Q. **Reference: Schedule F (Volume 1, pages 248, 250); Schedule G (Volume 1, pages 357, 359)**

Provide a customer-class comparison of Schedule F and Schedule G showing mitigated and unmitigated allocated costs, forecast revenues, revenue-to-cost ratios, revenue deficiencies/sufficiencies, and bill impacts, in Excel, by system, function, class, and rate class. Include explanatory notes for each material difference and identify how rate mitigation is allocated in the cost-of-service study.

A. Please refer to CA-NLH-116, Attachment 1, which includes the Excel versions of each Schedule F (Mitigated) and Schedule G (Unmitigated) relating to the Island Interconnected System, as well as the Revenue-to-Cost Ratio schedules for both scenarios. Attachment 1 also provides a comparison of the Revenue-to-Cost Ratio schedules and a comparison of Schedule 3.2A, *"Allocation of Functionalized Amounts to Classes of Service."* These schedules provide the most direct illustration of the impact of rate mitigation on customer billing determinants, cost allocation, and class revenue responsibilities. The rates for Rural Island Interconnected customers increase, as per Order in Council OC2024-092, to be the same as Newfoundland Power Inc. and are not designed by Newfoundland and Labrador Hydro in a General Rate Application.