

1 **Reference: "2023 Capital Budget Application," Newfoundland Power Inc., June 29,**
2 **2022, Schedule B, pp. 145–150 (System Upgrades).**
3

4 **Q. In the event that any of the projects are cloud computing arrangements,**
5 **please provide:**
6

7 **a) Newfoundland Power's accounting policies on cloud computing**
8 **arrangements;**
9

10 **b) Newfoundland Power's analysis and position regarding the accounting**
11 **treatment of costs associated with the project including how costs met**
12 **the criteria to be capitalized or expensed as outlined in company policy**
13 **and accounting standard;**
14

15 **c) Newfoundland Power's analysis and position on the use of cloud**
16 **computing arrangements or on-premise solutions for the systems**
17 **being upgraded and how this was determined to be the least cost**
18 **solution; and**
19

20 **d) Criteria used to make decisions about movement to cloud computing**
21 **arrangements versus on-premise solutions.**
22

23 **A.** None of the five system upgrades contained within the *System Upgrades* project
24 are cloud computing arrangements.