Q. **Reference: Vol. I, Ch. 6, secs. 6.2–6.3, pp. 6.2–6.10 (PDF pp. 176–184); Vol. I, Schedule F (2027 TY Cost of Service Study), Labrador Interconnected schedules F 2.1E–F 3.2E (PDF pp. 287–302); Vol. I, Schedule G (2027 TY COS, Excluding Rate Mitigation) (PDF pp. 357–464).**

Preamble:

The Application implements the cost-of-service methodology approved in Board Order No. P.U. 37(2019) and addressed in the 2025 Cost of Service Methodology Application, under which Muskrat Falls Project costs are functionalized as generation. IOC seeks to isolate the effect of the methodology change on the allocation to Labrador Industrial customers.

Provide the working cost-of-service model and supporting workpapers underlying the Labrador Interconnected schedules of Schedule F, in native electronic format with formulas intact, together with the equivalent schedules from the 2019 Test Year Cost of Service Study.

A. Muskrat Falls Project costs are recovered entirely by the Island Interconnected Customers and not from Labrador Industrial customers. Please refer to Newfoundland and Labrador Hydro's response to PUB-NLH-101 of this proceeding for a copy of the 2027 Test Year Cost of Service Study. The equivalent schedules for the 2019 Test Year Cost of Service Study were filed as part of the 2017 General Rate Application – Compliance Application.[1]

[1] "2017 General Rate Application – Compliance Application," Newfoundland and Labrador Hydro, July 11, 2019, exh. 14. pub.nl.ca/applications/2017/NLH2017GRACompliance/application/NLH 2017 GRA Compliance Application - 2019-07-11.PDF