

1 Q. **Reference: Technical Conference Presentation (October 14, 2025); Schedule F (page 250);**
2 **Schedule G (page 359)**

3 At the October 14, 2025 technical conference in the Cost of Service Methodology proceeding, a
4 three-scenario comparison of Holyrood TGS cost-allocation approaches was discussed. Provide
5 that three-scenario comparison for the 2027 Test Year, cross-walked to class-level revenue-to-
6 cost coverage in the Schedule F and Schedule G formats, identifying for each scenario the
7 classification method applied, the resulting allocation of Holyrood non-fuel costs by class, and
8 the coverage-ratio effect by class relative to the filed treatment.

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11 A. The three scenarios discussed in the October 14, 2025 technical conference were Holyrood Fuels
12 allocated as 100% energy, 100% demand, or using the capacity factor.

13 Please refer to CA-NLH-154, Attachment 1, which presents Excel versions of Schedules F-1.2 and
14 G-1.2 under each requested scenario on both a mitigated and an unmitigated basis. The
15 classification of fuel costs as 100% energy-related is the scenario currently used in the 2027 Cost
16 of Service Study. Attachment 1 contains six tabs providing:

- 17 • Schedule F.1 with fuel costs classified as 100% energy-related, mitigated (as filed in the
18 2027 GRA);
- 19 • Schedule F.1 with fuel costs classified as 100% demand-related, mitigated;
- 20 • Schedule F.1 with fuel costs classified using the forecast 2027 capacity factor, mitigated;
- 21 • Schedule G.1 with fuel costs classified as 100% energy related, unmitigated (as filed in
22 the 2027 General Rate Application);
- 23 • Schedule G.1 with fuel costs classified as 100% demand related, unmitigated; and
- 24 • Schedule G.1 with fuel costs classified using the forecast 2027 capacity factor,
25 unmitigated.

- 1 The coverage-ratio effect for each scenario would remain virtually unchanged as Newfoundland
- 2 and Labrador Hydro's rate design is intended to recover its cost of service.