

August 16, 2002

The Board of Commissioners of Public Utilities
Prince Charles Building
120 Torbay Road
P.O. Box 21040
St. John's, Newfoundland
A1A 5B2

Attention: Ms. Cheryl Blundon
Director Corporate Services and Board Secretary

Dear Ms. Blundon:

**Re: Filing Pursuant to Order No. P.U. 7 (2002-2003),
Order No. P.U. 16 (2002-2003) and Letters of
Direction dated 2002-08-06 and 2002-08-08**

Enclosed please find ten (10) copies of Hydro's revised Filing pursuant to the above. Hydro's filing of July 18th, 2002, has been revised as directed in your letters of 2002-08-06 and 2002-08-08. The pages revised from the July 18th filing are indicated in the Table of Contents.

Yours truly,

Maureen P. Greene, Q.C.
Vice-President Human Resources, General
Counsel and Corporate Secretary

c.c. Gillian Butler, Q.C. and Peter Alteen
Counsel to Newfoundland Power Inc.
55 Kenmount Road
P.O. Box 8910
St. John's, Newfoundland
A1B 3P6

Janet M. Henley Andrews and
Stewart McKelvey Stirling Scales
Cabot Place, 100 New Gower St.
P.O. Box 5038
St. John's, Newfoundland
A1C 5V3

Joseph S. Hutchings
Poole Althouse Thompson & Thomas
P.O. Box 812, 49-51 Park Street
A2H 6H7

Dennis Browne, Q.C.
Consumer Advocate
c/o Browne Fitzgerald Morgan & Avis
P.O. Box 23135
Terrace on the Square, Level II
St. John's, Newfoundland
A1B 4J9

Mr. Edward M. Hearn, Q.C.
Miller & Hearn
450 Avalon Drive
P.O. Box 129
Labrador City, Newfoundland
A2V 2K3

Mr. Dennis Peck
Director of Economic Development
Town of Happy Valley-Goose Bay
P.O. Box 40, Station B
Happy Valley-Goose Bay
Labrador, Newfoundland
AOP 1EO

Mr. Martin J. Lockyer
Patterson Palmer Hunt Murphy
Scotia Centre, 235 Water Street
P.O. Box 610
St. John's, Newfoundland & Labrador
A1C 5L3

MPG/mgw



Newfoundland & Labrador Hydro's
Filing in Response to
P.U. 7 (2002-2003)

August 2002

Table of Contents

<u>Schedule</u>	<u>Description</u>	<u>Previous Reference</u>	<u>Pages</u>	<u>August Revisions Page No.</u>
A	Financials: Revenue Requirements Rate Base Return on Rate Base	Schedules - (J.C. Roberts Testimony) Schedule I Schedule II Schedule VII	1-3	1-3
B	Rates Schedules	Schedule A (Application)	1-30	1, 2, 4, 12,13,16
C	Rules and Regulations	Schedule B (Application)	1-15	No change
D	Comparison of Revenue at Existing and Proposed Rates	Table 2 (P.R. Hamilton Testimony)	1	1
E	Impact of Proposed Rates on Annual Electricity Costs – Government Departments	Schedule II (P.R. Hamilton Testimony)	1-2	1
F	Impact of Proposed Rates on Annual Electricity Costs – Happy Valley-Goose Bay & Labrador City/Wabush	Schedule IV (P.R. Hamilton Testimony)	1-9	2
G	2002 Cost of Service Study	Exhibit JAB-1 (J.A. Brickhill Testimony)	1-98	Revised

SCHEDULE A August 2002

Previously Filed As: Schedule I

J. C. Roberts

NEWFOUNDLAND AND LABRADOR HYDRO					
REVENUE REQUIREMENT					
(\$thousands)					
2002					
Line No.	Description	As Filed	Revised	PU7 (2002 - 2003)	Increase (Decrease)
	(a)	(b)	(c)	(d)	(e)
1					
2					
3	Depreciation	31,790	31,665	31,390	(275)
4					
5	Fuel				
6	No. 6 Fuel	100,585	104,175	81,237	(22,938)
7	Additives & Indirects	185	178	178	0
8	Environmental fee	102	124	124	0
9	Ignition Fuel	112	123	123	0
10	Gas Turbine Fuel	471	446	446	0
11	Diesel Fuel	6,323	6,808	6,508	(300)
12	Rate Stabilization Plan	(25,490)	(26,819)	0	26,819
13	TOTAL FUEL	<u>82,288</u>	<u>85,035</u>	<u>88,616</u>	<u>3,581</u>
14					
15	Power Purchased	15,266	15,100	15,100	0
16					
17	Other Costs				
18	Salaries and Fringe Benefits	61,773	62,426	61,926	(500)
19	System Equipment Maintenance	16,763	16,763	16,763	0
20	Insurance	848	977	977	0
21	Transportation	1,923	1,923	1,923	0
22	Office Supplies Expenses	1,939	1,939	1,939	0
23	Building Rentals and Maintenance	626	626	626	0
24	Professional Services	4,340	5,340	4,943	(397)
25	Travel Expenses	2,375	2,375	2,375	0
26	Equipment Rentals	1,558	1,558	1,558	0
27	Miscellaneous Expenses	4,458	4,458	4,323	(135)
28	Loss on Disposal of Fixed Assets	791	890	890	0
29	Productivity	0	0	(2,000)	(2,000)
30	SUB-TOTAL	<u>97,394</u>	<u>99,275</u>	<u>96,243</u>	<u>(3,032)</u>
31					
32	Allocations				
33	Hydro Capitalized Expense	(5,722)	(5,722)	(5,722)	0
34	CF(L)Co	(1,910)	(1,910)	(1,910)	0
35	SUB-TOTAL	<u>(7,632)</u>	<u>(7,632)</u>	<u>(7,632)</u>	<u>0</u>
36					
37	Total Other Costs	89,762	91,643	88,611	(3,032)
38	Interest	93,584	91,821	88,298	(3,523)
39	Margin/Return on Equity	9,610	7,997	9,502	1,505
40	Revenue Requirement	<u>322,300</u>	<u>323,261</u>	<u>321,517</u>	<u>(1,744)</u>

SCHEDULE A August 2002
Previously Filed As: Schedule II
J. C. Roberts

Newfoundland and Labrador Hydro						
Rate Base						
(\$thousands)						
	As Filed		Revised		PU7	
					(2002 - 2003)	
	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>
Capital Assets	1,738,764	1,781,858	1,735,939	1,771,832	1,735,939	1,765,804
Less: Contributions in Aid of Construction	88,859	87,205	88,862	87,208	88,862	87,272
Accumulated Depreciation	410,700	439,714	410,503	439,324	410,503	439,076
Assets not in Operation	-	-	-	-	117	117
Muskrat Falls Assets	<u>2,010</u>	<u>2,010</u>	<u>2,010</u>	<u>2,010</u>	<u>2,010</u>	<u>2,010</u>
Net Capital Assets	<u>1,237,195</u>	<u>1,252,929</u>	<u>1,234,564</u>	<u>1,243,290</u>	1,234,447	<u>1,237,329</u>
Net Capital Assets Previous Year		<u>1,237,195</u>		<u>1,234,564</u>		<u>1,234,447</u>
Average Capital Assets		1,245,062		1,238,927		1,235,888
Cash Working Capital Allowance (Schedule III)		3,096		3,264		2,942
Fuel Inventory		16,018		17,571		13,942
Supplies Inventory		21,095		21,095		21,095
Deferred Realized Foreign Exchange Loss		<u>85,200</u>		<u>86,700</u>		<u>85,703</u>
Average Rate Base		<u>1,370,471</u>		<u>1,367,557</u>		<u>1,359,570</u>

Newfoundland and Labrador Hydro Return on Rate Base (\$thousands) <i>As Filed</i>				
Component Base	2002	Weighted Average Cost of Debt	Weighted Average Cost of Capital	Return on Rate Base
Rural Interconnected and Isolated Assets	134,308	6.941%		9,322
Other Rate Base Assets	<u>1,236,163</u>		7.399%	<u>91,464</u>
Average Rate Base	<u>1,370,471</u>			<u>100,786</u>
<i>Revised</i>				
Component Base	2002	Weighted Average Cost of Debt	Weighted Average Cost of Capital	Return on Rate Base
Rural Interconnected and Isolated Assets	134,978	6.782%		9,154
Other Rate Base Assets	<u>1,232,579</u>		7.234%	<u>89,165</u>
Average Rate Base	<u>1,367,557</u>			<u>98,319</u>
<i>PU7</i> <i>(2002 - 2003)</i>				
Component Base	2002	Weighted Average Cost of Debt	Weighted Average Cost of Capital	Return on Rate Base
Rural Interconnected and Isolated Assets	202,557	6.645%		13,460
Other Rate Base Assets	<u>1,157,013</u>		7.157%	<u>82,807</u>
Average Rate Base	<u>1,359,570</u>			<u>96,267</u>

NEWFOUNDLAND AND LABRADOR HYDRO
UTILITY

Availability:

Newfoundland Power

Rate:

Base Rate* @ 4.789 ¢ per kWh

Firming-up Charge:

To be applied to secondary energy supplied by Corner Brook Pulp and Paper Limited.

Firming-Up Charge* @ 0.792 ¢ per kWh

***Subject to RSP Adjustment:**

RSP Adjustment refers to all applicable adjustments arising from the operation of Hydro's Rate Stabilization Plan, which levelizes variations in hydraulic production, fuel cost, load and rural rates.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year, shall be applied.

General:

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
INDUSTRIAL -FIRM

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy.

Rate:**Demand Charge:**

The rate for Firm Power, as defined and set out in the Industrial Service Agreements, shall be \$5.99 per month per kilowatt of billing demand.

Firm Energy Charge:

Base Rate* @ 2.388 ¢ per kWh

***Subject to RSP Adjustment:**

RSP Adjustment refers to all applicable adjustments arising from the operation of Hydro's Rate Stabilization Plan, which levelizes variations in hydraulic production, fuel cost, load and rural rates.

Specifically Assigned Charges:

The table below contains the additional specifically assigned charges for customer plant in service that is specifically assigned to the Customer.

	Annual Amount
Abitibi-Consolidated Inc. (Grand Falls)	\$ 12,164
Abitibi-Consolidated Inc. (Stephenville)	\$ 88,847
Corner Brook Pulp and Paper Limited	\$ 91,321
North Atlantic Refining Limited	\$ 173,455

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year, shall be applied.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO
INDUSTRIAL – NON-FIRM

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy.

Rate:

Non-Firm Demand Charge:

The rate for Non-Firm Power, as defined and set out in the Industrial Service Agreements, shall be \$1.50 per month per kilowatt of billing demand.

Non-Firm Energy Charge (¢ per kWh):

Non-Firm Energy is deemed to be supplied from thermal sources. The following formula shall apply to calculate the Non-Firm Energy rate:

$$\{(A \div B) \times (1 + C)\} \times 100$$

- A = the monthly average cost of fuel per barrel for the energy source in the current month or, in the month the source was last used
- B = the conversion factor for the source used (kWh/bbl)
- C = the administrative and variable operating and maintenance charge (10%)

The energy sources and associated conversion factors are:

1. Holyrood, using No. 6 fuel with a conversion factor of 615 kWh/bbl
2. Gas turbines using No. 2 fuel with a conversion factor of 475 kWh/bbl
3. Diesels using No. 2 fuel with a conversion factor of 556 kWh/bbl.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year, shall be applied.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO
INDUSTRIAL - WHEELING

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy and whose Industrial Service Agreement so provides.

Rate:

Energy Charge:

All kWh (Net of losses)*..... @ 0.471 ¢ per kWh

* For the purpose of this Rate, losses shall be 3.47%, the average system losses on the Island Interconnected Grid over the last five years.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN

The Rate Stabilization Plan of Newfoundland and Labrador Hydro (Hydro) is established for Hydro's Utility (Newfoundland Power) and Island Industrial customers to smooth rate impacts for variations between actual results and Test Year Cost of Service estimates for:

- hydraulic production;
- No. 6 fuel cost used at Hydro's Holyrood generating station;
- customer load (Utility and Island Industrial); and
- rural rates.

The formulae used to calculate the Plan's activity are outlined below. Positive values denote amounts owing from customers to Hydro whereas negative values denote amounts owing from Hydro to customers.

Section A: Components

1. Hydraulic Production Variations

Actual monthly production is compared with the Test Year Cost of Service Study in accordance with the following formula:

$$\{(A - B) \div C\} \times D$$

Where:

A = Test Year Cost of Service Net Hydraulic Production (kWh)

B = Actual Net Hydraulic Production (kWh)

C = Test Year Cost of Service Holyrood Net Conversion Factor (kWh /bbl.)

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$/bbl.)

2. Load Variation

2.1 Fuel Component

To determine the fuel variation, actual monthly Utility Firm and Industrial Firm sales are compared with the Test Year Cost of Service Study in accordance with the following formula:

$$\{(E - F) \times (D \div C)\}$$

Where:

E = Actual Sales (kWh)

F = Test Year Cost of Service Sales (kWh)

C = Test Year Cost of Service Holyrood Net Conversion Factor (kWh /bbl.)

D = Test Year Monthly Cost of Service No. 6 Fuel Cost (\$/bbl.)

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (continued)

2.1 Revenue Component

To determine the revenue variation, actual monthly sales for Utility Firm and Firmed-Up Secondary energy and Island Industrial Firm energy are compared with the Test Year Cost of Service Study in accordance with the following formula:

$$(F - E) \times G$$

Where:

E = Actual Sales (kWh)

F = Test Year Cost of Service Sales (kWh)

G = Energy rate or Firming-Up charge (\$/kWh)

3. Fuel Cost Variations

This is based on the consumption of No. 6 Fuel at the Holyrood Generation Station:

$$(H - D) \times I$$

Where:

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$/bbl.)

H = Monthly Actual Average No. 6 Fuel Cost (\$/bbl.)

I = Monthly Actual Quantity of No. 6 Fuel consumed for firm sales (bbl.)

4. Rural Rate Alteration

This component is calculated for Hydro's rural customers whose rates are directly or indirectly impacted by Newfoundland Power's rate changes, with the following formula:

$$(J - K) \times L$$

Where:

J = Cost of Service rate ¹

K = Existing rate

L = Actual Units (kWh, bills, billing demand)

¹ Hydro's schedule of rates for its rural customers impacted by Newfoundland Power's rate changes as a result of the pass-through of Hydro's rate changes associated with the Test Year Cost of Service Study.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (continued)

Section B: Monthly Customer Allocation

1. Hydraulic, Load and Fuel Activity

Each month, the revenue component of the load variation will be assigned to the customer class for which the load variation occurred.

Each month, the year-to-date totals for hydraulic variation, fuel price variation and the fuel component of the load variation will be allocated among the Island Interconnected customer groups of (1) Newfoundland Power; (2) Island Industrial Firm; and (3) Rural Island Interconnected. The allocation will be based on percentages derived from 12 months-to-date kWh for: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The year-to-date portion of hydraulic variation, fuel price variation and the fuel component of the load variation which is initially allocated to Rural Island Interconnected will be re-allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was shared in the approved Test Year Cost of Service Study.

The current month's activity for Newfoundland Power, Island Industrials and regulated Labrador Interconnected customers will be calculated by subtracting year-to-date activity for the prior month from year-to-date activity for the current month. The current month's activity allocated to regulated Labrador Interconnected customers will be removed from the Plan and written off to Hydro's net income (loss).

2. Rural Rate Alteration Activity

Each month, the rural rate alteration will be allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was shared in the approved Test Year Cost of Service Study. The portion allocated to regulated Labrador Interconnected will be removed from the Plan and written off to Hydro's net income (loss).

Section C: Plan Balances

A separate plan balance for Newfoundland Power and for Island Industrial customers will be established annually, to be recovered over a two-year period, the "adjustment period". Monthly activity for 2002 after Test Year Cost of Service rate implementation will be included with the 2003 annual plan balance, pursuant to the Public Utilities Board Order No. P.U. 7 (2002-2003). Financing charges on the plan balance will be calculated monthly using Hydro's annual weighted average cost of capital.

Section D: Adjustment

1. Newfoundland Power

For each plan balance, commencing with the December 31, 2003 balance, the adjustment rate for each year of the adjustment period is determined as follows:

$$A = (B - C + D) \div E \div F$$

NEWFOUNDLAND AND LABRADOR HYDRO

RATE STABILIZATION PLAN (continued)

where

- A = adjustment rate (\$ per kWh) for the 12-month period commencing the following July 1.
- B = Balance December 31
- C = projected recovery / repayment to the following June 30 (if any), estimated using the most recent energy sales (kWh) for the period January to June.
- D = projected financing charges to the following June 30
- E = number of years remaining in the adjustment period
- F = energy sales (kWh) (firm and firm-up secondary) to Newfoundland Power for the most recent 12 months ended December 31

Recovery or repayment and financing will be applied to the balance each month. At the end of the two-year adjustment period, any remaining balance will be added to the plan then in effect.

2. Island Industrial Customers

For each plan balance, commencing with the December 31, 2003 balance, the adjustment rate for each year of the adjustment period is determined as follows:

$$G = H \div I \div J$$

where

- G = adjustment rate (\$ per kWh) for the 12-month period commencing the following January 1.
- H = Balance December 31
- I = number of years remaining in the adjustment period
- J = firm energy sales (kWh) to Industrial Customers for the most recent 12 months ended December 31

Recovery or repayment and financing will be applied to the balance each month. At the end of the two-year adjustment period, any remaining balance will be added to the plan then in effect.

Section E: Plan Balance, Month End Preceding Test Year Cost of Service Rate Implementation:

Newfoundland Power and Island Industrial customer balances accumulated in the Plan as at month end preceding Test Year Cost of Service rate implementation will be recovered over a 5-year collection period, with adjustment rates established each December 31, commencing December 31, 2002. Financing charges on the plan balances will be calculated monthly using Hydro's annual weighted average cost of capital.

1. Newfoundland Power

The December balance for the first year will be determined as follows:

$$K = L - M + N$$

NEWFOUNDLAND AND LABRADOR HYDRO**RATE STABILIZATION PLAN (continued)**

where

K = Balance December 31

L = Balance, month end preceding Test Year Cost of Service rate implementation

M = actual recoveries to December 31, 2002 at \$0.00177 / kWh

N = financing charges to December 31, 2002

The adjustment rate for each year of the five-year adjustment period will be determined in the same manner as described in Section D for Newfoundland Power.

Recovery and financing will be applied to the balance each month. At the end of the five-year recovery period, any remaining balance will be added to the plan then in effect.

2. Island Industrial Customers

The December balance for the first year will be determined as follows:

$$O = P - Q + R$$

where

O = Balance December 31

P = Balance, month end preceding Test Year Cost of Service rate implementation

Q = actual recoveries to December 31, 2002 at \$0.00280 / kWh

R = financing charges to December 31, 2002

The adjustment rate for each year of the five-year adjustment period will be determined in the same manner as described in Section D for Island Industrial customers.

Recovery and financing will be applied to the balance each month. At the end of the five-year recovery period, any remaining balance will be added to the plan then in effect.

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 4.1****STREET AND AREA LIGHTING SERVICE****Availability:**

For Street and Area Lighting Service in the Rural Island Interconnected area and the L'Anse au Loup system, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate: (Including Municipal Tax and Rate Stabilization Adjustment)

	SENTINEL / STANDARD
MERCURY VAPOUR	
250W (9,400 lumens)	\$16.15
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	13.19
150W (14,400 lumens)	16.15
250W (23,200 lumens)	21.23
400W (45,000 lumens)	28.00

¹ For all new installations and replacements.

Special poles used exclusively for lighting service

Wood.....\$ 6.06

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

**RATES DISPLAYED ARE FOR ILLUSTRATIVE PURPOSES ONLY.
FINAL RATES WILL RESULT FROM THE PASS-THROUGH OF HYDRO'S RATE
CHANGES ASSOCIATED WITH THE TEST YEAR COST OF SERVICE STUDY.**

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 4.1D****STREET AND AREA LIGHTING SERVICE DIESEL****Availability:**

For Street and Area Lighting Service (excluding Government Departments and Agencies) throughout the Island and Labrador diesel service areas of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate: (Including Municipal Tax and Rate Stabilization Adjustment)

	SENTINEL / STANDARD
MERCURY VAPOUR	
250W (9,400 lumens)	\$16.15
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	13.19
150W (14,400 lumens)	16.15
250W (23,200 lumens)	21.23
400W (45,000 lumens)	28.00

¹ For all new installations and replacements.

Special poles used exclusively for lighting service

Wood.....\$ 6.06

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

**RATES DISPLAYED ARE FOR ILLUSTRATIVE PURPOSES ONLY.
FINAL RATES WILL RESULT FROM THE PASS-THROUGH OF HYDRO'S RATE
CHANGES ASSOCIATED WITH THE TEST YEAR COST OF SERVICE STUDY.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL – GOVERNMENT DEPARTMENTS AND AGENCIES

Availability:

For Service to Government Departments and Agencies throughout the Island and Labrador diesel service areas of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Serviced premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge.....\$25.91 per month

Energy Charge:

 All kWh..... @ 55.425 ¢ per kWh

Minimum Monthly Charge.....\$25.91

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00 or more than \$500.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.5G

GENERAL SERVICE DIESEL – GOVERNMENT DEPARTMENTS AND AGENCIES

Availability:

For Service (excluding Domestic Service) to Government Departments and Agencies throughout the Island and Labrador diesel service areas of Hydro.

Rate:

Basic Customer Charge.....\$32.55 per month

Energy Charge:
All kWh..... @ 57.710 ¢ per kWh

Minimum Monthly Charge.....\$32.55

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00 or more than \$500.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST), which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE No. 4.1G
STREET AND AREA LIGHTING SERVICE DIESEL –
GOVERNMENT DEPARTMENTS AND AGENCIES

Availability:

For Street and Area Lighting Service to Government Departments and Agencies throughout the Island and Labrador Diesel service areas of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR	
250W (9,400 lumens)	\$88.64
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	72.43
150W (14,400 lumens)	88.64

¹ For all new installations and replacements.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST), which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.1H

DOMESTIC

Availability:

For Service throughout the Happy Valley-Goose Bay Interconnected service area of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Serviced Premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge:.....\$7.00 per month

Energy Charge:

All kilowatt-hours @ 3.25 ¢ per kWh

Minimum Monthly Charge.....\$7.00

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.1H

GENERAL SERVICE 0 - 10 kW

Availability:

For Service (excluding Domestic Service) throughout the Happy Valley-Goose Bay Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge:.....\$9.10 per month

Energy Charge:

All kilowatt-hours @ 3.16 ¢ per kWh

Minimum Monthly Charge: Single Phase\$9.10

Three Phase\$20.00

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.2H

GENERAL SERVICE 10 - 100 kW (110 kVA)

Availability:

For Service (excluding Domestic Service) throughout the Happy Valley-Goose Bay Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater but less than 100 kilowatts (110 kilovolt-amperes).

Rate:

Demand Charge:

The maximum demand registered on the meter in the current month..... @ \$2.00 per kW

Energy Charge:

All kilowatt-hours @ 3.00 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 ¢ per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kW of maximum demand occurring in the 12 months ending with the current month, but not less than \$20.00 for a three phase service.

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.3H

GENERAL SERVICE 110 kVA (100 kW) - 1000 kVA

Availability:

For Service (excluding Domestic Service) throughout the Happy Valley-Goose Bay Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 110 kilovolt-amperes (100 kilowatts) or greater but less than 1000 kilovolt-amperes.

Rate:

Demand Charge:

The maximum demand registered on the meter in the current month..... @ \$1.85 per kVA

Energy Charge:

All kilowatt-hours @ 2.95 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 ¢ per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill, up to a maximum of \$500.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.4H

GENERAL SERVICE 1000 kVA AND OVER

Availability:

For Service (excluding Domestic Service) throughout the Happy Valley-Goose Bay Interconnected service area of Hydro, where the maximum demand occurring in the 12 month period ending with the current month is 1000 kilovolt-amperes or greater.

Rate:

Billing Demand Charge:

The maximum demand registered on the meter in the current month..... @ \$1.70 per kVA

Energy Charge:

All kilowatt-hours @ 2.50 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 ¢ per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill, up to a maximum of \$500.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO
RATE No. 3.1 H
ELECTRIC HEATING GENERAL SERVICE

Availability:

Throughout the Happy Valley/Goose Bay and North West River interconnected service areas of Hydro, for electric space heating, or for electric space heating combined with air conditioning of the electrically heated area, or for water heating purposes, in non-domestic establishments which, in the past, did not qualify for the all-electric General Service Rate.

Rate:**Demand Charge:**

The maximum demand registered on the meter in the current month..... @ \$2.00 per kW

Energy Charge:

All kilowatt-hours @ 2.50 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 ¢ per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kW of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 4.1H****STREET AND AREA LIGHTING SERVICE****Availability:**

For Street and Area Lighting Service throughout the Happy Valley-Goose Bay Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR	
250W (9,400 lumens)	\$ 9.99
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	8.75
150W (14,400 lumens)	12.10
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

¹ For all new installations and replacements.

Special poles used exclusively for lighting service

Wood.....\$ 3.00

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 5.1H

SECONDARY ENERGY

Availability:

For Service to Customers on the Labrador Interconnected grid engaged in fuel switching who purchase a minimum of 1 MW load and a maximum of 24 MW, who provide their own transformer and, who are delivered power at primary voltages. Hydro shall supply Secondary Energy to the Customer at such times and to the extent that Hydro has Churchill Falls electricity available in excess of the amount it requires for its own use, and to meet its commitments and sales opportunities, present and future, for firm energy. Moreover, Hydro may interrupt or reduce the supply of Secondary Energy at its sole discretion for any cause whatsoever. The energy delivered shall be used solely for the operation of the equipment engaged in fuel switching.

Energy Charge:

The energy charge shall be calculated monthly based on:

EITHER:

- A. The Customer's cost of fuel (cents per litre) most recently delivered to the Customer including fuel additives, if any, in accordance with the following formula:

Secondary Energy Rate = Constant Factor x Fuel Cost/Litre x 90%

$$\text{Constant Factor} = \frac{3413 \text{ BTU/kWh} \times A \times B}{C \times D}$$

Where:

- A = Customer's Electric Boiler Efficiency
B = Transformer and Losses Adjustment Factor
C = BTU/Litre of the Customer's fuel
D = Customer's Oil-fired Boiler Efficiency

OR:

- B. The price equivalent to that negotiated for the sale of energy to non-regulated customers, as adjusted for losses.

WHICHEVER IS GREATER.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 5.1H (continued)

SECONDARY ENERGY

Prior to the commencement of service, the Customer will provide to Hydro the rate component values for insertion in the pricing formula for Secondary Energy. If subsequent changes to any of these rate components are required, the Customer will provide them to Hydro as soon as practicable. Hydro may require that these rate component values be verified.

Communications

The Customer and Hydro shall each designate a position within their respective staffs to be responsible for communications as to changes in the cost of the fuel delivered to the Customer. Hydro will contact the Customer's designate on or before the second working day of each month at which time the Customer's designate will inform Hydro of the fuel cost. If this information is unavailable to Hydro for any reason, Hydro will use the previous month's fuel cost and make the adjustment to the correct cost in the following month's billing.

Power Factor

If the Customer's power factor is lower than 90%, the Customer shall upon written notice by Hydro provide, at the Customer's expense, power factor corrective equipment to ensure that a power factor of not less than 90% is maintained.

General:

Insofar as they are not inconsistent with the forgoing, the conditions of service provided in the Rules and Regulations shall apply to Customers in this rate class.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE No. 1.1W
DOMESTIC

Availability:

For Service throughout the Labrador City and Wabush Interconnected service area of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Serviced Premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge:.....\$3.75 per month

Energy Charge:
All kilowatt-hours @ 1.35 ¢ per kWh

Minimum Monthly Charge.....\$3.75

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.1W

GENERAL SERVICE 0 - 10 kW

Availability:

For Service (excluding Domestic Service) throughout the Labrador City and Wabush Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge:.....\$9.10 per month

Energy Charge:

All kilowatt-hours @ 2.20 ¢ per kWh

Minimum Monthly Charge: Single Phase\$9.10

Three Phase\$20.00

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 2.2W****GENERAL SERVICE 10 - 100 kW (110 kVA)****Availability:**

For Service (excluding Domestic Service) throughout the Labrador City and Wabush Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater but less than 100 kilowatts (110 kilovolt-amperes).

Rate:**Demand Charge:**

The maximum demand registered on the meter in the current month..... @ \$2.00 per kW

Energy Charge:

All kilowatt-hours @ 1.60 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 cents per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kW of maximum demand occurring in the 12 months ending with the current month, but not less than \$20.00 for a three phase service.

Discount:

A discount of 1.5% of the amount of the current month's bill, but not less than \$1.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 2.3W****GENERAL SERVICE 110 kVA (100 kW) - 1000 kVA****Availability:**

For Service (excluding Domestic Service) throughout the Labrador City and Wabush Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 110 kilovolt-amperes (100 kilowatts) or greater but less than 1000 kilovolt-amperes.

Rate:**Demand Charge:**

The maximum demand registered on the meter in the current month..... @ \$1.85 per kVA

Energy Charge:

All kilowatt-hours @ 1.50 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 cents per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill, up to a maximum of \$500.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.4W

GENERAL SERVICE 1000 kVA AND OVER

Availability:

For Service (excluding Domestic Service) throughout the Labrador City and Wabush Interconnected service area of Hydro, where the maximum demand occurring in the 12 month period ending with the current month is 1000 kilovolt-amperes or greater.

Rate:

Billing Demand Charge:

The maximum demand registered on the meter in the current month..... @ \$1.70 per kVA

Energy Charge:

All kilowatt-hours @ 1.40 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 6.8 cents per kWh, but not less than the Minimum Monthly Charge.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill, up to a maximum of \$500.00, will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 4.1W****STREET AND AREA LIGHTING SERVICE****Availability:**

For Street and Area Lighting Service throughout the Labrador City and Wabush Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR¹	
250W (9,400 lumens)	\$ 5.04
HIGH PRESSURE SODIUM²	
100W (8,600 lumens)	7.11
150W (14,400 lumens)	9.09
250W (23,200 lumens)	10.36
400W (45,000 lumens)	13.70

¹ Fixtures previously owned by the Town of Wabush as of September 1, 1985, and transferred to Hydro in 1987.

² For all new installations and replacements installed after December 31, 2001.

Special poles used exclusively for lighting service

Wood \$ 3.00

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.11W

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador City service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro existing as of December 31, 2001.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	\$ 2.65

¹ Any new fixtures added will be at the rates set out in Rate 4.1W.

Special poles used exclusively for lighting service

Wood \$ 3.00

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
RULES AND REGULATIONS

APPLICABILITY:

These general Rules and Regulations apply to all Hydro Rural Customers.

1. INTERPRETATION:

(a) In these Rates and Rules the following definitions shall apply:

- (i) "**Act**" means The Public Utilities Act, R.S.N. 1990, c.P-47 as amended from time to time.
- (ii) "**Applicant**" means any person who applies for Service.
- (iii) "**Board**" means the Board of Commissioners of Public Utilities of Newfoundland.
- (iv) "**Hydro**" means Newfoundland and Labrador Hydro.
- (v) "**Hydro rural customers**" means regulated customers served by Hydro other than industrial customers and Newfoundland Power.
- (vi) "**Customer**" means any person who accepts or agrees to accept Service.
- (vii) "**Disconnected**" or "**Disconnect**" in reference to a Service means the physical interruption of the supply of electricity thereto.
- (viii) "**Discontinued**" or "**Discontinue**" in reference to a Service means to terminate the Customer's on-going responsibility with respect to the Service.
- (ix) "**Domestic Unit**" means a house, apartment or other similar residential unit which is normally occupied by one family, or by a family and no more than four other persons who are not members of that family, or which is normally occupied by no more than six unrelated persons.
- (x) "**Service**" means any service(s) provided by Hydro pursuant to these Regulations.
- (xi) "**Serviced premises**" means the premises at which Service is delivered to the Customer.
- (xii) "**Government Departments and Agencies**" means electric service accounts of Provincial or Federal government departments, agencies, boards, commissions, and crown corporations and includes schools and hospitals.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (b) Unless the context requires otherwise these Rates and Rules shall be interpreted such that:
- (i) words imparting male persons include female persons and corporations.
 - (ii) words imparting the singular include the plural and vice versa.

2. CLASSES OF SERVICE:

- (a) Hydro shall provide the following classes of Service:

ISLAND INTERCONNECTED AREA

- 1.1 Domestic
- 2.1 General Service, 0-10 kW
- 2.2 General Service, 10-100 kW (110 kVA)
- 2.3 General Service, 110 kVA (100 kW) - 1000 kVA
- 2.4 General Service, 1000 kVA and Over
- 4.1 Street and Area Lighting Service

ISLAND AND LABRADOR DIESEL AREA

- 1.2D Domestic Diesel
- 2.5D General Service Diesel
- 4.1D Street and Area Lighting Service Diesel
- 1.2G Domestic Diesel - Government Departments and Agencies
- 2.5G General Service Diesel - Government Departments and Agencies
- 4.1G Street and Area Lighting Service Diesel - Government Departments and Agencies

HAPPY VALLEY-GOOSE BAY INTERCONNECTED AREA

- 1.1H Domestic
- 2.1H General Service, 0-10 kW
- 2.2H General Service, 10-100 kW (110 kVA)
- 2.3H General Service, 110 kVA (100 kW) - 1000 kVA
- 2.4H General Service, 1000 kVA and Over
- 3.1H Secondary Energy
- 4.1H Street and Area Lighting Service

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

LABRADOR CITY / WABUSH INTERCONNECTED AREA

1.1W	Domestic
2.1W	General Service, 0-10 kW
2.2W	General Service, 10-100 kW (110 kVA)
2.3W	General Service, 110 kVA (100 kW) - 1000 kVA
2.4W	General Service, 1000 kVA and Over
4.1W	Street and Area Lighting Service
4.11W	Street and Area Lighting Service Labrador City - Installed as of Dec. 31, 2001.

- (b) The terms and conditions relating to each class of Service shall be those approved by the Board from time to time.
- (c) Service, other than Street and Area Lighting Service, shall be metered except where the energy consumption is relatively low and constant and in the opinion of Hydro can be readily determined without metering.
- (d) The Customer shall use the Service on the Serviced Premises only. The Customer shall not resell the Service in whole or in part except that the Customer may include the cost of Service in charges for the lease of space or as part of the cost of other services provided by the Customer.

3. APPLICATION FOR SERVICE:

- (a) An Applicant, when required by Hydro, shall complete a written Electrical Service Contract.
- (b) An application for Service, when accepted by Hydro, constitutes a binding contract between the Applicant and Hydro which cannot be assigned.
- (c) The person who signs an application for Service shall be personally liable for Service provided pursuant thereto, unless that person has authority to act for another Person denoted as the Applicant on the application for Service.
- (d) Hydro may in its discretion refuse to provide Service to an Applicant where:
 - (i) the Applicant fails or refuses to complete an application for Service.
 - (ii) the Applicant provides false or misleading information on the application for Service.
 - (iii) the Applicant or the Owner or an Occupant of the Serviced Premises has a bill for any Service which is not paid in full 30 days or more after issuance.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (iv) the Applicant fails to provide the security or guarantee required under Regulation 4.
- (v) the Applicant is not the owner or an occupant of the Serviced Premises.
- (vi) the Service requested is already supplied to the Serviced Premises for another Customer who does not consent to having his Service Discontinued.
- (vii) the Applicant does not pay a charge described in Regulation 9 (b),(c) or (d).
- (viii) the Applicant otherwise fails to comply with these Regulations.
- (e) A Customer who has not completed an application for Service shall do so within 5 days of a request having been made by Hydro in writing.

4. SECURITY FOR PAYMENT:

- (a) An Applicant or a Customer shall give such reasonable security for the payment of charges as may be required by Hydro. When the Customer has established two consecutive years of good credit history, the security deposit will be refunded with simple interest calculated at a Rate equivalent to the Rate paid from time to time by the chartered banks on over-the-counter withdrawal savings accounts.
- (b) Hydro may in its discretion require special guarantees from an Applicant or Customer whose location or load characteristics would require abnormal investment in facilities or who requires Service of a special nature.

5. SERVICE STANDARDS - METERED SERVICES:

- (a) Service shall normally be provided at one of the following nominal standard secondary voltages depending upon the requirements of the load to be served and the availability of a three phase supply:

Single phase, 3-Wire	-	120/240 volts
Three phase, 4-Wire	-	120/208 volts wye
Three phase, 4-Wire	-	347/600 volts wye

Service at any other supply voltage may be provided in special cases at the discretion of Hydro.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (b) Service shall be supplied at single-phase 120/240 volts where the maximum demand is estimated by Hydro to be less than 75 kW. Where the maximum demand is estimated to be 75kW or greater, service shall normally be supplied at one of the standard three-phase voltages.

Hydro may, if requested by the Customer, provide a three-phase supply where the maximum demand is estimated to be less than 75 kW, if a contribution in aid of construction is paid to Hydro to cover the cost of transformers, equipment and any line extensions or upgrades required to provide the three-phase service.

To determine the contribution required, the cost to provide three-phase service will be reduced by the value of any single-phase plant supported by the projected revenue from the Customer, as calculated in accordance with Hydro's distribution line contribution in aid of construction policy applicable to General Service Customers. Where the necessary equipment and transformer capacity already exist at the location in question, no contribution in aid of construction will be required to provide the three-phase service.

- (c) Hydro shall determine the point at which power and energy is delivered from Hydro's facilities to the Customer's electrical system.
- (d) Service entrances shall be in a location satisfactory to Hydro and, except as otherwise approved by Hydro, shall be wired for outdoor meters.
- (e) Where Hydro has reason to believe that Service to a Customer has or will have load characteristics which may cause undue interference with Service to another Customer, the Customer shall upon written notice by Hydro provide and install, at his expense and within a reasonable period of time, the equipment necessary to eliminate or prevent such interference.
- (f) (i) Any Customer having a connected load or a normal operating demand of more than 25 kilowatts, in areas where space limitations or aesthetic reasons make it impractical to use a pole mounted transformer bank, shall, on request of Hydro, install and maintain a padmount transformer and all associated underground wiring, or provide at his expense a suitable vault or enclosure on the Serviced Premises for exclusive use by Hydro for its equipment necessary to supply and maintain service to the Customer.
- (ii) Where either the service requirements of a Customer or changes to a Customer's electrical system necessitate the installation of additional equipment to Hydro's system which cannot be accommodated in Hydro's existing vaults or structures, the Customer shall, on request of Hydro, provide at the Customer's expense such additional space in its vault or enclosure as Hydro shall require to accommodate the additional equipment.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (g) The Customer shall not use a Service for across the line starting of motors rated over 10 horsepower except where specifically approved by Hydro.
- (h) For Services having rates based on kilowatt demand, the average power factor shall not be less than 90%. Hydro, in its discretion, may make continuous tests of power factor or may test the Customer's power factor from time to time. If the Customer's power factor is lower than 90%, the Customer shall upon written notice by Hydro provide, at his expense, power factor corrective equipment to ensure that a power factor of not less than 90% is maintained.
- (i) Hydro shall provide transformation for Service up to 500 kVA where the required service voltage is one of Hydro's standard service voltages and installation is in accordance with Hydro's standards. In other circumstances, Hydro, on such conditions as it deems acceptable, may provide the transformation.
- (j) All Customer wiring and installations shall be in compliance with all statutory and regulatory requirements including the Canadian Electrical Code, Part 1 and, where applicable, in accordance with Hydro's specifications. However, the provision of Service shall not in any way be construed as acceptance by Hydro of the Customer's electrical system.
- (k) The Customer shall provide such protective devices as may be necessary to protect his property and equipment from any disturbance beyond the reasonable control of Hydro.

6. SERVICE STANDARDS - STREET AND AREA LIGHTING SERVICE:

- (a) For Street And Area Lighting Service Hydro shall use its best efforts to provide illumination during the hours of darkness for a total of approximately 4200 hours per year. Hydro shall, subject to Regulation 9 (i) make all repairs necessary to maintain service.
- (b) Hydro shall supply the energy required and shall provide and maintain the illuminating fixtures and lamps together with necessary overhead conductors, control equipment and other devices.
- (c) Hydro shall not be required to provide Street and Area Lighting Service where, in the opinion of Hydro, the normal Service is unsuitable for the task or where the nature of the activities carried out in the area would likely result in damage to the poles, wiring or fixtures.
- (d) Hydro shall provide a range of fixture sizes utilizing an efficient lighting source in accordance with current standards in the industry and shall consult with the Customer regarding the most appropriate use of such fixtures for any specific installation.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (e) The location of fixtures for Street and Area Lighting Service shall be determined by Hydro in consultation with the Customer. After poles and fixtures have been installed they shall not be relocated except at the expense of the Customer.
- (f) Hydro does not guarantee that fixtures used for Street And Area Lighting Service will illuminate any specific area.
- (g) Where the installation of fixtures is required in a location where there are no existing distribution poles the Customer shall pay any contribution in aid of construction as may be determined under Hydro's policy for the pole line extension required to supply electric service to the location of the fixtures.
- (h) Hydro shall not be required to provide additional Street And Area Lighting Service to a Customer where on at least two occasions in the preceding twelve months, his bill for such Service has been in arrears for more than 30 days.

7. METERING:

- (a) Service to each building shall be metered separately except as provided in Regulation 7(b).
- (b) Service to buildings and facilities on the same Serviced Premises which are occupied by the same Customer may, subject to Regulation 7(c), be metered together provided the Customer supplies and maintains all distribution facilities beyond the point of supply.
- (c) Except as provided in Regulation 7(d) Service to each new Domestic Unit shall be metered separately.
- (d) Where an existing Domestic Unit is subdivided into two or more new Domestic Units, Service to the new Domestic Units may, in the discretion of Hydro, be metered together.
- (e) Where four or more Domestic Units are metered together, the Basic Customer Charge shall be multiplied by the number of Domestic Units.
- (f) Where the floor space in the non-domestic portion exceeds 46 sq. meters, the Service shall not qualify for the Domestic Service Rate.
- (g) Hydro shall not be required to provide more than one meter per Service, however, sub-metering by the Customer for any purpose not inconsistent with these Regulations is permitted.
- (h) Subject to Regulations 7(c) and 7(g) Service to different units of a building may, at the request of the Customer, be combined on one meter or be metered separately.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (i) Maximum demand for billing purposes shall be determined by demand meter or, at the option of Hydro, may be based on:
 - (i) 80% of the connected load, where the demand does not exceed 100 kW, or
 - (ii) the smallest size transformer(s) required to serve the load if it is intermittent in nature such as X-Ray, welding machines or motors that operate for periods of less than thirty minutes, or
 - (iii) the kilowatt-hour consumption divided by an appropriate number of hours use where the demand is less than 10 kW.
- (j) When charges are based on maximum demand the metering shall normally be in kVA if the applicable Rate is in kVA and in kW if the applicable Rate is in kW.

If the demand is recorded on a kVA meter but the applicable Rate is based on a kW demand, the recorded demand may be decreased by ten percent (10%) and the result shall be treated as the kW demand for billing purposes.

If the demand is recorded on a kW meter but the applicable Rate is based on a kVA demand, the recorded demand may be increased by ten percent (10%) and the result shall be treated as the kVA demand for billing purposes.
- (k) The Customer shall ensure that meters and related equipment are visible and readily accessible to Hydro's personnel and are suitably protected. Unless otherwise approved by Hydro, meters shall be located outdoors and shall not subsequently be enclosed.
- (l) If a meter is located indoors and Hydro employees are unable to obtain access to read the meter at the normal reading time for three consecutive months, the Customer shall upon written notice given by Hydro, provide for the installation of an outdoor meter at his expense.
- (m) In the event that a dispute arises regarding the accuracy of a meter, and Hydro is unable to resolve the matter with the Customer then either the Customer or Hydro shall have the right to request an accuracy test in accordance with the requirements of the Electricity Inspection Act of Canada. Should the test indicate that the meter accuracy is not within the allowable limits, the Customer's bill shall be adjusted in accordance with the provisions of the said Act and all costs involved in the removal and testing of the meter shall be borne by Hydro. Should the test confirm the accuracy of the meter, the costs involved shall be borne by the party requesting the test. Hydro may require a Customer to deposit with Hydro in advance of testing, an amount sufficient to cover the costs involved.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (n) Metering shall normally be at secondary distribution voltage level but may at the option of Hydro be at the primary distribution level. When metering is at the primary distribution voltage (4-25KV) the monthly demand and energy consumption shall be reduced by 1.5%.

8. METER READING:

- (a) Where reasonably possible Hydro shall read meters monthly provided that Hydro may, at its discretion, read meters at some other interval and estimate the reading for the intervening month(s). Areas which consist primarily of cottages will have their meters read four times per year and Hydro will estimate the readings for all other months.
- (b) If Hydro is unable to obtain a meter reading due to circumstances beyond its reasonable control, Hydro may estimate the reading.
- (c) If due to any cause a meter has not correctly recorded energy consumption or demand, then the probable consumption or demand shall be estimated in accordance with the best data available and used to determine the relevant charge.

9. CHARGES:

- (a) Every Customer shall pay Hydro the charges approved by the Board from time to time for the Service(s) provided to the Customer or provided to the Serviced Premises at the Customer's request.
- (b) Where a Customer requires Service for a period of less than three (3) years, the Customer shall pay Hydro in advance a "Temporary Connection Fee". The Temporary Connection Fee is calculated as the estimated labour cost of installing and removing lines and equipment necessary for the Service plus the estimated cost of non-salvageable material.
- (c) Where special facilities are required or requested by the Customer or any facility is relocated at the request of the Customer, the Customer shall pay Hydro in advance the estimated additional cost of providing the special facilities and the estimated cost of the relocation less any betterment.
- (d) The Customer shall pay Hydro in advance or on such other terms approved by the Board from time to time any contribution in aid of construction as may be determined by the methods prescribed by the Board.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (e) The Customer shall pay Hydro the amount set forth in the Rate for all poles required for Street And Area Lighting Service which are in addition to those installed by Hydro for the distribution of electricity. This charge shall not apply to Hydro poles and communications poles used jointly for Street And Area Lighting Service and communications attachments.
- (f) Where a Service is Disconnected pursuant to Rule 12(a), (b)(ii), (c) or (d) and the Customer subsequently requests that the Service be reconnected, the Customer shall pay a reconnection fee prior to reconnecting the Service. The reconnection fee shall be \$20.00 where the reconnection is done during Hydro's normal office hours or \$40.00 if it is done at other times.
- (g) Where a Service, other than a Street and Area Lighting Service, is Discontinued pursuant to Regulation 11(a), or Disconnected pursuant to Regulations 12(a), b(ii), (c) or (d) and the Customer subsequently requests that the Service be restored within 12 months, the Customer shall pay, in advance, the minimum monthly charges that would have been incurred over the period if the Service had not been Discontinued or Disconnected.
- (h)
 - (i) Where a Street and Area Lighting Service is Discontinued pursuant to Regulation 11(a), (b), or (c), or 9(i), or when a Customer requests removal of existing fixtures, and/or poles, the Customer shall pay at the time of removal an amount equal to the unrecovered capital cost, plus the cost of removal less any salvage value of only the poles to be Discontinued or removed.
 - (ii) If a Customer requests the subsequent replacement of the fixture, either immediately or at any time within 12 months by another, whether or not of the same type or size, the Customer shall pay, in advance, an amount equal to the unrecovered capital cost of the fixture removed, plus the cost of removal, less any non-luminaire salvage, as well as the monthly charges that would have been incurred over the period if the Service had not been Discontinued.
 - (iii) Where a Street and Area Lighting Service is Discontinued, any pole dedicated solely to the Street and Area Lighting Service may, at the Customer's request, remain in place for up to 24 months from the date of removal of the fixture, during which time the Customer shall continue to pay the prescribed monthly charge for the pole.
- (i) Where street and area lighting fixtures or lamps are wantonly, wilfully, or negligently damaged or destroyed (other than through the negligence of Hydro), Hydro, at its option and after notifying the Customer by letter, shall remove the fixtures and the monthly charges for these fixtures will cease thirty days after the date of the letter. However, if the customer contacts Hydro within thirty days of the date of the letter and agrees to pay the repair costs in advance and all future repair costs, Hydro will replace the fixture and rental charges will recommence. If any future repair costs are not paid within three months of the date invoiced, Hydro, after further notifying the Customer by letter, may remove the fixtures. In all such

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

cases the fixtures shall not be replaced unless the Customer pays to Hydro in advance all amounts owing prior to removal plus the cost of removing the old fixtures and installing the new fixtures.

- (j) Where a Service other than Street and Area Lighting Service is not provided to the Customer for the full monthly billing period or where Street and Area Lighting Service is not provided for more than seven (7) days during the monthly billing period, the relevant charge to the Customer for the Service for that period may be prorated except where the failure to provide the Service is due to the Customer or to circumstances beyond the reasonable control of Hydro.
- (k) Where a Customer's Service is at primary distribution or transmission voltage and the Customer provides his own transformation and all other facilities beyond the designated point of supply the monthly demand charge shall, subject to the minimum monthly charge, be reduced as follows:

For the Island Interconnected, L'Anse au Loup and Isolated service areas:

- (i) for supply at 4 KV to 25 KV..... \$0.40 per kVA
- (ii) for supply at 33 KV to 138 KV..... \$0.90 per kVA

For the Happy Valley-Goose Bay, Labrador City and Wabush service areas:

- (iii) for supply at 4 KV to 25 KV..... \$0.25 per kVA
- (iv) for supply at 33 KV to 138 KV..... \$0.60 per kVA

- (l) Where a Customer's monthly demand has been permanently reduced because of the installation of peak load controls, power factor correction, or by rendering sufficient equipment inoperable, by any means satisfactory to Hydro, the monthly demands recorded prior to the effective date of such reduction may be adjusted when determining the Customer's demand for billing purposes thereafter. Should the Customer's demand increase above the adjusted demands in the following 12 months, the Customer will be billed for the charges that would have been incurred over the period if the demand had not been adjusted.
- (m) Charges may be based on estimated readings or costs where such estimates are authorized by these Regulations.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (n) A Statement Preparation Fee may be charged to Customers when statements of account are requested for any period prior to the current twelve months. The Statement Preparation Fee shall be \$20.00 for each twelve month period, or a portion thereof, as requested by the Customer.
- (o) An application fee of \$14.00 will be charged for all requests for Customer name changes at a Serviced Premises, and \$8.00 for new services. Landlords will be exempted from the application fee for name changes at Serviced Premises for which a landlord agreement pursuant to Regulation 11(f) is in effect.

10. BILLING:

- (a) Hydro shall bill the Customer monthly for charges for Service. However, when a Service is disconnected or a bill is revised, Hydro may issue an additional bill.
- (b) The charges for Street And Area Lighting Service may be included as a separate item on a bill for any other Service.
- (c) Bills are due and payable when issued. Payment shall be made at such place(s) as Hydro may designate from time to time. Where a bill is not paid in full by the date that a subsequent bill is issued and the amount outstanding is \$50.00 or more, Hydro will charge interest at a rate equal to the prime rate charged by chartered banks on the last day of the previous month plus five percent.
- (d) Where a Customer's cheque is not honoured for insufficient funds a charge of \$10.00 may be applied to the Customer's bill.
- (e) Where a Customer is billed on the basis of an estimated charge, an adjustment shall be made in a subsequent bill should such estimate prove to be inaccurate.
- (f) Where between normal meter reading dates, one Customer assumes from another Customer the responsibility for a metered Service or a Service is Discontinued, Hydro may base the billing on an estimate of the reading as of the date of change.
- (g) Where a Customer has been under billed due to an error on the part of Hydro or due to an act or omission by a third party, the Customer may, at the discretion of Hydro, be relieved of the responsibility for all or any part of the amount of the under billing.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

11. DISCONTINUANCE OF SERVICE:

- (a) A Service may be Discontinued by the Customer at any time upon prior notice to Hydro provided that Hydro may require 10 days prior notice in writing.
- (b) A Service may be Discontinued by Hydro upon 10 days prior notice in writing to the Customer if the Customer:
 - (i) provided false or misleading information on the application for the Service
 - (ii) fails to provide security or guarantee for the Service required under Regulation 4.
- (c) A Service may be Discontinued by Hydro without notice if the Service was Disconnected pursuant to Rule 12 and has remained Disconnected for over 30 consecutive days.
- (d) When Hydro accepts an application for Service, any prior contract for the same Service shall be Discontinued except where an agreement for that Service is signed by a landlord under Regulation 11(f).
- (e) Where a Service has been Discontinued, the Service may, at the option of Hydro and subject to Rule 12(a), remain connected.
- (f) A landlord may sign an agreement with Hydro to accept charges for Service provided to a rental premise for all periods when Hydro does not have a contract for Service with a tenant for that premise.

12. DISCONNECTION OF SERVICE:

- (a) Hydro shall Disconnect a Service within 10 days of receipt of a written request from the Customer.
- (b) Hydro may Disconnect a Service without notice to the Customer:
 - (i) where the Service has been Discontinued
 - (ii) on account of or to prevent fraud or abuse
 - (iii) where in the opinion of Hydro the Customer's electrical system is defective and represents a danger to life or property.
 - (iv) where the Customer's electrical system has been modified without compliance with the Electrical Regulations.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (v) where the Customer has a building or structure under Hydro's wires which is within the minimum clearances recommended by the Canadian Standards Association.
- (vi) when ordered to do so by any authority having the legal right to issue such order.
- (c) Hydro may, in accordance with its Collection Policies, Disconnect a Service upon prior notice to the Customer if the Customer has a bill for any Service which is not paid in full 30 days or more after issuance.
- (d) Hydro may Disconnect a Service upon 10 days prior notice to the Customer if the Customer is in violation of any provision of these Regulations.
- (e) Hydro may refuse to reconnect a Service if the Customer is in violation of any provisions of these Rules or if the Customer has a bill for any Service which is unpaid.
- (f) Hydro may disconnect a service to make repairs or alterations. Where reasonable and practical, Hydro shall give prior notice to the Customer.

13. PROPERTY RIGHTS:

- (a) The Customer shall provide Hydro with space and cleared rights-of-way on private property for the line(s) and facilities required to serve the Customer.
- (b) Hydro shall have the right to install, remove or replace such of its property as it deems necessary.
- (c) The Customer shall provide Hydro with access to the Serviced Premises at all reasonable hours for purposes of reading a meter or installing, replacing, removing or testing its equipment, and measuring or checking the connected load.
- (d) All equipment and facilities provided by Hydro shall remain the property of Hydro unless otherwise agreed in writing.
- (e) The Customer shall not unreasonably interfere with Hydro's access to its property.
- (f) The Customer shall not attach wire, cables, clotheslines or any other fixtures to Hydro's poles or other property except by prior written permission of Hydro.
- (g) The Customer shall allow Hydro to trim all trees in close proximity to service lines in order to maintain such lines in a safe manner.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (h) The Customer shall not erect any buildings or obstructions on any of Hydro's easement lands or alter the grade of such easements by more than 20 centimetres, without the prior approval of Hydro.

14. HYDRO LIABILITY:

Hydro shall not be liable for any failure to supply Service for any cause beyond its reasonable control, nor shall it be liable for any loss, damage or injury caused by the use of Services or resulting from any cause beyond its reasonable control.

15. GENERAL:

- (a) No employee, representative or agent of Hydro has authority to make any promise, agreement or representation, whether verbal or otherwise, which is inconsistent with these Regulations and no such promise, agreement or representation shall be binding on Hydro.
- (b) Any notice under these Regulations will be considered to have been given to the Customer on the date it is received by the Customer or three days following the date it was delivered or mailed by Hydro to the Customer's last known address, whichever is sooner.

Table 2
Comparison of Revenue at Existing and Proposed Rates
Based on Full Year 2002

	Existing Rates	P.U. 7 (2002-2003)	Change \$	Change %
Newfoundland Power	\$201,742,885	\$214,791,439	\$13,048,554	6.5%
Industrial				
- firm	45,505,213	46,197,175	691,962	1.5%
- non-firm	418,177	626,344	208,167	49.8%
- wheeling	0	0	0	N/A
Rural Island Interconnected	30,517,104	31,600,253	1,083,149	3.5%*
Rural Isolated Systems				
Non-government	4,789,014	4,958,882	169,868	3.5%*
Government	392,169	1,420,627	1,028,458	262.2%
L'Anse au Loup	1,095,800	1,134,702	38,902	3.6%*
Rural Labrador Interconnected				
Domestic	5,613,755	5,766,932	153,177	2.7%
GS 2.1 0 - 10 kW	256,118	215,236	-40,882	-16.0%
GS 2.2 10 - 100 kW	2,140,577	1,839,836	-300,741	-14.0%
GS 2.3 110 - 1000 kVA	2,519,501	2,280,106	-239,395	-9.5%
GS 2.4 Over 1000 kVA	1,244,216	1,052,653	-191,563	-15.4%
Street & Area Lighting	140,495	162,693	22,198	15.8%
Labrador Interconnected Total	\$11,914,662	\$11,317,456	-\$597,206	-5.0%
CFB Goose Bay - Secondary	3,980,020	3,980,020	0	0.0%
Total	\$300,355,044	\$316,026,898	\$15,671,854	5.2%

* Estimated increase resulting from Newfoundland Power's subsequent pass-through hearing.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Government Departments
Domestic Diesel 1.2G**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					
	350% to 390%	390% to 430%	430% to 470%	470% to 510%	510% to 540%	Total
2,900 to 8,000			13.04%	34.78%	17.39%	65.22%
8,000 to 14,000		17.39%				17.39%
14,000 to 20,000	8.70%					8.70%
20,000 to 26,000	4.35%					4.35%
26,000 to 31,000	4.35%					4.35%
Total:	17.39%	17.39%	13.04%	34.78%	17.39%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 23.
(2) This analysis is based on 2000 usage patterns.

Newfoundland and Labrador Hydro Impact of Proposed Rates on Annual Electricity Costs Government Departments General Service Diesel 2.5G						
Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	76% to 150%	150% to 225%	225% to 275%	275% to 350%	350% to 429%	
170 to 20,000	4.05%	5.41%	35.14%	28.38%	17.57%	90.54%
20,000 to 40,000		5.41%				5.41%
40,000 to 60,000		2.70%				2.70%
60,000 to 96,000						0.00%
96,000 to 120,000		1.35%				1.35%
Total:	4.05%	14.86%	35.14%	28.38%	17.57%	100.00%
Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.						

Notes: (1) The average number of customers for 2000 was 75.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Happy Valley-Goose Bay
Domestic Rate 1.1H**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-14% to -10%	-10% to -5%	-5% to 0%	0% to 20%	20% to 40%	
-115 to -80			2.32%			2.32%
-80 to -40	2.14%	65.17%	20.71%			88.02%
-40 to 0	0.78%	3.67%	1.57%			6.02%
0 to 12				3.53%		3.53%
12 to 25				0.07%	0.04%	0.11%
Total:	2.92%	68.84%	24.60%	3.60%	0.04%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 3,367.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Happy Valley-Goose Bay
General Service 2.1H**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-56% to -30%	-30% to 0%	0% to 20%	20% to 30%	30% to 38%	
-1,375 to -700	1.93%					1.93%
-700 to 0	32.37%	48.31%	0.48%			81.16%
0 to 70		0.48%	8.70%			9.18%
70 to 140			6.28%	0.48%		6.76%
140 to 225					0.97%	0.97%
Total:	34.30%	48.79%	15.46%	0.48%	0.97%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 258.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Happy Valley-Goose Bay
General Service 2.2H**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-56% to -40%	-40% to -20%	-20% to -0%	0% to 6%	6% to 12%	
-3,000 to -2,000	0.71%	2.84%				3.55%
-2,000 to -1,000	1.06%	6.03%	8.87%			15.96%
-1,000 to 0	1.06%	19.50%	52.48%			73.05%
0 to 1,000				6.03%	0.71%	6.74%
1,000 to 1,800					0.71%	0.71%
Total:	2.84%	28.37%	61.35%	6.03%	1.42%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 312.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Happy Valley-Goose Bay
General Service 2.3H**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-50% to -35%	-35% to -20%	-20% to -5%	-5% to 0%	0% to 2%	
-21,000 to -15,000	3.13%					3.13%
-15,000 to -10,000		3.13%				3.13%
-10,000 to -5,000	3.13%	12.50%	12.50%			28.13%
-5,000 to 0	3.13%	21.88%	31.25%	6.25%		62.50%
0 to 1,900					3.13%	31.3%
Total:	9.38%	37.50%	43.75%	6.25%	3.13%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 41.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Happy Valley-Goose Bay
General Service 3.1H**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-9% to -6%	-6% to -3%	-3% to 0%	0% to 3%	3% to 6%	
-310 to -200	22.22%					22.22%
-200 to -100			22.22%			22.22%
-100 to 0			33.33%			33.33%
0 to 100				11.11%		11.11%
100 to 4,500					11.11%	11.11%
Total:	22.22%	0.00%	55.56%	11.11%	11.11%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 9.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Labrador City/Wabush
Domestic 1.1W**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	3% to 20%	20% to 50%	50% to 100%	100% to 150%	150% to 193%	
6 to 53	19.10%	14.43%	2.01%	0.50%	0.42%	36.46%
53 to 100	7.05%	12.44%				19.50%
100 to 147	39.13%					39.13%
147 to 194	4.83%					4.83%
194 to 241	0.08%					0.08%
Total:	70.20%	26.87%	2.01%	0.50%	0.42%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 4,250.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Labrador City/Wabush
General Service 2.1W**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-36% to -20%	-20% to 0%	0% to 20%	20% to 50%	50% to 1150%	
-230 to -115	2.63%					2.63%
-115 to 0	1.75%	14.91%				16.67%
0 to 75			21.93%	7.89%	14.91%	44.74%
75 to 150			3.51%	7.02%	19.30%	29.82%
150 to 245			0.88%	1.75%	3.51%	6.14%
Total:	4.39%	14.91%	26.32%	16.67%	37.72%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 154.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Labrador City/Wabush
General Service 2.2W**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-43% to -23%	-23% to 0%	0% to 10%	10% to 20%	20% to 58%	
-2,200 to -1,100	2.95%	0.42%				3.38%
-1,100 to 0	25.74%	53.16%				78.90%
0 to 250			11.81%	0.84%	0.42%	13.08%
250 to 500			2.95%	0.42%		3.38%
500 to 1,000				1.27%		1.27%
Total:	28.69%	53.59%	14.77%	2.53%	0.42%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 271.
(2) This analysis is based on 2000 usage patterns.

**Newfoundland and Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs
Labrador City/Wabush
General Service 2.3W**

Change in Annual Costs (\$)	<u>Percentage Change in Annual Costs</u>					Total
	-36% to -24%	-24% to -12%	-12% to 0%	0% to 4%	4% to 8%	
-7,900 to -5,200	1.61%	1.61%	1.61%			4.84%
-5,200 to -2,500		4.84%	3.23%			8.06%
-2,500 to 0	1.61%	16.13%	38.71%			56.45%
0 to 900				16.13%	6.45%	22.58%
900 to 1,800				1.61%	6.45%	8.06%
Total:	3.23%	22.58%	43.55%	17.74%	12.90%	100.00%

Each number in the body of the table represents the proportion of customers with the combination of percent range at the top and dollar range to the left.

Notes: (1) The average number of customers for 2000 was 68.
(2) This analysis is based on 2000 usage patterns.

NEWFOUNDLAND AND LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Table of Contents

Schedule G August 2002
COS Table of Contents
Page 1 of 3

	Sch. No.	Page(s)
<u>Summaries</u>		
Revenue Requirement	1.1	1
Return on Rate Base	1.1	2
Comparison of Revenue & Allocated Revenue Requirement	1.2	3 - 8
Rural Deficit Allocation	1.2.1	9 - 10
Unit Demand, Energy & Customer Amounts	1.3	11 - 16
Total Demand, Energy & Customer Amounts	1.3.1	17 - 22
Demands, Sales & Number of Bills	1.3.2	23 - 28
Calculation of Firming Up Charge	1.4	29
Calculation of Transmission Wheeling Charge	1.5	30
 <u>Island Interconnected</u>		
Functional Classification of Revenue Requirement	2.1 A	31
Functional Classification of Revenue Requirement, Documentation	2.1.1 A	32
Functional Classification of Plant in Service for the Allocation of O&M Expense	2.2 A	33
Functional Classification of Plant in Service for the Allocation of O&M Expense, Documentation	2.2.1 A	34
Functional Classification of Net Book Value	2.3 A	35
Functional Classification of Operating & Maintenance Expense	2.4 A	36
Functional Classification of Operating & Maintenance Expense, Documentation	2.4.1 A	37
Functional Classification of Depreciation Expense	2.5 A	38
Functional Classification of Rate Base	2.6 A	39
Functional Classification of Rate Base, Documentation	2.6.1 A	40
Basis of Allocation to Classes of Service	3.1 A	41
Allocation of Functionalized Amounts to Classes of Service	3.2 A	42 - 43
Allocation of Specifically Assigned Amounts to Classes of Service	3.3 A	44
 <u>Island Isolated</u>		
Functional Classification of Revenue Requirement	2.1 B	45
Functional Classification of Revenue Requirement, Documentation	2.1.1 B	46
Functional Classification of Plant in Service for the Allocation of O&M Expense	2.2 B	47
Functional Classification of Plant in Service for the Allocation of O&M Expense, Documentation	2.2.1 B	48
Functional Classification of Net Book Value	2.3 B	49
Functional Classification of Operating & Maintenance Expense	2.4 B	50
Functional Classification of Operating & Maintenance Expense, Documentation	2.4.1 B	51
Functional Classification of Depreciation Expense	2.5 B	52
Functional Classification of Rate Base	2.6 B	53
Functional Classification of Rate Base, Documentation	2.6.1 B	54
Basis of Allocation to Classes of Service	3.1 B	55
Allocation of Functionalized Amounts to Classes of Service	3.2 B	56

NEWFOUNDLAND AND LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Table of Contents

Schedule G August 2002
COS Table of Contents
Page 2 of 3

	Sch. No.	Page(s)
<u>Labrador Isolated</u>		
Functional Classification of Revenue Requirement	2.1 C	57
Functional Classification of Revenue Requirement, Documentation	2.1.1 C	58
Functional Classification of Plant in Service for the Allocation of O&M Expense	2.2 C	59
Functional Classification of Plant in Service for the Allocation of O&M Expense, Documentation	2.2.1 C	60
Functional Classification of Net Book Value	2.3 C	61
Functional Classification of Operating & Maintenance Expense	2.4 C	62
Functional Classification of Operating & Maintenance Expense, Documentation	2.4.1 C	63
Functional Classification of Depreciation Expense	2.5 C	64
Functional Classification of Rate Base	2.6 C	65
Functional Classification of Rate Base, Documentation	2.6.1 C	66
Basis of Allocation to Classes of Service	3.1 C	67
Allocation of Functionalized Amounts to Classes of Service	3.2 C	68
<u>L'Anse au Loup</u>		
Functional Classification of Revenue Requirement	2.1 D	69
Functional Classification of Revenue Requirement, Documentation	2.1.1 D	70
Functional Classification of Plant in Service for the Allocation of O&M Expense	2.2 D	71
Functional Classification of Plant in Service for the Allocation of O&M Expense, Documentation	2.2.1 D	72
Functional Classification of Net Book Value	2.3 D	73
Functional Classification of Operating & Maintenance Expense	2.4 D	74
Functional Classification of Operating & Maintenance Expense, Documentation	2.4.1 D	75
Functional Classification of Depreciation Expense	2.5 D	76
Functional Classification of Rate Base	2.6 D	77
Functional Classification of Rate Base, Documentation	2.6.1 D	78
Basis of Allocation to Classes of Service	3.1 D	79
Allocation of Functionalized Amounts to Classes of Service	3.2 D	80
<u>Labrador Interconnected</u>		
Functional Classification of Revenue Requirement	2.1 E	81
Functional Classification of Revenue Requirement, Documentation	2.1.1 E	82
Functional Classification of Plant in Service for the Allocation of O&M Expense	2.2 E	83
Functional Classification of Plant in Service for the Allocation of O&M Expense, Documentation	2.2.1 E	84
Functional Classification of Net Book Value	2.3 E	85
Functional Classification of Operating & Maintenance Expense	2.4 E	86
Functional Classification of Operating & Maintenance Expense, Documentation	2.4.1 E	87
Functional Classification of Depreciation Expense	2.5 E	88
Functional Classification of Rate Base	2.6 E	89
Functional Classification of Rate Base, Documentation	2.6.1 E	90
Basis of Allocation to Classes of Service	3.1 E	91
Allocation of Functionalized Amounts to Classes of Service	3.2 E	92 - 93

NEWFOUNDLAND AND LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Table of Contents

Schedule G August 2002
COS Table of Contents
Page 3 of 3

	Sch. No.	Page(s)
<u>Other</u>		
Functionalization and Classification Ratios	4.1	94 - 95
Calculation of System Load Factor	4.2	96
Holyrood Capacity Factor	4.3	97
Power Purchases	4.4	98

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Total System
Revenue Requirement

	1	2	3	4	5	6	7	8
Line No.	Description	Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)	Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	87,721,155	67,976,826	5,131,651	9,267,223	1,078,168	4,267,286	Detailed Analysis
2	Fuels - No. 6 Fuel	81,662,072	81,662,072	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	6,508,006	38,580	1,448,005	4,931,373	81,564	8,484	Detailed Analysis
4	Fuels - Gas Turbine	445,993	351,252	-	-	-	94,741	
5	Power Purchases -CF(L)Co	2,583,013	-	-	-	-	2,583,013	Detailed Analysis
6	Power Purchases - Other	12,516,875	11,772,644	-	-	625,131	119,100	Detailed Analysis
7	Depreciation	31,389,898	25,649,271	853,991	1,972,526	374,272	2,539,839	Detailed Analysis
	Expense Credits:							
8	Sundry	(444,000)	(344,064)	(25,974)	(46,906)	(5,457)	(21,599)	Total O&M Expenses
9	Building Rental Income	(17,524)	(4,000)	-	-	-	(13,524)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(54,232)	(42,025)	(3,173)	(5,729)	(667)	(2,638)	Total O&M Expenses
12	Pole Attachments	(468,042)	(471,791)	(14,359)	(23,963)	(21,629)	63,700	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(51,065)	(23,000)	(988)	(4,233)	(636)	(22,208)	Detailed Analysis
16	Total Expense Credits	(1,034,863)	(884,880)	(44,493)	(80,831)	(28,389)	3,731	
17	Subtotal Expenses	221,792,149	186,565,765	7,389,154	16,090,290	2,130,746	9,616,194	
18	Disposal Gain/Loss	890,070	874,978	39,698	8,378	-	(32,984)	Detailed Analysis
19	Subtotal Rev Req't Excl Return	222,682,219	187,440,743	7,428,852	16,098,668	2,130,746	9,583,210	
20	Return on Debt	90,350,125	83,978,036	842,708	1,809,757	354,612	3,365,013	Rate Base
21	Return on Equity	5,918,126	5,659,122	-	-	-	259,003	Rate Base
22	Total Revenue Requirement	318,950,470	277,077,901	8,271,560	17,908,426	2,485,358	13,207,226	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Total System
Return on Rate Base

Line No	1	2	3	4	5	6	7	8
	Total \$	Island Interconnected \$	Island Isolated \$	Labrador Isolated \$	L'Anse au Loup \$	Labrador Interconnected \$		Basis of Proration
Rate Base:								
1	Average Net Book Value	1,235,888,250	1,150,048,318	11,453,301	23,314,259	4,841,030	46,231,341	Schedule 2.3
2	Cash Working Capital	2,942,000	2,737,660	27,264	55,499	11,524	110,053	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	11,121,620	11,121,620	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	1,976,940	32,473	181,865	1,714,196	23,734	24,672	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	843,582	745,666	-	-	-	97,916	Detailed Fuel Analysis
6	Inventory/Supplies	21,095,000	19,248,342	224,231	532,174	124,133	966,121	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	85,703,000	79,750,407	794,232	1,616,733	335,703	3,205,925	Prorated on Average Net Book Value - L. 1
8	Total Rate Base	1,359,570,392	1,263,684,486	12,680,894	27,232,861	5,336,123	50,636,028	
9	Less: Rural Portion	(202,556,592)	(157,306,714)	(12,680,894)	(27,232,861)	(5,336,123)	-	Schedule 2.6, L. 9
10	Rate Base Available for Equity Return	1,157,013,800	1,106,377,773	-	-	-	50,636,028	
Corporate Targets:								
11	Capital Structure: Percent of Debt	81.38% ⁽¹⁾						
12	Return	8.166%						
13	Weighted Average Return: Debt	6.645%						
14	Capital Structure: Percent of Equity	17.05% ⁽¹⁾						
15	Return	3.000%						
16	Weighted Average Return: Equity	0.512%						
17	Weighted Average Cost of Capital	7.157%						
Return on Rate Base by System (%):								
18	Return on Rate Base - Debt Component	-	6.645%	6.645%	6.645%	6.645%	6.645%	
19	Return on Rate Base - Equity Component	-	0.512%	-	-	-	0.512%	
Return on Rate Base (\$):								
20	Return on Debt	90,350,125	83,978,036	842,708	1,809,757	354,612	3,365,013	Schedule 2.6, L.11
21	Return on Equity	5,918,126	5,659,122	-	-	-	259,003	Schedule 2.6, L.12
22	Return on Rate Base (\$)	96,268,251	89,637,159	842,708	1,809,757	354,612	3,624,016	Schedule 2.6, L.13
Return on Total Rate Base (%):								
23	Return on Rate Base - Debt Component	6.645%	6.645%	6.645%	6.645%	6.645%	6.645%	L. 20 divided by L.8
24	Return on Rate Base - Equity Component	0.435%	0.448%	-	-	-	0.512%	L. 21 divided by L.8
25	Return on Rate Base (%)	7.081%	7.093%	6.645%	6.645%	6.645%	7.157%	L. 22 divided by L.8

⁽¹⁾ Debt and equity weightings reflect a 1.57% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Total System
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credits	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Total System						
1	Newfoundland Power	214,791,439	181,285,790	(235,493)	33,754,247	214,804,544	1.18
2	Island Industrial	46,823,519	46,520,853	299,497	-	46,820,350	1.01
3	Labrador Industrial	2,913,731	2,913,731	-	-	2,913,731	1.00
4	CFB - Goose Bay Secondary	3,980,020	164,847	3,735,037	80,136	3,980,020	24.14
5	Rural Labrador Interconnected	11,317,456	10,128,648	(3,735,037)	4,923,750	11,317,361	1.12
	Rural Deficit Areas						
6	Island Interconnected	31,600,253	49,271,259	(64,004)	(17,607,002)	31,600,253	0.64
7	Island Isolated	1,531,383	8,271,560	-	(6,740,177)	1,531,383	0.19
8	Labrador Isolated	4,848,126	17,908,426	-	(13,060,300)	4,848,126	0.27
9	L'Anse au Loup	1,134,702	2,485,358	-	(1,350,656)	1,134,702	0.46
10	Subtotal	39,114,464	77,936,602	(64,004)	(38,758,134)	39,114,464	0.50
11	Total	318,940,628	318,950,470	-	-	318,950,470	1.00

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
Island Interconnected							
1	Newfoundland Power	214,791,439	181,285,790	(235,493)			
2	NLP RSP Activity	-					
3	Subtotal Newfoundland Power	214,791,439	181,285,790	(235,493)	33,754,247	214,804,544	1.18
4	Industrial - Firm	46,197,175	46,254,091	(60,085)		46,194,006	
5	Industrial - Non-Firm	626,344	266,762	359,582		626,344	
6	Industrial RSP Activity	-				-	
7	Subtotal Industrial	46,823,519	46,520,853	299,497	-	46,820,350	1.01
Rural							
8	1.1 Domestic	9,916,067	16,414,926	(21,323)	(6,477,536)	9,916,067	0.60
9	1.12 Domestic All Electric	9,000,912	17,594,838	(22,856)	(8,571,070)	9,000,912	0.51
10	1.3 Special	10,163	27,590	(36)	(17,391)	10,163	0.37
11	2.1 General Service 0-10 kW	1,873,923	2,382,938	(3,095)	(505,920)	1,873,923	0.79
12	2.2 General Service 10-100 kW	4,845,599	5,728,808	(7,442)	(875,767)	4,845,599	0.85
13	2.3 General Service 110-1,000 kVa	3,170,896	3,327,055	(4,322)	(151,837)	3,170,896	0.95
14	2.4 General Service Over 1,000 kVa	2,004,544	3,011,916	(3,913)	(1,003,459)	2,004,544	0.67
15	4.1 Street and Area Lighting	778,149	783,189	(1,017)	(4,022)	778,149	0.99
16	Subtotal Rural	31,600,253	49,271,259	(64,004)	(17,607,002)	31,600,253	0.64
17	Total Island Interconnected	293,215,211	277,077,901	-	16,147,246	293,225,147	1.06

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2

626,344

Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3

(266,762)

Credit to be allocated to Firm Customers

359,582

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Island Isolated						
1	1.2 Domestic Diesel	750,283	6,122,944		(5,372,661)	750,283	0.12
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	73,076	360,927		(287,851)	73,076	0.20
4	2.2 GS 10-100 kW	0	0		0	0	0.00
5	2.3 GS 110-1,000 kVa	44,949	253,732		(208,783)	44,949	0.18
6	2.5 GS Diesel	208,415	899,628		(691,213)	208,415	0.23
7	2.5G Gov't General Service Diesel	416,294	513,165		(96,871)	416,294	0.81
8	4.1 Street and Area Lighting	33,825	115,157		(81,332)	33,825	0.29
9	4.1G Gov't Street and Area Lighting	4,541	6,006		(1,465)	4,541	0.76
10	Total	1,531,383	8,271,560		(6,740,177)	1,531,383	0.19

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Labrador Isolated						
1	1.2 Domestic Diesel	1,850,927	10,170,091		(8,319,164)	1,850,927	0.18
2	1.2G Government Domestic Diesel	266,077	266,097		(20)	266,077	1.00
3	1.23 Churches, Schools & Com Halls	211,620	751,959		(540,339)	211,620	0.28
4	2.2 GS 10-100 kW	45,885	526,621		(480,736)	45,885	0.09
5	2.3 GS 110-1,000 kVa	303,735	1,577,738		(1,274,003)	303,735	0.19
6	2.5 GS Diesel	1,371,324	3,822,400		(2,451,076)	1,371,324	0.36
7	2.5G Gov't General Service Diesel	727,915	630,910		97,005	727,915	1.15
8	4.1 Street and Area Lighting	64,843	158,277		(93,434)	64,843	0.41
9	4.1G Gov't Street and Area Lighting	5,800	4,333		1,467	5,800	1.34
10	Total	4,848,126	17,908,426		(13,060,300)	4,848,126	0.27

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2	3	4	5	6	7
		Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	L'Anse au Loup						
1	1.1 Domestic	633,735	1,628,773		(995,038)	633,735	0.39
2	1.12 Domestic All Electric	28,469	86,251		(57,782)	28,469	0.33
3	2.1 General Service 0-10 kW	148,067	275,169		(127,102)	148,067	0.54
4	2.2 General Service 10-100 kW	220,059	397,574		(177,515)	220,059	0.55
5	2.3 General Service 110-1,000 kVa	68,600	53,240		15,360	68,600	1.29
6	4.1 Street and Area Lighting	35,772	44,351		(8,579)	35,772	0.81
7	Total L'Anse Au Loup	1,134,702	2,485,358		(1,350,656)	1,134,702	0.46

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected

Comparison of Revenue & Allocated Revenue Requirement							
	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit Allocation	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
Labrador Interconnected							
1	Industrial IOCC Firm	2,902,161	2,902,161		-	2,902,161	1.00
2	Industrial IOCC Non-Firm	11,570	11,570		-	11,570	1.00
3	Subtotal Industrial	2,913,731	2,913,731		-	2,913,731	1.00
4	CFB - Goose Bay Secondary	3,980,020	164,847	3,735,037	80,136	3,980,020	24.14
Rural							
5	1.1 Domestic	190,355	306,228	(112,924)	148,864	342,167	0.62
6	1.1A Domestic All Electric	5,576,577	7,292,313	(2,689,111)	3,544,948	8,148,150	0.76
7	2.1 General Service 0-10 kW	215,236	246,390	(90,859)	119,775	275,307	0.87
8	2.2 General Service 10-100 kW	1,839,836	926,045	(341,488)	450,170	1,034,727	1.99
9	2.3 General Service 110-1,000 kVa	2,280,106	869,656	(320,694)	422,758	971,721	2.62
10	2.4 General Service Over 1,000 kVa	1,052,653	361,441	(133,285)	175,704	403,860	2.91
11	4.1 Street and Area Lighting	162,693	126,575	(46,676)	61,531	141,431	1.29
12	Subtotal Rural	11,317,456	10,128,648	(3,735,037)	4,923,750	11,317,361	1.12
13	Total Labrador Interconnected	18,211,207	13,207,226	(0)	5,003,886	18,211,112	1.38

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	3,980,020
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(164,847)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	(80,136)
Credit to be allocated to Firm Regulated Customers	<u>3,735,037</u>

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
		Before Deficit and Revenue Credit Allocation				
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	181,285,790	72,028,597	107,228,353	2,028,840	Schedule 1.3.1, p. 1
2	CFB - Goose Bay Secondary	164,847	-	164,135	713	Schedule 1.3.1, p. 5
3	Rural Labrador Interconnected	10,128,648	6,948,306	859,540	2,320,802	Schedule 1.3.1, p. 5
4	Total	191,579,285	78,976,903	108,252,027	4,350,354	
5	Deficit Classified	38,758,134	15,977,705	21,900,314	880,114	Prorated on Line 4
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
6	Newfoundland Power		956,604	4,626,329	6,595	
7	Subtotal Island Interconnected		956,604	4,626,329	6,595	
	Labrador Interconnected:					
8	CFB - Goose Bay Secondary		0	105,435	3	
9	Rural Labrador Interconnected		119,179	552,140	9,015	
10	Subtotal Labrador Interconnected		119,179	657,575	9,018	
11	Total		1,075,784	5,283,904	15,613	
12	Deficit Unit Costs		\$14.85 \$/KW	\$4.14 \$/MWH	\$56.37 \$/Customer	Line 5 / Line 11

* Specifically assigned costs are converted to equivalent unweighted customers by dividing the assigned cost by the allocated customer cost per unweighted customer.

Rural Customer Costs per Rural Customer:
Island Interconnected: \$307.64
Labrador Interconnected: \$257.44

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
		Deficit Allocation				
	Rate Class	Allocated Revenue Reqt (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
ALLOCATION OF DEFICIT:						
13	Island Interconnected	33,754,247	14,207,637	19,174,848	371,763	Line 7 x Line 12
14	Labrador Interconnected	5,003,886	1,770,069	2,725,466	508,351	Line 10 x Line 12
15	Allocated Totals	38,758,134	15,977,705	21,900,314	880,114	
CUSTOMER DEFICIT ALLOCATION:						
Island Interconnected:						
16	Newfoundland Power	33,754,247				
17	Sub-Total Island Interconnected	33,754,247				
Labrador Interconnected:						
18	CFB - Goose Bay Secondary	80,136				
19	Rural Labrador Interconnected	4,923,750				
20	Subtotal Labrador Interconnected	5,003,886				
21	Total	38,758,134				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation					
		Demand		Non-Demand			Demand		Non-Demand			
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	
	Island Interconnected											
1	Newfoundland Power	-	0.01606	0.02391	0.03997	169,069.98	-	0.01903	0.02833	0.04736	200,330.09	
2	Industrial - Firm	6.00	-	0.02391	-	7,630.48	5.99	-	0.02388	-	7,620.57	
3	Industrial - Non-Firm	-	-	0.02391	-	-	-	-	0.05613	-	-	
	Rural											
4	1.1 Domestic	-	0.09344	0.02654	0.11998	24.11	-	-	-	-	-	
5	1.12 Domestic All Electric	-	0.11592	0.02654	0.14246	24.11	-	-	-	-	-	
6	1.3 Special	-	0.09624	0.02654	0.12278	24.11	-	-	-	-	-	
7	2.1 General Service 0-10 kW	-	0.08488	0.02654	0.11142	27.04	-	-	-	-	-	
8	2.2 General Service 10-100 kW	20.40	-	0.02654	-	44.84	-	-	-	-	-	
9	2.3 General Service 110-1,000 kVa	13.57	-	0.02640	-	45.37	-	-	-	-	-	
10	2.4 General Service Over 1,000 kVa	23.81	-	0.02620	-	41.38	-	-	-	-	-	
11	4.1 Street and Area Lighting	-	0.09880	0.02654	0.12535	34.84	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation					
		Demand		Energy (\$/kWh)	Non-Demand		Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)			Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Isolated											
1	1.2 Domestic Diesel	-	0.47676	0.32974	0.80650	36.56	-	-	-	-	-	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	0.27202	0.32974	0.60176	36.56	-	-	-	-	-	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	39.74	-	0.32974	-	77.98	-	-	-	-	-	-
6	2.5 GS Diesel	-	0.37264	0.32974	0.70238	42.03	-	-	-	-	-	-
7	2.5G Gov't General Service Diesel	-	0.37206	0.32974	0.70180	42.03	-	-	-	-	-	-
8	4.1 Street and Area Lighting	-	0.50553	0.32974	0.83527	60.89	-	-	-	-	-	-
9	4.1G Gov't Street and Area Lighting	-	0.71065	0.32974	1.04039	60.89	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Labrador Isolated										
1	1.2 Domestic Diesel	-	0.24677	0.30212	0.54889	25.91	-	-	-	-	-
2	1.2G Government Domestic Diesel	-	0.24650	0.30212	0.54861	25.91	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	0.14268	0.30212	0.44480	25.91	-	-	-	-	-
4	2.2 GS 10-100 kW	119.21	-	0.30212	-	52.55	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	20.34	-	0.30212	-	54.43	-	-	-	-	-
6	2.5 GS Diesel	-	0.19189	0.30212	0.49400	29.68	-	-	-	-	-
7	2.5G Gov't General Service Diesel	-	0.19219	0.30212	0.49431	29.68	-	-	-	-	-
8	4.1 Street and Area Lighting	-	0.26043	0.30212	0.56254	46.71	-	-	-	-	-
9	4.1G Gov't Street and Area Lighting	-	0.20924	0.30212	0.51136	46.71	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.12824	0.06033	0.18857	34.91	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.16153	0.06033	0.22186	34.91	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.10421	0.06033	0.16454	38.08	-	-	-	-	-
4	2.2 General Service 10-100 kW	24.45	-	0.06033	-	57.34	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	1.67	-	0.06033	-	58.93	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.13856	0.06033	0.19889	49.72	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Labrador Interconnected										
1	Industrial - IOCC Firm	3.25	-	0.00178	-	0.00	3.25	-	0.00178	-	0.00
2	Industrial - IOCC Non-Firm	-	-	0.00178	0.00178	0.00	-	-	0.00178	0.00178	0.00
3	CFB - Goose Bay Secondary	-	-	0.00179	0.00179	59.38	-	-	0.00266	0.00266	88.25
	Rural							-	-		
4	1.1 Domestic	-	0.01739	0.00187	0.01926	19.63	-	0.01943	0.00209	0.02152	21.93
5	1.1A Domestic All Electric	-	0.02037	0.00186	0.02224	19.63	-	0.02277	0.00208	0.02485	21.93
								-	-		
6	Domestic	-	0.02029	0.00186	0.02215	19.63	-	0.02267	0.00208	0.02475	21.93
								-	-		
7	2.1 General Service 0-10 kW	-	0.01674	0.00187	0.01861	22.05	-	0.01870	0.00209	0.02079	24.64
8	2.2 General Service 10-100 kW	2.64	-	0.00187	-	36.80	2.95	-	0.00209	-	41.12
9	2.3 General Service 110-1,000 kVa	2.18	-	0.00187	-	38.01	2.44	-	0.00209	-	42.47
10	2.4 General Service Over 1,000 kVa	2.89	-	0.00179	-	38.01	3.23	-	0.00200	-	42.47
11	4.1 Street and Area Lighting	-	0.01705	0.00187	0.01892	36.74	0.00	0.01905	0.00209	0.02114	41.06

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Isolated Government Rate Classes
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	1.2G Government Domestic Diesel										
1	Island Isolated	-	-	-	-	0.00					
2	Labrador Isolated	-	0.24650	0.30212	0.54861	25.91					
3	Domestic	-	0.24650	0.30212	0.54861	25.91					
	2.5G Gov't General Service Diesel										
4	Island Isolated	-	0.37206	0.32974	0.70180	42.03					
5	Labrador Isolated	-	0.19219	0.30212	0.49431	29.68					
6	General Service	-	0.25834	0.31227	0.57062	32.55					
	4.1G Gov't Street and Area Lighting										
7	Island Isolated	-	0.71065	0.32974	1.04039	60.89					
8	Labrador Isolated	-	0.20924	0.30212	0.51136	46.71					
9	Street Lighting	-	0.39164	0.31216	0.70380	54.81					

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Island Interconnected								
1	Newfoundland Power	181,285,790	72,028,597	107,228,353	2,028,840	214,804,544	85,346,292	127,054,291	2,403,961
2	Industrial - Firm	46,254,091	12,684,897	33,202,931	366,263	46,194,006	12,668,419	33,159,800	365,787
3	Industrial - Non-Firm	266,762	-	266,762	-	626,344	-	626,344	-
	Rural								
4	1.1 Domestic	16,414,926	10,022,461	2,846,854	3,545,611	-	-	-	-
5	1.12 Domestic All Electric	17,594,838	12,720,082	2,912,462	1,962,294	-	-	-	-
6	1.3 Special	27,590	21,172	5,839	579	-	-	-	-
7	2.1 General Service 0-10 kW	2,382,938	1,338,016	418,360	626,562	-	-	-	-
8	2.2 General Service 10-100 kW	5,728,808	3,840,103	1,442,111	446,594	-	-	-	-
9	2.3 General Service 110-1,000 kVa	3,327,055	2,247,476	1,041,470	38,109	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,011,916	2,189,650	818,293	3,973	-	-	-	-
11	4.1 Street and Area Lighting	783,189	296,414	79,622	407,153	-	-	-	-
12	Subtotal Rural	49,271,259	32,675,375	9,565,011	7,030,873				
13	Total Island Interconnected	277,077,901	117,388,869	150,263,056	9,425,976				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Island Isolated								
1	1.2 Domestic Diesel	6,122,944	3,380,734	2,338,174	404,036	-	-	-	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	360,927	156,412	189,599	14,916	-	-	-	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	253,732	104,414	148,382	936	-	-	-	-
6	2.5 GS Diesel	899,628	448,658	397,005	53,965	-	-	-	-
7	2.5G Gov't General Service Diesel	513,165	267,510	237,082	8,574	-	-	-	-
8	4.1 Street and Area Lighting	115,157	56,872	37,096	21,190	-	-	-	-
9	4.1G Gov't Street and Area Lighting	6,006	2,106	977	2,923	-	-	-	-
10	Total Island Isolated	8,271,560	4,416,706	3,348,315	506,538				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Labrador Isolated								
1	1.2 Domestic Diesel	10,170,091	4,301,965	5,266,784	601,343	-	-	-	-
2	1.2G Government Domestic Diesel	266,097	116,347	142,599	7,151	-	-	-	-
3	1.23 Churches, Schools & Com Halls	751,959	236,429	500,606	14,925	-	-	-	-
4	2.2 GS 10-100 kW	526,621	385,072	137,765	3,783	-	-	-	-
5	2.3 GS 110-1,000 kVa	1,577,738	552,569	1,019,943	5,225	-	-	-	-
6	2.5 GS Diesel	3,822,400	1,433,988	2,257,711	130,701	-	-	-	-
7	2.5G Gov't General Service Diesel	630,910	237,552	373,415	19,944	-	-	-	-
8	4.1 Street and Area Lighting	158,277	56,405	65,435	36,437	-	-	-	-
9	4.1G Gov't Street and Area Lighting	4,333	1,085	1,566	1,682	-	-	-	-
10	Total Labrador Isolated	17,908,426	7,321,412	9,765,823	821,191				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	L'Anse au Loup								
1	1.1 Domestic	1,628,773	902,570	424,601	301,602	-	-	-	-
2	1.12 Domestic All Electric	86,251	56,697	21,176	8,378	-	-	-	-
3	2.1 General Service 0-10 kW	275,169	130,575	75,593	69,001	-	-	-	-
4	2.2 General Service 10-100 kW	397,574	230,797	137,190	29,588	-	-	-	-
5	2.3 General Service 110-1,000 kVa	53,240	9,595	42,231	1,414	-	-	-	-
6	4.1 Street and Area Lighting	44,351	17,181	7,481	19,689	-	-	-	-
7	Total L'Anse au Loup	2,485,358	1,347,414	708,272	429,672				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Labrador Interconnected								
1	Industrial - IOCC Firm	2,902,161	2,419,426	482,734	-	2,902,161	2,419,426	482,734	-
2	Industrial - IOCC Non-Firm	11,570	-	11,570	-	11,570	-	11,570	-
3	CFB - Goose Bay Secondary	164,847	-	164,135	713	244,983	-	243,924	1,059
	Rural								
4	1.1 Domestic	306,228	128,509	13,796	163,923	342,167	143,591	15,415	183,161
5	1.1A Domestic All Electric	7,292,313	5,179,313	474,006	1,638,993	8,148,150	5,787,166	529,637	1,831,348
6	Subtotal Domestic	7,598,541	5,307,822	487,802	1,802,916	8,490,317	5,930,756	545,052	2,014,509
7	2.1 General Service 0-10 kW	246,390	108,686	12,133	125,571	275,307	121,441	13,557	140,309
8	2.2 General Service 10-100 kW	926,045	567,192	111,420	247,432	1,034,727	633,759	124,496	276,471
9	2.3 General Service 110-1,000 kVa	869,656	654,645	170,233	44,779	971,721	731,475	190,211	50,034
10	2.4 General Service Over 1,000 kVa	361,441	285,691	75,293	456	403,860	319,220	84,130	510
11	4.1 Street and Area Lighting	126,575	24,270	2,659	99,647	141,431	27,118	2,971	111,341
12	Subtotal Rural	10,128,648	6,948,306	859,540	2,320,802	11,317,361	7,763,770	960,417	2,593,175
13	Total Labrador Interconnected	13,207,226	9,367,732	1,517,979	2,321,514	14,476,075	10,183,196	1,698,645	2,593,175

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Isolated Government Rate Classes
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	1.2G Government Domestic Diesel								
1	Island Isolated	-	-	-	-				
2	Labrador Isolated	266,097	116,347	142,599	7,151				
3	Subtotal Domestic	266,097	116,347	142,599	7,151				
	2.5G Gov't General Service Diesel								
4	Island Isolated	513,165	267,510	237,082	8,574				
5	Labrador Isolated	630,910	237,552	373,415	19,944				
6	Subtotal General Service	1,144,076	505,062	610,497	28,517				
	4.1G Gov't Street and Area Lighting								
7	Island Isolated	6,006	2,106	977	2,923				
8	Labrador Isolated	4,333	1,085	1,566	1,682				
9	Subtotal Street Lighting	10,339	3,191	2,544	4,604				
10	Total Government Rate Classes	1,420,512	624,600	755,639	40,273				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4
		Units			
		Billing Demands (kW)	Sales (MWh)	Bills (Total No)	
	Island Interconnected				
1	Newfoundland Power	-	4,485,100	12	
2	Industrial - Firm	2,114,675	1,388,797	48	
3	Industrial - Non-Firm	75,195	11,158	-	
	Rural				
4	1.1 Domestic	-	107,264	147,072	
5	1.12 Domestic All Electric	-	109,736	81,396	
6	1.3 Special	-	220	24	
7	2.1 General Service 0-10 kW	-	15,763	23,172	
8	2.2 General Service 10-100 kW	188,235	54,336	9,960	
9	2.3 General Service 110-1,000 kVa	165,655	39,444	840	
10	2.4 General Service Over 1,000 kVa	91,946	31,237	96	
11	4.1 Street and Area Lighting	-	3,000	11,688	
12	Subtotal Rural	445,836	361,000	274,248	
13	Total Island Interconnected	2,635,706	6,246,055	274,308	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4
			Units		
			Billing Demands (kW)	Sales (MWh)	Bills (Total No)
	Island Isolated				
1	1.2 Domestic Diesel		-	7,091	11,052
2	1.2G Government Domestic Diesel		-	-	-
3	1.23 Churches, Schools & Com Halls		-	575	408
4	2.2 GS 10-100 kW		-	-	-
5	2.3 GS 110-1,000 kVa		2,627	450	12
6	2.5 GS Diesel		-	1,204	1,284
7	2.5G Gov't General Service Diesel		-	719	204
8	4.1 Street and Area Lighting		-	113	348
9	4.1G Gov't Street and Area Lighting		-	3	48
10	Total Island Isolated		2,627	10,154	13,356

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4
			Units		
			Billing Demands (kW)	Sales (MWh)	Bills (Total No)
	Labrador Isolated				
1	1.2 Domestic Diesel		-	17,433	23,208
2	1.2G Government Domestic Diesel		-	472	276
3	1.23 Churches, Schools & Com Halls		-	1,657	576
4	2.2 GS 10-100 kW		3,230	456	72
5	2.3 GS 110-1,000 kVa		27,167	3,376	96
6	2.5 GS Diesel		-	7,473	4,404
7	2.5G Gov't General Service Diesel		-	1,236	672
8	4.1 Street and Area Lighting		-	217	780
9	4.1G Gov't Street and Area Lighting		-	5	36
10	Total Labrador Isolated		30,397	32,325	30,120

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4
			Units		
		Billing Demands (kW)	Sales (MWh)	Bills (Total No)	
	L'Anse au Loup				
1	1.1 Domestic	-	7,038	8,640	
2	1.12 Domestic All Electric	-	351	240	
3	2.1 General Service 0-10 kW	-	1,253	1,812	
4	2.2 General Service 10-100 kW	9,441	2,274	516	
5	2.3 General Service 110-1,000 kVa	5,745	700	24	
6	4.1 Street and Area Lighting	-	124	396	
7	Total L'Anse au Loup	15,185	11,740	11,628	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4
		Units			
		Billing Demands (kW)	Sales (MWh)	Bills (Total No)	
	Labrador Interconnected				
1	Industrial - IOCC Firm	744,000	271,200	12	
2	Industrial - IOCC Non-Firm	-	6,500		
3	CFB - Goose Bay Secondary	-	91,600	12	
	Rural				
4	1.1 Domestic	-	7,389	8,352	
5	1.1A Domestic All Electric	-	254,208	83,508	
6	Subtotal Domestic	-	261,597	91,860	
7	2.1 General Service 0-10 kW	-	6,493	5,694	
8	2.2 General Service 10-100 kW	214,857	59,614	6,724	
9	2.3 General Service 110-1,000 kVa	299,982	91,175	1,178	
10	2.4 General Service Over 1,000 kVa	98,875	42,000	12	
11	4.1 Street and Area Lighting	-	1,423	2,712	
12	Subtotal Rural	613,714	462,302	108,180	
13	Total Labrador Interconnected	1,357,714	831,602	108,204	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Isolated Government Rate Classes
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4
		Units			
		Billing Demands (kW)	Sales (MWh)	Bills (Total No)	
	1.2G Government Domestic Diesel				
1	Island Isolated	-	-	-	
2	Labrador Isolated	-	472	276	
3	Subtotal Domestic	-	472	276	
	2.5G Gov't General Service Diesel				
4	Island Isolated	-	719	204	
5	Labrador Isolated	-	1,236	672	
6	Subtotal General Service	-	1,955	876	
	4.1G Gov't Street and Area Lighting				
7	Island Isolated	-	3	48	
8	Labrador Isolated	-	5	36	
9	Subtotal Street Lighting	-	8	84	
10	Total Government Rate Classes	-	2,435	1,236	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,578,336	1,037,325	4,541,011
2	O&M Overhead	4,729,077	730,666	3,998,411
3	Depreciation	7,370,129	224,868	7,145,261
4	Return (Note 1)	14,004,622	203,037	13,801,585
5	Total	31,682,163	2,195,896	29,486,267
6	Capacity (kW)		118,000	1,485,600
7	Cost (\$/kW)	\$38.46	\$18.61	\$19.85
8	Rate (\$/kWh)	\$0.00792		

Note 1 Gas Turbine Return

Gas Turbine NBV - Sch.2.3A L.9	2,449,935
NBV Including Alloc General, Telecontrol & Feasibility Study	2,597,118
Percent of Total Prod Demand NBV - Schedule 2.3A, L.40, C.3	0.78%

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	29,572,118
2	Transmission Energy Output (MWh)	6,285,137
3	Rate (\$/kWh)	\$0.00471

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Revenue Requirement

Line	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Expenses																		
1	Operating & Maintenance	67,976,826	24,828,091	18,496,770	8,539,421	4,791,008	1,021,645	4,109,989	944,786	200,550	354,991	520,020	570,416	328,598	328,152	71,818	2,127,953	742,619
2	Fuels-No. 6 Fuel	81,662,072	-	81,662,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	38,580	-	-	-	38,580	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	351,252	351,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	11,772,644	5,224,161	6,098,824	-	449,659	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	25,649,271	5,438,059	5,369,872	7,145,261	2,850,856	486,585	1,943,615	417,584	100,896	178,594	226,200	248,559	109,173	88,817	40,397	213,617	791,185
Expense Credits																		
8	Sundry	(344,064)	(125,667)	(93,621)	(43,222)	(24,250)	(5,171)	(20,803)	(4,782)	(1,015)	(1,797)	(2,632)	(2,887)	(1,663)	(1,661)	(364)	(10,771)	(3,759)
9	Building Rental Income	(4,000)	(1,274)	(1,505)	(575)	(308)	(45)	(140)	(32)	(7)	(12)	(18)	(19)	(11)	(6)	(2)	-	(46)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(42,025)	(15,349)	(11,435)	(5,279)	(2,962)	(632)	(2,541)	(584)	(124)	(219)	(321)	(353)	(203)	(203)	(44)	(1,316)	(459)
12	Pole Attachments	(471,791)	-	-	-	-	-	(272,859)	(93,250)	-	-	(48,296)	(57,385)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(23,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(23,000)	-
16	Total Expense Credits	(884,880)	(142,291)	(106,561)	(49,077)	(27,520)	(5,847)	(296,343)	(98,649)	(1,146)	(2,028)	(51,268)	(60,644)	(1,878)	(1,870)	(410)	(35,086)	(4,264)
17	Subtotal Expenses	186,565,765	35,699,272	111,520,977	15,635,606	8,102,583	1,502,383	5,757,262	1,263,722	300,300	531,557	694,952	758,330	435,893	415,099	111,805	2,306,484	1,529,541
18	Disposal Gain / Loss	874,978	254,490	367,591	134,928	64,810	7,314	21,325	4,676	1,226	2,170	2,452	2,712	1,219	972	498	244	8,351
19	Subtotal Revenue Requirement Ex. Return	187,440,743	35,953,762	111,888,568	15,770,534	8,167,393	1,509,698	5,778,586	1,268,398	301,527	533,727	697,403	761,043	437,112	416,071	112,302	2,306,727	1,537,892
20	Return on Debt	83,978,036	24,281,163	35,631,918	12,815,205	6,167,762	698,866	2,039,762	447,725	116,906	206,933	235,014	259,945	117,627	92,842	47,341	23,080	795,947
21	Return on Equity	5,659,122	1,868,909	2,742,570	986,380	-	-	-	-	-	-	-	-	-	-	-	-	61,264
22	Total Revenue Reqmt	277,077,901	62,103,833	150,263,056	29,572,118	14,335,155	2,208,564	7,818,349	1,716,123	418,433	740,661	932,418	1,020,988	554,739	508,912	159,643	2,329,808	2,395,103

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.25
2	Fuels-No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases - CF(L)Co	
6	Power Purchases-Other	Carryforward from Sch.4.4 L.7
7	Depreciation	Carryforward from Sch.2.5 L.40
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
9	Building Rental Income	Prorated on General Plant - Sch.2.2 L.34
10	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
12	Pole Attachments	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	Production - Energy
14	Wheeling Revenues	Transmission - Demand
15	Application Fees	Accounting - Customer
16	Total Expense Credits	
17	Subtotal Expenses	
18	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.40
19	Subtotal Revenue Requirement Ex. Return	
20	Return on Debt	Prorated on Rate Base - Sch.2.6 L.8
21	Return on Equity	Prorated on Rate Base - Sch.2.6 L.10
22	Total Revenue Reqmt	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																	
	Hydraulic																	
1	Bay D'Espeir	184,471,559	72,341,640	112,129,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	168,982,335	66,267,447	102,714,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,507,543	31,179,365	48,328,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	263,761,479	103,435,663	160,325,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,618,100	8,477,669	13,140,431	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other Hydraulic	2,113,835	331,448	513,746	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Hydraulic	720,454,850	282,033,233	437,152,977	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
8	Holyrood	181,539,502	120,487,767	61,051,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Gas Turbines	23,365,262	23,365,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Diesel	8,072,952	-	-	-	8,072,952	-	-	-	-	-	-	-	-	-	-	-	-
12	Subtotal Production	933,432,566	425,886,262	498,204,711	-	9,341,593	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
13	Lines	231,543,635	-	-	148,334,667	79,541,243	-	168,000	-	-	-	-	-	-	-	-	-	3,499,724
14	Lines - Hydraulic	39,384,654	15,444,931	23,939,723	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Terminal Stations	91,693,522	0	0	58,703,977	20,011,745	-	-	-	-	-	-	-	-	-	-	-	12,977,800
16	Term Stns - Hydraulic	26,665,136	10,456,895	16,208,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Term Stns - Holyrood	9,970,601	6,617,488	3,353,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Gas Tur/Dsl	1,183,617	382,749	-	-	800,868	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Distribution	9,322,905	-	-	-	-	9,322,905	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Term Stns	138,835,782	17,457,132	19,561,355	58,703,977	20,812,614	9,322,905	-	-	-	-	-	-	-	-	-	-	12,977,800
21	Subtotal Transmission	409,764,070	32,902,063	43,501,078	207,038,644	100,353,857	9,322,905	168,000	-	-	-	-	-	-	-	-	-	16,477,525
	Distribution																	
22	Substations	7,979,031	-	-	-	1,204,121	6,774,910	-	-	-	-	-	-	-	-	-	-	-
23	Land & Land Improvements	684,743	-	-	-	-	-	516,262	65,770	-	-	59,881	42,831	-	-	-	-	-
24	Poles	50,162,355	-	-	-	-	-	29,011,298	9,914,690	-	-	5,135,020	6,101,348	-	-	-	-	-
25	Primary Conductor & Eqpt	13,983,638	-	-	-	-	-	12,403,486	1,580,151	-	-	-	-	-	-	-	-	-
26	Submarine Conductor	8,281,760	-	-	-	-	-	8,281,760	-	-	-	-	-	-	-	-	-	-
27	Transformers	6,797,726	-	-	-	-	-	-	-	2,453,979	4,343,747	-	-	-	-	-	-	-
28	Secondary Conductor&Eqpt	2,003,732	-	-	-	-	-	-	-	-	-	1,168,176	835,556	-	-	-	-	-
29	Services	4,020,793	-	-	-	-	-	-	-	-	-	-	-	4,020,793	-	-	-	-
30	Meters	2,171,053	-	-	-	-	-	-	-	-	-	-	-	-	2,171,053	-	-	-
31	Street Lighting	878,783	-	-	-	-	-	-	-	-	-	-	-	-	-	878,783	-	-
32	Subtotal Distribution	96,963,614	-	-	-	1,204,121	6,774,910	50,212,806	11,560,610	2,453,979	4,343,747	6,363,076	6,979,734	4,020,793	2,171,053	878,783	-	-
33	Subttl Prod, Trans, & Dist	1,440,160,250	458,788,325	541,705,789	207,038,644	110,899,570	16,097,815	50,380,806	11,560,610	2,453,979	4,343,747	6,363,076	6,979,734	4,020,793	2,171,053	878,783	-	16,477,525
34	General	92,819,928	29,569,417	34,913,540	13,343,871	7,147,600	1,037,522	3,247,099	745,094	158,162	279,959	410,107	449,852	259,145	139,927	56,639	-	1,061,995
35	Telecontrol - Common	43,441,358	15,022,312	17,737,315	6,779,159	3,591,807	305,264	5,501	-	-	-	-	-	-	-	-	-	-
36	Telecontrol - Specific	9,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,144
37	Feasibility Studies	377,568	160,291	-	217,277	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Software - General	4,075,488	1,298,318	1,532,965	585,896	313,833	45,555	142,572	32,715	6,944	12,292	18,007	19,752	11,378	6,144	2,487	-	46,629
39	Software - Cust Actgng	320,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	320,426	-
40	Total Plant	1,581,204,161	504,838,662	595,889,609	227,964,846	121,952,811	17,486,156	53,775,978	12,338,420	2,619,085	4,635,999	6,791,190	7,449,338	4,291,316	2,317,123	937,909	320,426	17,595,292

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
	Hydraulic	
1	Bay D'Espoir	Production - Demand, Energy ratios Sch.4.1 L.1
2	Upper Salmon	Production - Demand, Energy ratios Sch.4.1 L.1
3	Hinds Lake	Production - Demand, Energy ratios Sch.4.1 L.1
4	Cat Arm	Production - Demand, Energy ratios Sch.4.1 L.1
5	Paradise River	Production - Demand, Energy ratios Sch.4.1 L.1
6	Other Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.1, 2
7	Subtotal Hydraulic	
8	Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
9	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.4
10	Roddickton	Production - Demand, Energy ratios Sch.4.1 L.3
11	Diesel	Production - Demand, Energy ratios Sch.4.1 L.5
12	Subtotal Production	
	Transmission	
13	Lines	Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
14	Lines - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.17
15	Terminal Stations	Production - Demand, Energy subtotals, L. 12; Transmission - Demand; Spec Assigned - Custmr
16	Term Stns - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.20
17	Term Stns - Holyrood	Production - Demand, Energy ratios Sch.4.1 L.21
18	Term Stns - Gas Tur/Dsl	Production - Demand, Energy ratios Sch.4.1 L.22, 23
19	Term Stns - Distribution	Distribution - Substations Demand
20	Subtotal Term Stns	
21	Subtotal Transmission	
	Distribution	Distribution plant other than Substations, Meters and Submarine prorated to functions based on special analysis
22	Substations	Production - Demand; Dist Substns - Demand
23	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
24	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
25	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
26	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
27	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
28	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
29	Services	Services Customer
30	Meters	Meters - Customer
31	Street Lighting	Street Lighting - Customer
32	Subtotal Distribution	
33	Subttl Prod, Trans, & Dist	
34	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.33
35	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 12, 21
36	Telecontrol - Specific	Specifically Assigned - Customer
37	Feasibility Studies	Production, Transmission - Demand
38	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.33
39	Software - Cust Acctng	Customer Accounting
40	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Island Interconnected

Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Energy (\$)			Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
	Production Hydraulic																		
1	Bay D'Espoir	148,849,500	58,372,234	90,477,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	163,877,910	64,265,716	99,612,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	74,347,278	29,155,736	45,191,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	259,607,398	101,806,615	157,800,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	21,057,954	8,258,004	12,799,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other Small Hydraulic	825,686	260,667	404,036	-	160,983	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Hydraulic	668,565,726	262,118,973	406,285,771	-	160,983	-	-	-	-	-	-	-	-	-	-	-	-	
8	Hollyrood	36,566,941	24,269,479	12,297,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Gas Turbines	2,449,935	2,449,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Diesel	1,789,762	-	-	-	1,789,762	-	-	-	-	-	-	-	-	-	-	-	-	
12	Subtotal Production	709,372,365	288,838,387	418,583,233	-	1,950,745	-	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																		
13	Lines	188,186,986	-	-	125,101,689	60,564,952	-	78,788	-	-	-	-	-	-	-	-	-	2,441,556	
14	Lines - Hydraulic	38,009,822	14,905,782	23,104,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Terminal Stations	66,634,751	0	1	42,068,323	16,445,276	-	-	-	-	-	-	-	-	-	-	-	8,121,151	
16	Term Stns - Hydraulic	20,719,650	8,125,337	12,594,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Term Stns - Hollyrood	5,078,335	3,370,491	1,707,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Gas Tur/Dsl	988,177	298,568	-	-	689,609	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Distribution	5,891,977	-	-	-	-	5,891,977	-	-	-	-	-	-	-	-	-	-	-	
20	Subtotal Term Stns	99,312,891	11,794,396	14,302,159	42,068,323	17,134,885	5,891,977	-	-	-	-	-	-	-	-	-	-	8,121,151	
21	Subtotal Transmission	325,509,698	26,700,178	37,406,198	167,170,012	77,699,837	5,891,977	78,788	-	-	-	-	-	-	-	-	-	10,562,707	
	Distribution																		
22	Substations	4,003,496	-	-	-	759,364	3,244,132	-	-	-	-	-	-	-	-	-	-	-	
23	Land & Land Improvements	429,511	-	-	-	-	-	323,830	41,255	-	-	37,561	26,866	-	-	-	-	-	
24	Poles	25,050,505	-	-	-	-	-	14,487,909	4,951,282	-	-	2,564,370	3,046,943	-	-	-	-	-	
25	Primary Conductor & Eqpt	8,162,502	-	-	-	-	-	7,240,139	922,363	-	-	-	-	-	-	-	-	-	
26	Submarine Conductor	4,841,735	-	-	-	-	-	4,841,735	-	-	-	-	-	-	-	-	-	-	
27	Transformers	4,296,494	-	-	-	-	-	-	-	1,551,034	2,745,460	-	-	-	-	-	-	-	
28	Secondary Conductor&Eqpt	856,613	-	-	-	-	-	-	-	-	-	499,405	357,207	-	-	-	-	-	
29	Services	1,542,491	-	-	-	-	-	-	-	-	-	-	-	1,542,491	-	-	-	-	
30	Meters	1,229,169	-	-	-	-	-	-	-	-	-	-	-	-	1,229,169	-	-	-	
31	Street Lighting	629,429	-	-	-	-	-	-	-	-	-	-	-	-	-	629,429	-	-	
32	Subtotal Distribution	51,041,944	-	-	-	759,364	3,244,132	26,893,613	5,914,900	1,551,034	2,745,460	3,101,336	3,431,016	1,542,491	1,229,169	629,429	-	-	
33	Subttl Prod, Trans, & Dist	1,085,924,007	315,538,565	455,989,431	167,170,012	80,409,946	9,136,110	26,972,402	5,914,900	1,551,034	2,745,460	3,101,336	3,431,016	1,542,491	1,229,169	629,429	-	10,562,707	
34	General	38,305,966	11,130,622	16,085,026	5,896,922	2,836,461	322,276	951,451	208,648	54,713	96,846	109,400	121,029	54,411	43,359	22,203	-	372,599	
35	Telecontrol - Common	20,955,633	6,455,321	9,328,680	3,419,982	1,629,500	120,539	1,612	-	-	-	-	-	-	-	-	-	-	
36	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	377,568	160,291	-	217,277	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Software - General	4,164,719	1,210,149	1,748,804	641,128	308,387	35,039	103,444	22,685	5,949	10,529	11,894	13,159	5,916	4,714	2,414	-	40,510	
39	Software - Cust Acctng	320,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	320,426	-	
40	Total Net Book Value	1,150,048,318	334,494,947	483,151,940	177,345,320	85,184,293	9,613,963	28,028,909	6,146,232	1,611,696	2,852,835	3,222,630	3,565,204	1,602,818	1,277,242	654,046	320,426	10,975,816	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected

Functional Classification of Operating & Maintenance Expense																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
	Production																	
1	Hydraulic	6,866,272	2,687,909	4,166,272	-	12,091	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	15,161,407	10,062,626	5,098,781	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine/Diesel	1,395,732	1,037,325	-	-	358,407	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Production	23,423,410	13,787,859	9,265,053	-	370,498	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																	
6	Transmission Lines	5,396,406	307,635	476,836	2,954,560	1,584,319	-	3,346	-	-	-	-	-	-	-	-	69,708	
7	Terminal Stations	3,751,978	471,772	528,637	1,586,450	562,452	251,948	-	-	-	-	-	-	-	-	-	350,720	
8	Subtotal Transmission	9,148,384	779,407	1,005,474	4,541,011	2,146,771	251,948	3,346	-	-	-	-	-	-	-	-	420,428	
	Distribution																	
9	Other	4,197,170	-	-	-	53,315	299,976	2,223,293	511,874	108,656	192,330	281,741	309,045	178,030	-	38,910	-	
10	Meters	184,564	-	-	-	-	-	-	-	-	-	-	-	-	184,564	-	-	
11	Subtotal Distribution	4,381,734	-	-	-	53,315	299,976	2,223,293	511,874	108,656	192,330	281,741	309,045	178,030	184,564	38,910	-	
12	Subttl Prod, Trans, & Dist	36,953,528	14,567,266	10,270,527	4,541,011	2,570,584	551,923	2,226,640	511,874	108,656	192,330	281,741	309,045	178,030	184,564	38,910	420,428	
13	Customer Accounting	1,372,774	-	-	-	-	-	-	-	-	-	-	-	-	-	1,372,774	-	
	Overheads																	
	Plant-Related:																	
14	Production	1,398,140	637,913	746,235	-	13,992	-	-	-	-	-	-	-	-	-	-	-	
15	Transmission	636,316	51,093	67,552	321,507	155,838	14,477	261	-	-	-	-	-	-	-	-	25,588	
16	Distribution	282,203	-	-	-	3,504	19,718	146,139	33,646	7,142	12,642	18,519	20,314	11,702	6,319	2,558	-	
17	Prod, Trans, Distn	130,945	41,715	49,254	18,825	10,083	1,464	4,581	1,051	223	395	579	635	366	197	80	1,498	
18	Telecontrol Plant	2,800,535	968,240	1,143,231	436,940	231,504	19,675	355	-	-	-	-	-	-	-	-	589	
19	Prod, Trans, Distn and General Plant	35,130	11,216	13,239	5,065	2,709	388	1,195	274	58	103	151	166	95	51	21	391	
20	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,716,228	179,438	138,726	660,253	349,617	51,336	160,666	36,867	7,826	13,852	20,292	22,259	12,822	6,924	2,802	52,547	
	Expense Related:																	
21	Property Insurance	891,716	357,660	418,119	57,781	30,858	12,784	2,384	546	116	205	301	330	190	103	42	10,298	
22	Municipal Tax	675,757	-	-	-	8,222	46,263	342,879	78,942	16,757	29,661	43,450	47,661	27,456	28,464	6,001	-	
23	Other Expense Related	21,083,555	8,013,550	5,649,886	2,498,040	1,414,095	303,617	1,224,889	281,585	59,772	105,802	154,987	170,008	97,936	101,530	21,405	231,280	
24	Subtotal Overheads	29,650,525	10,260,825	8,226,243	3,998,411	2,220,424	469,722	1,883,349	432,912	91,895	162,661	238,279	261,371	150,567	143,587	32,908	322,192	
25	Total Operating & Maintenance Expenses	67,976,826	24,828,091	18,496,770	8,539,421	4,791,008	1,021,645	4,109,989	944,786	200,550	354,991	520,020	570,416	328,598	328,152	71,818	742,619	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Operating & Maintenance Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Hydraulic	Prorated on Hydraulic Plant in Service - Sch.2.2 L.7
2	Holyrood / Thermal	Prorated on Holyrood Plant in Service - Sch.2.2 L.8
3	Roddickton	Prorated on Roddickton Plant in Service - Sch.2.2 L.10
4	Gas Turbine/Diesel	Prorated on Gas Turbines & Diesel Plant in Service - Sch.2.2 L.9, 11
5	Subtotal Production	
	Transmission	
6	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.13, 14
7	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.20
8	Subtotal Transmission	
	Distribution	
9	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L. 46
10	Meters	Meters - Customer
11	Subtotal Distribution	
12	Subttl Prod, Trans, & Dist	
13	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
14	Production	Prorated on Production Plant in Service - Sch.2.2 L.12
15	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.21
16	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.32
17	Prod, Trans, Distn	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.33
18	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.35, 36
19	Prod, Trans, Distn and General Plant	Prorated on Total Plant in Service, Sch. 2.2, L. 40
20	Prod, Trans, Distn, Excl Hydraulic & Holyrood	Prorated on Total Plant in Service, Sch. 2.2, L. 33 Less L. 7 and L. 8
	Expense Related:	
21	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.12, 20, 22, 34 - 36
22	Municipal Tax	Prorated on Distribution Expenses, L. 11
23	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 12, 13
24	Subtotal Overheads	
25	Total Operating & Maintenance Expenses	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Island Interconnected

Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				Production and		Rural Prod &	Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount:	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Production																			
Hydraulic																			
1	Bay D'Espoir	1,384,553	542,961	841,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	695,890	272,898	422,993	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hincs Lake	348,175	136,539	211,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	644,961	252,925	392,036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	81,570	31,988	49,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other Small Hydraulic	26,458	8,297	12,860	-	5,301	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Hydraulic	3,181,607	1,245,608	1,930,699	-	5,301	-	-	-	-	-	-	-	-	-	-	-	-	
8	Holyrood	2,002,192	1,328,855	673,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Gas Turbines	134,130	134,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Diesel	182,021	-	-	-	182,021	-	-	-	-	-	-	-	-	-	-	-	-	
12	Subtotal Production	5,499,950	2,708,592	2,604,036	-	187,322	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
13	Lines	3,937,196	-	-	2,499,236	1,275,045	-	7,685	-	-	-	-	-	-	-	-	-	155,229	
14	Lines - Hydraulic	179,171	70,263	108,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Terminal Stations	2,369,984	0	0	1,758,921	216,245	-	-	-	-	-	-	-	-	-	-	-	394,819	
16	Term Stns - Hydraulic	693,959	272,140	421,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Term Stns - Holyrood	277,730	184,329	93,401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Gas Tur/Dsl	10,890	8,392	-	-	2,498	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Distribution	122,690	-	-	-	-	122,690	-	-	-	-	-	-	-	-	-	-	-	
20	Subtotal Term Stns	3,475,253	464,862	515,219	1,758,921	218,743	122,690	-	-	-	-	-	-	-	-	-	-	394,819	
21	Subtotal Transmission	7,591,620	535,125	624,127	4,258,157	1,493,789	122,690	7,685	-	-	-	-	-	-	-	-	-	550,048	
Distribution																			
22	Substations	234,232	-	-	-	37,834	196,398	-	-	-	-	-	-	-	-	-	-	-	
23	Land & Land Improvements	19,793	-	-	-	-	-	14,923	1,901	-	-	1,731	1,238	-	-	-	-	-	
24	Poles	1,246,012	-	-	-	-	-	720,629	246,277	-	-	127,552	151,555	-	-	-	-	-	
25	Primary Conductor & Eqpt	372,879	-	-	-	-	-	330,744	42,135	-	-	-	-	-	-	-	-	-	
26	Submarine Conductor	276,059	-	-	-	-	-	276,059	-	-	-	-	-	-	-	-	-	-	
27	Transformers	194,307	-	-	-	-	-	-	-	70,145	124,162	-	-	-	-	-	-	-	
28	Secondary Conductor&Eqpt	47,986	-	-	-	-	-	-	-	-	-	27,975	20,010	-	-	-	-	-	
29	Services	75,899	-	-	-	-	-	-	-	-	-	-	-	75,899	-	-	-	-	
30	Meters	61,747	-	-	-	-	-	-	-	-	-	-	-	-	61,747	-	-	-	
31	Street Lighting	28,085	-	-	-	-	-	-	-	-	-	-	-	-	-	28,085	-	-	
32	Subtotal Distribution	2,556,999	-	-	-	37,834	196,398	1,342,354	290,313	70,145	124,162	157,259	172,803	75,899	61,747	28,085	-	-	
33	Subtltl Prod, Trans, & Dist	15,648,569	3,243,717	3,228,163	4,258,157	1,718,945	319,088	1,350,039	290,313	70,145	124,162	157,259	172,803	75,899	61,747	28,085	-	550,048	
34	General	5,283,577	1,095,207	1,089,956	1,437,722	580,384	107,737	455,827	98,021	23,684	41,922	53,097	58,345	25,627	20,848	9,482	-	185,718	
35	Telecontrol - Common	2,822,501	730,007	726,506	958,309	378,338	27,612	1,729	-	-	-	-	-	-	-	-	-	-	
36	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Feasibility Studies	104,364	42,313	-	62,051	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Software - General	1,576,642	326,815	325,248	429,023	173,189	32,149	136,021	29,250	7,067	12,510	15,844	17,410	7,647	6,221	2,830	-	55,419	
39	Software - Cust Acctng	213,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,617	-	
40	Total Deprecn Expense	25,649,271	5,438,059	5,369,872	7,145,261	2,850,856	486,585	1,943,615	417,584	100,896	178,594	226,200	248,559	109,173	88,817	40,397	213,617	791,185	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				Production and		Rural Prod &	Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Average Net Book Value	1,150,048,318	334,494,947	483,151,940	177,345,320	85,184,293	9,613,963	28,028,909	6,146,232	1,611,696	2,852,835	3,222,630	3,565,204	1,602,818	1,277,242	654,046	320,426	10,975,816	
2	Cash Working Capital	2,737,560	796,257	1,150,131	422,166	202,779	22,886	66,722	14,631	3,837	6,791	7,671	8,487	3,815	3,040	1,557	763	26,128	
3	Fuel Inventory - No. 6 Fuel	11,121,520	-	11,121,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	32,473	-	-	-	32,473	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	745,566	745,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	19,248,342	6,145,511	7,253,894	2,775,066	1,484,558	212,863	654,627	150,198	31,883	56,435	82,671	90,682	52,239	28,207	11,417	3,901	214,191	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	79,750,407	23,195,641	33,504,300	12,298,058	5,907,128	666,683	1,943,672	426,212	111,763	197,831	223,474	247,230	111,148	88,571	45,355	22,220	761,121	
8	Total Rate Base	1,263,684,486	365,378,022	536,181,884	192,840,610	92,811,231	10,516,395	30,693,930	6,737,274	1,759,178	3,113,892	3,536,446	3,911,603	1,770,021	1,397,061	712,375	347,309	11,977,256	
9	Less: Rural Asset Portion	(157,306,714)	-	-	-	(92,811,231)	(10,516,395)	(30,693,930)	(6,737,274)	(1,759,178)	(3,113,892)	(3,536,446)	(3,911,603)	(1,770,021)	(1,397,061)	(712,375)	(347,309)	-	
10	Rate Base Available for Equity Return	1,106,377,773	365,378,022	536,181,884	192,840,610	-	-	-	-	-	-	-	-	-	-	-	-	11,977,256	
11	Return on Debt	83,978,036	24,281,163	35,631,918	12,815,205	6,167,762	698,866	2,039,762	447,725	116,906	206,933	235,014	259,945	117,627	92,842	47,341	23,080	795,947	
12	Return on Equity	5,659,122	1,868,909	2,742,570	986,380	-	-	-	-	-	-	-	-	-	-	-	-	61,264	
13	Return on Rate Base	89,637,159	26,150,071	38,374,488	13,801,585	6,167,762	698,866	2,039,762	447,725	116,906	206,933	235,014	259,945	117,627	92,842	47,341	23,080	857,211	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.2,p2,L.13
12	Return on Equity	L.10 x Sch.1.2,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No. Description	Total Amount:	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution												Specifically Assigned Customer
			Substations Demand			Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting Customer			
						Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer				
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
Amounts																		
1 Newfoundland Power	-	956,604	4,626,329	923,476	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Industrial - Firm	-	168,467	1,432,529	162,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Industrial - Non-Firm	-	-	11,509	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
4 1.1 Domestic	-	28,310	122,826	27,329	27,329	27,164	25,002	12,256	24,637	12,256	23,507	12,256	12,256	12,256	12,256	-	12,256	-
5 1.12 Domestic All Electric	-	35,929	125,657	34,685	34,685	34,475	31,732	6,783	31,268	6,783	29,834	6,783	6,783	6,783	6,783	-	6,783	-
6 1.3 Special	-	60	252	58	58	57	53	2	52	2	50	2	2	2	2	-	2	-
7 2.1 GS 0-10 kW	-	3,779	18,050	3,648	3,648	3,626	3,333	1,931	3,289	1,931	3,133	1,931	3,862	3,862	-	1,931	-	
8 2.2 GS 10-100 kW	-	10,847	62,219	10,471	10,471	10,408	9,580	830	9,440	830	9,007	830	6,699	6,699	-	830	-	
9 2.3 GS 110-1,000 kVa	-	6,397	44,934	6,176	6,176	6,138	5,650	70	4,577	70	4,367	70	557	600	-	70	-	
10 2.4 GS Over 1,000 kVa	-	6,308	35,305	6,090	6,090	6,053	5,571	8	2,997	8	2,860	8	43	69	-	8	-	
11 4.1 Street and Area Lighting	-	837	3,435	808	808	803	739	974	729	974	695	974	-	-	1	974	-	
12 Subtotal Rural	-	92,468	412,679	89,265	89,265	88,725	81,664	22,854	76,988	22,854	73,458	22,854	30,202	30,271	1	22,854	-	
13 Total	-	1,217,539	6,483,046	1,175,374	89,265	88,725	81,664	22,854	76,988	22,854	73,458	22,854	30,202	30,271	1	22,854	-	
Ratios Excluding Return on Equity																		
14 Newfoundland Power	-	0.7857	0.7136	0.7857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Industrial - Firm	-	0.1384	0.2210	0.1384	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Industrial - Non-Firm	-	-	0.0018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
17 1.1 Domestic	-	0.0233	0.0189	0.0233	0.3062	0.3062	0.3062	0.5363	0.3200	0.5363	0.3200	0.5363	0.4058	0.4049	-	0.5363	-	
18 1.12 Domestic All Electric	-	0.0295	0.0194	0.0295	0.3886	0.3886	0.3886	0.2968	0.4061	0.2968	0.4061	0.2968	0.2246	0.2241	-	0.2968	-	
19 1.3 Special	-	0.0000	0.0000	0.0000	0.0006	0.0006	0.0005	0.0001	0.0007	0.0001	0.0007	0.0001	0.0001	0.0001	-	0.0001	-	
20 2.1 GS 0-10 kW	-	0.0031	0.0028	0.0031	0.0409	0.0409	0.0409	0.0845	0.0427	0.0845	0.0427	0.0845	0.1279	0.1276	-	0.0845	-	
21 2.2 GS 10-100 kW	-	0.0089	0.0096	0.0089	0.1173	0.1173	0.1173	0.0363	0.1226	0.0363	0.1226	0.0363	0.2218	0.2213	-	0.0363	-	
22 2.3 GS 110-1,000 kVa	-	0.0053	0.0069	0.0053	0.0692	0.0692	0.0692	0.0031	0.0594	0.0031	0.0594	0.0031	0.0184	0.0198	-	0.0031	-	
23 2.4 GS Over 1,000 kVa	-	0.0052	0.0054	0.0052	0.0682	0.0682	0.0682	0.0004	0.0389	0.0004	0.0389	0.0004	0.0014	0.0023	-	0.0004	-	
24 4.1 Street and Area Lighting	-	0.0007	0.0005	0.0007	0.0091	0.0091	0.0091	0.0426	0.0095	0.0426	0.0095	0.0426	-	-	1.0000	0.0426	-	
25 Subtotal Rural	-	0.0759	0.0637	0.0759	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
26 Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				Production and		Rural Prod &	Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Allocated Revenue Requirement Excluding Return																			
1	Newfoundland Power	121,777,450	28,248,401	79,844,156	12,390,702	-	-	-	-	-	-	-	-	-	-	-	-	1,294,192	
2	Industrial - Firm	32,124,117	4,974,803	24,723,498	2,182,116	-	-	-	-	-	-	-	-	-	-	-	-	243,700	
3	Industrial - Non-Firm	198,636	-	198,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
4	1.1 Domestic	11,331,422	835,976	2,119,818	366,687	2,500,493	462,202	1,769,147	680,208	96,491	286,224	223,174	408,127	177,379	168,458	-	1,237,037	-	
5	1.12 Domestic All Electric	11,742,970	1,060,985	2,168,672	465,384	3,173,520	586,608	2,245,326	376,457	122,462	158,409	283,243	225,875	98,169	93,232	-	684,630	-	
6	1.3 Special	18,042	1,766	4,348	775	5,282	976	3,737	111	204	47	471	67	29	27	-	202	-	
7	2.1 GS 0-10 kW	1,666,909	111,604	311,518	48,953	333,820	61,705	236,184	107,171	12,882	45,096	29,794	64,303	55,894	53,083	-	194,902	-	
8	2.2 GS 10-100 kW	3,836,007	320,304	1,073,822	140,496	958,063	177,093	677,848	46,065	36,970	19,384	85,509	27,639	96,958	92,081	-	83,775	-	
9	2.3 GS 110-1,000 kVa	2,207,177	188,912	775,497	82,863	565,056	104,448	399,788	3,885	17,926	1,635	41,460	2,331	8,063	8,247	-	7,065	-	
10	2.4 GS Over 1,000 kVa	1,973,908	186,288	609,315	81,712	557,206	102,996	394,234	444	11,739	187	27,150	266	620	943	-	807	-	
11	4.1 Street and Area Lighting	564,104	24,724	59,288	10,845	73,952	13,670	52,323	54,057	2,854	22,747	6,600	32,434	-	-	112,302	98,309	-	
12	Subtotal Rural	33,340,540	2,730,558	7,122,279	1,197,715	8,167,393	1,509,698	5,778,586	1,268,398	301,527	533,727	697,403	761,043	437,112	416,071	112,302	2,306,727	-	
13	Total	187,440,743	35,953,762	111,888,568	15,770,534	8,167,393	1,509,698	5,778,586	1,268,398	301,527	533,727	697,403	761,043	437,112	416,071	112,302	2,306,727	1,537,892	
Allocated Return on Debt																			
14	Newfoundland Power	55,255,363	19,077,392	25,427,087	10,068,739	-	-	-	-	-	-	-	-	-	-	-	-	682,144	
15	Industrial - Firm	13,120,125	3,359,704	7,873,420	1,773,197	-	-	-	-	-	-	-	-	-	-	-	-	113,804	
16	Industrial - Non-Firm	63,257	-	63,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
17	1.1 Domestic	4,965,154	564,571	675,075	297,972	1,888,295	213,962	624,485	240,103	37,411	110,973	75,206	139,402	47,733	37,589	-	12,377	-	
18	1.12 Domestic All Electric	5,714,452	716,530	690,633	378,173	2,396,544	271,551	792,569	132,883	47,480	61,417	95,449	77,151	26,417	20,804	-	6,850	-	
19	1.3 Special	9,301	1,193	1,385	629	3,989	452	1,319	39	79	18	159	23	8	6	-	2	-	
20	2.1 GS 0-10 kW	699,530	75,371	99,206	39,780	252,091	28,564	83,370	37,830	4,994	17,484	10,040	21,964	15,041	11,845	-	1,950	-	
21	2.2 GS 10-100 kW	1,841,043	216,315	341,968	114,168	723,500	81,979	239,271	16,260	14,334	7,515	28,815	9,441	26,091	20,547	-	838	-	
22	2.3 GS 110-1,000 kVa	1,085,867	127,581	246,964	67,335	426,713	48,351	141,120	1,371	6,950	634	13,972	796	2,170	1,840	-	71	-	
23	2.4 GS Over 1,000 kVa	1,008,278	125,803	194,042	66,400	420,785	47,679	139,159	157	4,551	72	9,149	91	167	210	-	8	-	
24	4.1 Street and Area Lighting	215,668	16,697	18,881	8,813	55,846	6,328	18,463	19,081	1,106	8,819	2,224	11,078	-	-	47,341	984	-	
25	Subtotal Rural	15,539,292	1,844,067	2,268,154	973,269	6,167,762	698,866	2,039,762	447,725	116,906	206,933	235,014	259,945	117,627	92,842	47,341	23,080	-	
26	Total	83,978,036	24,281,163	35,631,918	12,815,205	6,167,762	698,866	2,039,762	447,725	116,906	206,933	235,014	259,945	117,627	92,842	47,341	23,080	795,947	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Rural Prod & Transmission Demand (\$)	7 Substations Demand (\$)	8 Primary Lines Demand (\$)	9 Customer (\$)	10 Line Transformers Demand (\$)	11 Customer (\$)	12 Secondary Lines Demand (\$)	13 Customer (\$)	14 Services Customer (\$)	15 Meters Customer (\$)	16 Street Lighting Customer (\$)	17 Accounting Customer (\$)	18 Specifically Assigned Customer (\$)
Allocated Return on Equity																		
27	Newfoundland Power	4,252,977	1,468,377	1,957,110	774,986	-	-	-	-	-	-	-	-	-	-	-	-	52,504
28	Industrial - Firm	1,009,849	258,595	606,013	136,482	-	-	-	-	-	-	-	-	-	-	-	-	8,759
29	Industrial - Non-Firm	4,869	-	4,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
30	1.1 Domestic	118,350	43,455	51,960	22,935	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	137,416	55,151	53,158	29,108	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	247	92	107	48	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	16,499	5,801	7,636	3,062	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	51,758	16,650	26,321	8,787	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	34,011	9,820	19,009	5,183	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	29,729	9,683	14,935	5,111	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	3,417	1,285	1,453	678	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Subtotal Rural	391,427	141,937	174,579	74,912	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total	5,659,122	1,868,909	2,742,570	986,380	-	-	-	-	-	-	-	-	-	-	-	-	61,264
Total Allocated Revenue Requirement																		
40	Newfoundland Power	181,285,790	48,794,170	107,228,353	23,234,427	-	-	-	-	-	-	-	-	-	-	-	-	2,028,840
41	Industrial - Firm	46,254,091	8,593,101	33,202,931	4,091,796	-	-	-	-	-	-	-	-	-	-	-	-	366,263
42	Industrial - Non-Firm	266,762	-	266,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
43	1.1 Domestic	16,414,926	1,444,002	2,846,854	687,594	4,388,788	676,164	2,393,631	920,312	133,902	397,197	298,381	547,529	225,111	206,047	-	1,249,415	-
44	1.12 Domestic All Electric	17,594,838	1,832,666	2,912,462	872,664	5,570,063	858,159	3,037,895	509,340	169,942	219,826	378,692	303,026	124,586	114,035	-	691,480	-
45	1.3 Special	27,590	3,050	5,839	1,453	9,271	1,428	5,057	150	283	65	630	89	37	34	-	204	-
46	2.1 GS 0-10 kW	2,382,938	192,777	418,360	91,795	585,911	90,269	319,554	145,000	17,876	62,581	39,834	86,266	70,935	64,928	-	196,852	-
47	2.2 GS 10-100 kW	5,728,808	553,269	1,442,111	263,451	1,681,563	259,072	917,119	62,325	51,304	26,899	114,324	37,080	123,049	112,628	-	84,613	-
48	2.3 GS 110-1,000 kVa	3,327,055	326,312	1,041,470	155,381	991,769	152,798	540,908	5,256	24,876	2,269	55,432	3,127	10,233	10,087	-	7,136	-
49	2.4 GS Over 1,000 kVa	3,011,916	321,779	818,293	153,222	977,991	150,675	533,393	601	16,290	259	36,300	357	787	1,153	-	816	-
50	4.1 Street and Area Lighting	783,189	42,705	79,622	20,336	129,798	19,998	70,792	73,138	3,960	31,566	8,825	43,513	-	-	159,643	99,293	-
51	Subtotal Rural	49,271,259	4,716,562	9,565,011	2,245,896	14,335,155	2,208,564	7,818,349	1,716,123	418,433	740,661	932,418	1,020,988	554,739	508,912	159,643	2,329,808	-
52	Total	277,077,901	62,103,833	150,263,056	29,572,118	14,335,155	2,208,564	7,818,349	1,716,123	418,433	740,661	932,418	1,020,988	554,739	508,912	159,643	2,329,808	2,395,103

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			OM&A				Depreciation				Expense Credits			Subtotal		
Line			Transmission	Administrative &			Transmission	Telecontrol &			Rental					
No.	Description	Total	Lines	Terminals	General	Other	Lines	Terminals	Feasibility Study	General	Income	Other	Gains/Losses	Excluding	Return on	Return on
		Amount	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Return	Debt	Equity
		(\$)	(Plant)	(Plant)	(C2 & C3)	(Direct)	(Plant)	(Plant)	(Plant)		(Plant)	(C4 + C5)	(NBV)	(\$)	(NBV)	(NBV)
Basis of Allocation - Amounts																
1	Newfoundland Power Industrial		3,353,033	9,572,391	12,925,424	-	-	-	-	495,112	9,572,391	12,925,424	9,052,463	-	9,052,463	9,052,463
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	-	-	-	-	13,818	489,197	612,123	507,734	-	507,734	507,734
3	Abitibi Consolidated - GF		23,765	71,562	95,327	-	-	-	-	1,088	71,562	95,327	77,714	-	77,714	77,714
4	Corner Brook P & P - CB		-	1,642,955	1,642,955	-	-	-	-	1,312	1,642,955	1,642,955	126,337	-	126,337	126,337
5	Corner Brook P & P - DL		-	23,100	23,100	-	-	-	-	157	23,100	23,100	22,049	-	22,049	22,049
6	North Atlantic Refining Limited		-	1,178,595	1,178,595	-	-	-	-	38,562	1,178,595	1,178,595	776,409	-	776,409	776,409
7	Subtotal Industrial		146,691	3,405,409	3,552,100	-	-	-	-	54,936	3,405,409	3,552,100	1,510,243	-	1,510,243	1,510,243
8	Total		3,499,724	12,977,800	16,477,525	-	-	-	-	550,048	12,977,800	16,477,525	10,562,707	-	10,562,707	10,562,707
Basis of Allocation - Ratios																
10	Newfoundland Power Industrial		0.9581	0.7376	0.7844	-	-	-	-	0.9001	0.7376	0.7844	0.8570	-	0.8570	0.8570
11	Abitibi Consolidated - S'ville		0.0351	0.0377	0.0371	-	-	-	-	0.0251	0.0377	0.0371	0.0481	-	0.0481	0.0481
12	Abitibi Consolidated - GF		0.0068	0.0055	0.0058	-	-	-	-	0.0020	0.0055	0.0058	0.0074	-	0.0074	0.0074
13	Corner Brook P & P - CB		-	0.1266	0.0997	-	-	-	-	0.0024	0.1266	0.0997	0.0120	-	0.0120	0.0120
14	Corner Brook P & P - DL		-	0.0018	0.0014	-	-	-	-	0.0003	0.0018	0.0014	0.0021	-	0.0021	0.0021
15	North Atlantic Refining Ltd.		-	0.0908	0.0715	-	-	-	-	0.0701	0.0908	0.0715	0.0735	-	0.0735	0.0735
16	Subtotal Industrial		0.0419	0.2624	0.2156	-	-	-	-	0.0999	0.2624	0.2156	0.1430	-	0.1430	0.1430
17	Total		1.0000	1.0000	1.0000	-	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000
Amounts Allocated																
18	Newfoundland Power Industrial	2,028,840	66,786	258,690	252,736	-	153,425	341,687	-	217,053	(34)	(3,309)	7,157	1,294,192	682,144	52,504
19	Abitibi Consolidated - S'ville	88,962	2,448	13,220	11,969	-	1,188	12,631	-	6,058	(2)	(157)	401	47,757	38,260	2,945
20	Abitibi Consolidated - GF	12,179	473	1,934	1,864	-	-	1,088	-	477	(0)	(24)	61	5,873	5,856	451
21	Corner Brook P & P - CB	88,339	-	44,400	32,125	-	-	1,312	-	575	(6)	(421)	100	78,086	9,520	733
22	Corner Brook P & P - DL	3,102	-	624	452	-	-	157	-	69	(0)	(6)	17	1,313	1,661	128
23	North Atlantic Refining Ltd.	173,680	-	31,851	23,046	-	-	38,562	-	16,905	(4)	(302)	614	110,671	58,506	4,503
24	Subtotal Industrial	366,263	2,922	92,030	69,456	-	1,188	53,749	-	24,084	(12)	(909)	1,194	243,700	113,804	8,759
25	Total	2,395,103	69,708	350,720	322,192	-	154,612	395,436	-	241,137	(46)	(4,218)	8,351	1,537,892	795,947	61,264

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Distribution												Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmissior Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Expenses																		
1	Operating & Maintenance	5,131,651	2,570,411	1,359,470	-	86,098	571,547	134,128	28,431	50,325	75,854	82,646	47,919	13,628	10,219	100,974	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	1,448,005	-	1,448,005	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	853,991	511,335	266,466	-	-	29,151	9,553	1,688	2,987	6,601	7,001	5,287	2,747	723	10,403	-	
Expense Credits																		
8	Sundry	(25,974)	(13,010)	(6,881)	-	(436)	(2,893)	(679)	(144)	(255)	(384)	(418)	(243)	(69)	(52)	(511)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(3,173)	(1,539)	(840)	-	(53)	(353)	(83)	(18)	(31)	(47)	(51)	(30)	(8)	(6)	(62)	-	
12	Pole Attachments	(14,359)	-	-	-	-	(8,304)	(2,838)	-	-	(1,470)	(1,747)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(988)	-	-	-	-	-	-	-	-	-	-	-	-	-	(988)	-	
16	Total Expense Credits	(44,493)	(14,599)	(7,721)	-	(489)	(11,551)	(3,600)	(161)	(286)	(1,901)	(2,216)	(272)	(77)	(58)	(1,562)	-	
17	Subtotal Expenses	7,389,154	3,067,197	3,066,219	-	85,609	589,147	140,081	29,957	53,027	80,554	87,431	52,935	16,298	10,883	109,815	-	
18	Disposal Gain / Loss	39,698	23,748	12,330	-	-	1,521	499	110	194	357	375	296	172	42	54	-	
19	Subtotal Revenue Requirement Ex. Return	7,428,852	3,090,945	3,078,550	-	85,609	590,668	140,579	30,067	53,221	80,912	87,806	53,231	16,470	10,925	109,869	-	
20	Return on Debt	842,708	496,373	269,765	-	-	32,236	10,556	2,319	4,105	7,577	7,938	6,231	3,607	877	1,124	-	
21	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Total Revenue Requirement	8,271,560	3,587,318	3,348,315	-	85,609	622,904	151,135	32,386	57,326	88,489	95,744	59,462	20,077	11,802	110,993	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Revenue Requirement - Documentation

1

Line No.	Description	Basis of Functional Classification
Expenses		
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
2	Fuels	Production - Energy
3	Fuels-Diesel	Production - Energy
4	Fuels-Gas Turbine	Production - Energy
5	Power Purchases -CF(L)Co	
6	Power Purchases-Other	
7	Depreciation	Carryforward from Sch.2.5 L.24
Expense Credits		
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
9	Building Rental Income	Prorated on General Plant - Sch.2.2 L.18
10	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
12	Pole Attachments	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	Production - Energy
14	Wheeling Revenues	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	Accounting - Customer
16	Total Expense Credits	
17	Subtotal Expenses	
18	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.24
19	Subtotal Revenue Requirement Ex. Return	
20	Return on Debt	Prorated on Rate Base - Sch.2.6 L.8
21	Return on Equity	Prorated on Rate Base - Sch.2.6 L.10
22	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	15,123,529	9,880,934	5,242,546	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	15,123,529	9,880,934	5,242,546	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	317,197	317,197	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	20,028	-	-	-	-	15,100	1,924	-	-	1,751	1,253	-	-	-	-	-
8	Poles	1,808,642	-	-	-	-	1,046,024	357,482	-	-	185,147	219,989	-	-	-	-	-
9	Primary Conductor & Equipment	146,333	-	-	-	-	129,797	16,536	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	216,575	-	-	-	-	-	-	78,184	138,391	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	173,803	-	-	-	-	-	-	-	-	101,327	72,476	-	-	-	-	-
13	Services	181,620	-	-	-	-	-	-	-	-	-	-	181,620	-	-	-	-
14	Meters	86,895	-	-	-	-	-	-	-	-	-	-	-	86,895	-	-	-
15	Street Lighting	29,489	-	-	-	-	-	-	-	-	-	-	-	-	29,489	-	-
16	Subtotal Distribution	2,980,582	317,197	-	-	-	1,190,922	375,941	78,184	138,391	288,226	293,717	181,620	86,895	29,489	-	-
17	Subttl Prod, Trans, & Dist	18,104,111	10,198,180	5,242,546	-	-	1,190,922	375,941	78,184	138,391	288,226	293,717	181,620	86,895	29,489	-	-
18	General	243,005	136,837	70,369	-	-	15,985	5,046	1,049	1,858	3,869	3,942	2,438	1,166	396	-	-
19	Telecontrol - Common	6,064	3,952	2,102	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	51,233	28,850	14,836	-	-	3,370	1,064	221	392	816	831	514	246	83	-	-
23	Software - Cust Acctng	15,605	-	-	-	-	-	-	-	-	-	-	-	-	-	15,605	-
24	Total Plant	18,420,017	10,367,838	5,329,852	-	-	1,210,277	382,051	79,454	140,641	292,910	298,491	184,572	88,307	29,968	15,605	-

NEWFOUNDLAND & LABRADOR HYDRO
 2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
 Island Isolated
 Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	Description	Basis of Functional Classification
Production		
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.6
2	Subtotal Production	
Transmission		
3	Lines	Production, Transmission - Demand, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand, Energy; Spec Assigned - Custmr
5	Subtotal Transmission	
Distribution		
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
19	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 2, 5
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
23	Software - Cust Acctng	Customer Accounting
24	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	10,171,321	6,645,450	3,525,871	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	10,171,321	6,645,450	3,525,871	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	145,362	145,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	703,224	-	-	-	-	406,708	138,994	-	-	71,988	85,535	-	-	-	-	-
9	Primary Conductor & Equipment	31,859	-	-	-	-	28,259	3,600	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	86,914	-	-	-	-	-	-	31,376	55,538	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	51,735	-	-	-	-	-	-	-	-	30,161	21,573	-	-	-	-	-
13	Services	84,637	-	-	-	-	-	-	-	-	-	-	84,637	-	-	-	-
14	Meters	49,197	-	-	-	-	-	-	-	-	-	-	-	49,197	-	-	-
15	Street Lighting	11,868	-	-	-	-	-	-	-	-	-	-	-	-	11,868	-	-
16	Subtotal Distribution	1,164,795	145,362	-	-	-	434,967	142,594	31,376	55,538	102,149	107,108	84,637	49,197	11,868	-	-
17	Subttl Prod, Trans, & Dist	11,336,116	6,790,812	3,525,871	-	-	434,967	142,594	31,376	55,538	102,149	107,108	84,637	49,197	11,868	-	-
18	General	58,105	34,807	18,072	-	-	2,229	731	161	285	524	549	434	252	61	-	-
19	Telecontrol - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	43,476	26,044	13,522	-	-	1,668	547	120	213	392	411	325	189	46	-	-
23	Software - Cust Acctng	15,605	-	-	-	-	-	-	-	-	-	-	-	-	-	15,605	-
24	Total Net Book Value	11,453,301	6,851,663	3,557,466	-	-	438,865	143,871	31,657	56,036	103,064	108,068	85,395	49,638	11,974	15,605	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	2,344,358	1,531,690	812,668	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	2,344,358	1,531,690	812,668	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Other	659,343	-	-	-	55,499	349,262	80,412	17,069	30,214	44,259	48,549	27,967	-	6,113	-	-
7	Meters	7,387	-	-	-	-	-	-	-	-	-	-	-	7,387	-	-	-
8	Subtotal Distribution	666,730	-	-	-	55,499	349,262	80,412	17,069	30,214	44,259	48,549	27,967	7,387	6,113	-	-
9	Subttl Prod, Trans, & Dist	3,011,088	1,531,690	812,668	-	55,499	349,262	80,412	17,069	30,214	44,259	48,549	27,967	7,387	6,113	-	-
10	Customer Accounting	66,844	-	-	-	-	-	-	-	-	-	-	-	-	-	66,844	-
Overheads																	
Plant-Related:																	
11	Production	49,386	32,256	17,119	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	11,201	1,192	-	-	-	4,475	1,413	294	520	1,083	1,104	683	327	111	-	-
14	Prod, Trans, Distn Plant	383,214	215,857	110,970	-	-	25,209	7,958	1,655	2,929	6,101	6,217	3,844	1,839	624	-	-
15	Telecontrol Plant	391	255	135	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and Gen Plt	409	230	118	-	-	27	8	2	3	7	7	4	2	1	0	-
Expense Related:																	
17	Property Insurance	10,390	6,847	3,520	-	-	11	3	1	1	3	3	2	1	0	-	-
18	Municipal Tax	27,172	-	-	-	2,262	14,234	3,277	696	1,231	1,804	1,979	1,140	301	249	-	-
19	Other Expense Related	1,571,556	782,063	414,939	-	28,337	178,329	41,057	8,715	15,427	22,598	24,788	14,280	3,772	3,121	34,130	-
20	Subtotal Overheads	2,053,719	1,038,721	546,802	-	30,599	222,285	53,717	11,362	20,112	31,595	34,097	19,952	6,241	4,106	34,130	-
21	Total Operating & Maintenance Expenses	5,131,651	2,570,411	1,359,470	-	86,098	571,547	134,128	28,431	50,325	75,854	82,646	47,919	13,628	10,219	100,974	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Operating & Maintenance Expense - Documentation

1

Line No.	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.6
2	Subtotal Production	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
5	Subtotal Transmission	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	Subtotal Distribution	
9	Subttl Prod, Trans, & Dist	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.2
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.5
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.16
14	Prod, Trans, Distn Plant	Prorated on Distribution Plant in Service - Sch.2.2 L.17
15	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.19, 20
16	Prod, Trans, Distn and Gen Plt	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
	Expense Related:	
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 20
18	Municipal Tax	Prorated on Distribution Expenses - L.8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.9, 10
20	Subtotal Overheads	
21	Total Operating & Maintenance Expenses	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmissior Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	691,579	451,845	239,735	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	691,579	451,845	239,735	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	8,240	8,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	42,373	-	-	-	-	24,506	8,375	-	-	4,338	5,154	-	-	-	-	-
9	Primary Conductor & Equipment	1,939	-	-	-	-	1,720	219	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	4,206	-	-	-	-	-	-	1,518	2,687	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,746	-	-	-	-	-	-	-	-	1,601	1,145	-	-	-	-	-
13	Services	4,757	-	-	-	-	-	-	-	-	-	-	4,757	-	-	-	-
14	Meters	2,471	-	-	-	-	-	-	-	-	-	-	-	2,471	-	-	-
15	Street Lighting	650	-	-	-	-	-	-	-	-	-	-	-	-	650	-	-
16	Subtotal Distribution	67,382	8,240	-	-	-	26,227	8,594	1,518	2,687	5,938	6,299	4,757	2,471	650	-	-
17	Subtotal Prod Tran & Dist	758,962	460,084	239,735	-	-	26,227	8,594	1,518	2,687	5,938	6,299	4,757	2,471	650	-	-
18	General	8,158	4,946	2,577	-	-	282	92	16	29	64	68	51	27	7	-	-
19	Telecontrol - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	76,468	46,355	24,154	-	-	2,642	866	153	271	598	635	479	249	66	-	-
23	Software - Cust Acctng	10,403	-	-	-	-	-	-	-	-	-	-	-	-	-	10,403	-
24	Total Depreciation Expense	853,991	511,385	266,466	-	-	29,151	9,553	1,688	2,987	6,601	7,001	5,287	2,747	723	10,403	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Rate Base

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmissior Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
1	Average Net Book Value	11,453,301	6,851,663	3,557,466	-	-	438,865	143,871	31,657	56,036	103,064	108,068	85,395	49,638	11,974	15,605	-	
2	Cash Working Capital	27,264	16,310	8,468	-	-	1,045	342	75	133	245	257	203	118	29	37	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	181,865	-	181,865	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	224,231	126,211	64,881	-	-	14,733	4,651	967	1,712	3,566	3,634	2,247	1,075	365	190	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	794,232	475,130	246,693	-	-	30,433	9,977	2,195	3,886	7,147	7,494	5,922	3,442	830	1,082	-	
8	Total Rate Base	12,680,894	7,469,314	4,059,374	-	-	485,076	158,842	34,895	61,767	114,022	119,452	93,767	54,273	13,198	16,914	-	
9	Less: Rural Portion	(12,680,894)	(7,469,314)	(4,059,374)	-	-	(485,076)	(158,842)	(34,895)	(61,767)	(114,022)	(119,452)	(93,767)	(54,273)	(13,198)	(16,914)	-	
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Return on Debt	842,708	496,373	269,765	-	-	32,236	10,556	2,319	4,105	7,577	7,938	6,231	3,607	877	1,124	-	
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Return on Rate Base	842,708	496,373	269,765	-	-	32,236	10,556	2,319	4,105	7,577	7,938	6,231	3,607	877	1,124	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 24
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 24
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.2,p2,L.13
12	Return on Equity	L.10 x Sch.1.2,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Isolated
Basis of Allocation to Classes of Service

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand (CP kW)	Production and		Substations Demand (CP kW)	Distribution										Accounting Customer	Specifically Assigned Customer
				Transmission Energy (MWh @ Gen)	Transmissior Demand (CP kW)		Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer			
							Demand	Customer	Demand	Customer	Demand	Customer						
Amounts																		
1	1.2 Domestic Diesel	-	2,864	7,934	2,845	2,845	2,559	921	2,517	921	2,374	921	921	921	-	921	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	133	643	132	132	118	34	116	34	110	34	34	34	-	34	-	
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	2.3 GS 110-1,000 kVa	-	88	504	88	88	79	1	78	1	73	1	9	9	-	1	-	
6	2.5 GS Diesel	-	380	1,347	378	378	340	107	334	107	315	107	214	214	-	107	-	
7	2.5G Gov't General Service Diesel	-	227	804	225	225	203	17	199	17	188	17	34	34	-	17	-	
8	4.1 Street and Area Lighting	-	48	126	48	48	43	29	42	29	40	29	-	-	29	29	-	
9	4.1G Gov't Street and Area Lighting	-	2	3	2	2	2	4	2	4	1	4	-	-	4	4	-	
10	Total	-	3,742	11,362	3,717	3,717	3,344	1,113	3,288	1,113	3,102	1,113	1,212	1,212	33	1,113	-	
Ratios																		
11	1.2 Domestic Diesel	-	0.7654	0.6983	0.7654	0.7654	0.7654	0.8275	0.7654	0.8275	0.7654	0.8275	0.7602	0.7602	-	0.8275	-	
12	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	1.23 Churches, Schools & Com Halls	-	0.0354	0.0566	0.0354	0.0354	0.0354	0.0305	0.0354	0.0305	0.0354	0.0305	0.0281	0.0281	-	0.0305	-	
14	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	2.3 GS 110-1,000 kVa	-	0.0236	0.0443	0.0236	0.0236	0.0236	0.0009	0.0236	0.0009	0.0236	0.0009	0.0071	0.0071	-	0.0009	-	
16	2.5 GS Diesel	-	0.1016	0.1186	0.1016	0.1016	0.1016	0.0961	0.1016	0.0961	0.1016	0.0961	0.1766	0.1766	-	0.0961	-	
17	2.5G Gov't General Service Diesel	-	0.0606	0.0708	0.0606	0.0606	0.0606	0.0153	0.0606	0.0153	0.0606	0.0153	0.0281	0.0281	-	0.0153	-	
18	4.1 Street and Area Lighting	-	0.0129	0.0111	0.0129	0.0129	0.0129	0.0261	0.0129	0.0261	0.0129	0.0261	-	-	0.8788	0.0261	-	
19	4.1G Gov't Street and Area Lighting	-	0.0005	0.0003	0.0005	0.0005	0.0005	0.0036	0.0005	0.0036	0.0005	0.0036	-	-	0.1212	0.0036	-	
20	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Island Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												Specifically
Line		Total	Production	Transmission	Transmissior	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Allocated Revenue Requirement Excluding Return																		
1	1.2 Domestic Diesel	5,495,260	2,365,940	2,149,793	-	65,529	452,123	116,328	23,014	44,040	61,933	72,659	40,464	12,520	-	90,916	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	325,580	109,462	174,324	-	3,032	20,918	4,294	1,065	1,626	2,865	2,682	1,494	462	-	3,356	-	
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	2.3 GS 110-1,000 kVa	228,956	73,072	136,427	-	2,024	13,964	126	711	48	1,913	79	377	117	-	99	-	
6	2.5 GS Diesel	808,921	313,985	365,019	-	8,696	60,001	13,515	3,054	5,116	8,219	8,441	9,402	2,909	-	10,562	-	
7	2.5G Gov't General Service Diesel	460,810	187,211	217,981	-	5,185	35,775	2,147	1,821	813	4,901	1,341	1,494	462	-	1,678	-	
8	4.1 Street and Area Lighting	103,846	39,801	34,107	-	1,102	7,606	3,663	387	1,387	1,042	2,288	-	-	9,601	2,863	-	
9	4.1G Gov't Street and Area Lighting	5,479	1,474	899	-	41	282	505	14	191	39	316	-	-	1,324	395	-	
10	Total	7,428,852	3,090,945	3,078,550	-	85,609	590,668	140,579	30,067	53,221	80,912	87,806	53,231	16,470	10,925	109,869	-	
Allocated Return on Debt																		
11	1.2 Domestic Diesel	627,684	379,945	188,381	-	-	24,675	8,735	1,775	3,397	5,800	6,569	4,737	2,742	-	930	-	
12	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	1.23 Churches, Schools & Com Halls	35,347	17,578	15,276	-	-	1,142	322	82	125	268	242	175	101	-	34	-	
14	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	2.3 GS 110-1,000 kVa	24,776	11,735	11,955	-	-	762	9	55	4	179	7	44	26	-	1	-	
16	2.5 GS Diesel	90,706	50,423	31,986	-	-	3,275	1,015	236	395	770	763	1,101	637	-	108	-	
17	2.5G Gov't General Service Diesel	52,355	30,064	19,101	-	-	1,952	161	140	63	459	121	175	101	-	17	-	
18	4.1 Street and Area Lighting	11,312	6,392	2,989	-	-	415	275	30	107	98	207	-	-	771	29	-	
19	4.1G Gov't Street and Area Lighting	527	237	79	-	-	15	38	1	15	4	29	-	-	106	4	-	
20	Total	842,708	496,373	269,765	-	-	32,236	10,556	2,319	4,105	7,577	7,938	6,231	3,607	877	1,124	-	
Allocated Return on Equity																		
21	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Allocated Revenue Requirement																		
22	1.2 Domestic Diesel	6,122,944	2,745,885	2,338,174	-	65,529	476,797	125,063	24,789	47,436	67,733	79,227	45,201	15,262	-	91,846	-	
23	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	1.23 Churches, Schools & Com Halls	360,927	127,040	189,599	-	3,032	22,059	4,617	1,147	1,751	3,134	2,925	1,669	563	-	3,391	-	
25	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	2.3 GS 110-1,000 kVa	253,732	84,807	148,382	-	2,024	14,726	136	766	52	2,092	86	421	142	-	100	-	
27	2.5 GS Diesel	899,628	364,407	397,005	-	8,696	63,276	14,530	3,290	5,511	8,989	9,204	10,503	3,546	-	10,671	-	
28	2.5G Gov't General Service Diesel	513,165	217,276	237,082	-	5,185	37,728	2,308	1,962	876	5,360	1,462	1,669	563	-	1,695	-	
29	4.1 Street and Area Lighting	115,157	46,192	37,096	-	1,102	8,021	3,938	417	1,494	1,139	2,495	-	-	10,371	2,892	-	
30	4.1G Gov't Street and Area Lighting	6,006	1,711	977	-	41	297	543	15	206	42	344	-	-	1,431	399	-	
31	Total	8,271,560	3,587,318	3,348,315	-	85,609	622,904	151,135	32,386	57,326	88,489	95,744	59,462	20,077	11,802	110,993	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Revenue Requirement

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Production and													
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Accounting			Specifically
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Assigned
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer
																(\$)
Expenses																
1	Operating & Maintenance	9,267,223	4,381,300	3,401,398	-	103,313	626,789	152,238	32,698	57,879	85,499	93,560	53,885	37,916	12,632	228,117
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	4,931,373	-	4,931,373	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,972,526	997,872	737,256	-	23,043	92,177	26,931	6,135	10,860	15,665	17,136	11,704	6,831	3,453	23,461
Expense Credits																
8	Sundry	(46,906)	(22,176)	(17,216)	-	(523)	(3,172)	(771)	(166)	(293)	(433)	(474)	(273)	(192)	(64)	(1,155)
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,729)	(2,709)	(2,103)	-	(64)	(387)	(94)	(20)	(36)	(53)	(58)	(33)	(23)	(8)	(141)
12	Pole Attachments	(23,963)	-	-	-	-	(13,859)	(4,736)	-	-	(2,453)	(2,915)	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(4,233)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,233)
16	Total Expense Credits	(80,831)	(24,885)	(19,319)	-	(587)	(17,419)	(5,601)	(186)	(329)	(2,939)	(3,446)	(306)	(215)	(72)	(5,529)
17	Subtotal Expenses	16,090,290	5,354,288	9,050,708	-	125,769	701,547	173,568	38,648	68,410	98,226	107,250	65,283	44,532	16,013	246,049
18	Disposal Gain / Loss	8,378	4,052	2,956	-	186	559	165	39	70	94	104	76	44	20	13
19	Subtotal Revenue Requirement Ex. Return	16,098,668	5,358,340	9,053,664	-	125,955	702,107	173,734	38,687	68,480	98,320	107,354	65,358	44,576	16,033	246,062
20	Return on Debt	1,809,757	819,969	712,158	-	37,329	113,626	33,566	7,990	14,144	19,090	21,109	15,329	8,896	4,016	2,535
21	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Revenue Requirement	17,908,426	6,178,309	9,765,823	-	163,284	815,732	207,300	46,678	82,623	117,409	128,463	80,688	53,472	20,049	248,597

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
2	Fuels	Production - Energy
3	Fuels-Diesel	Production - Energy
4	Fuels-Gas Turbine	Production - Energy
5	Power Purchases -CF(L)Co	
6	Power Purchases-Other	Carryforward from Sch.4.4 L.11
7	Depreciation	Carryforward from Sch.2.5 L.24
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
9	Building Rental Income	Prorated on General Plant - Sch.2.2 L.18
10	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
12	Pole Attachments	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	Production - Energy
14	Wheeling Revenues	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	Accounting - Customer
16	Total Expense Credits	
17	Subtotal Expenses	
18	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.24
19	Subtotal Revenue Requirement Ex. Return	
20	Return on Debt	Prorated on Rate Base - Sch.2.6 L.8
21	Return on Equity	Prorated on Rate Base - Sch.2.6 L.10
22	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Isolated

Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	33,768,059	18,902,801	14,865,258	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	33,768,059	18,902,801	14,865,258	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	2,111,177	1,493,704	-	-	617,473	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	11,816	-	-	-	-	8,909	1,135	-	-	1,033	739	-	-	-	-	-
8	Poles	4,491,841	-	-	-	-	2,597,847	887,821	-	-	459,821	546,352	-	-	-	-	-
9	Primary Conductor & Equipment	806,838	-	-	-	-	715,665	91,173	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	605,084	-	-	-	-	-	-	218,435	386,649	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	214,236	-	-	-	-	-	-	-	-	124,900	89,337	-	-	-	-	-
13	Services	366,297	-	-	-	-	-	-	-	-	-	-	366,297	-	-	-	-
14	Meters	212,868	-	-	-	-	-	-	-	-	-	-	-	212,868	-	-	-
15	Street Lighting	103,260	-	-	-	-	-	-	-	-	-	-	-	-	103,260	-	-
16	Subtotal Distribution	8,923,417	1,493,704	-	-	617,473	3,322,421	980,129	218,435	386,649	585,754	636,427	366,297	212,868	103,260	-	-
17	Subttl Prod, Trans, & Dist	42,691,476	20,396,505	14,865,258	-	617,473	3,322,421	980,129	218,435	386,649	585,754	636,427	366,297	212,868	103,260	-	-
18	General	854,170	408,093	297,424	-	12,354	66,475	19,610	4,370	7,736	11,720	12,734	7,329	4,259	2,066	-	-
19	Telecontrol - Common	15,100	8,453	6,647	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	120,812	57,720	42,067	-	1,747	9,402	2,774	618	1,094	1,658	1,801	1,037	602	292	-	-
23	Software - Cust Acctng	35,192	-	-	-	-	-	-	-	-	-	-	-	-	-	35,192	-
24	Total Plant	43,716,750	20,870,770	15,211,396	-	631,575	3,398,298	1,002,513	223,424	395,479	599,131	650,962	374,662	217,729	105,618	35,192	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	Description	Basis of Functional Classification
Production		
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.7
2	Subtotal Production	
Transmission		
3	Lines	Production, Transmission - Demand, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand, Energy; Spec Assigned - Custmr
5	Subtotal Transmission	
Distribution		
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
19	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 2, 5
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
23	Software - Cust Acctng	Customer Accounting
24	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	18,386,032	10,292,197	8,093,836	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	18,386,032	10,292,197	8,093,836	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,310,521	801,666	-	-	508,855	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	3,027	-	-	-	-	2,282	291	-	-	265	189	-	-	-	-	-
8	Poles	2,076,910	-	-	-	-	1,201,177	410,505	-	-	212,609	252,619	-	-	-	-	-
9	Primary Conductor & Equipment	370,861	-	-	-	-	328,954	41,907	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	298,996	-	-	-	-	-	-	107,937	191,058	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	75,922	-	-	-	-	-	-	-	-	44,262	31,659	-	-	-	-	-
13	Services	207,673	-	-	-	-	-	-	-	-	-	-	207,673	-	-	-	-
14	Meters	120,518	-	-	-	-	-	-	-	-	-	-	-	120,518	-	-	-
15	Street Lighting	54,328	-	-	-	-	-	-	-	-	-	-	-	-	54,328	-	-
16	Subtotal Distribution	4,518,756	801,666	-	-	508,855	1,532,413	452,703	107,937	191,058	257,136	284,467	207,673	120,518	54,328	-	-
17	Subttl Prod, Trans, & Dist	22,904,788	11,093,863	8,093,836	-	508,855	1,532,413	452,703	107,937	191,058	257,136	284,467	207,673	120,518	54,328	-	-
18	General	276,437	133,892	97,684	-	6,141	18,495	5,464	1,303	2,306	3,103	3,433	2,506	1,455	656	-	-
19	Telecontrol - Common	9,998	5,597	4,401	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	87,844	42,547	31,041	-	1,952	5,877	1,736	414	733	986	1,091	796	462	208	-	-
23	Software - Cust Acctng	35,192	-	-	-	-	-	-	-	-	-	-	-	-	-	35,192	-
24	Total Net Book Value	23,314,259	11,275,898	8,226,962	-	516,948	1,556,785	459,903	109,654	194,097	261,226	288,992	210,976	122,434	55,192	35,192	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Isolated

Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Distribution Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Diesel	4,292,619	2,402,937	1,889,682	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	4,292,619	2,402,937	1,889,682	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Other	572,971	-	-	-	48,229	303,510	69,878	14,833	26,256	38,461	42,189	24,304	-	5,312	-	-
7	Meters	18,096	-	-	-	-	-	-	-	-	-	-	-	18,096	-	-	-
8	Subtotal Distribution	591,068	-	-	-	48,229	303,510	69,878	14,833	26,256	38,461	42,189	24,304	18,096	5,312	-	-
9	Subttl Prod, Trans, & Dist	4,883,687	2,402,937	1,889,682	-	48,229	303,510	69,878	14,833	26,256	38,461	42,189	24,304	18,096	5,312	-	-
10	Customer Accounting	150,744	-	-	-	-	-	-	-	-	-	-	-	-	-	150,744	-
Overheads																	
Plant-Related:																	
11	Production	683,440	382,579	300,862	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	187,939	31,459	-	-	13,005	69,974	20,643	4,601	8,143	12,337	13,404	7,715	4,483	2,175	-	-
14	Prod, Trans, Distn Plant	247,234	118,120	86,087	-	3,576	19,241	5,676	1,265	2,239	3,392	3,686	2,121	1,233	598	-	-
15	Telecontrol Plant	973	545	428	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	426,882	203,797	148,535	-	6,167	33,183	9,789	2,182	3,862	5,850	6,356	3,658	2,126	1,031	344	-
Expense Related:																	
17	Property Insurance	24,660	13,966	10,179	-	423	45	13	3	5	8	9	5	3	1	-	-
18	Municipal Tax	89,081	-	-	-	7,269	45,743	10,531	2,236	3,957	5,797	6,358	3,663	2,727	801	-	-
19	Other Expense Related	2,572,584	1,227,896	965,624	-	24,645	155,093	35,707	7,580	13,417	19,654	21,558	12,419	9,247	2,714	77,030	-
20	Subtotal Overheads	4,232,793	1,978,362	1,511,716	-	55,084	323,279	82,360	17,865	31,623	47,037	51,371	29,581	19,819	7,320	77,373	-
21	Total Operating & Maintenance Expenses	9,267,223	4,381,300	3,401,398	-	103,313	626,789	152,238	32,698	57,879	85,499	93,560	53,885	37,916	12,632	228,117	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Operating & Maintenance Expense - Documentation

1

Line No.	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L7
2	Subtotal Production	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
5	Subtotal Transmission	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	Subtotal Distribution	
9	Subttl Prod, Trans, & Dist	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.2
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.5
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.16
14	Prod, Trans, Distn Plant	Prorated on Distribution Plant in Service - Sch.2.2 L.17
15	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.19, 20
16	Prod, Trans, Distn and General Plt	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
	Expense Related:	
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 20
18	Municipal Tax	Prorated on Distribution Expenses - L.8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.9, 10
20	Subtotal Overheads	
21	Total Operating & Maintenance Expenses	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Isolated

Functional Classification of Depreciation Expense

1		2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Energy (\$)				Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Production																			
1	Diesel	1,482,875	830,089	652,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	1,482,875	830,089	652,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																			
6	Substn Struct & Eqpt	73,923	53,502	-	-	-	20,421	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	228	-	-	-	-	-	172	22	-	-	20	14	-	-	-	-	-	
8	Poles	108,574	-	-	-	-	-	62,794	21,460	-	-	11,115	13,206	-	-	-	-	-	
9	Primary Conductor & Equipment	21,110	-	-	-	-	-	18,724	2,385	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	15,062	-	-	-	-	-	-	-	5,437	9,624	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	4,715	-	-	-	-	-	-	-	-	-	2,749	1,966	-	-	-	-	-	
13	Services	10,372	-	-	-	-	-	-	-	-	-	-	-	10,372	-	-	-	-	
14	Meters	6,054	-	-	-	-	-	-	-	-	-	-	-	-	6,054	-	-	-	
15	Street Lighting	3,060	-	-	-	-	-	-	-	-	-	-	-	-	-	3,060	-	-	
16	Subtotal Distribution	243,097	53,502	-	-	-	20,421	81,690	23,867	5,437	9,624	13,883	15,186	10,372	6,054	3,060	-	-	
17	Subtotal Prod Tran & Dist	1,725,972	883,591	652,786	-	-	20,421	81,690	23,867	5,437	9,624	13,883	15,186	10,372	6,054	3,060	-	-	
18	General	47,686	24,412	18,035	-	-	564	2,257	659	150	266	384	420	287	167	85	-	-	
19	Telecontrol - Common	1,510	845	665	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	173,897	89,025	65,770	-	-	2,058	8,230	2,405	548	970	1,399	1,530	1,045	610	308	-	-	
23	Software - Cust Acctng	23,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,461	-	
24	Total Depreciation Expense	1,972,526	997,872	737,256	-	-	23,043	92,177	26,931	6,135	10,860	15,665	17,136	11,704	6,831	3,453	23,461	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Substations Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting				
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)				
1	Average Net Book Value	23,314,259	11,275,898	8,226,962	-	516,948	1,556,785	459,903	109,654	194,097	261,226	288,992	210,976	122,434	55,192	35,192	-		
2	Cash Working Capital	55,499	26,842	19,584	-	1,231	3,706	1,095	261	462	622	688	502	291	131	84	-		
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Fuel Inventory - Diesel	1,714,196	-	1,714,196	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Inventory/Supplies	532,174	254,064	185,172	-	7,688	41,368	12,204	2,720	4,814	7,293	7,924	4,561	2,650	1,286	428	-		
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,616,733	781,930	570,501	-	35,848	107,956	31,892	7,604	13,460	18,115	20,040	14,630	8,490	3,827	2,440	-		
8	Total Rate Base	27,232,861	12,338,735	10,716,415	-	561,715	1,709,814	505,094	120,239	212,833	287,256	317,644	230,669	133,867	60,437	38,144	-		
9	Less: Rural Portion	(27,232,861)	(12,338,735)	(10,716,415)	-	(561,715)	(1,709,814)	(505,094)	(120,239)	(212,833)	(287,256)	(317,644)	(230,669)	(133,867)	(60,437)	(38,144)	-		
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Return on Debt	1,809,757	819,969	712,158	-	37,329	113,626	33,566	7,990	14,144	19,090	21,109	15,329	8,896	4,016	2,535	-		
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Return on Rate Base	1,809,757	819,969	712,158	-	37,329	113,626	33,566	7,990	14,144	19,090	21,109	15,329	8,896	4,016	2,535	-		

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 24
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 24
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.2,p2,L.13
12	Return on Equity	L.10 x Sch.1.2,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Isolated

Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand (CP kW)	Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Substations Demand (CP kW)	Distribution									Accounting Customer (Rural Cust)	Specifically Assigned Customer
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer		
Amounts																	
1	1.2 Domestic Diesel	-	5,657	20,022	5,619	5,617	4,933	1,934	4,853	1,934	4,511	1,934	1,934	1,934	-	1,934	-
2	1.2G Government Domestic Diesel	-	153	542	152	152	133	23	131	23	122	23	23	23	-	23	-
3	1.23 Churches, Schools & Com Halls	-	311	1,903	309	309	271	48	267	48	248	48	48	48	-	48	-
4	2.2 GS 10-100 kW	-	506	524	503	503	442	6	434	6	404	6	48	48	-	6	-
5	2.3 GS 110-1,000 kVa	-	727	3,877	722	722	634	8	623	8	579	8	69	69	-	8	-
6	2.5 GS Diesel	-	1,866	8,583	1,873	1,872	1,644	367	1,618	367	1,504	367	734	734	-	367	-
7	2.5G Gov't General Service Diesel	-	312	1,420	310	310	272	56	268	56	249	56	112	112	-	56	-
8	4.1 Street and Area Lighting	-	74	249	74	74	65	65	64	65	59	65	-	-	65	65	-
9	4.1G Gov't Street and Area Lighting	-	1	6	1	1	1	3	1	3	1	3	-	-	3	3	-
10	Total	-	9,627	37,125	9,563	9,560	8,396	2,510	8,260	2,510	7,678	2,510	2,968	2,968	68	2,510	-
Ratios																	
11	1.2 Domestic Diesel	-	0.5876	0.5393	0.5876	0.5876	0.5876	0.7705	0.5876	0.7705	0.5876	0.7705	0.6516	0.6516	-	0.7705	-
12	1.2G Government Domestic Diesel	-	0.0159	0.0146	0.0159	0.0159	0.0159	0.0092	0.0159	0.0092	0.0159	0.0092	0.0077	0.0077	-	0.0092	-
13	1.23 Churches, Schools & Com Halls	-	0.0323	0.0513	0.0323	0.0323	0.0323	0.0191	0.0323	0.0191	0.0323	0.0191	0.0162	0.0162	-	0.0191	-
14	2.2 GS 10-100 kW	-	0.0526	0.0141	0.0526	0.0526	0.0526	0.0024	0.0526	0.0024	0.0526	0.0024	0.0163	0.0163	-	0.0024	-
15	2.3 GS 110-1,000 kVa	-	0.0755	0.1044	0.0755	0.0755	0.0755	0.0032	0.0755	0.0032	0.0755	0.0032	0.0231	0.0231	-	0.0032	-
16	2.5 GS Diesel	-	0.1959	0.2312	0.1959	0.1959	0.1959	0.1462	0.1959	0.1462	0.1959	0.1462	0.2473	0.2473	-	0.1462	-
17	2.5G Gov't General Service Diesel	-	0.0324	0.0382	0.0324	0.0324	0.0324	0.0223	0.0324	0.0223	0.0324	0.0223	0.0377	0.0377	-	0.0223	-
18	4.1 Street and Area Lighting	-	0.0077	0.0067	0.0077	0.0077	0.0077	0.0259	0.0077	0.0259	0.0077	0.0259	-	-	0.9559	0.0259	-
19	4.1G Gov't Street and Area Lighting	-	0.0001	0.0002	0.0001	0.0001	0.0001	0.0012	0.0001	0.0012	0.0001	0.0012	-	-	0.0441	0.0012	-
20	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)			Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
Allocated Revenue Requirement Excluding Return																		
1	1.2 Domestic Diesel	9,128,840	3,148,489	4,882,711	-	74,010	412,549	133,865	22,732	52,765	57,771	82,718	42,589	29,046	-	189,595	-	
2	1.2G Government Domestic Diesel	238,997	85,151	132,200	-	2,002	11,157	1,592	615	628	1,562	984	506	345	-	2,255	-	
3	1.23 Churches, Schools & Com Halls	681,469	173,036	464,100	-	4,067	22,673	3,322	1,249	1,310	3,175	2,053	1,057	721	-	4,706	-	
4	2.2 GS 10-100 kW	463,518	281,824	127,718	-	6,625	36,928	415	2,035	164	5,171	257	1,066	727	-	588	-	
5	2.3 GS 110-1,000 kVa	1,427,250	404,410	945,565	-	9,506	52,990	554	2,920	218	7,420	342	1,510	1,030	-	784	-	
6	2.5 GS Diesel	3,445,865	1,049,496	2,093,071	-	24,670	137,516	25,402	7,577	10,013	19,257	15,697	16,163	11,024	-	35,978	-	
7	2.5G Gov't General Service Diesel	563,792	173,858	346,184	-	4,087	22,781	3,876	1,255	1,528	3,190	2,395	2,466	1,682	-	5,490	-	
8	4.1 Street and Area Lighting	140,129	41,281	60,663	-	970	5,409	4,499	298	1,773	757	2,780	-	-	15,326	6,372	-	
9	4.1G Gov't Street and Area Lighting	3,808	794	1,452	-	19	104	208	6	82	15	128	-	-	707	294	-	
10	Total	16,098,668	5,358,340	9,053,664	-	125,955	702,107	173,734	38,687	68,480	98,320	107,354	65,358	44,576	16,033	246,062	-	
Allocated Return on Debt																		
11	1.2 Domestic Diesel	1,041,251	481,803	384,073	-	21,934	66,765	25,863	4,695	10,898	11,217	16,265	9,989	5,797	-	1,953	-	
12	1.2G Government Domestic Diesel	27,100	13,030	10,399	-	593	1,806	308	127	130	303	193	119	69	-	23	-	
13	1.23 Churches, Schools & Com Halls	70,491	26,479	36,506	-	1,205	3,669	642	258	270	616	404	248	144	-	48	-	
14	2.2 GS 10-100 kW	63,103	43,127	10,046	-	1,963	5,976	80	420	34	1,004	50	250	145	-	6	-	
15	2.3 GS 110-1,000 kVa	150,487	61,886	74,378	-	2,817	8,576	107	603	45	1,441	67	354	206	-	8	-	
16	2.5 GS Diesel	375,536	160,601	164,640	-	7,311	22,255	4,908	1,565	2,068	3,739	3,086	3,791	2,200	-	371	-	
17	2.5G Gov't General Service Diesel	62,118	26,605	27,231	-	1,211	3,687	749	259	316	619	471	578	336	-	57	-	
18	4.1 Street and Area Lighting	18,147	6,317	4,772	-	288	875	869	62	366	147	547	-	-	3,839	66	-	
19	4.1G Gov't Street and Area Lighting	525	121	114	-	6	17	40	1	17	3	25	-	-	177	3	-	
20	Total	1,809,757	819,969	712,158	-	37,329	113,626	33,566	7,990	14,144	19,090	21,109	15,329	8,896	4,016	2,535	-	
Allocated Return on Equity																		
21	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Allocated Revenue Requirement																		
22	1.2 Domestic Diesel	10,170,091	3,630,292	5,266,784	-	95,943	479,313	159,728	27,427	63,663	68,988	98,983	52,577	34,843	-	191,548	-	
23	1.2G Government Domestic Diesel	266,097	98,182	142,599	-	2,595	12,963	1,900	742	757	1,866	1,177	625	414	-	2,278	-	
24	1.23 Churches, Schools & Com Halls	751,959	199,515	500,606	-	5,273	26,342	3,964	1,507	1,580	3,791	2,457	1,305	865	-	4,754	-	
25	2.2 GS 10-100 kW	526,621	324,951	137,765	-	8,588	42,904	496	2,455	198	6,175	307	1,317	872	-	594	-	
26	2.3 GS 110-1,000 kVa	1,577,738	466,296	1,019,943	-	12,324	61,566	661	3,523	263	8,861	409	1,864	1,235	-	792	-	
27	2.5 GS Diesel	3,822,400	1,210,097	2,257,711	-	31,981	159,771	30,310	9,142	12,081	22,996	18,783	19,954	13,224	-	36,349	-	
28	2.5G Gov't General Service Diesel	630,910	200,462	373,415	-	5,298	26,467	4,625	1,515	1,843	3,809	2,866	3,045	2,018	-	5,546	-	
29	4.1 Street and Area Lighting	158,277	47,598	65,435	-	1,258	6,284	5,368	360	2,140	905	3,327	-	-	19,165	6,438	-	
30	4.1G Gov't Street and Area Lighting	4,333	915	1,566	-	24	121	248	7	99	17	154	-	-	885	297	-	
31	Total	17,908,426	6,178,309	9,765,823	-	163,284	815,732	207,300	46,678	82,623	117,409	128,463	80,688	53,472	20,049	248,597	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

L'Anse au Loup

Functional Classification of Revenue Requirement

Line	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	1,078,168	457,938	-	-	35,369	275,545	67,518	12,447	22,032	37,779	41,464	20,118	15,470	4,462	88,025	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	81,564	-	81,564	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	625,131	-	625,131	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	374,272	142,015	-	-	1,337	119,250	36,446	4,248	7,519	21,264	23,509	4,633	3,645	1,348	9,057	-
	Expense Credits																
8	Sundry	(5,457)	(2,318)	-	-	(179)	(1,395)	(342)	(63)	(112)	(191)	(210)	(102)	(78)	(23)	(446)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(667)	(283)	-	-	(22)	(170)	(42)	(8)	(14)	(23)	(26)	(12)	(10)	(3)	(54)	-
12	Pole Attachments	(21,629)	-	-	-	-	(12,509)	(4,275)	-	-	(2,214)	(2,631)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(636)	-	-	-	-	-	-	-	-	-	-	-	-	-	(636)	-
16	Total Expense Credits	(28,389)	(2,501)	-	-	(201)	(14,074)	(4,658)	(71)	(125)	(2,429)	(2,866)	(114)	(88)	(25)	(1,136)	-
17	Subtotal Expenses	2,130,746	597,352	706,695	-	36,506	380,721	99,306	16,624	29,426	56,614	62,106	24,637	19,028	5,785	95,946	-
18	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Subtotal Revenue Requirement Ex. Return	2,130,746	597,352	706,695	-	36,506	380,721	99,306	16,624	29,426	56,614	62,106	24,637	19,028	5,785	95,946	-
20	Return on Debt	354,612	81,987	1,577	-	1,680	146,411	45,324	4,174	7,388	25,344	28,543	5,550	4,318	1,338	979	-
21	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Revenue Requirement	2,485,358	679,339	708,272	-	38,186	527,132	144,629	20,798	36,815	81,958	90,649	30,186	23,345	7,122	96,925	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
2	Fuels	Production - Energy
3	Fuels-Diesel	Production - Energy
4	Fuels-Gas Turbine	Production - Energy
5	Power Purchases -CF(L)Co	
6	Power Purchases-Other	Carryforward from Sch.4.4 L.12
7	Depreciation	Carryforward from Sch.2.5 L.24
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
9	Building Rental Income	Prorated on General Plant - Sch.2.2 L.18
10	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
12	Pole Attachments	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	Production - Energy
14	Wheeling Revenues	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	Accounting - Customer
16	Total Expense Credits	
17	Subtotal Expenses	
18	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.24
19	Subtotal Revenue Requirement Ex. Return	
20	Return on Debt	Prorated on Rate Base - Sch.2.6 L.8
21	Return on Equity	Prorated on Rate Base - Sch.2.6 L.10
22	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup

Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	3,136,635	3,136,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	3,136,635	3,136,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	90,204	44,995	-	-	45,210	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	15,995	-	-	-	-	12,059	1,536	-	-	1,399	1,000	-	-	-	-	-
8	Poles	4,829,946	-	-	-	-	2,793,390	954,648	-	-	494,432	587,476	-	-	-	-	-
9	Primary Conductor & Equipment	740,458	-	-	-	-	656,786	83,672	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	300,697	-	-	-	-	-	-	108,552	192,145	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	194,187	-	-	-	-	-	-	-	-	113,211	80,976	-	-	-	-	-
13	Services	161,436	-	-	-	-	-	-	-	-	-	-	161,436	-	-	-	-
14	Meters	100,855	-	-	-	-	-	-	-	-	-	-	-	100,855	-	-	-
15	Street Lighting	39,120	-	-	-	-	-	-	-	-	-	-	-	-	39,120	-	-
16	Subtotal Distribution	6,472,898	44,995	-	-	45,210	3,462,235	1,039,857	108,552	192,145	609,042	669,452	161,436	100,855	39,120	-	-
17	Subttl Prod, Trans, & Dist	9,609,533	3,181,630	-	-	45,210	3,462,235	1,039,857	108,552	192,145	609,042	669,452	161,436	100,855	39,120	-	-
18	General	470,964	155,932	-	-	2,216	169,684	50,963	5,320	9,417	29,849	32,810	7,912	4,943	1,917	-	-
19	Telecontrol - Common	75,906	75,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	27,194	9,004	-	-	128	9,798	2,943	307	544	1,724	1,894	457	285	111	-	-
23	Software - Cust Acctng	13,586	-	-	-	-	-	-	-	-	-	-	-	-	-	13,586	-
24	Total Plant	10,197,183	3,422,471	-	-	47,553	3,641,717	1,093,763	114,179	202,106	640,614	704,157	169,805	106,083	41,148	13,586	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.8
2	Subtotal Production	
	Transmission	
3	Lines	Production, Transmission - Demand, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand, Energy; Spec Assigned - Custmr
5	Subtotal Transmission	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipmen	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
19	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 2, 5
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
23	Software - Cust Acctng	Customer Accounting
24	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	1,028,552	1,028,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,028,552	1,028,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	24,001	1,849	-	-	22,151	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	8,893	-	-	-	-	6,705	854	-	-	778	556	-	-	-	-	-
8	Poles	2,847,337	-	-	-	-	1,646,752	562,782	-	-	291,476	346,327	-	-	-	-	-
9	Primary Conductor & Equipment	318,229	-	-	-	-	282,269	35,960	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	152,557	-	-	-	-	-	-	55,073	97,484	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	73,252	-	-	-	-	-	-	-	-	42,706	30,546	-	-	-	-	-
13	Services	73,025	-	-	-	-	-	-	-	-	-	-	73,025	-	-	-	-
14	Meters	57,100	-	-	-	-	-	-	-	-	-	-	-	57,100	-	-	-
15	Street Lighting	17,598	-	-	-	-	-	-	-	-	-	-	-	-	17,598	-	-
16	Subtotal Distribution	3,571,991	1,849	-	-	22,151	1,935,726	599,596	55,073	97,484	334,960	377,430	73,025	57,100	17,598	-	-
17	Subttl Prod, Trans, & Dist	4,600,543	1,030,401	-	-	22,151	1,935,726	599,596	55,073	97,484	334,960	377,430	73,025	57,100	17,598	-	-
18	General	169,227	37,902	-	-	815	71,204	22,056	2,026	3,586	12,321	13,883	2,686	2,100	647	-	-
19	Telecontrol - Common	40,031	40,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	17,644	3,952	-	-	85	7,424	2,300	211	374	1,285	1,448	280	219	67	-	-
23	Software - Cust Acctng	13,586	-	-	-	-	-	-	-	-	-	-	-	-	-	13,586	-
24	Total Net Book Value	4,841,030	1,112,286	-	-	23,051	2,014,354	623,951	57,310	101,444	348,566	392,760	75,991	59,420	18,312	13,586	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	212,806	212,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	212,806	212,806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Other	255,403	-	-	-	21,498	135,290	31,148	6,612	11,704	17,144	18,806	10,833	-	2,368	-	-
7	Meters	8,574	-	-	-	-	-	-	-	-	-	-	-	8,574	-	-	-
8	Subtotal Distribution	263,977	-	-	-	21,498	135,290	31,148	6,612	11,704	17,144	18,806	10,833	8,574	2,368	-	-
9	Subttl Prod, Trans, & Dist	476,783	212,806	-	-	21,498	135,290	31,148	6,612	11,704	17,144	18,806	10,833	8,574	2,368	-	-
10	Customer Accounting	58,195	-	-	-	-	-	-	-	-	-	-	-	-	-	58,195	-
Overheads																	
Plant-Related:																	
11	Production	105,970	105,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	68,591	477	-	-	479	36,688	11,019	1,150	2,036	6,454	7,094	1,711	1,069	415	-	-
14	Prod, Trans, Distn Plant	58,701	19,435	-	-	276	21,150	6,352	663	1,174	3,720	4,089	986	616	239	-	-
15	Telecontrol Plant	4,892	4,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	227	76	-	-	1	81	24	3	4	14	16	4	2	1	0	-
Expense Related:																	
17	Property Insurance	5,752	5,203	-	-	72	259	78	8	14	45	50	12	8	3	-	-
18	Municipal Tax	24,841	-	-	-	2,023	12,731	2,931	622	1,101	1,613	1,770	1,019	807	223	-	-
19	Other Expense Related	274,216	109,079	-	-	11,019	69,346	15,966	3,389	5,999	8,788	9,639	5,553	4,395	1,214	29,829	-
20	Subtotal Overheads	543,190	245,132	-	-	13,871	140,255	36,370	5,835	10,329	20,635	22,658	9,285	6,896	2,094	29,830	-
21	Total Operating & Maintenance Expenses	1,078,168	457,938	-	-	35,369	275,545	67,518	12,447	22,032	37,779	41,464	20,118	15,470	4,462	88,025	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense - Documentation

1

Line No.	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L8
2	Subtotal Production	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
5	Subtotal Transmission	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	Subtotal Distribution	
9	Subttl Prod, Trans, & Dist	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.2
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.5
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.16
14	Prod, Trans, Distn Plant	Prorated on Distribution Plant in Service - Sch.2.2 L.17
15	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.19, 20
16	Prod, Trans, Distn and General Plt	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
	Expense Related:	
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 20
18	Municipal Tax	Prorated on Distribution Expenses - L.8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.9, 10
20	Subtotal Overheads	
21	Total Operating & Maintenance Expenses	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

L'Anse au Loup

Functional Classification of Depreciation Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	106,655	106,655	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	106,655	106,655	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,201	149	-	-	1,052	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	394	-	-	-	-	297	38	-	-	34	25	-	-	-	-	-
8	Poles	134,903	-	-	-	-	78,021	26,664	-	-	13,810	16,409	-	-	-	-	-
9	Primary Conductor & Equipment	17,494	-	-	-	-	15,517	1,977	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	9,259	-	-	-	-	-	-	3,342	5,917	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	4,953	-	-	-	-	-	-	-	-	2,888	2,065	-	-	-	-	-
13	Services	3,645	-	-	-	-	-	-	-	-	-	-	3,645	-	-	-	-
14	Meters	2,868	-	-	-	-	-	-	-	-	-	-	-	2,868	-	-	-
15	Street Lighting	1,061	-	-	-	-	-	-	-	-	-	-	-	-	1,061	-	-
16	Subtotal Distribution	175,779	149	-	-	1,052	93,835	28,679	3,342	5,917	16,732	18,499	3,645	2,868	1,061	-	-
17	Subtotal Prod Tran & Dist	282,434	106,804	-	-	1,052	93,835	28,679	3,342	5,917	16,732	18,499	3,645	2,868	1,061	-	-
18	General	48,041	18,167	-	-	179	15,961	4,878	569	1,006	2,846	3,147	620	488	180	-	-
19	Telecontrol - Common	6,283	6,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	28,456	10,761	-	-	106	9,454	2,889	337	596	1,686	1,864	367	289	107	-	-
23	Software - Cust Acctng	9,057	-	-	-	-	-	-	-	-	-	-	-	-	-	9,057	-
24	Total Depreciation Expense	374,272	142,015	-	-	1,337	119,250	36,446	4,248	7,519	21,264	23,509	4,633	3,645	1,348	9,057	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Rate Base

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin			
1	Average Net Book Value	4,841,030	1,112,286	-	-	23,051	2,014,354	623,951	57,310	101,444	348,566	392,760	75,991	59,420	18,312	13,586	-	
2	Cash Working Capital	11,524	2,648	-	-	55	4,795	1,485	136	241	830	935	181	141	44	32	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	23,734	-	23,734	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	124,133	41,662	-	-	579	44,331	13,315	1,390	2,460	7,798	8,572	2,067	1,291	501	165	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	335,703	77,132	-	-	1,598	139,686	43,268	3,974	7,035	24,171	27,236	5,270	4,120	1,270	942	-	
8	Total Rate Base	5,336,123	1,233,728	23,734	-	25,283	2,203,166	682,019	62,811	111,180	381,365	429,503	83,508	64,973	20,127	14,726	-	
9	Less: Rural Portion	(5,336,123)	(1,233,728)	(23,734)	-	(25,283)	(2,203,166)	(682,019)	(62,811)	(111,180)	(381,365)	(429,503)	(83,508)	(64,973)	(20,127)	(14,726)	-	
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Return on Debt	354,612	81,987	1,577	-	1,680	146,411	45,324	4,174	7,388	25,344	28,543	5,550	4,318	1,338	979	-	
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Return on Rate Base	354,612	81,987	1,577	-	1,680	146,411	45,324	4,174	7,388	25,344	28,543	5,550	4,318	1,338	979	-	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 24
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 24
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.2,p2,L.13
12	Return on Equity	L.10 x Sch.1.2,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Production and			Distribution										Specifically	
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
Amounts																	
1	1.2 Domestic Diesel	-	2,075	8,007	2,071	2,071	1,846	720	1,815	720	1,702	720	720	720	-	720	-
2	1.12 Domestic All Electric	-	130	399	130	130	116	20	114	20	107	20	20	20	-	20	-
3	2.1 GS 0-10 kW	-	300	1,426	300	300	267	151	263	151	246	151	302	302	-	151	-
4	2.2 GS 10-100 kW	-	530	2,587	530	530	472	43	464	43	435	43	347	347	-	43	-
5	2.3 GS 110-1,000 kVa	-	22	796	22	22	20	2	19	2	18	2	17	17	-	2	-
6	4.1 Street and Area Lighting	-	39	141	39	39	35	33	35	33	32	33	-	-	1	33	-
7	Total	-	3,097	13,357	3,092	3,092	2,755	969	2,710	969	2,541	969	1,406	1,406	1	969	0
Ratios																	
8	1.2 Domestic Diesel	-	0.6699	0.5995	0.6699	0.6699	0.6699	0.7430	0.6699	0.7430	0.6699	0.7430	0.5120	0.5120	-	0.7430	-
9	1.12 Domestic All Electric	-	0.0421	0.0299	0.0421	0.0421	0.0421	0.0206	0.0421	0.0206	0.0421	0.0206	0.0142	0.0142	-	0.0206	-
10	2.1 GS 0-10 kW	-	0.0969	0.1067	0.0969	0.0969	0.0969	0.1558	0.0969	0.1558	0.0969	0.1558	0.2148	0.2148	-	0.1558	-
11	2.2 GS 10-100 kW	-	0.1713	0.1937	0.1713	0.1713	0.1713	0.0444	0.1713	0.0444	0.1713	0.0444	0.2468	0.2468	-	0.0444	-
12	2.3 GS 110-1,000 kVa	-	0.0071	0.0596	0.0071	0.0071	0.0071	0.0021	0.0071	0.0021	0.0071	0.0021	0.0122	0.0122	-	0.0021	-
13	4.1 Street and Area Lighting	-	0.0128	0.0106	0.0128	0.0128	0.0128	0.0341	0.0128	0.0341	0.0128	0.0341	-	-	1.0000	0.0341	-
14	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
L'Anse au Loup

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmsn Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)		
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	1,387,782	400,138	423,656	-	24,453	255,027	73,788	11,136	21,865	37,923	46,147	12,614	9,742	-	71,291	-
2	1.12 Domestic All Electric	73,442	25,136	21,129	-	1,536	16,020	2,050	700	607	2,382	1,282	350	271	-	1,980	-
3	2.1 GS 0-10 kW	234,910	57,888	75,425	-	3,538	36,895	15,475	1,611	4,586	5,486	9,678	5,291	4,086	-	14,951	-
4	2.2 GS 10-100 kW	346,718	102,320	136,885	-	6,253	65,213	4,407	2,848	1,306	9,697	2,756	5,081	4,696	-	4,258	-
5	2.3 GS 110-1,000 kVa	51,007	4,254	42,137	-	260	2,711	205	118	61	403	128	300	232	-	198	-
6	4.1 Street and Area Lighting	36,886	7,617	7,464	-	465	4,855	3,382	212	1,002	722	2,115	-	-	5,785	3,268	-
7	Total	2,130,746	597,352	706,695	-	36,506	380,721	99,306	16,624	29,426	56,614	62,106	24,637	19,028	5,785	95,946	-
	Allocated Return on Debt																
8	1.2 Domestic Diesel	240,991	54,919	945	-	1,125	98,074	33,677	2,796	5,490	16,976	21,208	2,841	2,211	-	727	-
9	1.12 Domestic All Electric	12,808	3,450	47	-	71	6,161	935	176	152	1,066	589	79	61	-	20	-
10	2.1 GS 0-10 kW	40,259	7,945	168	-	163	14,188	7,063	404	1,151	2,456	4,448	1,192	927	-	152	-
11	2.2 GS 10-100 kW	50,856	14,043	305	-	288	25,079	2,011	715	328	4,341	1,267	1,370	1,066	-	43	-
12	2.3 GS 110-1,000 kVa	2,233	584	94	-	12	1,043	94	30	15	180	59	68	53	-	2	-
13	4.1 Street and Area Lighting	7,465	1,045	17	-	21	1,867	1,544	53	252	323	972	-	-	1,338	33	-
14	Total	354,612	81,987	1,577	-	1,680	146,411	45,324	4,174	7,388	25,344	28,543	5,550	4,318	1,338	979	-
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Allocated Revenue Requirement																
16	1.2 Domestic Diesel	1,628,773	455,058	424,601	-	25,579	353,101	107,464	13,932	27,355	54,900	67,355	15,456	11,953	-	72,019	-
17	1.12 Domestic All Electric	86,251	28,585	21,176	-	1,607	22,181	2,985	875	760	3,449	1,871	429	332	-	2,001	-
18	2.1 GS 0-10 kW	275,169	65,833	75,593	-	3,701	51,083	22,538	2,016	5,737	7,942	14,126	6,483	5,014	-	15,104	-
19	2.2 GS 10-100 kW	397,574	116,363	137,190	-	6,541	90,292	6,418	3,563	1,634	14,038	4,023	7,450	5,762	-	4,301	-
20	2.3 GS 110-1,000 kVa	53,240	4,837	42,231	-	272	3,754	299	148	76	584	187	368	285	-	200	-
21	4.1 Street and Area Lighting	44,351	8,662	7,481	-	487	6,721	4,925	265	1,254	1,045	3,087	-	-	7,122	3,301	-
22	Total	2,485,358	679,339	708,272	-	38,186	527,132	144,629	20,798	36,815	81,958	90,649	30,186	23,345	7,122	96,925	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
				Transmission	Transmission												Specifically
				Energy	Demand												Assigned
	Description	Total Amount (\$)	Production Demand (\$)	(\$)	(\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Customer (\$)
Expenses																	
1	Operating & Maintenance	4,267,286	448,087	-	715,926	243,480	1,056,586	241,937	65,542	116,014	136,908	148,724	92,098	159,304	21,050	821,585	45
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	8,484	8,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	94,741	94,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,583,013	1,065,034	1,517,979	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	119,100	-	-	-	119,100	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,539,839	1,201,830	-	519,196	152,009	229,526	53,680	51,489	91,139	39,551	39,704	43,956	20,321	13,086	84,264	88
Expense Credits																	
8	Sundry	(21,599)	(2,268)	-	(3,624)	(1,232)	(5,348)	(1,225)	(332)	(587)	(693)	(753)	(466)	(806)	(107)	(4,158)	(0)
9	Building Rental Income	(13,524)	(4,748)	-	(3,725)	(1,270)	(1,604)	(393)	(286)	(506)	(270)	(275)	(250)	(128)	(68)	-	(1)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(2,638)	(277)	-	(443)	(151)	(653)	(150)	(41)	(72)	(85)	(92)	(57)	(98)	(13)	(508)	(0)
12	Pole Attachments	63,700	-	-	-	-	36,841	12,590	-	-	6,521	7,748	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(22,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,208)	-
16	Total Expense Credits	3,731	(7,293)	-	(7,791)	(2,653)	29,236	10,823	(658)	(1,165)	5,473	6,628	(773)	(1,033)	(187)	(26,874)	(1)
17	Subtotal Expenses	9,616,194	2,810,883	1,517,979	1,227,331	511,936	1,315,349	306,440	116,372	205,988	181,932	195,056	135,280	178,592	33,949	878,974	132
18	Disposal Gain / Loss	(32,984)	(10,564)	-	(12,416)	(2,179)	(3,085)	(729)	(664)	(1,176)	(520)	(524)	(610)	(248)	(176)	(90)	(3)
19	Subtotal Revenue Requirement Ex. Return	9,583,210	2,800,319	1,517,979	1,214,915	509,757	1,312,264	305,711	115,708	204,813	181,413	194,532	134,670	178,344	33,773	878,883	129
20	Return on Debt	3,365,013	1,085,410	-	1,257,234	223,457	315,415	74,619	67,627	119,705	53,130	53,613	62,100	25,391	17,856	9,104	351
21	Return on Equity	259,003	83,543	-	96,769	17,199	24,277	5,743	5,205	9,214	4,089	4,127	4,780	1,954	1,374	701	27
22	Total Revenue Requirement	13,207,226	3,969,273	1,517,979	2,568,917	750,414	1,651,956	386,073	188,540	333,732	238,632	252,272	201,550	205,689	53,004	888,689	506

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
2	Fuels	
3	Fuels-Diesel	Production - Demand
4	Fuels-Gas Turbine	Production - Demand
5	Power Purchases -CF(L)Co	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	Carryforward from Sch.4.4 L.9
7	Depreciation	Carryforward from Sch.2.5 L.25
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
9	Building Rental Income	Prorated on General Plant - Sch.2.2 L.19
10	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
12	Pole Attachments	Prorated on Distribution Poles - Sch 4.1 L.37
13	Secondary Energy Revenues	Production - Energy
14	Wheeling Revenues	Transmission - Demand, Energy ratios Sch 4.1 L.16
15	Application Fees	Accounting - Customer
16	Total Expense Credits	
17	Subtotal Expenses	
18	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.25
19	Subtotal Revenue Requirement Ex. Return	
20	Return on Debt	Prorated on Rate Base - Sch.2.6 L.8
21	Return on Equity	Prorated on Rate Base - Sch.2.6 L.10
22	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Gas Turbines	22,454,536	22,454,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,503,199	3,503,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	25,957,736	25,957,736	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	16,456,031	-	-	16,001,835	-	454,196	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,693,256	-	-	4,401,612	286,590	-	-	-	-	-	-	-	-	-	-	5,054
6	Subtotal Transmission	21,149,287	-	-	20,403,448	286,590	454,196	-	-	-	-	-	-	-	-	-	5,054
Distribution																	
7	Substations	6,718,412	49,790	-	-	6,668,622	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	401,636	-	-	-	-	302,813	38,577	-	-	35,123	25,122	-	-	-	-	-
9	Poles	9,314,116	-	-	-	-	5,386,800	1,840,954	-	-	953,467	1,132,895	-	-	-	-	-
10	Primary Conductor & Eqpt	2,439,333	-	-	-	-	2,163,688	275,645	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	475,797	-	-	-	-	475,797	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,337,828	-	-	-	-	-	-	1,565,956	2,771,872	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	840,746	-	-	-	-	-	-	-	-	490,155	350,591	-	-	-	-	-
14	Services	1,370,924	-	-	-	-	-	-	-	-	-	-	1,370,924	-	-	-	-
15	Meters	700,070	-	-	-	-	-	-	-	-	-	-	-	700,070	-	-	-
16	Street Lighting	371,648	-	-	-	-	-	-	-	-	-	-	-	-	371,648	-	-
17	Subtotal Distribution	26,970,510	49,790	-	-	6,668,622	8,329,099	2,155,175	1,565,956	2,771,872	1,478,745	1,508,608	1,370,924	700,070	371,648	-	-
18	Subttl Prod, Trans, & Dist	74,077,533	26,007,526	-	20,403,448	6,955,211	8,783,295	2,155,175	1,565,956	2,771,872	1,478,745	1,508,608	1,370,924	700,070	371,648	-	5,054
19	General	3,658,483	1,284,439	-	1,007,670	343,499	433,782	106,438	77,338	136,895	73,031	74,506	67,706	34,575	18,355	-	250
20	Telecontrol - Common	1,292,443	712,261	-	559,856	7,864	12,463	-	-	-	-	-	-	-	-	-	-
21	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Software - General	209,631	73,598	-	57,739	19,682	24,856	6,099	4,431	7,844	4,185	4,269	3,880	1,981	1,052	-	14
24	Software - Cust Acctng	126,395	-	-	-	-	-	-	-	-	-	-	-	-	-	126,395	-
25	Total Plant	79,364,486	28,077,825	-	22,028,712	7,326,256	9,254,396	2,267,712	1,647,726	2,916,611	1,555,961	1,587,383	1,442,510	736,626	391,054	126,395	5,318

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	
	Transmission	
4	Lines	Production, Transmission - Demand, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand, Energy; Spec Assigned - Custmr
6	Subtotal Transmission	
	Distribution	Distribution plant other than Substations, Meters and Submarine prorated to functions based on special analysis
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	Subtotal Distribution	
18	Subttl Prod, Trans, & Dist	
19	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
20	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 3, 6
21	Telecontrol - Specific	Specifically Assigned - Customer
22	Feasibility Studies	Production, Transmission - Demand
23	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
24	Software - Cust Acctng	
25	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
Production																	
1	Gas Turbines	13,237,573	13,237,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	991,739	991,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	14,229,312	14,229,312	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	13,360,320	-	-	13,200,837	-	159,484	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	3,839,762	-	-	3,560,656	274,423	-	-	-	-	-	-	-	-	-	-	4,683
6	Subtotal Transmission	17,200,082	-	-	16,761,492	274,423	159,484	-	-	-	-	-	-	-	-	-	4,683
Distribution																	
7	Substations	2,719,271	32,364	-	-	2,686,907	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	158,571	-	-	-	-	119,555	15,231	-	-	13,867	9,919	-	-	-	-	-
9	Poles	4,284,914	-	-	-	-	2,478,171	846,922	-	-	438,638	521,183	-	-	-	-	-
10	Primary Conductor & Eqpt	1,144,805	-	-	-	-	1,015,442	129,363	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	420,968	-	-	-	-	420,968	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,501,655	-	-	-	-	-	-	903,097	1,598,558	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	435,876	-	-	-	-	-	-	-	-	254,116	181,760	-	-	-	-	-
14	Services	830,068	-	-	-	-	-	-	-	-	-	-	830,068	-	-	-	-
15	Meters	337,771	-	-	-	-	-	-	-	-	-	-	-	337,771	-	-	-
16	Street Lighting	238,934	-	-	-	-	-	-	-	-	-	-	-	-	238,934	-	-
17	Subtotal Distribution	13,072,834	32,364	-	-	2,686,907	4,034,137	991,516	903,097	1,598,558	706,621	712,862	830,068	337,771	238,934	-	-
18	Subttl Prod, Trans, & Dist	44,502,229	14,261,676	-	16,761,492	2,961,329	4,193,621	991,516	903,097	1,598,558	706,621	712,862	830,068	337,771	238,934	-	4,683
19	General	1,195,203	383,028	-	450,166	79,533	112,629	26,629	24,255	42,933	18,978	19,145	22,293	9,072	6,417	-	126
20	Telecontrol - Common	236,840	107,227	-	126,308	2,068	1,202	-	-	-	-	-	-	-	-	-	35
21	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Software - General	170,674	54,696	-	64,283	11,357	16,083	3,803	3,464	6,131	2,710	2,734	3,183	1,295	916	-	18
24	Software - Cust Acctng	126,395	-	-	-	-	-	-	-	-	-	-	-	-	-	126,395	-
25	Total Net Book Value	46,231,341	14,806,627	-	17,402,250	3,054,287	4,323,534	1,021,947	930,816	1,647,621	728,309	734,741	855,545	348,138	246,268	126,395	4,862

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Gas Turbine / Diesel	54,759	54,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	54,759	54,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Transmission Lines	345,682	-	-	336,141	-	9,541.00	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	345,682	-	-	336,141	-	9,541	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Other	996,265	-	-	-	83,859	527,734	121,501	25,791	45,653	66,876	73,357	42,258	-	9,236	-	-
7	Meters	85,218	-	-	-	-	-	-	-	-	-	-	-	85,218	-	-	-
8	Subtotal Distribution	1,081,484	-	-	-	83,859	527,734	121,501	25,791	45,653	66,876	73,357	42,258	85,218	9,236	-	-
9	Subttl Prod, Trans, & Dist	1,481,924	54,759	-	336,141	83,859	537,275	121,501	25,791	45,653	66,876	73,357	42,258	85,218	9,236	-	-
10	Customer Accounting	541,506	-	-	-	-	-	-	-	-	-	-	-	-	-	541,506	-
Overheads																	
Plant-Related:																	
11	Production	92,102	92,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	9,694	-	-	9,352	131	208	-	-	-	-	-	-	-	-	-	2
13	Distribution	144,270	266	-	-	35,672	44,554	11,528	8,377	14,827	7,910	8,070	7,333	3,745	1,988	-	-
14	Prod, Trans, Distn and General Plt	18,024	6,328	-	4,965	1,692	2,137	524	381	674	360	367	334	170	90	-	1
15	Telecontrol Plant	83,302	45,908	-	36,085	507	803	-	-	-	-	-	-	-	-	-	-
16	Generation, Transmission, Distribution and General Plant	539,496	190,865	-	149,745	49,802	62,909	15,415	11,201	19,826	10,577	10,791	9,806	5,007	2,658	859	36
Expense Related:																	
17	Property Insurance	44,768	29,624	-	6,314	7,729	472	113	82	145	77	79	72	37	19	-	6
18	Municipal Tax	268,849	-	-	-	20,847	131,191	30,204	6,412	11,349	16,625	18,236	10,505	21,185	2,296	-	-
19	Other Expense Related	1,043,350	28,235	-	173,326	43,241	277,037	62,650	13,299	23,540	34,483	37,825	21,790	43,942	4,762	279,219	-
20	Subtotal Overheads	2,243,856	393,329	-	379,786	159,620	519,311	120,435	39,750	70,362	70,032	75,367	49,839	74,085	11,815	280,078	45
21	Total Operating & Maintenance Expenses	4,267,286	448,087	-	715,926	243,480	1,056,586	241,937	65,542	116,014	136,908	148,724	92,098	159,304	21,050	821,585	45

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Gas Turbine / Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
2	Subtotal Production	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
5	Subtotal Transmission	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	Subtotal Distribution	
9	Subttl Prod, Trans, & Dist	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.3
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.17
14	Prod, Trans, Distn and General Plt	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
15	Telecontrol Plant	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
16	Generation, Transmission, Distribution and General Plant	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.25
	Expense Related:	
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 21
18	Municipal Tax	Prorated on Distribution Expenses, L. 8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 9, 10
20	Subtotal Overheads	
21	Total Operating & Maintenance Expenses	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Interconnected

Functional Classification of Depreciation Expense

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Gas Turbines	898,873	898,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	66,624	66,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	965,497	965,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	342,778	-	-	327,825	-	14,953	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	92,001	-	-	89,965	1,963	-	-	-	-	-	-	-	-	-	-	73
6	Subtotal Transmission	434,780	-	-	417,790	1,963	14,953	-	-	-	-	-	-	-	-	-	73
Distribution																	
7	Substations	126,527	1,660	-	-	124,868	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	6,581	-	-	-	-	4,962	632	-	-	576	412	-	-	-	-	-
9	Poles	196,844	-	-	-	-	113,844	38,907	-	-	20,151	23,943	-	-	-	-	-
10	Primary Conductor & Eqpt	46,689	-	-	-	-	41,413	5,276	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	15,886	-	-	-	-	15,886	-	-	-	-	-	-	-	-	-	-
12	Transformers	119,072	-	-	-	-	-	-	42,985	76,087	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	21,086	-	-	-	-	-	-	-	-	12,293	8,793	-	-	-	-	-
14	Services	36,696	-	-	-	-	-	-	-	-	-	-	36,696	-	-	-	-
15	Meters	16,965	-	-	-	-	-	-	-	-	-	-	-	16,965	-	-	-
16	Street Lighting	10,925	-	-	-	-	-	-	-	-	-	-	-	-	10,925	-	-
17	Subtotal Distribution	597,272	1,660	-	-	124,868	176,105	44,815	42,985	76,087	33,019	33,147	36,696	16,965	10,925	-	-
18	Subttl Prod, Trans, & Dist	1,997,549	967,157	-	417,790	126,830	191,058	44,815	42,985	76,087	33,019	33,147	36,696	16,965	10,925	-	73
19	General	193,908	93,885	-	40,556	12,312	18,547	4,350	4,173	7,386	3,205	3,218	3,562	1,647	1,061	-	7
20	Telecontrol - Common	62,860	43,344	-	18,756	88	671	-	-	-	-	-	-	-	-	-	-
21	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Software - General	201,259	97,444	-	42,094	12,779	19,250	4,515	4,331	7,666	3,327	3,340	3,697	1,709	1,101	-	7
24	Software - Cust Acctng	84,264	-	-	-	-	-	-	-	-	-	-	-	-	-	84,264	-
25	Total Depreciation Expense	2,539,839	1,201,830	-	519,196	152,009	229,526	53,680	51,489	91,139	39,551	39,704	43,956	20,321	13,086	84,264	88

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
1	Average Net Book Value	46,231,341	14,806,627	-	17,402,250	3,054,287	4,323,534	1,021,947	930,816	1,647,621	728,309	734,741	855,545	348,138	246,268	126,395	4,862	
2	Cash Working Capital	110,053	35,247	-	41,426	7,271	10,292	2,433	2,216	3,922	1,734	1,749	2,037	829	586	301	12	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	24,672	24,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	97,916	97,916	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	966,121	341,797	-	268,160	89,184	112,656	27,605	20,058	35,505	18,941	19,324	17,560	8,967	4,760	1,539	65	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,205,925	1,026,770	-	1,206,764	211,800	299,817	70,867	64,548	114,255	50,505	50,951	59,328	24,142	17,078	8,765	337	
8	Total Rate Base	50,636,028	16,333,029	-	18,918,599	3,362,542	4,746,299	1,122,853	1,017,637	1,801,302	799,488	806,764	934,469	382,076	268,692	137,000	5,276	
9	Less: Rural Portion	-																
10	Rate Base Available for Equity Return	50,636,028	16,333,029	-	18,918,599	3,362,542	4,746,299	1,122,853	1,017,637	1,801,302	799,488	806,764	934,469	382,076	268,692	137,000	5,276	
11	Return on Debt	3,365,013	1,085,410	-	1,257,234	223,457	315,415	74,619	67,627	119,705	53,130	53,613	62,100	25,391	17,856	9,104	351	
12	Return on Equity	259,003	83,543	-	96,769	17,199	24,277	5,743	5,205	9,214	4,089	4,127	4,780	1,954	1,374	701	27	
13	Return on Rate Base	3,624,016	1,168,953	-	1,354,002	240,657	339,692	80,362	72,832	128,919	57,219	57,740	66,880	27,345	19,230	9,805	378	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 25
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Demand
5	Fuel Inventory - Gas Turbine	Production - Demand
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 25
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.2,p2,L.13
12	Return on Equity	L.10 x Sch.1.2,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Interconnected

Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production and			Distribution											Specifically Assigned Customer
			Production Demand (CP kW)	Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
							Demand (CP kW)	Customer (Rural Cust)	Demand (CP kW)	Customer (Rural Cust)	Demand (CP kW)	Customer (Rural Cust)	Customer (Wtd Rural Cust)	Customer	Customer	Customer	
1	CFB - Goose Bay Secondary	-	-	105,435	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	70,232	310,093	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	7,432	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
4	1.1Domestic	-	2,165	8,862	1,925	1,904	1,856	696	1,831	696	1,806	696	696	696	-	696	-
5	1.1A Domestic All Electric	-	87,231	304,486	77,568	76,723	74,875	6,959	73,861	6,959	72,878	6,959	6,959	6,959	-	6,959	-
6	2.1GS 0-10 kW	-	1,830	7,794	1,630	1,611	1,570	474	1,548	474	1,526	474	949	949	-	474	-
7	2.2GS 10-100 kW	-	9,552	71,573	8,510	8,407	8,190	560	8,076	560	7,960	560	4,523	4,523	-	560	-
8	2.3GS 110-1,000 kVa	-	11,026	109,352	9,813	9,701	9,457	98	9,328	98	9,198	98	841	841	-	98	-
9	2.4GS Over 1,000 kVa	-	6,966	48,366	6,261	6,152	-	1	-	1	-	1	9	9	-	1	-
10	4.1Street and Area Lighting	-	409	1,708	364	360	351	226	346	226	341	226	-	-	1	226	-
11	Subtotal Rural		119,179	552,140	106,071	104,858	96,298	9,015	94,990	9,015	93,708	9,015	13,977	13,977	1	9,015	-
12	Total Labrador Interconnected		189,411	975,100	168,071	104,858	96,298	9,016	94,990	9,016	93,708	9,016	13,977	13,977	1	9,016	1
Ratios																	
13	CFB - Goose Bay Boiler	-	-	0.1081	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3708	0.3180	0.3689	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0076	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
16	1.1Domestic	-	0.0114	0.0091	0.0115	0.0182	0.0193	0.0772	0.0193	0.0772	0.0193	0.0772	0.0498	0.0498	-	0.0772	-
17	1.1A Domestic All Electric	-	0.4605	0.3123	0.4615	0.7317	0.7775	0.7719	0.7776	0.7719	0.7777	0.7719	0.4979	0.4979	-	0.7719	-
18	2.1GS 0-10 kW	-	0.0097	0.0080	0.0097	0.0154	0.0163	0.0526	0.0163	0.0526	0.0163	0.0526	0.0679	0.0679	-	0.0526	-
19	2.2GS 10-100 kW	-	0.0504	0.0734	0.0506	0.0802	0.0850	0.0622	0.0850	0.0622	0.0849	0.0622	0.3236	0.3236	-	0.0622	-
20	2.3GS 110-1,000 kVa	-	0.0582	0.1121	0.0584	0.0925	0.0982	0.0109	0.0982	0.0109	0.0982	0.0109	0.0602	0.0602	-	0.0109	-
21	2.4GS Over 1,000 kVa	-	0.0368	0.0496	0.0372	0.0587	-	0.0001	-	0.0001	-	0.0001	0.0006	0.0006	-	0.0001	-
22	4.1Street and Area Lighting	-	0.0022	0.0018	0.0022	0.0034	0.0036	0.0251	0.0036	0.0251	0.0036	0.0251	-	-	1.0000	0.0251	-
23	Subtotal Rural		0.6292	0.5662	0.6311	1.0000	1.0000	0.9999	1.0000	0.9999	1.0000	0.9999	1.0000	1.0000	1.0000	0.9999	-
24	Total Labrador Interconnected		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Ratios Excluding IOCC																	
25	CFB - Goose Bay Boiler	-	-	0.1603	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
Rural																	
26	1.1Domestic	-	0.0182	0.0135	0.0182	0.0182	0.0193	0.0772	0.0193	0.0772	0.0193	0.0772	0.0498	0.0498	-	0.0772	-
27	1.1A Domestic All Electric	-	0.7319	0.4630	0.7313	0.7317	0.7775	0.7719	0.7776	0.7719	0.7777	0.7719	0.4979	0.4979	-	0.7719	-
28	2.1GS 0-10 kW	-	0.0154	0.0119	0.0154	0.0154	0.0163	0.0526	0.0163	0.0526	0.0163	0.0526	0.0679	0.0679	-	0.0526	-
29	2.2GS 10-100 kW	-	0.0801	0.1088	0.0802	0.0802	0.0850	0.0622	0.0850	0.0622	0.0849	0.0622	0.3236	0.3236	-	0.0622	-
30	2.3GS 110-1,000 kVa	-	0.0925	0.1663	0.0925	0.0925	0.0982	0.0109	0.0982	0.0109	0.0982	0.0109	0.0602	0.0602	-	0.0109	-
31	2.4GS Over 1,000 kVa	-	0.0584	0.0736	0.0590	0.0587	-	0.0001	-	0.0001	-	0.0001	0.0006	0.0006	-	0.0001	-
32	4.1Street and Area Lighting	-	0.0034	0.0026	0.0034	0.0034	0.0036	0.0251	0.0036	0.0251	0.0036	0.0251	-	-	1.0000	0.0251	-
33	Subtotal Rural		1.0000	0.8397	1.0000	1.0000	1.0000	0.9999	1.0000	0.9999	1.0000	0.9999	1.0000	1.0000	1.0000	0.9999	-
34	Total Labrador Interconnected		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line	Description	Total	Production	Transmission	Transmission	Distribution										Accounting	Specifically
						Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
No.		Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Allocated Revenue Requirement Excluding Return																	
1	CFB - Goose Bay Boiler	164,439	-	164,135	-	-	-	34	-	23	-	22	-	-	-	97	129
2	IOCC Firm	1,969,241	1,038,334	482,734	448,173	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	11,570	-	11,570	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1.1Domestic	237,866	32,013	13,796	13,917	9,258	25,295	23,600	2,230	15,811	3,495	15,017	6,706	8,881	-	67,846	-
5	1.1A Domestic All Electric	5,327,146	1,289,658	474,006	560,705	372,984	1,020,324	235,963	89,971	158,085	141,088	150,150	67,051	88,796	-	678,366	-
6	2.1GS 0-10 kW	189,642	27,058	12,133	11,786	7,831	21,389	16,088	1,886	10,778	2,954	10,237	9,143	12,108	-	46,251	-
7	2.2GS 10-100 kW	691,606	141,218	111,420	61,514	40,870	111,601	19,000	9,838	12,730	15,409	12,091	43,579	57,712	-	54,624	-
8	2.3GS 110-1,000 kVa	645,476	163,014	170,233	70,931	47,159	128,878	3,329	11,363	2,230	17,807	2,118	8,108	10,737	-	9,570	-
9	2.4GS Over 1,000 kVa	253,808	102,986	75,293	45,255	29,906	-	34	-	23	-	22	83	109	-	97	-
10	4.1Street and Area Lighting	92,415	6,040	2,659	2,633	1,748	4,777	7,663	421	5,134	660	4,876	-	-	33,773	22,031	-
11	Total	9,583,210	2,800,319	1,517,979	1,214,915	509,757	1,312,264	305,711	115,708	204,813	181,413	194,532	134,670	178,344	33,773	878,883	129
Allocated Return on Debt																	
12	CFB - Goose Bay Boiler	379	-	-	-	-	-	8	-	13	-	6	-	-	-	1	351
13	IOCC Firm	866,245	402,460	-	463,784	-	-	-	-	-	-	-	-	-	-	-	-
14	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.1Domestic	63,476	12,408	-	14,402	4,058	6,080	5,760	1,304	9,241	1,024	4,139	3,092	1,264	-	703	-
16	1.1A Domestic All Electric	1,824,720	499,874	-	580,236	163,501	245,244	57,595	52,584	92,395	41,320	41,382	30,919	12,642	-	7,027	-
17	2.1GS 0-10 kW	52,692	10,488	-	12,197	3,433	5,141	3,927	1,102	6,299	865	2,821	4,216	1,724	-	479	-
18	2.2GS 10-100 kW	217,684	54,736	-	63,657	17,916	26,824	4,638	5,750	7,440	4,513	3,332	20,096	8,216	-	566	-
19	2.3GS 110-1,000 kVa	208,158	63,184	-	73,402	20,673	30,977	813	6,641	1,303	5,215	584	3,739	1,529	-	99	-
20	2.4GS Over 1,000 kVa	99,941	39,917	-	46,831	13,110	-	8	-	13	-	6	38	16	-	1	-
21	4.1Street and Area Lighting	31,719	2,341	-	2,725	766	1,148	1,870	246	3,001	193	1,344	-	-	17,856	228	-
22	Total	3,365,013	1,085,410	-	1,257,234	223,457	315,415	74,619	67,627	119,705	53,130	53,613	62,100	25,391	17,856	9,104	351

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Allocated Return on Equity																	
23	CFB - Goose Bay Boiler	29	-	-	-	-	-	1	-	1	-	0	-	-	-	0	27
24	IOCC Firm	66,674	30,977	-	35,697	-	-	-	-	-	-	-	-	-	-	-	-
25	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	1.1Domestic	4,886	955	-	1,109	312	468	443	100	711	79	319	238	97	-	54	-
27	1.1A Domestic All Electric	140,448	38,475	-	44,660	12,585	18,876	4,433	4,047	7,112	3,180	3,185	2,380	973	-	541	-
28	2.1GS 0-10 kW	4,056	807	-	939	264	396	302	85	485	67	217	325	133	-	37	-
29	2.2GS 10-100 kW	16,755	4,213	-	4,900	1,379	2,065	357	443	573	347	256	1,547	632	-	44	-
30	2.3GS 110-1,000 kVa	16,022	4,863	-	5,650	1,591	2,384	63	511	100	401	45	288	118	-	8	-
31	2.4GS Over 1,000 kVa	7,692	3,072	-	3,605	1,009	-	1	-	1	-	0	3	1	-	0	-
32	4.1Street and Area Lighting	2,441	180	-	210	59	88	144	19	231	15	103	-	-	1,374	18	-
33	Total	259,003	83,543	-	96,769	17,199	24,277	5,743	5,205	9,214	4,089	4,127	4,780	1,954	1,374	701	27
Total Allocated Revenue Requirement																	
34	CFB - Goose Bay Boiler	164,847	-	164,135	-	-	-	43	-	37	-	28	-	-	-	99	506
35	IOCC Firm	2,902,161	1,471,771	482,734	947,655	-	-	-	-	-	-	-	-	-	-	-	-
36	IOCC Non-Firm	11,570	-	11,570	-	-	-	-	-	-	-	-	-	-	-	-	-
37	1.1Domestic	306,228	45,377	13,796	29,428	13,629	31,842	29,803	3,634	25,763	4,598	19,474	10,036	10,243	-	68,603	-
38	1.1A Domestic All Electric	7,292,313	1,828,007	474,006	1,185,602	549,070	1,284,444	297,990	146,602	257,591	185,588	194,716	100,350	102,411	-	685,934	-
39	2.1GS 0-10 kW	246,390	38,353	12,133	24,922	11,528	26,926	20,317	3,072	17,563	3,885	13,276	13,684	13,965	-	46,767	-
40	2.2GS 10-100 kW	926,045	200,167	111,420	130,070	60,165	140,491	23,995	16,030	20,742	20,269	15,679	65,221	66,561	-	55,234	-
41	2.3GS 110-1,000 kVa	869,656	231,061	170,233	149,983	69,423	162,239	4,204	18,515	3,634	23,424	2,747	12,134	12,383	-	9,677	-
42	2.4GS Over 1,000 kVa	361,441	145,976	75,293	95,591	44,025	-	43	-	37	-	28	124	126	-	99	-
43	4.1Street and Area Lighting	126,575	8,561	2,659	5,567	2,574	6,014	9,678	686	8,366	868	6,324	-	-	53,004	22,276	-
44	Total	13,207,226	3,969,273	1,517,979	2,568,917	750,414	1,651,956	386,073	188,540	333,732	238,632	252,272	201,550	205,689	53,004	888,689	506

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Functionalization & Classification Ratios

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Demand (%)	Rural Prod & Transmission Demand (%)	Distribution											Accounting Customer (%)	Assigned Customer (%)
							Substations Demand (%)	Primary Lines Demand (%)		Line Transformers Customer (%)		Secondary Lines Customer (%)		Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)			
	Generation																		
1	Hydraulic	100%	39.22%	60.78%															
2	Hydraulic - GNP	100%	0.00%	0.00%		100.0%													
3	Holyrood	100%	66.37%	33.63%															
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
5	Diesel Island Intercnctd - GNP	100%	0.00%	0.00%		100.0%													
6	Dsl / Gas Tur Island Isolated	100%	65.34%	34.66%															
7	Dsl / Gas Tur Labrador Isolated	100%	55.98%	44.02%															
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%															
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
	Fuel																		
10	No. 6 Fuel	100%	0.00%	100.00%															
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
12	Diesel Island Intercnctd - GNP	100%	0.00%	0.00%		100.0%													
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%															
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%															
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
	Transmission Lines & Terminals																		
16	Lines	100%		0.00%	100%														
17	Lines - Hydraulic	100%	39.22%	60.78%															
18	Lines - Customer Specific	100%																100%	
19	Terminal Stations	100%		0.00%	100%														
20	Term Stns - Hydraulic	100%	39.22%	60.78%															
21	Term Stns - Holyrood	100%	66.37%	33.63%															
22	Term Stns - Gas Tur	100%	100%																
23	Term Stns - Diesel GNP	100%	0.00%	0.00%		100.0%													
24	Terminal Stations - Distribution	100%					100%												
25	Term Stns - Custmr Specific	100%																100%	
26	Rural Lines	100%				100.0%													
27	Rural Terminal Stations	100%				100.0%													

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7	8	9	10	11	12	13	14	15	16	17	18
							Substations Demand (%)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
								Demand (%)	Customer (%)	Demand (%)	Customer (%)	Demand (%)	Customer (%)					
	Distribution																	
28	Substation Structures & Equipment						100%											
29	Land & Land Improvements - by Sub-function:																	
30	Primary	85%						88.7%	11.3%									
31	Secondary	15%										58.3%	41.7%					
32	Land & Land Improvements	100%						75.4%	9.6%			8.7%	6.3%					
33	Poles - by Subfunction:																	
34	3 phase - Primary	41.2%						100.0%										
35	Other Primary	36.4%						45.7%	54.3%									
36	Secondary	22.4%										45.7%	54.3%					
37	Poles	100%						57.8%	19.8%			10.2%	12.2%					
38	Primary Condctr & Equip	100%						88.7%	11.3%									
39	Submarine Conductor	100%						100.0%										
40	Transformers	100%								36.1%	63.9%							
41	Secondary Condctr & Equip	100%										58.3%	41.7%					
42	Services	100%												100.0%				
43	Meters	100%													100.0%			
44	Street Lighting	100%														100.0%		
45	Customer Accounting	100%															100.0%	
46	Distribution excluding Meters	100%	0.00%			1.27%	7.15%	52.97%	12.20%	2.59%	4.58%	6.71%	7.36%	4.24%		0.93%		

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	6,483,046	11,362	37,125	13,357	975,100
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	740,074	1,297	4,238	1,525	111,313
4	Coincident Peak at Generation (kW)	1,217,539	3,742	9,627	3,097	189,411
5	System Load Factor	60.78%	34.66%	44.02%	49.23%	58.77%

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Holyrood Capacity Factor

	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
1	1997 Actual	1,531,300,920	466	8,760	37.51%
2	1998 Actual	1,263,264,060	466	8,760	30.95%
3	1999 Actual	919,801,520	466	8,760	22.53%
4	2000 Actual	970,283,280	466	8,784	23.70%
5	2001 Forecast	2,184,010,000	466	8,760	53.50%
6	5-Year Average	1,373,731,956	466	8,765	33.63%

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Total System
Power Purchases

	1	2	3	4	5	6	7	
Line No.		Total (\$)	Production Demand (\$)	Production & Transmission Energy (\$)	Transmission Demand (\$)	Rural Transmission Demand (\$)	Distribution Demand (\$)	Basis of Functional Classification
Island Interconnected:								
1	DLP Secondary	13,284		13,284				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	-		-				Production - Energy (Secondary)
3	Wheeling	449,659				449,659		Rural Transmission
4	Interruptible Demand	1,298,019	1,298,019	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	10,011,682	3,926,142	6,085,540				Energy: System Load Factor
7	Subtotal	11,772,644	5,224,161	6,098,824	-	449,659	-	
Labrador Interconnected:								
8	CF(L)Co	2,583,013	1,065,034	1,517,979				Energy: System Load Factor
9	Other	119,100					119,100	
10	Subtotal	2,702,113	1,065,034	1,517,979	-	-	119,100	
Isolated Systems:								
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	625,131		625,131				Production - Energy
13	Subtotal	625,131	-	625,131	-	-	-	
14	Total	15,099,888	6,289,195	8,241,934	-	449,659	119,100	