Q. **Reference: Application, paragraphs 13–16; Schedule 1, section 6.7; Notice of Application dated July 28, 2026**

Hydro states that 2027 costs specifically assigned to Tacora Resources Inc. are $680,300 and that costs specifically assigned to Iron Ore Company of Canada are approximately $1.16 million. Hydro states: "*Each customer has acknowledged its responsibility.*"

a) Please file the acknowledgements.

b) The Notice of Application does not refer to section 41(5) of the Act. Please explain the omission and whether Hydro proposes a supplemental notice or other procedural step before seeking approval of the contributions.

c) Please identify each 2027 plant addition that will serve a single customer and is not specifically assigned, including the 2027 cost and the reason it is not specifically assigned.

d) Please file the Board-approved contribution-in-aid-of-construction policy and approving Order that Hydro is applying in 2027. For each contribution, state whether Hydro relies on that policy and section 41(6), or seeks specific approval under section 41(5).

A. **a)** The costs noted above are specifically assigned to the respective customers and will not be recovered from other customers. The requested documents are routine customer communications between Newfoundland and Labrador Hydro ("Hydro") and the affected customers regarding responsibility for specifically assigned costs. These communications were not created for the purpose of this proceeding and are not necessary to determine whether the proposed capital expenditures should be approved. Further, Iron Ore Company of Canada is a party to this proceeding and may address any matters relating to its responsibility for specifically assigned costs.

b) Hydro notes that the Notice of Application is prepared and issued by the Board of Commissioners of Public Utilities ("Board"). The customer-specific contributions identified in the Application are those for which the Application expressly seeks approval of customer contributions pursuant to section 41(5) of the *Public Utilities Act*. These contributions relate solely to Tacora and Iron Ore Company of Canada ("IOC"), both of whom were copied on the Application upon filing. Accordingly, Hydro is not aware of any notice deficiency requiring a supplemental notice or other procedural step in relation to the proposed contributions.

c) Hydro is not aware of any 2027 plant additions that will serve a single customer and that are not specifically assigned. As described in Section 6.7 of Schedule 1, where assets serve only one customer, Hydro's practice is that the costs of construction and ongoing maintenance of those assets are the responsibility of that customer. The 2027 customer-specific assets identified by Hydro are set out in Table 9 of the Application and are specifically assigned to the applicable customer.

d) Hydro is not relying on its Contribution-in-Aid-of-Construction ("CIAC") Policy[1] in relation to the customer-specific contributions identified in the Application. The CIAC Policy applies to residential and general service customer connections and extensions and is not applicable to the specifically assigned industrial customer assets at issue in this Application.

The proposed contributions relate to assets that serve only Tacora and IOC and are therefore specifically assigned to those customers. Hydro is seeking approval of those contributions pursuant to section 41(5) of the *Public Utilities Act* and is not relying on section 41(6) or a Board-approved contribution policy for those contributions.

[1] https://nlhydro.com/wp-content/uploads/2026/03/CIAC-for-Website-March-4-2026.pdf.