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2025-10-27

Newfoundland and Labrador Hydro

Shirley Walsh

E-mail: shirleywalsh@nlh.nl.ca

Dear Ms. Walsh:

Re: Newfoundland and Labrador Hydro - Approval of a Proposed Cloud Cost Deferral Account - To NLH - Requests for Information

Enclosed are Requests for Information PUB-NLH-001 to PUB-NLH-003 regarding the above-noted matter.

If you have any questions, please do not hesitate to contact the Board's Legal Counsel, Ms. Jacquie Glynn, by email, jglynn@pub.nl.ca or by telephone 709-726-6781.

Sincerely,

Colleen Jones

Assistant Board Secretary

CJ/ml

ecc **Newfoundland and Labrador Hydro**
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Peter Strong, E-mail: peter.strong@linde.com

1 **IN THE MATTER OF** the **Electrical Power**
2 **Control Act**, 1994, SNL 1994, Chapter E-5.1
3 (the “**EPCA**”) and the **Public Utilities Act**, RSNL
4 1990, Chapter P-47 (the “**Act**”), as amended,
5 and regulations thereunder; and
6
7 **IN THE MATTER OF** an application by
8 Newfoundland and Labrador Hydro
9 for an Order pursuant to the **Act**, for the
10 approval of a deferral account for the costs
11 incurred in implementing cloud-based
12 software solutions.

PUBLIC UTILITIES BOARD
REQUESTS FOR INFORMATION

PUB-NLH-001 to PUB-NLH-003

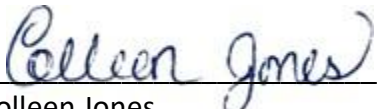
Issued: October 27, 2025

- 1 **PUB-NLH-001** Does Hydro require the Board to approve an IFRS deviation under IFRS
 2 14 for the establishment of this deferral account? If not, please explain
 3 why and how it is different from P.U. 16(2021), which permitted a
 4 deferral account for the recovery of capital-related overhead costs
 5 using IFRS 14.
 6
- 7 **PUB-NLH-002** According to Table 1, on page 4 of Schedule 1, the forecast information
 8 systems project costs for 2025 are \$1.971 million.
 9 (a) Please provide the details of the cloud deferral arrangements,
 10 including the dollar value, in 2025. Also indicate whether each
 11 of the cloud deferral arrangements have received Board
 12 approval.
 13 (b) Please indicate which arrangements, if any, were included in
 14 Nalcor Energy prior to amalgamation, and how were they
 15 treated for accounting purposes.
 16
- 17 **PUB-NLH-003** According to paragraph 12 of the Application, Hydro is proposing that
 18 the Cloud Cost Deferral Account be included in Hydro's regulated rate
 19 base and be effective January 1, 2025. Please provide a 2025 and 2026
 20 forecast statement of earnings, including the rates of return on rate
 21 base and equity, with and without approval of the Application.

DATED at St. John's, Newfoundland and Labrador this 27th day of October 2025.

BOARD OF COMMISSIONERS OF PUBLIC UTILITIES

Per


 Colleen Jones
 Assistant Board Secretary