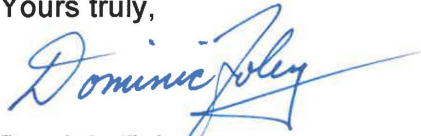
Dear Mr. McNiven:

Re: Newfoundland and Labrador Hydro – 2026 General Rate Application

Please find enclosed Newfoundland Power's Requests for Information NP-NLH-001 to NP-NLH-120 in relation to the above-noted Application.

If you have any questions regarding the enclosed, please contact the undersigned.

Yours truly,



Dominic Foley
Legal Counsel

Enclosures

ec. Shirley A. Walsh
Newfoundland and Labrador Hydro

Paul Coxworthy
Stewart McKelvey

Sheryl Nisenbaum
Linde Canada Inc.

Glen Seaborn
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IN THE MATTER OF the *Electrical Power Control Act*, 1994, SNL 1994, Chapter E-5.1 and the *Public Utilities Act*, RSNL 1990, Chapter P-47, and regulations thereunder; and

AND IN THE MATTER OF a general rate application by Newfoundland and Labrador Hydro to establish customer electricity rates for 2027.

**Requests for Information by
Newfoundland Power Inc.**

NP-NLH-001 to NP-NLH-120

July 29, 2026

Requests for Information

Chapter 1: Overview

- | | |
|------------|--|
| NP-NLH-001 | Please provide Hydro's corporate structure pre-amalgamation. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines). |
| NP-NLH-002 | Hydro, which includes its regulated operations, is the parent company with 15 subsidiaries. Please identify and describe other regulated operating companies in Canada that have a substantially similar corporate structure to Hydro's. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines). |
| NP-NLH-003 | Please provide a table showing the number of employees in the parent company Hydro, showing separately those employed primarily for the purposes of Hydro's regulated operations and those employed primarily for the purposes of Hydro's non-regulated operations, for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines). |
| NP-NLH-004 | Please provide a table showing the labour costs charged by those employed primarily for the purposes of Hydro's regulated operations to Hydro's non-regulated operations and the labour costs charged by those employed primarily for the purposes of Hydro's non-regulated operations to Hydro's regulated operations, for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines). |
| NP-NLH-005 | Please provide a table showing the labour costs charged by Hydro to each of its affiliated companies and the labour costs charged by each of its affiliated companies to Hydro for the years 2019 to the 2027 test year as well as the 2019 test year. Please show each entity separately. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines). |
| NP-NLH-006 | Please provide a table showing the labour costs charged by Hydro's regulated operations to each of its affiliated companies and the labour costs charged by each of its affiliated companies to Hydro's regulated operations for the years 2019 to the 2027 test year as well as the 2019 test year. Please show each entity separately. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines). |

- NP-NLH-007 Please provide a table showing, by entity, where costs common to all entities were expended for the years 2019 to the 2027 test year as well as the 2019 test year. For Hydro, please show separately, Hydro's regulated and non-regulated operations. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-008 Please provide a table showing common costs allocated to Hydro's regulated operations, both in dollars and as a percentage of total common costs, for the years 2019 to the 2027 test year as well as the 2019 test year. Please show separately, labour and non-labour costs. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-009 Please provide details of any transfers of FTEs from the regulated business segment to the non-regulated business segment upon amalgamation. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-010 Please provide the number of FTEs at each of the entities shown in Figure 1-3 for the years 2019 to the 2027 test year as well as the 2019 test year. For Hydro, please show separately, Hydro's regulated and non-regulated operations. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-011 Please provide details on assets previously held by Nalcor that are no longer exempt from the Act. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-012 For 2025, please provide a breakdown of Hydro's costs (by each of operating costs, depreciation, return on equity, debt and other costs) between its regulated and non-regulated operations. Please also include a breakdown of net plant investment. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-013 Please provide in a table for 2024 to 2027 test year for executive labour costs: (i) total labour costs, (ii) labour cost directly assigned to regulated activities, (iii) labour cost directly assigned to non-regulated activities, (iv) labour cost remaining to be allocated, and (v) labour cost allocated to Hydro's regulated operations. (Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing Guidelines).

Chapter 2: Managing Our Business

- NP-NLH-014 Please provide the survey and the results. Did Hydro assess the results of the survey for its own customers only? If so, please provide that assessment. If not, why not? (Volume I, Section 2.1.1, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-015 Please provide a listing of all utilities in Canada that Hydro is aware of that are making additional investments to improve or maintain reliability as a result of the impacts of climate change. For each utility, please provide details of those additional investments and the anticipated improvement in reliability. (Volume I, Section 2.1.1, footnote 5, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-016 Does Hydro agree that more frequent and severe weather events could negatively impact reliability? If not, why not? (Volume I, Section 2.1.1, footnote 5, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-017 Does Hydro believe that investments in the system may be required to maintain current levels of reliability as a result of, or in relation to, climate change? If not, why not? (Volume I, Section 2.1.1, footnote 5, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-018 To Hydro's knowledge, what utilities across Canada are striving to maintain their overall reliability due to consideration of emerging risks, such as climate change. If utility-specific approaches cannot be provided, please provide a discussion of common utility trends and approaches associated with this topic area. As part of the response, please also provide a fulsome discussion of utilities striving either to improve or reduce their overall reliability including their reasoning for that approach. (Volume I, Section 2.1.1, footnote 5, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-019 Did Hydro's survey provide context to respondents associated with the level of investments required by Hydro, and more generally in the utility industry, to maintain current levels of reliability? If so, please provide details. If not, why not? (Volume I, Section 2.1.1, footnote 5, Issue Topic: System Reliability and Customer Operations).

- NP-NLH-020 Did Hydro's survey provide context to respondents associated with the risks currently facing the Island Interconnected System, such as the potential for rotating outages for multiple weeks during a Labrador-Island Link shortfall event? If so, please provide details. If not, why not? (Volume I, Section 2.1.1, footnote 5, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-021 Please provide a listing of all capital projects from 2019 to 2027 test year that, while otherwise justified or necessary, Hydro did not complete or deferred due primarily to their impact on customer rates. (Volume I, Section 2.1.3, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-022 Please clarify any differences between justified capital expenditures and those "...that are most critical to system operations" and those "...that are absolutely and urgently required...". (Volume I, Section 2.4.4, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-023 In Order No. P.U. 13 (2016), the Board found, in part, that between 2010 and 2013 Hydro decided to defer certain scheduled transformer and breaker maintenance to provide resources to what it considered more critical repairs and improvements, which exposed customers and the system to unnecessary risk and potentially serious consequences.
- Please discuss how the Board's findings are considered in Hydro's approach to limiting capital expenditures to those "...that are most critical to system operations" and those "...that are absolutely and urgently required...". (Volume I, Section 2.4.4, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-024 Please list any capital work Hydro believed to be justified or related to preventative maintenance that Hydro did not complete or deferred, or is forecast to not complete or defer, from 2019 to 2027 test year. (Volume I, Section 2, Pages 2.44 and 2.45, Issue Topic: System Reliability and Customer Operations).
- NP-NLH-025 Please discuss to what extent Hydro's asset management practices are informed by the International Organization for Standardization ("ISO") 55000 standard, or a similar standard, on asset management. (Volume I, Section 2.4.4, Issue Topic: System Reliability and Customer Operations).

- NP-NLH-026 Please quantify the impact inflationary cost pressures have had, or are forecast to have, on Hydro's capital expenditures over the 2019 to 2027 test year period. (Volume I, Section 2.4.4, Issue Topic: Capital Planning).
- NP-NLH-027 Please provide a table showing Hydro's actual/forecast capital expenditures for 2019 to 2027 test year compared to budgeted amounts. (Volume I, Section 2.4.4, Issue Topic: Capital Planning).
- NP-NLH-028 Please provide a table showing the annual capital expenditures that result in an average of \$155.2 million, distinguishing between what Hydro would consider a major project or not. (Volume I, Section 2.4.4, Chart 2-16, Issue Topic: Capital Planning).
- NP-NLH-029 Please extend Chart 2-10 to include 2026 to 2030 forecast. (Volume I, Section 2.2.2, Issue Topic: Export Forecast, Export Revenues and Opportunity Cost).
- NP-NLH-030 Please provide how the salary component only compares between Hydro's non-union, non-executive workforce and the comparator group(s) used in the compensation review. (Volume I, Section 2.2.4 and Volume 2, Exhibit 6, Issue Topic: Operating Efficiencies).
- NP-NLH-031 Please provide the impact that the absence of Hydro's short-term incentives and lump sum merit payments for all non-union and executive employees has had on the results of the compensation review, including Hydro plans for increasing salaries. (Volume I, Section 2.2.4 and Volume 2, Exhibit 6, Issue Topic: Operating Efficiencies).
- NP-NLH-032 Please explain the impact of both a primary reference and a secondary reference had on the market review, including whether the secondary reference had any direct impact on compensation recommendations or whether the secondary reference was used for contextual validation only. As part of the response, please show how the reported 50th percentile / median values were calculated, including whether they were based on the primary comparator group alone or on any blended or weighted combination of the primary and secondary reference groups. If blended, please provide the percentage weighting attributed to each. (Volume I, Section 2.2.4 and Volume 2, Exhibit 6, Issue Topic: Operating Efficiencies).

- NP-NLH-033 Of the stated compensation increases of 4% in 2024 and 4% in 2025, how much was related to salaries compared to other compensation components? (Volume I, Section 2.2.4 and Volume 2, Exhibit 6, Issue Topic: Operating Efficiencies).
- NP-NLH-034 Please provide a table showing Hydro's FTEs by function, for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Section 2.2.4, Chart 2-11, Issue Topic: Operating Efficiencies).
- NP-NLH-035 For Charts 2-12 to 2-14, please provide in a table, the calculations that result in the inflation-adjusted figures including all labour and non-labour inflation rates used. Please also complete the same table to provide inflation-adjusted figures from 2019 actuals as opposed to from the 2019 test year. As part of the response, please state the basis of the inflation rates used. (Volume I, Section 2, Pages 2.28 to 2.32, Charts 2-12 to 2-14, Issue Topic: Operating Efficiencies).
- NP-NLH-036 Please revise Chart 2-12 to show operating costs gross of deferred costs to the General Expenses Capitalized Deferral Account and productivity allowances. Please also show the inflation-adjusted line from 2019 actual as opposed to from the 2019 test year. (Volume I, Section 2.3, Charts 2-12 to 2-14, Issue Topic: Operating Efficiencies).
- NP-NLH-037 Please revise Chart 2-13 to show operating labour costs gross of deferred labour costs to the General Expenses Capitalized Deferral Account. Please also show the inflation-adjusted line from 2019 actual as opposed to from the 2019 test year. (Volume I, Section 2.3, Charts 2-12 to 2-14, Issue Topic: Operating Efficiencies).
- NP-NLH-038 Please revise Chart 2-13 to show operating labour costs gross of deferred labour costs to the General Expenses Capitalized Deferral Account. Please also show the inflation-adjusted line from 2019 actual as opposed to from the 2019 test year and please use Hydro's internal inflation rate consistently throughout the entire period. (Volume I, Section 2.3, Charts 2-12 to 2-14, Issue Topic: Operating Efficiencies).
- NP-NLH-039 Please revise Chart 2-14 to show non-labour costs gross of deferred non-labour costs to the General Expenses Capitalized Deferral Account. Please also show the inflation-adjusted line from 2019 actual as opposed to from the 2019 test year. (Volume I, Section 2.3, Charts 2-12 to 2-14, Issue Topic: Operating Efficiencies).

- NP-NLH-040 Please provide a table detailing the cost escalator and the escalation rate used for each cost component for the years 2019 to the 2027 test year. As part of the response, please include for each year over the period, Hydro's internal inflation rate as well as the rates per Statistics Canada's Average Weekly Earnings for Electric Power Generation, Transmission and Distribution Industries, Canada, All Employees, Excluding Overtime. (Volume I, Section 2.3, Charts 2-12 to 2-14 and Schedule B-I, Issue Topic: Operating Efficiencies).
- NP-NLH-041 Please quantify the cost efficiencies achieved that are associated with any larger initiatives undertaken by Hydro over 2019 to the 2027 test year. Please also detail the initiatives expected to achieve the \$4 million productivity allowance, the estimated savings associated with those initiatives, and identification of any portion of the productivity allowance that remains unspecified. For the unspecified amount, does Hydro anticipate meeting that target? If so, how? (Volume I, Section 2.4.6, Issue Topic: Operating Efficiencies).
- NP-NLH-042 Has Hydro conducted, or does it plan to conduct, industry research to determine how other jurisdictions may mitigate the impact on electricity ratepayers relating to challenges maintaining heating oil delivery to customers on rural isolated systems, planned or unplanned electrification on isolated systems, cost impacts associated with Government-funded community relocations, or the stranding of rural assets? If so, please provide findings or a progress update. If not, why not? (Volume I, Section 2.3.4, Issue Topic: Rural Deficit).
- NP-NLH-043 Please provide in a table, operating cost savings (by labour and non-labour) associated with the implementation and operation of Automated Meter Reading ("AMR") technology from 2019 to the 2027 test year. In the table please also provide the AMR meters installed each year, the cumulative total and the cumulative percentage of total AMR change outs completed. (Volume I, Section 2.3.4, Issue Topic: Rural Deficit).

Chapter 3: Regulated Costs

- NP-NLH-044 Please provide a detailed explanation of Hydro's process to determine its 2027 test year operating labour requirements using zero-based budgeting including the forecasting of FTE totals and the determination of the allocation between capital and operating. (Volume I, Section 3.1.1, Issue Topic: Operating Efficiencies).

- NP-NLH-045 Please revise Chart 3-1 to show operating costs gross of deferred costs to the General Expenses Capitalized Deferral Account and productivity allowances. (Volume I, Section 3.1.1, Chart 3-1, Issue Topic: Operating Efficiencies).
- NP-NLH-046 Please provide a chart in the same format as Chart 3-1 to show Hydro's 2024 operating labour costs, gross of deferred labour costs to the General Expenses Capitalized Deferral Account, escalated to 2027, as well as actual and forecast operating labour costs for each year. As part of the response, please provide the amount and basis of the escalation rates used for each year. (Volume I, Section 3.1.1, Chart 3-1, Issue Topic: Operating Efficiencies).
- NP-NLH-047 Please provide a table detailing Hydro's vacant positions by function, both in FTEs and dollars, for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Section 3.1.3, Issue Topic: Operating Efficiencies).
- NP-NLH-048 Please breakdown the Regulatory, Customer Service and Energy Optimization amount for the years 2019 to the 2027 test year as well as the 2019 test year between each separate department. (Volume I, Schedule B-II, Issue Topic: Operating Efficiencies).
- NP-NLH-049 For each of professional services, materials, contract labour and other maintenance-related expenses, please provide a breakdown of these costs from 2024 to 2027 test year. Please also detail how each component was forecasted for 2025 to 2027 test year including the cost escalations used. Please provide the basis for any cost escalations used. (Volume I, Section 3.2, Issue Topic: Operating Efficiencies).
- NP-NLH-050 Please provide Schedule B-I gross of deferred costs to the General Expenses Capitalized Deferral Account and productivity allowances. (Volume I, Schedule B-I, Issue Topic: Operating Efficiencies).
- NP-NLH-051 Please provide a table reconciling the annual increases in salaries from 2023 to the 2027 test year. Please show separately, increases due to FTEs and increases due to compensation increases. For each category, please provide explanations for the changes. As part of the response, please outline the economic increases in percentages provided in each year and all assumptions used to determine the forecast years. (Volume I, Schedule B-I, Issue Topic: Operating Efficiencies).

- NP-NLH-052 Please provide a breakdown of salaries between Executive, Management, Union Craft and Union Clerical for 2023 to 2027 test year. Please also provide the annual percentage base salary increases for each group over the period. (Volume I, Schedule B-I, Issue Topic: Operating Efficiencies).
- NP-NLH-053 Please provide a breakdown of Other Labour-Related Costs for the years 2019 to the 2027 test year as well as the 2019 test year. Also provide for those years, any costs related to labour (such as payroll tax) that is not included in the Total Labour figures. (Volume I, Schedule B-I, Issue Topic: Operating Efficiencies).
- NP-NLH-054 Please provide a breakdown of the General Expenses Capitalized Deferral for the years 2025 to 2027 test year by department. Please also include an estimate of operating labour costs related to major projects from 2019 to 2024 as well as the 2019 test year. (Volume I, Schedule B-I, Issue Topic: Operating Efficiencies).
- NP-NLH-055 Please provide a breakdown of System Equipment and Maintenance for the years 2019 to the 2027 test year as well as the 2019 test year. Please also include explanations for any annual cost differences $\pm \$1.0$ million. (Volume I, Schedule B-I, Issue Topic: Operating Efficiencies).
- NP-NLH-056 Please provide a breakdown of Financial Services and Other for the years 2019 to the 2027 test year as well as the 2019 test year. Please also include explanations for any annual cost differences $\pm \$1.0$ million. (Volume I, Schedule B-II, Issue Topic: Operating Efficiencies).
- NP-NLH-057 Please provide a breakdown of the Production amounts by plant for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Schedule B-II, Issue Topic: Operating Efficiencies).
- NP-NLH-058 Please provide a breakdown of the Transmission and Distribution amounts between Transmission and Distribution for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Schedule B-II, Issue Topic: Operating Efficiencies).
- NP-NLH-059 Please provide a breakdown of Net Administrative Fees and provide an explanation of each component. (Volume I, Schedule B-III, Issue Topic: Operating Efficiencies).

NP-NLH-060 Please explain the annual variances in Removal and Decommissioning Recovery from 2020 to 2027 test year. Please also detail how the 2027 test year figure was determined. (Volume I, Schedule B-III, Issue Topic: Operating Efficiencies).

Chapter 4: Muskrat Falls Supply Costs

NP-NLH-061 Please provide a table showing the total output in GWh and MW of the Muskrat Falls plant for 2024 to 2027 test year. Breakdown each amount by block. In the table, please also show what amounts in GWh and MW were used, or are forecast to be used, to serve Newfoundland Power and its customers and what other amounts in GWh and MW are exported or otherwise used to the benefit of Newfoundland Power and its customers. (Volume I, Section 4, Issue Topic: Operational Plans for the Muskrat Falls Assets).

NP-NLH-062 Please provide a table showing the total costs of all assets related to the Muskrat Falls project for 2024 to the 2027 test year. In the table, please also show what costs related to the Muskrat Falls project are being recovered, or forecast to be recovered, by Newfoundland Power and its customers. (Volume I, Section 4, Issue Topic: Operational Plans for the Muskrat Falls Assets).

NP-NLH-063 Please provide a table showing for 2025 by month (i) the total output in GWh and MW of the Muskrat Falls plant and (ii) the amounts in GWh and MW that were used to serve Newfoundland Power and its customers. (Volume I, Section 4, Issue Topic: Operational Plans for the Muskrat Falls Assets).

NP-NLH-064 Please provide a table outlining the energy received from the Muskrat Falls PPA and the estimated cost of fuel displaced at Holyrood from the first year of the commissioning period to 2027 test year. Please mark each year as “commissioning period” or “commissioned.” (Volume I, Section 4.2, Issue Topic: Operational Plans for the Muskrat Falls Assets).

NP-NLH-065 As of the time of Hydro’s last GRA filing in 2017, please provide a table outlining the energy anticipated to be received from the Muskrat Falls PPA and the anticipated cost of fuel displaced at Holyrood from the first year of the anticipated commissioning period to four years following the anticipated year of commissioning. Please mark each year as “commissioning period” or “commissioned”. (Volume I, Section 4.2, Issue Topic: Operational Plans for the Muskrat Falls Assets).

- NP-NLH-066 As of the time of Hydro's last GRA filing in 2017, please provide when Holyrood was anticipated to be no longer required to generate electricity and be converted to synchronous condenser mode. (Volume I, Section 4.2, Issue Topic: Operational Plans for the Holyrood Thermal Generating Station).
- NP-NLH-067 Please provide details of any benefits associated with energy produced by Muskrat Falls not being provided to customers. (Volume I, Section 4.2, Issue Topic: Rate Mitigation).
- NP-NLH-068 Please provide a breakdown of the Base Block Capital Costs Recovery amounts for 2024 to 2027 test year by component, including return on equity, interest and depreciation. (Volume I, Section 4.3, Table 4-3, Issue Topic: Rate Mitigation).
- NP-NLH-069 Please provide a breakdown of the LTA Capital Cost Recovery amounts for 2024 to 2027 test year by component, including return on equity, interest and depreciation. (Volume I, Section 4.3.2, Table 4-4, Issue Topic: Rate Mitigation).
- NP-NLH-070 Please provide for each of Total Muskrat Falls PPA Supply Costs, Total Labrador Transmission Assets Payments, and Total Transmission Funding Agreement Supply Costs, which affiliated entity or entities Hydro paid these amounts to from 2024 to 2027 test year. Please provide the amounts by entity. (Volume I, Section 4, Tables 4-3 to 4-5, Issue Topic: Rate Mitigation).
- NP-NLH-071 Please provide a breakdown of the \$74.5 million, as well as amounts for 2023 to 2026 forecast, by each major asset and between capital and operating. (Volume I, Section 4.5, Chart 4-1, Issue Topic: Operational Plans for the Muskrat Falls Assets).

Chapter 5: Revenue Requirement

- NP-NLH-072 Please provide separately the operating and capital costs incurred by Hydro to operate and maintain the Exploits Generation assets for 2024 to the 2027 test year. For operating costs, please breakdown between labour and non-labour. On a separate line, please show the cost allocation to the Government of Newfoundland and Labrador to demonstrate there is a net zero cost to Hydro regarding the operation and maintenance of these assets. (Volume I, Section 5.2.3, Table 5-3, Issue Topic: Intercompany Transaction Costing Guidelines).
- NP-NLH-073 Please extend Table 5-6 to include 2028 to 2030. (Volume I, Section 5.2.7, Table 5-6, Issue Topic: Rate Mitigation).

- NP-NLH-074 Please provide a breakdown of the Hydro's Internal Sources amounts for 2024 to 2030 by affiliated entity. For Hydro amounts, please show separately those from regulated operations and those from non-regulated operations. (Volume I, Section 5.2.7, Table 5-6, Issue Topic: Rate Mitigation).
- NP-NLH-075 Does OC2013-343 and the Muskrat Falls Project Exemption Order exempt costs associated with the working capital allowance related to Muskrat Falls from disallowance, reduction, or regulatory adjustment? (Volume I, Section 5.3, Table 5-7, Issue Topic: Working Capital Allowance Methodology).
- NP-NLH-076 Please provide rate mitigation funding receipts by month for 2024 to 2027 test year. (Volume I, Section 5.3.2, Issue Topic: Working Capital Allowance Methodology).
- NP-NLH-077 Please provide an analysis for the 2027 test year which has rate mitigation funding receipts occurring on the same day as the power purchases associated with the Muskrat Falls and transmission agreements. What would the Working Capital Allowance – Muskrat Falls Related component of average rate base be for the 2027 test year under this scenario? (Volume I, Section 5.3.2, Issue Topic: Working Capital Allowance Methodology).
- NP-NLH-078 Please breakdown WIP and Interest Capitalized During Construction amounts by project for 2024 to the 2027 test year. (Volume I, Section 5.3 and Schedule D-II, Issue Topic: Test Year Revenue Requirement).
- NP-NLH-079 Please confirm how Hydro determined its 2027 test year return on rate base and its rate of return on rate base. That is, is return on rate base determined by adding forecast regulated returns together and is rate of return on rate base determined by dividing return on rate base by average rate base? If this cannot be confirmed, please explain. (Volume I, Section 5.5 and Schedule D-II, Issue Topic: Test Year Revenue Requirement).
- NP-NLH-080 Please provide past Board practice or industry practice that supports the amortization of cost deferrals over a period that spans approximately two regulatory review cycles. (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).

- NP-NLH-081 Please provide past Board practice or industry practice that supports the amortization of cost deferrals over a period that spans the period until the utility's next GRA, such as those related to revenue deficiencies/surpluses and regulatory proceeding costs. (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-082 Did Hydro consider other amortization periods for its Business Systems Transformation Program Deferral Account, such as the useful life of the underlying assets? If so, please provide details. If not, why not? (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-083 Did Hydro consider other amortization periods for its Phase Two Hearing Costs Deferral Account and its Reliability and Resource Adequacy Study Review Deferral Account, such as using the same period as its GRA Hearing Cost Deferral Account? If so, please provide details. If not, why not? (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-084 Please provide a forecast schedule by month for the Rural Rate Alteration Account to December 31, 2026. Please use the same format as provided in section B of Hydro's quarterly Supply Cost Variance Deferral Account reports. (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-085 Please provide a forecast schedule by month for the Rural Rate Alteration Account to June 30, 2027. Please use the same format as provided in section B of Hydro's quarterly Supply Cost Variance Deferral Account reports. (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-086 Please provide Hydro's proposed treatment of the Rural Rate Alteration Account balance as of December 31, 2026. Please also provide Hydro's proposed treatment of the Rural Rate Alteration Account January 1, 2027 and onward. (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).

- NP-NLH-087 In its letter dated May 26, 2026 regarding Hydro's Application for July 1, 2026 Utility Rate Adjustments, Hydro stated it would continue to work with the Board, Government, and Newfoundland Power to determine an appropriate and defined approach with respect to future applications and the disposition of the Rural Rate Alteration Account balance in the future.
- Does Hydro view disposing of the December 31, 2026 balance in the Rural Rate Alteration Account in the same manner as the February 28, 2026 balance (that is, to offset the July 1, 2027 customer rate adjustment) and past practice of account disposition as a reasonable approach that could be defined as part of Hydro's GRA? (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-088 Please provide in a table all deferral accounts that, for Hydro's portion, is transferred annually to Hydro's net income. In the table, please provide the amounts transferred annually to Hydro's net income from 2019 to 2027 test year. (Volume I, Section 5.6, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-089 Hydro states that "in the application requesting approval of the Supply Cost Variance Deferral Account, Hydro indicated it would provide evidence on a long-term approach to the Supply Cost Variance Deferral Account in its next GRA, including a proposed allocation and recovery approach for any account balance."
- Please provide alternatives for the disposition of annual balances in the Long Term Supply Cost Variance Deferral Account. (Volume I, Section 5.7, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-090 In Order No. P.U. 33 (2021), the Board expressed concern associated with the timing of disposition of historical supply cost variances.
- Please provide alternatives for the disposition of the Supply Cost Variance Deferral Account as of December 31, 2026. Please also provide a forecast balance for the account as of that date and provide an analysis of how this balance could vary. (Volume I, Section 5.7, Issue Topic: Long Term Supply Cost Variance Deferral Account).

- NP-NLH-091 Please confirm that Hydro anticipates, or plans, for the disposition of the Supply Cost Variance Deferral Account as of December 31, 2026 to be completed by December 31, 2030. (Volume I, Section 5.7, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-092 In Hydro's view, would it be reasonable for the Board to consider approaches for the disposition of account balances for the Long Term Supply Cost Variance Deferral Account at the same time it considers Hydro's proposed definitions and allocation methodologies associated with the account? If not, why not? (Volume I, Section 5.7, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-093 Please provide a version of Exhibit 10 that highlights the proposed changes in the definition of the Long Term Supply Cost Variance Deferral Account when compared to the existing Supply Cost Variance Deferral Account definition. (Volume I, Section 5.7 and Volume 3, Exhibit 10, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-094 Please provide the allocation to each customer by each component for both the existing approach and the proposed approach. (Volume I, Section 5.7 and Volume 3, Exhibit 13, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-095 Please provide the analysis for each year since the creation of the Supply Cost Variance Deferral Account. (Volume I, Section 5.7 and Volume 3, Exhibit 13, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-096 Please provide an analysis showing the impact using the proposed approach would have had if it were in place at the time the Rate Stabilization surplus accumulated. Please show the actual customer allocation of the total Rate Stabilization surplus and compare it to the estimated customer allocation of the Rate Stabilization surplus if the proposed allocation methodology was used. (Volume I, Section 5.7 and Volume 3, Exhibit 13, Issue Topic: Long Term Supply Cost Variance Deferral Account).

- NP-NLH-097 If Hydro's GRA is approved as filed, please provide a listing of Hydro's deferral accounts anticipated to have a balance outstanding as of December 31, 2030 and provide forecast balances as of that date. (Volume I, Section 5.7 and Volume 3, Exhibit 13, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account and Long Term Supply Cost Variance Deferral Account).
- NP-NLH-098 Please provide details regarding the debt guarantee fee, showing the gross calculation for the 2027 test year, the calculation of the associated cost of service exclusion and the net amount included in Hydro's test year revenue requirement. (Volume I, Schedule D-II, Issue Topic: Test Year Revenue Requirement).

Chapter 6: Rates and Regulations

- NP-NLH-099 Please explain the rationale for changing the test for the Newfoundland Power Generation Credit from a combined Hydraulic Generation Credit and Thermal Generation Credit to separate tests for the hydraulic and thermal components when Newfoundland Power's Generation Credit is based on the Company's combined hydraulic and thermal generation capacity and is credited as such in the Utility rate to Newfoundland Power and in the allocation of costs in Hydro's Cost of Service Study. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-100 To meet Newfoundland Power's Generation Credit, please explain whether demonstrating higher capacity in one component of the generation credit (i.e. hydraulic) can be used to offset lower generation capacity in the other component (i.e. thermal) due to an unexpected plant outage. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-101 Please provide the impact on Newfoundland Power and its customers based on the following scenarios: (i) hydraulic production during the test is 64 MW and thermal production is 39.299 MW for a total of 103.299 MW; (ii) hydraulic production during the test is 74 MW and thermal production is 29.299 MW for a total of 103.299 MW; and (iii) hydraulic production during the test is 54 MW and thermal production is 49.299 MW for a total of 103.299 MW. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).

- NP-NLH-102 Would Hydro object to having a one-sided \$500,000 cost threshold on each component of the Other Island Interconnected System Supply Cost Variance component of its Supply Cost Variance Deferral Account as opposed to the $\pm$ \$500,000 cost threshold currently in place on the overall balance? If so, please explain. If not, why not? (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-103 For each year, 2020 to 2025, please provide in a table how many times Hydro has requested Newfoundland Power to maximize its hydraulic generation. For each year, please break down between two periods (i) December to March and (ii) April to November. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-104 For each year, 2020 to 2025, please provide in a table how many times Hydro has requested Newfoundland Power to run its generation, whether or not it was maximum generation. For each year, please break down between two periods (i) December to March and (ii) April to November. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-105 Please indicate all reasons Hydro has requested Newfoundland Power to run its hydraulic and thermal generation over the 2020 to 2025 time period. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-106 Please confirm that if the proposed hydraulic credit methodology is approved, the 2027/2028 winter period will be the first year (i) Newfoundland Power has a formal incentive to maximize its hydraulic generation during Island Interconnected System Peaks and (ii) Hydro has an obligation to reasonably limit its requests to those associated with Island Interconnected System Peaks. (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-107 Would Hydro agree that maintaining the current generation credit testing would be a reasonable and measured approach associated with the implementation of a new hydraulic credit methodology, with the potential implementation of a separate test approach to be considered in Hydro's next GRA when historical data under the new approach is available? (Volume I, Section 6.2.3, Section 6.11, and Volume 3, Exhibit 20, Issue Topic: Newfoundland Power Generation Credit).

- NP-NLH-108 Please explain the extent to which Newfoundland Power's curtailable load and generation capacity was called upon during the January 21-26, 2026 period. (Volume I, Sections 6.2.3 and 6.6.7, Issue Topic: Newfoundland Power Generation Credit).
- NP-NLH-109 Please confirm that amounts charged to customers through the Project Cost Recovery component of the Supply Cost Variance Deferral Account, as well as the Long Term Supply Cost Variance Deferral Account, are designed to recover costs associated with the Muskrat Falls project only. If this cannot be confirmed, please explain. (Volume I, Section 6.4.2 and Volume 3, Exhibit 10, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-110 Please provide a forecast of the Supply Cost Variance Deferral Account by component and month for 2026 and 2027 for both (i) if Hydro's GRA proposals are approved and (ii) if Hydro's GRA proposals are not approved. Please use the same format provided by Hydro in Section A of its quarterly reports on the Supply Cost Variance Deferral Account. (Volume I, Section 6.4.2, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-111 Please provide a forecast of the Long-Term Supply Cost Variance Deferral Account by component and month for 2027 if Hydro's GRA proposals are approved. Please use the same format provided by Hydro in Section A of its quarterly reports on the Supply Cost Variance Deferral Account. (Volume I, Section 6.4.2, Issue Topic: Long Term Supply Cost Variance Deferral Account).
- NP-NLH-112 Please provide a breakdown of the 2027 Revenue Deficiency between supply costs related to Muskrat Falls, other supply costs, and non-supply related costs. (Volume I, Section 6.4.2, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).
- NP-NLH-113 Does Hydro require Board approval to transfer the 2027 Revenue Deficiency to the existing Supply Cost Variance Deferral Account, pending approval of Hydro's Long-term Supply Cost Variance Deferral Account proposed in the GRA? (Volume I, Section 6.4.2, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account).

- NP-NLH-114 Please provide a table showing the rural deficit by revenue requirement component for the years 2019 to the 2027 test year as well as the 2019 test year. For power supply costs, please provide a breakdown to show costs related to Muskrat Falls and rate mitigation separately. For operating costs, please provide a breakdown between labour and non-labour costs. (Volume I, Section 6.5, Issue Topic: Rural Deficit).
- NP-NLH-115 Please provide a table showing revenue requirement by component for each rural deficit area for the years 2019 to the 2027 test year as well as the 2019 test year. For power supply costs, please provide a breakdown to show costs related to Muskrat Falls and rate mitigation separately. For operating costs, please provide a breakdown between labour and non-labour costs. Please also include FTEs in the table. (Volume I, Section 6.5, Issue Topic: Rural Deficit).
- NP-NLH-116 Please provide the energy requirements associated with the fuel and purchased power costs for the Isolated Systems for the years 2019 to the 2027 test year as well as the 2019 test year. (Volume I, Section 6.5 and Schedule A-VII, Issue Topic: Rural Deficit).
- NP-NLH-117 Please extend Table 6-5 to also include 2028 to 2030 forecast. (Volume I, Section 6.6, Issue Topic: Newfoundland Power Wholesale Rate Structure).
- NP-NLH-118 Please confirm that Newfoundland Power, or its customers, bear no risk associated with future recovery of the revenue deficiency associated with the Labrador Interconnected System. If this cannot be confirmed, please explain. (Volume I, Section 6.8.3, Issue Topic: Labrador Interconnected Retail Rates).
- NP-NLH-119 Please provide the 2027 test year cost of service study and all supporting workbooks in Excel format. Please provide all files for the 2027 test year cost of service study that were provided by Hydro in the response to Request for Information NP-NLH-270 filed as part of Hydro's 2013 GRA regarding the 2014 cost of service study. (Volume I, Schedule F, Issue Topic: Cost of Service Methodology).
- NP-NLH-120 Please provide a summary of changes in the 2027 Cost of Service Study compared to the 2019 Cost of Service Study that contributed towards a lower revenue requirement for Island Industrial Customers in Hydro's 2027 Test Year. (Volume I, Section 6.7.5, Issue Topic: Cost of Service Methodology).

RESPECTFULLY SUBMITTED at St. John's, Newfoundland and Labrador, this 29th day of July, 2026.



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