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

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.

To: Mr. Patrick Bowman

NP-IIC-001 to NP-IIC-034

November 13, 2026

Requests for Information

NP-IIC-001

In Order No. P.U. 14 (2004), the Board determined that Newfoundland Power's thermal generation was available to Hydro for generation planning and system operations, comprised available capacity in terms of Island system capability, and should receive recognition through the Generation Credit. Hydro continues to consider Newfoundland Power's thermal generation available to be called upon and proposes no change to the methodology used to determine the thermal Generation Credit. Please identify all material changes in circumstances since Order No. P.U. 14 (2004) that, in Mr. Bowman's opinion, support Recommendation 7 that the 39.299 MW thermal Generation Credit should now be rejected. For each material change identified, please explain why it alters the capacity value of Newfoundland Power's thermal generation or otherwise warrants a departure from the Board's previous determination.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 25–29, Recommendation 7; Order No. P.U. 14 (2004), pages 97–99; Newfoundland and Labrador Hydro 2026 General Rate Application, May 27, 2026, Volume I, Section 6.2.3)

NP-IIC-002

Please confirm that Newfoundland Power's Generation Credit recognizes that Newfoundland Power's generation reduces the amount of peak demand that Hydro is required to serve on behalf of Newfoundland Power and, consequently, reduces the amount of Island Interconnected System peak demand attributable to Newfoundland Power for cost allocation purposes. If this cannot be confirmed, please explain why not and reconcile the response with Mr. Bowman's statement that Newfoundland Power's generation assets "alter the peak loads Hydro must serve and plan for on the IIS."

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4, page 24; CA-NLH-139)

NP-IIC-003 Does Mr. Bowman agree that, where Newfoundland Power's generation reduces the amount of peak demand that Hydro must otherwise serve on behalf of Newfoundland Power, recognition of that reduction in Newfoundland Power's coincident peak demand for cost allocation purposes is consistent with the principle of cost causation? If not, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 4.1 and 4.4, pages 13 and 24; CA-NLH-139)

NP-IIC-004 Mr. Bowman states that the proposed thermal Generation Credit has an effective value of approximately $294/kW. Please provide the calculation of the $294/kW amount and explain precisely what it represents. In the response, please confirm whether the amount represents:

a) the reduction in Newfoundland Power's allocated Cost of Service resulting from the thermal Generation Credit;

b) Hydro's cost of acquiring 39.299 MW of capacity from Newfoundland Power;

c) Hydro's avoided or marginal cost of obtaining an equivalent amount of capacity; or

d) another measure.

If the response is (d), please explain the economic and regulatory meaning of the $294/kW amount. Please also explain whether the amount measures the market or economic value of Newfoundland Power's thermal capacity and, if not, the basis for comparing it with prices paid by Hydro under capacity assistance agreements.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 25–28; NP-NLH-173)

NP-IIC-005 Please confirm that Newfoundland Power does not receive a payment of $13.091 million from Hydro as a result of the thermal Generation Credit. Please further confirm that application of the Generation Credit does not reduce Hydro's total Cost of Service revenue requirement, but instead changes the allocation of that revenue requirement among customer classes. If either cannot be confirmed, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 25-26; NP-NLH-173)

NP-IIC-006 Please explain whether Mr. Bowman considers reducing Newfoundland Power's demand responsibility in Hydro's embedded Cost of Service Study to recognize capacity supplied by Newfoundland Power's own generation to be economically equivalent to Hydro acquiring an incremental capacity resource from a third party. If so, please provide the regulatory and cost of service basis for that conclusion and explain why the two forms of regulatory treatment should be considered economically equivalent.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 26-28; CA-NLH-139)

NP-IIC-007 Mr. Bowman acknowledges that curtailable or capacity assistance resources and generation may have different values due to differences in their respective operating characteristics. Given these differences, please explain why the compensation payable under the Corner Brook Pulp and Paper Limited Capacity Assistance Agreement is an appropriate benchmark for valuing Newfoundland Power's thermal generation, including consideration of differences in availability, dispatchability, duration, call limitations, reserve requirements and the services provided to the Island Interconnected System.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 26-28; PUB-NLH-177, Attachment 1, Schedule 1)

NP-IIC-008 Mr. Bowman assumes that 50% of the value of Newfoundland Power's thermal generation relates to local load support and 50% relates to Island Interconnected System support. Does Mr. Bowman agree that the provision of local reliability or transmission support by a generating resource does not, by itself, diminish the resource's ability to provide capacity value to the Island Interconnected System? If confirmed, please explain why the provision of those additional benefits should reduce by 50% the value attributed to the resource's Island Interconnected System capacity contribution. If not confirmed, please identify the operational constraint or cost of service principle supporting Mr. Bowman's 50% allocation.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 27-28)

NP-IIC-009 The 2019 Cost of Service Settlement Agreement provides that Hydro should continue to provide a Generation Credit to Newfoundland Power for hydraulic and thermal generation consistent with past practice and required Hydro to review the methodology used to calculate the megawatt credit. Hydro completed that review for this proceeding and proposes to retain the existing methodology for determining the thermal Generation Credit. Please explain the basis for Mr. Bowman's Recommendation 7 that the proposed 39.299 MW thermal Generation Credit should nevertheless be rejected and identify the evidence from Hydro's review that, in Mr. Bowman's opinion, supports that recommendation.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 4.4 and 4.4.2, pages 24–29; Order No. P.U. 37 (2019), Settlement Agreement, paragraph 33; Newfoundland and Labrador Hydro 2026 General Rate Application, May 27, 2026, Volume I, Section 6.2.3)

NP-IIC-010 Given Mr. Bowman's acknowledgement that Newfoundland Power's generation assets alter the peak loads Hydro must serve and plan for on the Island Interconnected System, please explain why Recommendations 7 through 9 would provide more appropriate cost of service recognition of this demand-related contribution than reflecting Newfoundland Power's reduced demand responsibility in Hydro's Cost of Service Study.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4, pages 24-29, Recommendations 7 through 9; CA-NLH-139)

NP-IIC-011 The 2019 Embedded and Marginal Cost of Service Review prepared by The Brattle Group for the Board states that the Generation Credit removes the incentive for Newfoundland Power to operate its thermal generation to minimize its peak demand purchases from Hydro. Does Mr. Bowman agree that this is an attribute of the Generation Credit? If not, please explain. If so, please explain whether Recommendations 7 through 9 preserve this attribute.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, Recommendations 7 through 9; The Brattle Group, Embedded and Marginal Cost of Service Review - Amended Report, June 27, 2019, pages 58-59)

NP-IIC-012 Please confirm whether Mr. Bowman's proposed valuation of Newfoundland Power's thermal generation considered the cost to Hydro of replacing the capacity and reliability contribution provided by that generation if Newfoundland Power's thermal generating facilities were no longer available to the Island Interconnected System. If confirmed, please provide the analysis. If not, please explain why the cost of replacement capacity is not relevant to Mr. Bowman's assessment of the value of Newfoundland Power's thermal generation.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 25-29; NP-NLH-173)

NP-IIC-013 Please confirm that, when 12 MW of Newfoundland Power load is available to be curtailed at Hydro's request, Hydro is not required to plan to serve that 12 MW of load on the same basis as firm load that cannot be curtailed. If this cannot be confirmed, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; Newfoundland and Labrador Hydro 2026 General Rate Application, May 27, 2026, Volume II, Exhibit 4, Section 2.1.2.4., pages 14-15)

NP-IIC-014 Does Mr. Bowman agree that, where 12 MW of Newfoundland Power load can be curtailed at Hydro's request and therefore does not impose the same capacity requirement on Hydro as firm load, recognition of that difference in Newfoundland Power's demand responsibility is consistent with the principle of cost causation? If not, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 4.1 and 4.4.2; IIC-NLH-023)

NP-IIC-015 Hydro's 2024 Resource Adequacy Plan includes Newfoundland Power's 12 MW of curtailable load as 12 MW of firm capacity in the Island Interconnected System reliability model. Does Mr. Bowman agree that Hydro's treatment of the 12 MW as firm capacity for resource adequacy purposes is consistent with Newfoundland Power's curtailable load providing capacity value to the Island Interconnected System? If not, please explain how the resource can appropriately be included as firm capacity in Hydro's reliability model but provide no corresponding capacity value for Cost of Service purposes.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; Newfoundland and Labrador Hydro, Reliability and Resource Adequacy Study Review – 2024 Resource Adequacy Plan, August 28, 2024, Appendix B, Section 5.1.1.2, page 22)

NP-IIC-016 Brattle, the Board's cost-of-service expert, states that treating curtailable load as firm load without recognizing its curtailability overstates the capacity Hydro is required to provide and recommends that tested MUN curtailable capacity be reflected on the same terms as Newfoundland Power's existing 12 MW Curtailable Credit. Does Mr. Bowman agree with this principle? If not, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; The Brattle Group, Review of Cost of Service, the Long-Term Supply Cost Variance Deferral Account, and Island Industrial Rate Design, November 2, 2026, page 22)

NP-IIC-017 Please confirm that Newfoundland Power is required to demonstrate annually its ability to curtail customer load to the level of the Curtailable Credit and that the Curtailable Credit is adjusted where Newfoundland Power does not demonstrate the required level of curtailment. If this cannot be confirmed, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; Newfoundland and Labrador Hydro, Schedule of Rates, Rules and Regulations - Utility, effective July 1, 2026, pages UT-1 to UT-2)

NP-IIC-018 Does Mr. Bowman agree that the frequency with which Hydro calls upon Newfoundland Power's curtailable load does not, by itself, determine whether that load provides capacity value to the Island Interconnected System? If not, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2)

NP-IIC-019 Does Mr. Bowman agree that the purpose of the Curtailable Credit is to recognize that Newfoundland Power maintains load that Hydro can require to be curtailed to support Island Interconnected System requirements and that, as a result, Hydro is not required to treat this load on the same basis as non-curtailable firm load? If not, please explain Mr. Bowman's understanding of the purpose of the Curtailable Credit and how that purpose differs from the treatment of Newfoundland Power's curtailable load in Hydro's resource adequacy and operating reserve assessments.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; Newfoundland and Labrador Hydro 2026 General Rate Application, May 27, 2026, Volume I, Section 6.6.7; CA-NLH-143)

NP-IIC-020 In Order No. P.U. 47 (2014), the Board approved the inclusion of a curtailable load credit in the calculation of Newfoundland Power's billing demand. The treatment was subsequently addressed in Order No. P.U. 49 (2016) and has remained reflected in Newfoundland Power's Utility Rate. Please identify all material changes in circumstances since the Board's approval that, in Mr. Bowman's opinion, support eliminating the existing Curtailable Credit. For each material change identified, please explain why it affects the capacity value provided by Newfoundland Power's curtailable load.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; Order No. P.U. 47 (2014); Order No. P.U. 49 (2016), pages 93-94; Newfoundland and Labrador Hydro, Schedule of Rates, Rules and Regulations - Utility, effective July 1, 2026, pages UT-1 to UT-2)

NP-IIC-021 Please confirm that Hydro's Operating Reserves Procedure reflects Newfoundland Power curtailable load as a reduction to forecast Island peak load in calculating Available Reserve. If confirmed, does Mr. Bowman agree that this operational treatment is consistent with Newfoundland Power's curtailable load reducing the capacity requirement Hydro must otherwise serve? If not, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2; PUB-NLH-177, Attachment 1, Section 1.4)

NP-IIC-022 Please explain whether Mr. Bowman considers recognition in Hydro's Cost of Service Study of Newfoundland Power's reduced demand responsibility resulting from curtailable load to be economically equivalent to Hydro acquiring an incremental capacity resource under a capacity assistance agreement. If so, please provide the regulatory and cost of service basis for that conclusion and explain why recognizing Newfoundland Power's reduced demand responsibility is not an appropriate cost of service treatment.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.4.2, pages 25-29)

NP-IIC-023 Mr. Bowman states that Holyrood is no longer dispatched for energy reasons "under average water conditions." Please confirm whether Holyrood may be required to increase generation above minimum operating levels to provide energy to the Island Interconnected System under below-average hydrological conditions. If confirmed, please explain how this potential use of Holyrood was considered in Mr. Bowman's conclusion that there is limited to no cost-causative relationship between annual energy consumption and Holyrood fuel consumption in the 2027 Test Year. If this cannot be confirmed, please explain.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 2.0 and 4.3)

NP-IIC-024 Please provide a table identifying each recommendation in Mr. Bowman's evidence that would change the allocation of Hydro's embedded revenue requirement among customer classes relative to Hydro's filed 2027 Cost of Service Study. For each recommendation, please provide:

a) the cost of service methodology proposed by Hydro;

b) Mr. Bowman's recommended methodology;

c) the cost causation or other regulatory principle relied upon by Mr. Bowman;

d) the resulting change in the revenue requirement allocated to the Island Industrial Customer class; and

e) the customer class or classes to which the corresponding revenue requirement would otherwise be allocated.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 4.0-6.0)

NP-IIC-025 Does Mr. Bowman agree that the fairness and reasonableness of a cost of service methodology should be assessed based on the underlying allocation of Hydro's costs among customer classes independently of the availability of Government rate mitigation? If not, please explain. Please further explain whether Mr. Bowman's cost allocation recommendations would remain appropriate if Government rate mitigation were reduced or discontinued.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 4.1-4.5)

NP-IIC-026 Mr. Bowman recommends classifying Holyrood fuel costs as demand-related on the basis that the fuel is consumed to keep the plant warm and ready to provide capacity during peak winter conditions. Hydro's evidence indicates that Holyrood is maintained in operation throughout the peak winter period. Please explain why classification of these costs as demand-related necessarily supports allocation on a 1CP basis. Specifically, if the costs are incurred to maintain Holyrood availability throughout the winter operating period, explain why customer class demand during the single annual system peak is the appropriate measure of cost causation rather than an allocator reflecting customer class demand over multiple winter peak periods or hours. In the response, please address the NARUC Manual's recognition that, where reliability criteria have significant values in a number of hours, class demands in hours other than the single peak hour may provide an appropriate basis for allocating demand-related production costs.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.3, pages 22–23; NARUC Electric Utility Cost Allocation Manual, January 1992, pages 39–47)

NP-IIC-027 Does Mr. Bowman agree that determining whether a cost is demand-related is a separate cost-of-service determination from selecting the appropriate allocator for that demand-related cost? If not, please explain. If confirmed, please identify the alternative demand allocators Mr. Bowman considered for Holyrood fuel costs, including any seasonal coincident-peak, multiple coincident-peak or all-peak-hours allocator, before concluding that allocation based on a single annual coincident peak appropriately reflects cost causation. For each alternative considered, please provide the reason it was rejected.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.3; NARUC Electric Utility Cost Allocation Manual, January 1992, pages 39–47)

NP-IIC-028 Mr. Bowman states that energy produced by Holyrood while operating for reliability purposes may have value through export sales. Please confirm whether Mr. Bowman's proposed classification would classify the gross fuel cost associated with minimum Holyrood generation as demand-related without separately recognizing the economic value of the energy produced from that fuel, including any associated export revenues. If confirmed, please explain why classifying the gross fuel cost as demand-related without recognizing the corresponding value of the energy produced appropriately reflects cost causation. If not confirmed, please explain how the value of the energy produced, including any export value, is reflected in determining the amount of Holyrood fuel cost appropriately classified as demand-related.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.3, pages 20–23)

NP-IIC-029 Mr. Bowman's Table 4.2 indicates that, after application of Government rate mitigation, reclassifying Holyrood fuel from Hydro's proposed 100% energy classification to 11.19% energy and 88.81% demand would reduce the revenue requirement allocated to Island Industrial Customers by approximately $2.368 million, and that classifying the fuel 100% to demand would increase that reduction to approximately $2.666 million. Please provide, for each scenario, the corresponding change in the underlying Cost of Service allocation before Government rate mitigation for:

a) Newfoundland Power;

b) Island Industrial Customers;

c) Hydro Rural – Island Interconnected customers; and

d) Labrador Interconnected customers.

Please reconcile the total changes among the affected customer classes and separately identify the effect of applying Government rate mitigation.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.3, Table 4.2)

NP-IIC-030 Mr. Bowman states that there is "no adverse impact on any customer class" from reclassifying Holyrood fuel after application of Government rate mitigation. Please confirm that this statement refers to the rate impacts after Government rate mitigation and does not mean that the underlying Cost of Service allocation among customer classes is unchanged. If confirmed, please quantify the increase or decrease in Newfoundland Power's allocated Cost of Service before Government rate mitigation under each Holyrood fuel classification presented in Table 4.2. Please also explain whether Mr. Bowman considers Government rate mitigation relevant to determining whether the underlying allocation of costs among customer classes is fair and consistent with cost causation.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.3, Table 4.2)

NP-IIC-031 Mr. Bowman states that there is no adverse impact on any customer class from his proposed reclassification of Holyrood fuel costs after application of Government rate mitigation. Please confirm that Government rate mitigation does not eliminate Hydro's underlying revenue requirement but affects the source from which that revenue requirement is recovered. Under the Government's current rate mitigation framework, please explain who ultimately bears the financial consequence of any reduction in the Cost of Service allocated to Island Industrial Customers resulting from Mr. Bowman's recommendations. In the response, please identify and quantify, to the extent applicable:

a) any corresponding increase in costs allocated to Newfoundland Power or other Hydro customer classes before Government rate mitigation;

b) any resulting increase in Government rate mitigation or other Government funding;

c) any amount absorbed by Hydro or its shareholder; and

d) whether any resulting increase in Government funding or rate mitigation would ultimately increase costs borne by the Province or taxpayers.

If Mr. Bowman considers that reductions in the Island Industrial Customer allocation do not result in increased costs or funding requirements for any of the foregoing, please explain where the corresponding portion of Hydro's revenue requirement is recovered.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.3, Table 4.2; Newfoundland and Labrador Hydro 2026 General Rate Application, May 27, 2026, Volume I, Sections 1.6 and 5.2.7)

NP-IIC-032 Mr. Bowman recommends allocating demand-related costs based on P90 peak loads. Please confirm that Hydro's generation capacity requirements are based on a P50 peak demand forecast and that Hydro uses the P90 peak demand forecast to assess and report forecast exposure. If confirmed, please explain why Mr. Bowman considers P90, rather than P50, to be the appropriate basis for allocating embedded demand-related generation costs.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.2, pages 16-19; Newfoundland and Labrador Hydro, 2025 Cost of Service Methodology Application, Schedule 1, Attachment 2)

NP-IIC-033 Please explain whether Mr. Bowman determined that the generation and transmission assets whose embedded costs would be allocated using his proposed P90 demand allocator were planned or constructed based on P90 peak demand forecasts. If so, please provide the basis for that determination. If not, please explain why P90 demand is an appropriate measure of cost causation for those embedded costs.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Sections 4.1-4.2, pages 13-19)

NP-IIC-034 Please identify any North American utilities known to Mr. Bowman that allocate embedded demand-related generation or transmission costs among customer classes based on P90 peak demand. For each example, please identify the utility and the applicable regulatory decision or approved cost of service methodology.

(Pre-Filed Testimony of Patrick Bowman, November 2, 2026, Section 4.2, pages 16-19)

RESPECTFULLY SUBMITTED at St. John's, Newfoundland and Labrador, this 13th day of November, 2026.



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