

1 **Volume 2: Cost of Service Study**

2
3 **Q. For Newfoundland Power’s transmission assets please provide a table identifying**
4 **the following: acronym, description, common or connection facility, historical cost,**
5 **life of asset, remaining life of asset, depreciated value included in the cost of service**
6 **study, allocation methodology, amount allocated to each customer class.**

7
8 A. See Attachment A for the acronym, description, and historical cost for Newfoundland
9 Power’s transmission assets. Historical costs are as of December 31, 2022.

10
11 Newfoundland Power follows a group depreciation methodology. The remaining asset
12 lives are not tracked by individual transmission line but are evaluated through
13 depreciation studies completed by an external consultant, with the most recent study
14 being the *2019 Depreciation Study*.¹ The depreciation study and depreciation rates were
15 approved by the Board during the *2022/2023 General Rate Application*.²

16
17 Based upon the most recent depreciation study, transmission assets have an expected
18 asset life ranging from 33 years to 70 years.³ The probable remaining life of the
19 Company’s transmission assets ranges from 17 years to 44 years.⁴

20
21 See Attachment B for Newfoundland Power net transmission assets for each customer
22 class. The Company’s cost of service study allocates common transmission assets using a
23 single coincident peak allocator.⁵ Transmission assets that serve only one customer are
24 allocated to the rate class associated with that customer.

¹ The Gannett Fleming *2019 Depreciation Study* was filed in *Volume 3, Expert Evidence, Tab 1*, as part of the Company’s *2022/2023 General Rate Application*.

² See Order No. P.U. 3(2022), pages 12 and 13.

³ See the *2022/2023 General Rate Application, Volume 3, Expert Evidence, Tab 1, Depreciation Study: Mr. John Weidmayer, Gannett Fleming Valuation and Rate Consultants LLC*, page VI-6.

⁴ See the *2022/2023 General Rate Application, Volume 3, Expert Evidence, Tab 1, Depreciation Study: Mr. John Weidmayer, Gannett Fleming Valuation and Rate Consultants LLC*, page VI-11.

⁵ See the *2025/2026 General Rate Application, Volume 2, Supporting Material, Reports, Section 4, Cost of Service Study, Schedule 4.6*, page 1 of 2.

Transmission Assets - Data

Acronym	Description	Allocation	Historical Cost ¹ (S000's)
3L	Petty Harbour Substation - Goulds Substation (PHR-GOU)	Common	551
4L	Goulds Substation-St. John's Main Substation (GOU-SJM)	Common	1,892
5L	Hardwoods Substation-Broad Cove Substation (HWD-BCV)	Common	1,455
11L	Tors Cove Substation-Mobile Substation (TCV-MOB)	Common	467
12L	Memorial Substation-Kings Bridge Road Substation (MUN-KBR)	Common	1,927
13L	St. John's Main Substation-Stamp's Lane Substation(SJM-SLA)	Common	909
14L	Stamp's Lane Substation-Memorial Substation (SLA-MUN)	Common	994
15L	Molloy's Lane Substation-Stamp's Lane Substation (MOL-SLA)	Common	947
16L	Kings Bridge Road Substation-Pepperell Substaion (KBR-PEP)	Common	818
17L	Goulds Substation-Big Pond Substation (GOU-BIG)	Common	762
18L	Glendale Substation-Goulds Substation (GDL-GOU)	Common	890
19L	Hardwoods Substation-Molloy's Lane Substation (HWD-MOL)	Common	940
20L	Cape Broyle Substation-Mobile Hydro Substation (CAB-MOB)	Common	3,373
21L	Horse Chops Substation-HorseChops Tap(HCP)	Common	854
22L	Morris Plant Substation-Morris Plant Tap (MRP)	Common	343
23L	Pierre's Brook Substation-Mobile Hydro Substation (PBK-MOB)	Common	765
24L	Mobile Hydro Substation-Big Pond Substation (MOB-BIG)	Common	2,672
25L	Goulds Substation-St. John's Main Substation (GOU-SJM)	Common	1,465
30L	Kings Bridge Road Substation-Ridge Road Substation (KBR-RRD)	Common	1,386
31L	Stamp's Lane SubStation-Oxen Pond Substation (SLA-OXP)	Common	576
32L	Oxen Pond Substation-Ridge Road Substation (OXP-RRD)	Common	515
34L	Oxen Pond Substation-Virginia Waters Substation (OXP-VIR)	Common	1,050
35L	Kenmount Road Substaion-Airport Substation (KEN-APT)	Common	1,832
36L	Oxen Pond Substation-Long Pond Substation (OXP-LPD)	Fully Contributed	682
38L	Seal Cove Substation-Duff's Substation (SCV-DUF)	Common	465
39L	Duff's Substation-Holyrood Substation (DUF-HOL)	Common	830
40L	Carbonear Substation-Victoria Substation (CAR-VIC)	Common	320
41L	Carbonear Substation-Heart's Content Substation (CAR-HCT)	Common	3,224
42L	Holyrood Substation-Colliers Substation (HOL-COL)	Common	809
43L	Heart's Content Substation-New Chelsea Substation (HCT-NCH)	Common	3,036
46L	Colliers Substation-Springfield Substation (COL-SPF)	Common	369
47L	Springfield Substation- Bay Robert's Substation (SPF-BRB)	Common	449
48L	Bay Robert's Substation-Blaketown Substation (BRB-BLK)	Common	1,587
49L	Hardwoods Substation-Chamberlains Substation (HWD-CHA)	Common	996
51L	Chamberlains Substation-Kelligrews Substation (CHA-KEL)	Common	718
52L	Kelligrews Substation-Seal Cove Hydro Substation (KEL-SCV)	Common	486
54L	Kenmount Road Substaion-Hardwoods Substation (KEN-HWD)	Common	816
55L	Blaketown Substation-Clarkes Pond Substation (BLK-CLK)	Common	2,172
56L	Bay Roberts Substation-Carbonear Substation (BRB-CAR)	Common	1,115
57L	Bay Roberts Substation-Harbour Grace Substation (BRB-HGR)	Common	3,064
58L	Oxen Pond Substation-Virginia Waters Substation (OXP-VIR)	Common	594
59L	Virginia Waters Substation-Pulpit Rock Substation (VIR-PUL)	Common	731
64L	Blaketown Substation-Western Avalon Substation (BLK-WAV)	Common	582
65L	New Chelsea Substation-Old Perlican Substation (NCH-OPL)	Common	1,102
66L	Fermuese Substation-Cape Broyle Substation (FER-CAB)	Common	850
67L	Oxen Pond Substation-Ridge Road Substation (OXP-RRD)	Common	520
68L	Carbonear Substation-Harbour Grace Substation (CAR-HGR)	Common	983
69L	Kenmount Road Substaion- Stamp's Lane SubStation (KEN-SLA)	Common	1,024
70L	Stamp's Lane SubStation-Oxen Pond Substation (SLA-OXP)	Common	385
72L	Goulds Substation-Hardwoods Substation (GOU-HWD)	Common	1,252
73L	Glendale Substation-Hardwoods Substation (GDL-HWD)	Common	1,008
74L	Virginia Waters Substation-Pepperell Substation (VIR-PEP)	Common	901
79L	Chamberlains Substation-Hardwoods Substation (CHA-HWD)	Common	599
80L	Blaketown Substation-Heart's Content Hydro Substation (BLK-HCT)	Common	3,776
86L	Western Avalon Substation-Blaketown Substation (WAV-BLK)	Common	779
94L	Blaketown Substation- Riverhead Substation (BLK-RVH)	Common	2,855
95L	Riverhead Substation-Trespassey Substation (RVH-TRP)	Common	3,029
100L	Sunnyside Substation-Clareville Substation (SUN-CLV)	Common	1,182
102L	Gander Substation-RoyceField Substation (GAN-RFD)	Common	2,689
104L	RoyceField Substation-RoyceField Mine (Tap off 102L) (RFD-RFM)	Fully Contributed	1,301

Notes:

1 Gross Historical Cost as of December 31, 2022.

Acronym	Description	Allocation	Historical Cost ¹ (\$000's)
105L	Sandy Brook Substation-Grand Falls Substation (SBK-GFS)	Common	644
108L	Gander Substation-Gander Bay Substation (GAN-GBY)	Common	1,225
109L	Clarenville Substation-Sunnyside Substation (CLV-SUN)	Common	1,366
110L	Clarenville Substation-Lethbridge Substation (CLV-LET)	Common	3,804
111L	Catalina Substation-Lockston Substation (CAT-LOK)	Common	4,083
113L	Lethbridge Substation-Lockston Substation (LET-LOK)	Common	5,415
114L	Gander Bay Substation-Summerford Substation (GBY-SUM)	Common	2,342
115L	Gambo Substation-Hare Bay Substation (GAM-HBS)	Common	817
116L	Hare Bay Substation-Wesleyville Substation (HBS-WES) (Taps to Trinity Sub and Greenspond Sub)	Common	4,170
117L	Catalina Substation-Bonavista Substation (CAT-BON)	Common	1,171
121L	Glovertown Substation-Gambo Substation (GLV-GAM)	Common	5,094
123L	Clarenville Substation-Catalina Substation (CLV-CAT)	Common	6,202
124L	Clarenville Substation-Glovertown Substation (CLV-GLV) (Taps to Port Blandford Sub and Terra Nova Sub)	Common	10,549
130L	Stony Brook Terminal Station - Grand Falls Substation 25 (STY-GFS25)	Common	654
132L	Grand Falls Substation 25 - Bishop's Falls Substation (GFS25-BFS)	Common	613
133L	Stony Brook Terminal Station-Bishop's Falls Substation (STY-BFS)	Common	956
134L	Bishop's Falls Substation-Botwood Substation (BFS-BOT)	Common	1,045
136L	Rattling Brook Substation-Bishop's Falls Substation (RBK-BFS)	Common	7,666
137L	Lewisporte Substation-Rattling Brook Substation (LEW-RBK)	Common	454
140L	Summerford Substation-Twillingate Substation (SUM-TWG)	Common	2,283
142L	Clarke's Head -Cobb's Pond Substation (CLK-COB) (Clarke's head is the tie point between 142L and 114L)	Common	1,897
144L	Cobb's Pond Substation-Gander Substation (COB-GAN)	Common	380
146L	Gander Substation-Gambo Substation (GAN-GAM)	Common	1,165
147L	Cobb's Pond Substation-Lewisporte Substation (COB-LEW)	Common	2,765
300L	Linton Lake Substation-Marystown Substation (LLK-MSY)	Common	359
301L	Salt Pond Substation-Greenhill Substation (SPO-GRH)	Common	3,337
302L	Salt Pond Substation-Laurentian Substation (SPO-LAU)	Common	4,260
305L	Laurentian Substation-Greenhill Substation (LAU-GRH)	Common	2,458
308L	Salt Pond Substation-Marystown Substation (SPO-MSY)	Common	887
351L	Massey Drive Substation-Walbournes Substation (MAS-WAL)	Common	331
352L	Massey Drive Substation-Walbournes Substation (MAS-WAL)	Common	618
353L	Walbournes Substation-Frenchman's Cove Substation(WAL-FRN)	Common	1,647
356L	Massey Drive Substation-Humber Substation (MAS-HUM)	Common	104
357L	Massey Drive Substation-Bayview Substation (MAS-BVS)	Common	360
358L	Bayview Substation -Gillams Substation(BVS-GIL)	Common	1,802
359L	Humber Substation-Bayview Substation (HUM-BVS)	Common	403
363L	Baie Verte Junction-Seal Cove Substation (BVJ-SCV)	Common	12,454
400L	Bottom Brook Substation-Wheeler's Substation (BBK-WHE)	Common	3,764
401L	Gallant Street Substation-Stephenville Gas Turbine (GAL-STV)	Common	772
402L	Gallant Street Substation-Berry Head Substation (GAL-BHD)	Common	1,380
403L Rob Tap	403L Tap Location - Robinson's Substation (403L Tap-ROB)	Common	885
403L	Lookout Brook Substation-St. Georges Substation (LBK-STG)	Common	1,452
404L	Wheeler's Substation -Wheeler's Tap	Common	162
405L	Stephenville Gas Turbine-Harmon Substation (STV-HAR)	Common	266
406L	Gallant Street Substation-Harmon Substation (GAL-HAR)	Common	317
407L	Stephenville Gas Turbine-St. George's Substation (STV-STG)	Common	1,746
410L ²	Berry Head Substation-Lower Cove Mine Site (BHD-LCV)	Common/Specific	2,720
416L	Long Lake Substation-Grand Bay Substation (LGL-GBS)	Common	2,455
417L	Port aux Basques Substation-Grand Bay Substation (PAB-GBS)	Common	535
	Undistributed		54
			186,951

Notes:

- 1 Gross Historical Cost as of December 31, 2022
- 2 Transmission Line 410L connects the Berry Head ("BHD") Substation to the Abrahams Cove ("ABC") Substation and the ABC Substation to the Lower Cove ("LCV") Substation. The portion of costs associated with 410L from the BHD Substation to the ABC Substation are common. The portion of costs associated with 410L from the ABC Substation to the LCV Substation are specifically assigned to the General Service Rate #2.4 customer rate class.

Net Transmission Plant by Rate Class

Newfoundland Power Inc.
Net Transmission Plant by Rate Class

Class of Service	Rate Code	DEMAND ALLOCATORS		Net Transmission Plant	
		Single Coincident Peak (ICP) Transmission ¹	Common ² (\$000)	Direct ³ (\$000)	
DOMESTIC					
Domestic Regular	1.1	10.552%	10,786		
Domestic All Electric	1.1	58.359%	59,656		
			70,442		
GENERAL SERVICE					
(0-10 kW)	2.1	1.269%	1,297		
(10-100 kW)	2.1	10.707%	10,944		
			12,241		
<u>(110-350 kVA)</u>	2.3				
PRIMARY		0.136%	139		
SECONDARY		6.854%	7,006		
<u>(350-1000 kVA)</u>	2.3				
TRANSMISSION		0.003%	3		
PRIMARY		1.250%	1,278		
SECONDARY		5.714%	5,841		
			14,267		
<u>(OVER 1000 kVA)</u>	2.4				
TRANSMISSION		0.239%	244		
PRIMARY		3.201%	3,272	450	
SECONDARY		1.383%	1,414		
			4,930		450
STREET LIGHTING					
	4.1	0.335%	342		
TOTAL		100.000%	102,222		450
				Total Transmission	102,672

¹ From 2025/2026 General Rate Application, Volume 2, Supporting Materials, Reports, Tab 4, Cost of Service Study, Schedule 4.6, page 1 of 2, column L.

² From 2025/2026 General Rate Application, Volume 2, Supporting Materials, Reports, Tab 4, Cost of Service Study, Schedule 2.4, page 1 of 2, column D, line 3.

³ From 2025/2026 General Rate Application, Volume 2, Supporting Materials, Reports, Tab 4, Cost of Service Study, Schedule 2.4, page 1 of 2, column P, line 3.