

1 **Q. (Reference Application)**

2
3 **Please identify all analyses undertaken as part of the 2027 CBA that were**
4 **completed by independent third parties.**
5

6 **A.** Newfoundland Power engages third-party consultants with appropriate expertise to
7 provide recommendations for specific asset replacement, when required. In
8 the Company's *2027 Capital Budget Application*, three analyses were completed by third
9 parties.

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11 TJ|H2b Analytic Services Incorporated performed analysis of oil samples taken from the
12 transformers proposed for replacement in Newfoundland Power's *2027 Capital Budget*
13 *Application*.¹
14

15 Gannett Fleming completed a 'Service Life Study' on Newfoundland Power's power
16 transformer fleet which informed the Substation Power Transformer Strategy, under
17 which the Company is proposing its power transformer replacements beginning in
18 2027.²
19

20 Capgemini Canada Inc. performed analysis to assist Newfoundland Power in developing
21 cost estimates for Advanced Meter Infrastructure capital project costs.³

¹ See the *2027 Capital Budget Application*, report 2.2 *Substation Power Transformer Strategy*. Oil Analyses completed for each transformer are included in attachment A to the relevant appendices.

² See the *2026 Capital Budget Application*, report 2.2 *Substation Power Transformer Strategy*, Appendix C: *Gannett Flemming – Service Life Study*.

³ See the *2027 Capital Budget Application*, *2027-2031 Capital Plan*, Appendix B.