

Office of the Consumer Advocate

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August 27, 2026

Via Email

Board of Commissioners of Public Utilities
P.O. Box 21040
120 Torbay Road
St. John's, NL A1A 5B2

Attention: Mike McNiven (Board Secretary)

Re: Newfoundland Power Inc.'s 2027 Capital Budget Application – CA Requests for Information

Please find enclosed the Consumer Advocate's requests for information CA-NP-050 to CA-NP-090 in relation to Newfoundland Power Inc.'s 2027 Capital Budget Application.

Should you have any questions, please contact the undersigned.

Yours truly,

CONSUMER ADVOCATE



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Newfoundland Power Inc.

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NP Regulatory

Newfoundland and Labrador Hydro

Shirley A. Walsh
NLH Regulatory

IN THE MATTER OF the *Public Utilities Act* (the "*Act*");

AND

IN THE MATTER OF an application by
Newfoundland Power Inc. for an Order
pursuant to sections 41 and 78 of the Act:
(a) approving its 2027 Capital Budget; and
(b) fixing and determining its 2025 rate base.

**CONSUMER ADVOCATE
REQUESTS FOR INFORMATION
CA-NP-050 to CA-NP-090**

Issued: August 27, 2026

- 1 CA-NP-050 (Reference CA-NP-008, Attachment A) Please expand the table for the period 2000
2 to 2027F identifying the Average All-in Rate in cents/kWh, the amounts contributed
3 to the rate increase by NP and by Hydro in cents/kWh, the annual percentage change,
4 and the CPI average annual percentage inflation increase “for all items” in each year
5 both for NL and for Canada.
6
- 7 CA-NP-051 (Reference CA-NP-009, Attachment A) Regarding the Victoria hydro plant, please
8 provide the following information:
9 a) The reason that the plant has not generated electricity since at least the beginning
10 of 2025.
11 b) The plant’s monthly generation from January 2020 to December 2025.
12 c) The plant’s annual generation from 2010 to 2026F.
13 d) Annual expenditure on the plant (total, capital, operating and other) from 2010
14 to 2026F.
15
- 16 CA-NP-052 (Reference CA-NP-009, Attachment A) Regarding the Topsail hydro plant, please
17 provide the following information:
18 a) The reason that the plant generated electricity in only two months (November
19 and December of 2025) from January 2025 to June of 2026.
20 b) The plant’s monthly generation from January 2020 to December 2025.
21 c) The plant’s annual generation from 2010 to 2026F.
22 d) Annual expenditure on the plant (total, capital, operating and other) from 2010
23 to 2026F.
24
- 25 CA-NP-053 (Reference CA-NP-009, Attachment A) Regarding the Lawn hydro plant, please
26 provide the following information:
27 a) The reason that the plant did not generate any electricity from July 2025 to June
28 2026.
29 b) The plant’s monthly generation from January 2020 to December 2025.
30 c) The plant’s annual generation from 2010 to 2026F.
31 d) Annual expenditure on the plant (total, capital, operating and other) from 2010
32 to 2026F.
33
- 34 CA-NP-054 (Reference CA-NP-009, Attachment A) Regarding the Port Union hydro plant,
35 please provide the following information:
36 a) The reason that the plant generated so little electricity from January 2025 to June
37 2026.
38 b) The plant’s monthly generation from January 2020 to December 2025.
39 c) The plant’s annual generation from 2010 to 2026F.
40 d) Annual expenditure on the plant (total, capital, operating and other) from 2010
41 to 2026F.
42
- 43 CA-NP-055 (Reference CA-NP-009, Attachment A) Regarding the Fall Pond hydro plant, please
44 provide the following information:
45 a) The reason that the plant’s monthly generation did not exceed 183 MWh in any
46 month from January 2025 to June 2026.
47 b) The plant’s monthly generation from January 2020 to December 2025.
48 c) The plant’s annual generation from 2010 to 2026F.

d) Annual expenditure on the plant (total, capital, operating and other) from 2010 to 2026F.

CA-NP-056

(Reference CA-NP-009, Attachment A) Regarding the West Brook hydro plant, please provide the following information:

- a) The reason that the plant's monthly generation did not exceed 326 MWh in any month from January 2025 to June 2026.
- b) The plant's monthly generation from January 2020 to December 2025.
- c) The plant's annual generation from 2010 to 2026F.
- d) Annual expenditure on the plant (total, capital, operating and other) from 2010 to 2026F.

CA-NP-057

(Reference CA-NP-009, Table 1) Please indicate whether any of the hydro plants' capacities have been recently uprated or downrated and whether any changes in capacity are expected over the next five years.

CA-NP-058

(Reference CA-NP-009) Has Newfoundland and Labrador Hydro's adoption of second-block winter and non-winter rates incentivized Newfoundland Power to shift generation from the non-winter? What is the scope for doing so?

CA-NP-059

(Reference CA-NP-011c) Where there is no separate organization chart specific to a planning department at Newfoundland Power:

- a) Please identify all job titles (and provide description of responsibilities) that are responsible for:
 - a. the development of Newfoundland Power's strategic plan;
 - b. the management of the commercial aspects of power delivery (including power procurement, rate options such as time-of-use rates and demand control, energy efficiency, customer-owned generation, and other behind-the-meter alternatives such as fuel cells and batteries);
 - c. The development and implementation of rate design and load research studies;
- b) Please file a copy of NP's current Organization Chart, listing job titles only.

CA-NP-060

(Reference CA-NP-011d) With respect to development of the Strategic Plan, the response indicates that NP will not leverage work undertaken by Hydro in its digital engagement initiative and will not consult its customers directly. In Order P.U.3(2025), it is stated (page 71) "*The Board finds that Newfoundland Power should file on or before October 15, 2025, a scope of work for the development of a strategic plan as to its approach to the balancing of cost and reliability, identifying issues and challenges that may have significant implications for its system and customers and potential strategies to address these issues in the short, medium and long term.*" Please describe the inputs and information NP will rely on to determine the appropriate balance between cost and reliability, given that customers will not be consulted directly.

CA-NP-061

(Reference CA-NP-017) It is stated with respect to NP's EV Load Management Pilot Project completed in 2025 "*manufacturers and service providers often use different*

protocols and data structures, creating integration challenges that can limit which vehicles or chargers can participate.”

- a) What were the budget and actual costs of the EV Load Management Pilot Project and how are the costs being recovered from customers?
- b) Has NP solicited review and comment from Hydro and/or the government on the pilot project results? If so, please provide a summary and relevant documentation.
- c) What are the next steps in the province with respect to EV load management?

CA-NP-062

(Reference CA-NP-021) Table 1 indicates that NP has 96 “Load Research/MV90 Meters”.

- a) Please provide a detailed description of these meters. Are these meters considered new technology?
- b) Does MV90 refer to a type of meter, or does it refer to Itron’s software platform used by electrical utilities to collect, process, and manage interval data from electric meters?
- c) Is MV90 new technology? When was it first introduced to the power sector?
- d) Please describe NP’s consideration of AMI technology for its load research project, including whether AMI was assessed as technically or economically feasible at the time, and whether NP anticipates AMI playing a role in future load research.
- e) Undertaking U-08 pertaining to NP’s 2025-26 GRA indicated that NP ordered the load research meters on September 14, 2023, 8.5 months after Newfoundland Power filed its Load Research and Rate Design Framework with the Board (December 30, 2022). Undertaking U-11 (pertaining to NP’s 2025-26 GRA) indicated that NP was anticipating delivery of the meters commencing in September 2024, a full year after ordering. Please explain the delayed timing of the order and delivery schedule for the load research meters, and describe how this project was prioritized relative to NP’s other meter procurement projects and programs over the same period.

CA-NP-063

(Reference CA-NP-022d) It is stated “*Newfoundland Power’s financial position is not benefited or harmed by customer rate structures.*”

- a) Does NP earn a return on each dollar spent on projects and programs in its CBA?
- b) Do time varying rates and other behind-the-meter alternatives such as customer-owned generation potentially reduce the need for new transmission and distribution facilities?
- c) Is NP compensated for potential revenues lost owing to behind-the-meter alternatives such as time-varying rates and customer-owned generation that give customers a measure of control over their bills?
- d) In other jurisdictions are utilities compensated for potential lost revenues owing to behind-the-meter alternatives such as time-varying rates and customer owned generation that give customers a measure of control over their bills?

CA-NP-064

(Reference CA-NP-023) For the January 1 to July 31 period, how many Extensions requests and how many New Services requests has Newfoundland Power received in 2023, 2024, 2025 and 2026F?

- 1 CA-NP-065 (Reference CA-NP-027 and NLH-NP-006) According to NLH-NP-006, “*Of the 570*
2 *outage incidents that have occurred over the 2020 to 2026 period, as of June 2026,*
3 *82 have been to customers along or downstream of the 12-kilometre section of line,*
4 *and 408 have been to customers along or downstream of the 5-kilometre section of*
5 *line.*” With a much lower proportionate number of outages occurring on the 12-
6 kilometer section of line, is it cost effective to relocate and rebuild that section rather
7 than repair?
- 8 A) For each section, provide capital cost, customers, cost per customer, 2020-2025
9 customer-minutes by cause, baseline and expected SAIDI/SAIFI, avoided
10 interruptions, and cost per avoided customer-minute over 10 and 20 years. State the
11 life and discount rate, or confirm no quantified benefit was prepared.
- 12
- 13 CA-NP-066 (Reference NLH-NP-006 Table 1) According to Table 1, 84% of the outages on the
14 12-kilometre section of GLV-02 are due to “danger tree” contacts, with 48% being
15 the corresponding figure for the 5-kilometre section. Would it not be more cost-
16 effective to reduce tree growth/increase vegetation management at strategic points
17 along the current routes? Has this option been canvassed with Parks Canada?
- 18
- 19 CA-NP-067 (Reference CA-NP-037) With respect to the Relocate/Replace Distribution Lines for
20 Third Parties program:
- 21 a) Please provide a table showing annual expenditures on this program as well as
22 the annual total contributions from third parties for the years 2015 to 2025.
- 23 b) It is stated that “*Any improvements beyond the original state of the distribution*
24 *line, such as the replacement of older equipment with new equipment, are*
25 *considered beneficial to all customers served by the distribution line and are*
26 *therefore not the responsibility of the third party.*” However, if the improvement
27 beyond the original state comes at a time that Newfoundland Power had not
28 planned on doing it (in the absence of the third-party request) then that makes
29 costs higher for ratepayers; the improvements in the system are premature. Is this
30 taken into account and netted out of the betterment credit?
- 31 c) If in the course of capital work, Newfoundland Power damages a property and
32 consequently restores it, is the owner of that property charged for any betterment?
- 33 d) Once the project is completed, is the resulting change in rate base equal to the
34 project cost minus betterments?
- 35 e) For the existing equipment and infrastructure that are not re-used and are
36 discarded, how is rate base adjusted to reflect their removal from use?
- 37 f) Is the same procedure for assessing CIAC followed for relocate/replace
38 transmission lines requests from third parties carried out under the Transmission
39 Line Maintenance program?
- 40
- 41 CA-NP-068 (Reference CA-NP-038) From January 1 to July 31, 2026, how many New Street
42 Lighting installs has Newfoundland Power completed and how does that compare to
43 the same period in each of 2022 to 2025?
- 44
- 45 CA-NP-069 (Reference CA-NP-039) According to Schedule B (page 64) of the Application, the
46 Replacement Street Lighting program involves the replacement of failed street
47 lighting components including “*fixtures.*” It is stated in response to CA-NP-039 that

the Replacement Street Lighting program “...involves the correction of deficiencies other than those pertaining to the street light fixture.”

- a) Please clarify whether that program includes replacement of failed fixtures.
- b) Additionally, CA-NP-039 quoted a previous response by Newfoundland Power (NP 2026 CBA) in regard to the LED Street Lighting Replacement Project that “opportunities to address other deficiencies are evaluated during the replacement of an HPS street light fixture with an LED street light fixture. If feasible, the responding crew will make the repairs during the same site visit as the street light replacement.” Please clarify the extent of any overlap in “other deficiencies” in this quote and “deficiencies other than those pertaining to the street light fixture” in the previous quote.
- c) Please explain whether the repairs to address “other deficiencies” made under the LED Street Lighting Replacement project have resulted in any cost savings for the Replacement Street Lighting program.

CA-NP-070 (Reference CA-NP-042) In each of 2023, 2024, 2025, 2026F and 2027F how much of the Transmission Line Maintenance program expenditures were to accommodate third-party requests to relocate or replace sections of transmission lines and how much CIACs were received?

CA-NP-071 (Reference CA-NP-045a) Why is Newfoundland Power proposing that the Lookout Brook Plant power transformer replacement be advanced from being in service in 2032 to 2029? Has there been an event with the power transformer since Newfoundland Power’s 2024 CBA that led to this proposed three-year advancement?

- A) Provide a dated chronology since the 2024 analysis of inspections, oil and electrical tests, maintenance and condition assessments, showing each result and change from the information supporting 2032.
- B) Identify the criteria and thresholds used to advance the date, and provide any reassessment of retaining 2032.
- C) Provide the scope, cost, outage and life extension of repairing the cited corrosion, bushing, sealing and leakage issues, and the comparison supporting replacement. State if no repair estimate or quantitative comparison exists.

CA-NP-072 (Reference CA-NP-045c) Please provide the complete updated life-cycle cost analysis of the LBK plant. Provide calculations with formulas intact.

- a) Specifically, please provide the updated calculations corresponding to Attachments A to E of the life-cycle cost analysis in Appendix A to the Lookout Brook Hydro Plant Refurbishment report in Newfoundland Power’s 2024 CBA.
- b) Please provide the details of the calculation of marginal energy cost, marginal capacity cost (run of river) and marginal capacity cost (fully dispatchable) for 2028.
- c) Please provide a copy of Hydro’s projections of marginal cost of energy and marginal cost of capacity per kWh used in the analysis.
- d) Provide one-way and break-even sensitivities for energy price, capacity price and discount rate, and recalculate using the most recent comparable Hydro inputs for the Avalon combustion turbine and Bay d’Espoir Unit 8, identifying the source and conversion.

CA-NP-073

(Reference CA-NP-055f pertaining to NP's 2025 CBA) It is stated "*The forecast increase in average rate base from 2024 to 2025 forecast is \$47.7 million. The estimated impact on Newfoundland Power's return on equity for 2025 is \$1.8 million.*" Please provide corresponding figures for 2027 through 2031 based on figures presented in the 2027 CBA.

CA-NP-074

(Reference NLH-NP-002) The question notes "*Newfoundland Power states that its existing fleet of four portable substations has historically been adequate to meet operational requirements, while also noting that overlapping planned deployments have periodically reduced available fleet flexibility while maintaining emergency response coverage.*" Footnote 38 references an Electricity Canada statement (List of Worst Performing Feeders, Appendix D, page 1) "*While performing an analysis of feeder outages, it is highly recommended that specific outages related to events outside of the utility's control be excluded. Standard practice is to exclude outages due to loss of supply, as well as scheduled events. Most Prominent Events are also excluded, as these are events outside the utility's control and significantly impact utility performance measures.*"

- a) Please confirm that the proposed portable substation is not expected to impact NP's SAIFI performance. If not confirmed, please explain why.
- b) Is there an expectation that the proposed portable substation will improve NP's SAIDI performance? Please explain why or why not.
- c) Please identify the "prominent events" that have taken place over the past 10 years that have been excluded from NP's SAIDI statistics and provide an explanation of why these events were outside of NP's control.
- d) In the past, has NP classified any transformer outages as "prominent events"? If so, please explain why the transformer outage was outside of NP's control.

CA-NP-075

(Reference CA-NP-003 Footnote 1, Attachment A; CA-NP-014) CA-NP-003 states the proforma revenue requirement estimate associated with the 2027 Capital Budget is not completed by program/project and therefore the requested breakdown cannot be provided. Attachment A provides an aggregate estimate of approximately \$9.8 million increase in annual revenue requirement, consisting principally of return, depreciation and income taxes and an approximate \$59.1 million increase in average rate base. CA-NP-014 indicates that Newfoundland Power primarily relies on engineering judgment, together with quantitative and qualitative information, to assess risk and inform its capital planning process.

- a) For individual material capital projects or programs, please explain whether NP prepares, as part of its internal evaluation and approval process, an estimate of the resulting impacts on: i) rate base; ii) depreciation expense; iii) financing costs and/or return; iv) income taxes; v) operating costs or savings; and vi) overall revenue requirement. If yes, please identify the threshold or other criteria for preparing such an analysis and provide the analysis prepared for the material projects or programs included in the 2027 Capital Budget. If not, please identify the financial measures used by NP when evaluating the customer cost of individual material capital investments.
- b) Please explain whether and how the financial or revenue-requirement consequences of an individual capital investment are considered in determining its timing and prioritization relative to other capital investments.

- c) Further to part b above, please identify the financial measures or criteria used and provide an example from the development of the 2027 Capital Budget where consideration of such consequences affected the timing, scope or prioritization of a capital expenditure. If there are no such examples, please explain why not.

CA-NP-076

(Reference CA-NP-003; CA-NP-016) CA-NP-003 provides an estimated annual revenue-requirement impact of the proposed 2027 capital expenditures. CA-NP-016 provides forecast average annual capital expenditures under successive five-year capital plans and explains that a material portion of the increase in the 2027–2031 forecast relates to the Wesleyville and Greenhill thermal refurbishment projects.

- a) In developing the 2027–2031 Capital Plan, please explain whether NP prepared a forecast of the resulting annual impacts on: i) average rate base; ii) depreciation expense; iii) financing costs and/or return; iv) income taxes; and v) overall revenue requirement. If yes, provide a table that consolidates the forecast for each year from 2027 through 2031. If not, please explain how NP assesses the cumulative financial and revenue requirement consequences of its five-year capital plan.
- b) Please identify any financial targets, guidelines, constraints or other criteria relating to capital expenditures, rate-base growth, revenue-requirement growth or customer rate impacts that are considered by NP when assessing the aggregate financial consequences of the five-year capital plan. If no such targets, guidelines, constraints or criteria are used, please confirm and explain how NP otherwise determines that the aggregate financial consequences of the five-year capital plan are reasonable for customers.
- c) Please identify any capital expenditure considered otherwise supportable for 2027 that was deferred, reduced or re-phased principally because of its financial, revenue-requirement or customer-rate consequences. If none, please confirm.

CA-NP-077

(Reference General Expenses Capitalized; CA-NP-042; 2022/23 GRA) The Application forecasts approximately \$5.0 million of General Expenses Capitalized ("GEC"). The Application describes GEC as general expenses related directly or indirectly to capital projects. CA-NP-042 explains that, effective January 1, 2023, pension costs were removed from the GEC calculation following the 2022/23 GRA and are now directly charged to capital projects through NP's labour loader.

- d) Please provide, for each year from 2023 actual through 2027 forecast: i) total GEC; ii) the principal categories of costs included in GEC and the amount associated with each category; and iii) GEC as a percentage of total annual capital expenditures, excluding GEC.
- e) Please describe the current methodology used to determine GEC, including: i) the allocation factors or percentages applied; ii) the basis upon which each allocation factor or percentage was established; and iii) when and through what proceeding or other process each allocation factor or percentage was most recently reviewed or approved.
- f) Please identify any time-study, activity analysis or other review undertaken since the applicable allocation factors or percentages were established to determine whether they continue to reflect current activities and cost causation. Please summarize the results of the most recent review. If no such review has been undertaken, please explain why not.

- g) Please explain whether, and to what extent, the amount of GEC varies with the overall level of capital activity. In particular: i) does an increase in capital expenditures, all else equal, result in an increase in GEC; and ii) if yes, please explain the mechanism by which the level of capital activity affects the amount capitalized.
- h) Please identify the categories of costs included in GEC that, but for their assignment to capital activities, would be recorded as operating expenses, and describe the accounting criteria applied to determine the portion appropriately attributable to capital investment.
- i) Please describe the controls, review or other processes used to verify that costs included in GEC: i) satisfy NP's applicable capitalization criteria; and ii) are appropriately attributable to capital investment rather than ongoing utility operations.
- j) CA-NP-042 states that, beginning in 2023, pension costs have been included in internal labour recorded to capital projects and programs rather than through GEC. With respect to the current methodology please: i) describe how the portion of pension costs included in internal labour charged to capital projects and programs is determined; ii) provide the amount of pension costs capitalized through internal labour in 2025 actual, 2026 forecast and 2027 budget; and iii) describe the process used to periodically review whether the portion of pension costs charged to capital continues to appropriately reflect labour attributable to capital activities.

CA-NP-078

(Reference PUB-NP-001) PUB-NP-001 explains that NP uses group depreciation and that actual retirement experience is incorporated into subsequent depreciation studies. It further acknowledges that systematic changes in actual service lives relative to the lives assumed for depreciation purposes could affect future depreciation rates and customer costs. For assets accounted using group depreciation that are retired before their original cost has been fully recovered through depreciation:

- a) Please describe the accounting entries made upon retirement, including the treatment of: i) original cost; ii) accumulated depreciation; iii) salvage and cost of removal; and iv) any remaining unrecovered investment.
- b) Please confirm whether any unrecovered investment associated with the retired asset continues to be recovered from customers through depreciation expense or otherwise following retirement and, if so, please explain how.
- c) In evaluating the financial consequences of replacing an asset before the end of its assumed service life, please explain whether NP includes the customer cost associated with any unrecovered investment in the asset being replaced. If yes, please describe how that cost is reflected in the analysis and provide an example from a 2027 capital project or program involving the replacement of existing assets. If not, please explain why not.

CA-NP-079

(Reference CA-NP-006; CA-NP-049) CA-NP-006 states that operating efficiencies associated with capital expenditures will ultimately be reflected in future GRA operating forecasts. CA-NP-049 quantifies a number of operating efficiencies associated with capital investments, including approximately 600 employee hours/\$43,000 annually associated with the Learning Management System and

approximately 750 employee hours/\$60,000 annually associated with the AI Tailboard system. CA-NP-049 also states that operating labour savings associated with application enhancements were reflected in NP's 2026 test-year forecast in the 2025/26 GRA.

- a) Where quantified operating-cost savings, avoided costs, productivity improvements or other financial benefits form part of the justification for a material capital investment, please explain whether NP subsequently compares the actual financial benefits realized with those forecast when the investment was approved? If yes, please describe the process and provide examples of such reviews undertaken for material capital projects or programs completed during the last five years. If not, please explain why not.
- b) For purposes of evaluating the financial benefits of capital investments, please explain how NP distinguishes between: i) actual reductions in operating expenditures; ii) avoided future expenditures, including avoided staffing additions; and iii) employee time or capacity made available for other activities without a corresponding reduction in operating expenditures. If no such evaluation is undertaken, please explain why not.
- c) Please explain how each of the foregoing categories is valued when assessing the financial justification for a capital investment.
- d) Please explain how actual reductions or avoided operating costs resulting from capital investments are reflected in subsequent revenue requirements, including how NP ensures that avoided costs relied upon in the justification of a capital investment are not subsequently incorporated into forecast operating costs.

CA-NP-080

(Reference CA-NP-003; CA-NP-011) CA-NP-011 states that planning activities are undertaken across capital planning, engineering, regulatory, finance and operations.

- a) Please describe the role of Finance in reviewing the financial and revenue-requirement consequences of the annual capital budget and five-year capital plan, including the financial information provided to Finance for that purpose.
- b) In developing the 2027 Capital Budget and 2027–2031 Capital Plan, please explain whether NP established any financial constraint, target, guideline or acceptable range relating to: i) total capital expenditures; ii) rate-base growth; iii) incremental revenue requirement; or iv) customer rate or bill impacts. If yes, identify each such financial criterion and explain how it affected the level or timing of capital expenditures. If no, explain how NP determines that the aggregate financial consequences of its proposed capital expenditures are reasonable for customers.
- c) Please explain whether Finance has a formal role in recommending changes to the level, timing or scope of proposed capital expenditures based on their rate-base, revenue-requirement or customer-rate consequences. If yes, please describe that role and provide examples arising from development of the 2027 Capital Budget or 2027–2031 Capital Plan. If no, please explain why not.

CA-NP-081

(Reference CA-NP-011) CA-NP-011 confirms that the Board-directed strategic plan is under development and is expected to be filed by December 31, 2026, and that the 2027 CBA was developed using NP's existing asset-management practices and strategies.

- 1 a) Please confirm whether the forthcoming Balancing Cost & Reliability over the
 2 Long-Term strategic plan will address: i) the cumulative rate-base, depreciation,
 3 financing/return and revenue-requirement consequences associated with
 4 alternative levels and timing of capital expenditure; ii) financial or affordability
 5 metrics, guidelines or constraints used to inform the aggregate level and timing
 6 of capital investment; iii) the integration of financial and regulatory-accounting
 7 information with asset-management information when evaluating capital
 8 investment; and iv) the measurement of financial benefits expected from capital
 9 investment and subsequent assessment of whether those benefits are realized and
 10 reflected in customer revenue requirements. If any of these matters are not
 11 intended to be addressed, please explain why not.

12 CA-NP-082

- (Reference CA-NP-045) Newfoundland Power assessed LBK-T1 and the bridge
 13 together, and states the bridge is not presently required if LBK-T1 is not approved.
 14 a) Provide each capital amount, by year, included in the 6.27 ¢/kWh result,
 15 distinguishing spent, previously approved, currently proposed and future
 16 unapproved amounts.
 17 b) Confirm whether both projects depend on the lifecycle result. For any
 18 independent justification, provide the need, alternatives and economic result.
 19 c) Provide ¢/kWh and NPV results for: (i) proceeding as proposed; (ii) deferring
 20 both projects to support a 2032 transformer date; (iii) repairing LBK-T1 and
 21 deferring replacement; and (iv) operating until LBK-T1 can no longer serve, then
 22 ceasing generation. State the assumptions.
 23 d) Reconcile CA-NP-045(d), Table 2, line by line with LBK-T1, the bridge, the
 24 2024-2025 refurbishment and all other Lookout Brook capital.
 25

26 CA-NP-083

- (CA-NP-014; CA-NP-044; PUB-NP-008 to PUB-NP-012; NLH-NP-003; NLH-NP-
 27 012) Newfoundland Power proposes four transformer replacements costing \$2.334
 28 million to \$3.285 million. All scored 16, none had a major-component failure in
 29 2015-2025, and their NDI values range from 0.29 to 0.65.
 30 a) Provide one working table for the four units showing age; NDI and abnormal
 31 indices; latest oil-test results; material physical findings; customers served; spare
 32 and portable compatibility; last major maintenance; risk score; proposed dates;
 33 and cost.
 34 b) Identify the rule, weighting or documented process used to select each unit over
 35 the other 111 transformers aged 50 or older, and file the decision record.
 36 c) File the current five-year candidate list, including the four proposed units and
 37 next six candidates, with the part (a) fields, proposed year and selection or
 38 deferral reason. Explain LBK-T1's priority despite its 0.29 NDI and no directly
 39 served customers. State if no ranking exists.
 40

- 1 CA-NP-084 (Reference PUB-NP-008; PUB-NP-010; report 2.2; Gannett Fleming Service Life
2 Study) The three-replacements-per-year forecast is age-based, while individual
3 elections are said to be condition- and risk-based.
- 4 a) Explain how the age study sets the replacement pace, how condition and risk
5 select units, and how both feed the five-year and portable-substation forecasts.
- 6 b) Identify the rate needed to stabilize or reduce fleet risk. Project through 2052 at
7 two, three and four replacements per year, showing units aged 50+, units over
8 55, and annual capital costs.
- 9 CA-NP-085 (Reference report 2.2, Appendices A to D; CA-NP-044(d)-(h); NLH-NP-0
10 03; NLH-NP-012; PUB-NP-002) Spare transformers may serve LAU-T1,
11 HAR-T1 and RRD-T3 temporarily; LBK-T1 would rely on portable P1.
- 12 a) For each unit, file the analysis comparing monitoring, repair, replacement, a
13 spare and a portable. Provide cost, outage, expected life, and NPV, or identify
14 the evidence used where no quantitative comparison exists.
- 15 b) Explain why an emergency arrangement acceptable for HAR-T1 cannot bridge
16 LBK-T1 to a later date, addressing technical limits, duration, opportunity cost
17 and reliability.
- 18 c) For an LBK-T1 failure before replacement, quantify cases where P1 is: (i)
19 available throughout; (ii) later released; and (iii) unavailable. Show duration,
20 outage days, lost MWh, replacement cost and customer interruption.
- 21
- 22 CA-NP-086 (Reference report 2.3, Figure 5; CA-NP-040; CA-NP-041; NLH-NP-001 to
23 NLH-NP-004) Figure 5 shows aggregate seasonal fleet use. In 2021-2025, no
24 work or emergency response was prevented by portable availability, and all four
25 units operated simultaneously for about five days.
- 26 a) File Figure 5's working data and formulas. For 2021-2031, show in unit-days or
27 unit-weeks: use by purpose; transformer-replacement use; emergency reserve;
28 seasonal capacity; and surplus or shortfall. Identify actuals, forecasts, projects,
29 dates and durations.
- 30 b) Identify how each pre-2030 shortfall will be managed and how a unit unavailable
31 until 2030 addresses any 2027-2029 constraint.
- 32
- 33 CA-NP-087 (Reference report 2.3; CA-NP-041; NLH-NP-004; PUB-NP-002; PUB-NP- 0
34 08(d)) The proposed fifth portable costs \$9.933 million, will not be available
35 until 2030, and no comparative cash-flow analysis was filed.
- 36 a) File the least-cost workpapers comparing: (i) a fifth portable; (ii) four units with
37 rescheduled work; (iii) two transformer replacements per year through 2029; (iv)
38 another spare; (v) Hydro's P2; and (vi) rescheduling plus P2. Show cost,
39 schedule, life, residual value, deployment, reliability and NPV.
- 40 b) If no quantitative comparison exists, identify the evidence and criteria supporting
41 the least-cost conclusion.
- 42 c) Explain how and why the CEATI 1% to 6% range was applied and identify the
43 expected benefit of adding a fifth portable substation.
- 44
- 45
- 46

- CA-NP-088 (Reference 2027 Capital Budget Overview, estimate accuracy; 2025 Capital Expenditure Report; 2026 Capital Budget Expenditure Status Report; PUB-NP-014; NLH-NP-005; Board letter of August 10, 2026, Issue 5) Newfoundland Power expects estimates to be within $\pm 10\%$, although it does not use estimate classes. Rose Blanche and other projects have material estimate revisions.
- a) For each project costing \$5 million or more, and for each 2027 item whose estimate increased by more than 10% and at least \$100,000, provide the prior and current scope and estimate; estimate date; engineering completion; pricing sources; quantities and rates; contingency; escalation; range; and basis for $\pm 10\%$ accuracy.
 - b) For each item approved at \$750,000 or more, provide 2025 budget and final cost, and the 2026 budget, expenditure to date and forecast final cost. Show dollar and percentage variance, cause, as-of date, and flag items exceeding both guideline thresholds.
 - c) Describe the internal and regulatory process when forecast cost moves outside $\pm 10\%$, including approval, re-estimation, scope review, re-prioritization and Board reporting.
- CA-NP-089 (Reference Application, paragraphs 2, 4 and 9; Schedule A, 2027 Capital Budget Summary; 2027 Capital Budget Overview, Appendix C; CA-NP-013; CA-NP-014) The Application seeks \$149.349 million for 2027. Many items share risk scores, and Newfoundland Power cannot calculate risk mitigation per dollar. Paragraph 9(b) also appears to seek future-year approval of amounts already approved for ongoing projects rather than the future costs of projects commencing in 2027.
- a) File the portfolio priority list or decision record. For each item not previously committed, show 2027 and total cost, classification, risk score, priority, mandatory or deferrable status, and consequence of one-year deferral. If no consolidated ranking exists, explain how tied items were selected and sequenced.
 - b) Identify recommended deferrals under 95% and 90% budget scenarios, excluding legal or contractual commitments. Show the resulting budget, savings, revised dates and risk consequences, and identify non-deferrable items.
 - c) Update CA-NP-013, Attachment A for each previously approved multi-year project, showing approved budget, actuals, 2027-2028 forecast, forecast at completion, variance, contingency, in-service date and material changes. Flag variances exceeding both guideline thresholds and reconcile them with paragraph 4 of the Application.
- CA-NP-090 (Reference CA-NP-027; CA-NP-028(d); PUB-NP-003; PUB-NP-004) For the 69 feeders exceeding the corporate average on at least three reliability metrics, provide the four metrics and GLV-02's position. For the five 2027 feeder-refurbishment projects, provide the selection basis, expected reliability or condition improvement, post-completion measurement and priority if fewer than five proceed.

DATED at St. John's, Newfoundland and Labrador, this 27th day of August, 2026.



Per:

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