

1 Q. **Reference: CA-NLH-338; Cost of Service Study**

2 For each category of forecast export revenue identified in CA-NLH-338, please explain the
3 functionalization, classification and customer allocation treatment applied in the 2027 Cost of
4 Service Study.

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7 A. Please refer to Newfoundland and Labrador Hydro's response to CA-NLH-338 of this proceeding.