

September 21, 2026

Board of Commissioners
of Public Utilities
P.O. Box 21040
120 Torbay Road
St. John's, NL A1A 5B2

Attention: Mike McNiven
Board Secretary

Dear Mr. McNiven:

Re: Newfoundland and Labrador Hydro – 2026 General Rate Application

Please find enclosed Newfoundland Power's Requests for Information NP-NLH-121 to NP-NLH-185 in relation to the above-noted Application.

If you have any questions regarding the enclosed, please contact the undersigned.

Yours truly,



Dominic Foley
Legal Counsel

Enclosures

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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.**

NP-NLH-121 to NP-NLH-185

September 21, 2026

Requests for Information

- | | |
|------------|---|
| NP-NLH-121 | <p>Reference: NP-NLH-034, Issue Topic: Operating Efficiencies.</p> <p>Please provide the most recent organizational charts for Hydro.</p> |
| NP-NLH-122 | <p>Reference: NP-NLH-006, Issue Topic: Intercompany Transaction Costing Guidelines.</p> <p>Please extend Tables 1 and 2 to include a full-time equivalent (“FTE”) related to the total columns. Please also include the 2019 test year in the extended table.</p> |
| NP-NLH-123 | <p>Reference: PUB-NLH-019, Issue Topic: Test Year Revenue Requirement.</p> <p>Please extend Table 1 to include the 2019 test year.</p> |
| NP-NLH-124 | <p>Reference: NP-NLH-013, Issue Topic: Intercompany Transaction Costing Guidelines.</p> <p>Please extend Table 1 to include 2019 to 2023. Please also include the 2019 test year in the extended table.</p> |
| NP-NLH-125 | <p>Reference: NP-NLH-013, Issue Topic: Intercompany Transaction Costing Guidelines.</p> <p>Please confirm that the labour costs shown in Table 1 fairly reflect the direct time spent by the executive on regulated and non-regulated operations. For example, in 2024, executive regulated labour costs were \$0.6 million, representing 16.7% of total labour costs of \$3.6 million. If this allocation does not fairly represent the direct time spent by the executive on regulated activities, please provide analyses and resulting percentages that do.</p> |
| NP-NLH-126 | <p>Reference: NP-NLH-013, Issue Topic: Intercompany Transaction Costing Guidelines.</p> <p>For each year, 2024 to 2027 test year, and for each executive of Hydro, please provide percentages showing (i) their direct time charged to regulated operations divided by their total direct time charged and (ii) their total time charged to regulated operations divided by their total time charged.</p> |

- NP-NLH-127 Reference: NP-NLH-014, Issue Topic: System Reliability and Customer Operations.
- Please provide a table comparing (i) SAIDI (Hydro-Only) Performance to SAIDI (End-Consumer) Performance and (ii) SAIFI (Hydro-Only) Performance to SAIFI (End-Consumer) Performance, for the years 2019 to 2025. All figures should exclude major events.
- NP-NLH-128 Reference: NP-NLH-014 and NP-NLH-127, Issue Topic: System Reliability and Customer Operations.
- Do major events exclude loss of supply events? If so, please provide the table requested in NP-NLH-127 adjusted for the inclusion of loss of supply events.
- NP-NLH-129 Reference: NP-NLH-014, Attachment 1, Question 9, Issue Topic: System Reliability and Customer Operations.
- Please reconcile the statement provided in the question “Given an outage caused by loss of supply could last approximately 4-8 hours...” to information provided as part of Hydro’s *2024 Resource Adequacy Plan* that indicates that a Labrador Island Link shortfall event could extend for six weeks or more, requiring customer load rotation during that time.
- NP-NLH-130 Reference: NP-NLH-021, Issue Topic: System Reliability and Customer Operations.
- In the response to NP-NLH-021, Hydro states: *“A capital expenditure may be justified from a technical, operational, safety, legislative, environmental, or other perspective, while still permitting flexibility in the timing of the investment.”*
- Please provide a list of deferred capital expenditures that fit Hydro’s description for each year, 2019 to 2027 test year. Please also include the reason for the deferral.

- NP-NLH-131 Reference: NP-NLH-021 and NP-NLH-026, Issue Topic: System Reliability and Customer Operations.
- In the response to NP-NLH-021, Hydro states: *“A capital expenditure may be justified from a technical, operational, safety, legislative, environmental, or other perspective, while still permitting flexibility in the timing of the investment.”*
- Please explain to what degree Hydro considers market conditions, such as market demand and availability, supply chain dynamics, inflation cost increases on utility services and materials, when deciding to defer a capital expenditure that fits Hydro’s description above.
- NP-NLH-132 Reference: NP-NLH-028, Issue Topic: Capital Planning.
- Please provide Chart 2-16 which also includes a historical trend line for capital expenditures, excluding major projects.
- NP-NLH-133 Reference: NP-NLH-034, Issue Topic: Operating Efficiencies.
- Please describe the increased work requirements in the following functions requiring increases in FTEs from 2024 to 2027 test year: (i) Finance & Treasury – 13.2 FTEs to 18.0 FTEs; (ii) Human Resources Hydro – 34.3 FTEs to 42.4 FTEs; and (iii) TRO Labrador – 80.1 FTEs to 86.6 FTEs.
- NP-NLH-134 Reference: NP-NLH-034, Issue Topic: Operating Efficiencies.
- Please describe the decreased work requirements for the Executive Leadership Hydro function resulting in a decrease in FTEs from 5.3 FTEs in 2024 to 3.5 FTEs in 2027 test year.
- NP-NLH-135 Reference: NP-NLH-034, Issue Topic: Operating Efficiencies.
- Please provide the breakdown of the total FTEs for the Executive Leadership Hydro function by position for the years 2024 to 2027 test year.
- NP-NLH-136 Reference: NP-NLH-034, Issue Topic: Operating Efficiencies.
- Please explain the purpose of Hydro’s Utility Performance function, including the annual work tasks requiring a workforce of 10 FTEs.

- NP-NLH-137 Reference: PUB-NLH-015, Issue Topic: Operating Efficiencies.
- Please provide vegetation management costs, separately for both operating and capital, by year from 2019 to 2027 test year, as well as the 2019 test year.
- NP-NLH-138 Reference: NP-NLH-043, Issue Topic: Rural Deficit.
- Please provide FTEs by year from 2019 to 2027 test year for (i) call center operations positions and (ii) meter reading positions.
- NP-NLH-139 Reference: Volume I, Section 3.1.1, Issue Topic: Operating Efficiencies and NP-NLH-044.
- In Section 3.1.1 Hydro states: *“zero-based budgeting is a strategic financial approach where all expenses must be justified for each new period, starting from a zero base, rather than adjusting previous budgets.”*
- In its response to NP-NLH-044, Hydro states: *“Each department was provided with a list of existing positions and was asked to justify the requirement for each additional, vacant, and/or temporary/term position for each of the years 2025, 2026 and 2027.”*
- Please confirm whether or not each department was required to justify each existing employee (i.e. from a zero base). If this cannot be confirmed, please explain.
- NP-NLH-140 Reference: NP-NLH-046 and NP-NLH-054, Issue Topic: Operating Efficiencies.
- Please adjust the chart provided in the response to NP-NLH-046 to exclude operating labour costs for major capital projects.
- NP-NLH-141 Reference: NP-NLH-046, Issue Topic: Operating Efficiencies.
- Would Hydro agree that its 2024 operating cost results are more reflective of its current operations when compared to 2019 operating cost results? If not, why not?

- NP-NLH-142 Reference: NP-NLH-047, Issue Topic: Operating Efficiencies.
- For the years 2019 to 2027 test year, as well as the 2019 test year, please provide (i) a table showing how vacancies are factored into Hydro's total FTEs and (ii) a table showing how vacancies are factored into Hydro's total labour costs.
- NP-NLH-143 Reference: NP-NLH-047, Issue Topic: Operating Efficiencies.
- Hydro's vacancies have ranged from 62 FTEs to 69 FTEs over the 2023 to 2025 period and have not been lower than 60 FTEs since 2019.
- Please provide the impact on Hydro's 2027 test year operating costs if vacancies were set at each of (i) 62 FTEs and (ii) 69 FTEs. As part of the response, please detail how Hydro plans to limit its vacancies to 55 FTEs in each of 2026 and 2027.
- NP-NLH-144 Reference: NP-NLH-048, Issue Topic: Operating Efficiencies.
- Please provide an explanation for the increase in regulatory costs from 2026 forecast to 2027 test year.
- NP-NLH-145 Reference: NP-NLH-052, Issue Topic: Operating Efficiencies.
- Please extend Table 2 to detail any labour increases provided to employees beyond General Economic Increases and Wage Rate Increases (e.g., promotions, salary band progression, position step increases, etc.).
- NP-NLH-146 Reference: NP-NLH-053, Issue Topic: Operating Efficiencies.
- Please explain the change from 2024 to 2027 test year for (i) Labor Recharge, (ii) Employee Future Benefits and (iii) Benefits.
- NP-NLH-147 Reference: NP-NLH-057, Issue Topic: Operating Efficiencies.
- Please provide a breakdown of the Hydro Production amounts by plant for the years 2019 to the 2027 test year as well as the 2019 test year.

- NP-NLH-148 Reference: NP-NLH-061, Issue Topic: Operational Plans for Muskrat Falls Assets.
- Please provide a breakdown of how the Muskrat Falls Residual Block energy and capacity were used (e.g., exported, used to serve Island Interconnected Load, used to serve Labrador Load, etc.) in both GWh and MW for 2024 to 2027 test year. For amounts used to serve Labrador customers, please provide the related recapture energy that was exported to the benefit of Island Interconnected customers.
- NP-NLH-149 Reference: Volume I, Section 4.2; NP-NLH-064, and NP-NLH-065, Issue Topic: Operational Plans for Muskrat Falls Assets; and NP-NLH-066, Issue Topic: Operational Plans for the Holyrood Thermal Generating Station.
- At the time of Hydro's last GRA, the Holyrood Thermal Generating Station ("Holyrood") was anticipated to not be required to generate electricity by March 31, 2021 due to the commissioning of Muskrat Falls Project.
- Are fuel costs used to generate electricity at Holyrood following the commissioning of the Muskrat Falls Project in 2023 considered to be additional costs incurred by customers beyond those originally anticipated? If not, why not?
- NP-NLH-150 Reference: NP-NLH-067, Issue Topic: Rate Mitigation.
- Please provide for 2024 to 2027 test year, (i) Earnings from Residual Block Energy sales that accrued/forecast to accrue to Hydro (non-regulated) through dividends and (ii) the portion of those earnings that were used to support rate mitigation efforts. As part of the response, please explain why these benefits do not accrue directly to the benefit of customers in the same manner as export sales.
- NP-NLH-151 Reference: NP-NLH-067, Issue Topic: Rate Mitigation.
- Please clarify how energy related to "The ability to defer unused energy for future customer load requirements" is currently being used, and forecast to be used.

- NP-NLH-152 Reference: Volume I, Section 4.3, Table 4-3 and NP-NLH-068,
Issue Topic: Rate Mitigation.
- Hydro's response to part a) of CA-NLH-032 does not provide the requested information.
- Please provide a breakdown of the Base Block Capital Costs Recovery amounts for 2024 to 2027 test year by component, including return on equity, interest and depreciation.
- NP-NLH-153 Reference: Volume I, Section 4.3, Table 4-3 and NP-NLH-069,
Issue Topic: Rate Mitigation.
- Hydro's response to CA-NLH-044 does not provide the requested information.
- Please provide a breakdown of the LTA Capital Cost Recovery amounts for 2024 to 2027 test year by component, including return on equity, interest and depreciation.
- NP-NLH-154 Reference: PUB-NLH-098, Issue Topic: Working Capital Allowance Methodology.
- For the 2027 test year *Working Capital Allowance – Muskrat Falls Related*, please provide a table which shows (i) rate mitigation by month and date and (ii) the associated Muskrat Falls supply cost payments by month and date.
- NP-NLH-155 Reference: NP-NLH-080, lines 13 to 18, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account.
- Please demonstrate how an eight-year amortization period, as compared to a four-year amortization period, moderates near-term customer rate impacts.
- NP-NLH-156 Reference: PUB-NLH-091, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Please clarify Hydro's proposed treatment of the Rural Rate Alteration Account in its GRA filing for both (i) the balance as of December 31, 2026 and (ii) for January 1, 2027 and onward.

NP-NLH-157 Reference: PUB-NLH-091, Issue Topic: Long Term Supply Cost Variance Deferral Account.

Please outline the impacts on Hydro's revenue requirement and other financial figures in its GRA filing if the December 31, 2026 balance in the Rural Rate Alteration Account is disposed of in the same manner as the February 28, 2026 balance (that is, to offset the July 1, 2027 customer rate adjustment).

NP-NLH-158 Reference: NP-NLH-088, Issue Topic: Deferral Accounts Excluding Long Term Supply Cost Variance Deferral Account.

Hydro's responses to CA-NLH-193 and CA-NLH-195 do not provide the requested information.

Please provide in a table all deferral accounts that, for Hydro's portion, are transferred annually to Hydro's net income. In the table, please provide the amounts transferred annually to Hydro's net income from 2019 to 2027 test year.

NP-NLH-159 Reference: NP-NLH-094, Issue Topic: Long Term Supply Cost Variance Deferral Account.

Hydro's response to NP-NLH-094 does not provide the requested information.

Please provide the allocation to each customer by each component in the Long Term Supply Cost Variance Deferral Account for both the existing approach and the proposed approach.

NP-NLH-160 Reference: NP-NLH-094, Issue Topic: Long Term Supply Cost Variance Deferral Account.

Please provide a sensitivity analysis on the analysis requested in NP-NLH-159 to demonstrate how the allocation by each component in the Long Term Supply Cost Variance Deferral Account for both the existing approach and the proposed approach can differ if the respective variance from test year differs by (i) +10% and (ii) -10%.

NP-NLH-161 Reference: NP-NLH-097, Issue Topic: Long Term Supply Cost Variance Deferral Account, and Exhibit 11.

Please explain the reasonableness of the proposed capital cost recovery associated with Holyrood that results in \$27.9 million at March 31, 2030 remaining to be recovered from customers at the end-of-steam generation of the plant. Would Hydro anticipate additional capital costs being required from the forecasts included in the GRA filing if Holyrood were to be extended beyond March 31, 2030? If not, why not?

NP-NLH-162 Reference: NP-NLH-097, Issue Topic: Long Term Supply Cost Variance Deferral Account, and Exhibit 11.

Please provide a scenario in the same format as Table 1 in Exhibit 11 that sets 2027 test year depreciation expense at an amount that would result in a cumulative balance of zero at the end of March 31, 2030.

NP-NLH-163 Reference: NP-NLH-079 and Schedule D, Issue Topic: Financial Results and Forecasts.

Please provide a calculation of Hydro's 2027 test year cost of equity of 8.60% shown in Schedule D-II, page 3 using its 2027 test year net income and average equity figures similar to that done for its embedded cost of debt in Schedule D-IV.

NP-NLH-164 Reference: NP-NLH-079 and Schedule D-II, pages 3 and 4, Issue Topic: Financial Results and Forecasts.

Please provide an itemized reconciliation between Hydro's 2027 test year average invested capital and its 2027 test year average rate base.

NP-NLH-165

Reference: NP-NLH-097, Issue Topic: Long Term Supply Cost Variance Deferral Account, and Exhibit 12.

Please explain to what extent the following factors were considered by Hydro when deciding to propose to move from its historically used energy-only allocation to an energy/demand allocation to allocate costs in the proposed Long Term Supply Cost Variance Deferral Account:

- (i) Canadian utility practice supports the continuation of the energy only allocation, with no utilities surveyed using Hydro's proposed approach (Exhibit 12, Table 1);
- (ii) Hydro's expert's finding that Hydro's proposed change "*might produce a slightly improved allocation*" when compared to the "*simple and well-founded practice*" of an energy only allocation (Exhibit 12, page 14);
- (iii) Hydro's view is that it is not necessary to address the approaches for the disposition of account balances for the Long-Term Supply Cost Variance Deferral Account at this time (NP-NLH-092); and,
- (iv) Uncertainties in future balances in the Long-Term Supply Cost Variance Deferral Account (balance of \$179,874,420 as of December 31, 2027 in NP-NLH-110 vs. an expectation of balances centered on zero as provided in Exhibit 12, page 14).

NP-NLH-166

Reference: NP-NLH-099, Issue Topic: Newfoundland Power Generation Credit.

Please confirm that following Newfoundland Power's generation test, the Newfoundland and Labrador System Operator ("NLSO", which is part of Hydro), sends Newfoundland Power a report, which provides the results of the generation test by unit. If this cannot be confirmed, please explain.

Please also confirm that from the report sent by the NLSO, the total demand values for (i) Newfoundland Power's hydraulic units and (ii) Newfoundland Power's thermal units can be determined separately. If this cannot be confirmed, please explain.

- NP-NLH-167 Reference: NP-NLH-099 and NP-NLH-101, Issue Topic: Newfoundland Power Generation Credit.
- Did Hydro discuss any alternatives with Newfoundland Power to test its generation capacity? If so, please provide or please explain why they were not discussed with Newfoundland Power. If no alternatives were considered, please explain why not. As part of the response, please explain how operational and regulatory efficiencies were considered in Hydro's proposed generation test as well as with any alternatives considered.
- NP-NLH-168 Reference: NP-NLH-099 and NP-NLH-101, Issue Topic: Newfoundland Power Generation Credit.
- Please provide the results of all Newfoundland Power generation tests since inception of the generation credit.
- NP-NLH-169 Reference: NP-NLH-101, Issue Topic: Newfoundland Power Generation Credit.
- Please provide the rationale for completing a second test if Newfoundland Power demonstrates it can meet the overall generation requirement in the first test. For the response, please assume that during the first test, the hydraulic and thermal tests are completed in succession (that is, within a two-hour period which would practically require Newfoundland Power staffing availability for the full two-hour testing period).
- NP-NLH-170 Reference: NP-NLH-101, Issue Topic: Newfoundland Power Generation Credit.
- Please provide the rationale for completing a second test if Newfoundland Power demonstrates it can meet the overall generation requirement in the first test. For the response, please assume that the total demand values by source (i.e., hydraulic and thermal) during the first test are determinable via current reporting requirements, or by other reasonable means.
- NP-NLH-171 Reference: NP-NLH-101, Issue Topic: Newfoundland Power Generation Credit.
- Please provide a fulsome industry practice analysis that supports Hydro's proposed testing methodology for Newfoundland Power's generation capacity.

- NP-NLH-172 Reference: NP-NLH-103, Issue Topic: Newfoundland Power Generation Credit.
- Please provide an updated Table 1 to also include the December 2025 to March 2026 period.
- NP-NLH-173 Reference: NP-NLH-104, Issue Topic: Newfoundland Power Generation Credit.
- Please provide in a table, a comparison of (i) the annual cost to Hydro of Newfoundland Power's generation credit of 118.1 MW; and (ii) the annualized replacement cost to Hydro if Newfoundland Power's generation did not exist and was therefore not available to Hydro.
- NP-NLH-174 Reference: PUB-NLH-109, Issue Topic: Newfoundland Power Generation Credit.
- Please provide the impact on cost allocation to Newfoundland Power if the thermal generation credit is treated in the same manner as the hydraulic generation credit.
- NP-NLH-175 Reference: NP-NLH-110 and NP-NLH-113, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Please revise Attachments 1 and 2 to show separately all movements, amounts and balances related to the 2027 revenue deficiency.
- NP-NLH-176 Reference: NP-NLH-110, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Please detail (i) the \$63,986,653 transfer in Attachment 1, page 2, (ii) the \$63,974,591 transfer in Attachment 1, page 3, and (iii) the \$60,082,571 transfer in Attachment 2, page 3.
- NP-NLH-177 Reference: NP-NLH-110, Attachment 2, page 2, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Please explain why the Rate Mitigation Fund amounts are forecast to total a \$204,734,116 cost in 2027.

- NP-NLH-178 Reference: NP-NLH-110, Attachment 2, page 2, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Does Hydro intend to fund the \$116,686,960 forecast balance in the Long-Term Supply Cost Variance Deferral Account as of December 31, 2027 through internal sources? If so, please explain how this will occur and the timing of balance disposal. If not, please confirm that Hydro intends to cover this balance through future customer rates.
- NP-NLH-179 Reference: NP-NLH-110, Attachment 2, page 2, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Please provide a table showing the forecast balances in the proposed Long-Term Supply Cost Variance Deferral Account by customer as of December 31, 2027 through December 31, 2030.
- NP-NLH-180 Reference: NP-NLH-110 and NP-NLH-113, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Please confirm that the 2027 revenue deficiency will be funded by Hydro's internal sources. If this cannot be confirmed, please explain including how Hydro intends to recover the balance.
- NP-NLH-181 Reference: Volume I, Section 5.7.2, NP-NLH-110 and NP-NLH-113, Issue Topic: Long Term Supply Cost Variance Deferral Account.
- Based on the allocation methodology outlined in Table 5-13, please estimate what portion of the \$179,874,420 balance in the proposed Long-Term Supply Cost Variance Deferral Account as of December 31, 2027 is forecast to be owing from Newfoundland Power's customers. Please also explain how Hydro intends to recover this balance, such as through its internal sources and/or through customer rates.
- NP-NLH-182 Reference: NP-NLH-114, Issue Topic: Rural Deficit.
- Please explain how the 2027 test year rural deficit for the Island Interconnected System reflects fulsome rate mitigation (that is, on the same basis as all Island Interconnected customers consistent with the 2.25% domestic rate increase limitation). For example, the net difference of Power Purchases – Muskrat Falls, Power Purchases – LTA Costs, Power Purchases – LIL costs, Exports - Revenue Credit, Tariff Revenue Credit and Rate Mitigation provide for a net cost amount of approximately \$14.3 million for the 2027 Cost of Service column.

NP-NLH-183

Reference: NP-NLH-115, Issue Topic: Rural Deficit.

Does Hydro track its employees and labour costs by rural deficit area? If so, please provide labour costs and FTEs by rural deficit area for the years 2019 to the 2027 test year. If not, please explain how Hydro manages its labour costs in these areas and provide labour costs and FTEs by rural deficit area for the years 2019 to the 2027 test year to the extent Hydro has the information.

NP-NLH-184

Reference: Volume II, Exhibit 4, Section 2.1.1, Table 1, and Volume 1, Schedule F 1.3.2, Page 1 of 3 and PUB-NLH-101, Issue Topic: Cost of Service Methodology.

Please provide a reconciliation of the Hydro Rural Interconnected electricity requirements for 2027 Test Year between (i) the 462 GWh shown in Volume II, Exhibit 4, Section 2.1.1, Table 1 and (ii) the 426 GWh shown in Volume 1, Schedule F 1.3.2, Page 1 of 3.

NP-NLH-185

Reference: Volume I, Schedule E-I, Issue Topic: Island Retail Customer Rates.

Please update Schedule E-I using (i) 2027 Test Year billing units, (ii) the impact of the generation credit based on existing and proposed rates and (iii) the Utility Rate effective July 1, 2026 approved in Order No. P.U. 15 (2026).

RESPECTFULLY SUBMITTED at St. John's, Newfoundland and Labrador, this 21st day of September, 2026.



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