- Q. (Reference Application) For each of the LPD, MUN, RFD, LCV and BIG
 Substations, please identify the cost that is included in the cost of service
 study for the 2026 test year and the amount allocated to individual
 customers, and to each customer class in the cost of service study?

 There are no capital expenditures associated with LPD, MUN, RFD, LCV, or BIG
- 6 A. There are no capital expenditures associated with LPD, MUN, RFD, LCV, or BIG
 7 Substations included in Newfoundland Power's 2025 Capital Budget Application. The
 8 Company's cost of service is considered as part of its general rate applications. As a
 9 result, Newfoundland Power considers this Request for Information to be outside the
 10 scope of its 2025 Capital Budget Application.