

1 **Q. (Reference Application) Please identify all analyses undertaken as part of the**
2 **2026 CBA that were completed by independent third parties.**

3
4 **A.** Newfoundland Power engages third-party consultants with appropriate expertise to
5 provide recommendations for specific asset replacement, when required. In the
6 Company's *2026 Capital Budget Application*, three third-party analyses were completed.

7
8 Gannett Fleming completed a 'Service Life Study' on Newfoundland Powers Power
9 Transformer fleet.¹

10
11 TJ/H2b Analytic Services Incorporated performed analysis of oil samples taken from the
12 transformers proposed for replacement in Newfoundland Power's *2026 Capital Budget*
13 *Application*.²

14
15 Capgemini Canada Inc. performed analysis to assist Newfoundland Power in developing
16 cost estimates for Advanced Meter Infrastructure (AMI) capital project costs.³

¹ See Newfoundland Power's *2026 Capital Budget Application*, report 2.2 Substation Power Transformer Strategy, Appendix C: Gannett Flemming – Service Life Study.

² See Newfoundland Power's *2026 Capital Budget Application*, report 2.2 Substation Power Transformer Strategy, Appendix E, sections 2.2, 3.2 and 4.2.

³ See Newfoundland Power's *2026 Capital Budget Application*, 2026-2030 Capital Plan, Appendix B.