

1 Q. **Reference: Vol. I, Ch. 6, sec. 6.2, functionalization/classification changes (PDF pp. 176–178);**
2 **Vol. I, Schedule F 2.6E, Labrador Interconnected transmission rate base (PDF pp. 295–296).**

3 Preamble:

4 The 2027 Test Year reflects functionalization and classification changes implemented since the
5 2019 Test Year, including the treatment of Transmission Lines TL234 and TL263. IOC seeks to
6 confirm whether these lines are included in the Labrador Interconnected transmission rate base
7 and whom they serve.

8 Identify Transmission Lines TL234 and TL263, the system and customers they serve, and the net
9 book value of each included in the 2027 Test Year Labrador Interconnected transmission rate
10 base, if any.

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13 A. Transmission Lines TL234 and TL263 are recorded in Newfoundland and Labrador Hydro's 2027
14 Test Year rate base under the Island Interconnected System, the system the assets serve.
15 Accordingly, no net book value associated with TL234 or TL263 is included in the 2027 Test Year
16 Labrador Interconnected transmission rate base.