

1 Q. **Reference: CA-NLH-109; 2027 Cost of Service Study**

2 If Hydro considers that the 2027 Test Year Cost of Service methodology appropriately reflects
3 the transition identified in CA-NLH-109, please identify the material functionalization,
4 classification and allocation methodologies that reflect the interconnected nature of the Island
5 Interconnected System and explain how each methodology reflects the characteristics of the
6 interconnected system.

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9 A. Please refer to Newfoundland and Labrador Hydro's response to CA-NLH-305 of this proceeding.