Q. Reference: IC-271 (Rev) Production Demand RSP reallocations and 1985 Report of the Board on Hydro's Rate Proposals

a) Please confirm that in the attached Table 2:
   i. columns A and B show the 1992 PUB approved Production Demand Cost from IC-1 (a) Forecast Final COS Schedule 3.2A page 2;
   ii. columns C and D show the 2000 RSP Production Demand cost allocation from IC-271;
   iii. columns G and H show the 2001RSP Production Demand cost allocation from IC-272 (a).

b) Please confirm that in Table 2, the small reallocation for 'Revised Rural Customers' is shown as the last line of the table and accounts for the entire difference in Production Demand costs in the three years shown.

c) Please confirm that Table 2 shows a reallocation of 'Production Demand' costs between customer groups from the 1992 Forecast Final COS.

d) Please confirm that Hydro's earnings are in no way affected by the reallocation of 'Production Demand' costs (i.e. the RSP simply redistributes the $90,639,495 'Production Demand' related costs from the 1992 COS between customer groups, which has no net impact on Hydro's earnings).

e) Please provide the basis for Hydro reallocating 'Production Demand' costs in the RSP.

f) Please confirm that Hydro does not propose to continue with reallocation of the 'Production Demand' costs in the RSP in future years.

Table 2: Production Demand Cost Allocation

	column A	column B	column C	column D	column E	column F	column G	column H	column I	column J
	1992 COS FINAL from IC-1(a)		**2000 RSP from IC-271**				**2001 RSP from IC-272(a)**			
	Production Demand Cost Allocation	*Ratio*	Production Demand Cost Allocation	*Ratio*	Production Demand Costs using 1992 PUB approved allocation	*difference*	Production Demand Cost Allocation	*Ratio*	Production Demand Costs using 1992 PUB approved allocation	*difference*
Newfoundland Power	71,263,387	*78.62%*	69,089,336	*76.27%*	71,217,997	*-2,128,661*	69,477,893	*76.70%*	71,216,934	*-1,739,041*
Island Industrial	12,868,790	*14.20%*	13,764,796	*15.20%*	12,860,593	*904,203*	13,170,392	*14.54%*	12,860,402	*309,990*
Rural Interconnected	6,507,318	*7.18%*	7,727,632	*8.53%*	6,503,173	*1,224,459*	7,932,127	*8.76%*	6,503,076	*1,429,051*
Total	90,639,495	*100.00%*	90,581,764	*100.00%*	90,581,764	*0*	90,580,412	*100.00%*	90,580,412	*0*
Difference due to Revised Rural Customers			*-57,731*				*-59,083*			

A. Reference: IC-271 (Rev) Production Demand RSP reallocations and 1985 Report of the Board on Hydro's Rate Proposals

a) In the attached Table 2:
   i. columns A and B show the 1992 PUB approved Production Demand Cost from IC-1 (a) Forecast Final COS Schedule 3.2A page 2;
   ii. columns C and D show the 2000 RSP Production Demand cost allocation from IC-271;
   iii. columns G and H show the 2001RSP Production Demand cost allocation from IC-272(a).

b) In Table 2, the small reallocation for 'Revised Rural Customers' is shown as the last line of the table and accounts for the entire difference in Production Demand costs in the three years shown.

c) Table 2 shows a reallocation of Production Demand costs between customer groups from the 1992 Forecast Final COS.

d) The RSP redistributes the $90,639,495 'Production Demand' related costs from the 1992 COS between customer groups, which has no net impact on Hydro's earnings.

e) RSP activity is allocated among customer groups based on the Test Year Cost of Service. This methodology has been not changed since outlined to the Public Utilities Board in March, 1986, in the letter from Mr. Cyril J. Abery, then President and CEO of Newfoundland and Labrador Hydro. A copy of this letter was filed in response to JSH-4 (i) as part of the 1989 Rate Hearing, and is attached. To perform this allocation, current year RSP activity and load is used to adjust the Test Year. Since the 1992 Test Year allocated demand costs using AED, changes in energy used to allocate fuel results in a change in the AED factors. Current year demand is therefore input to maintain a valid AED ratio. Test Year demand costs are re-allocated as a result.

f) Hydro does not propose to continue with reallocation of demand costs in the RSP in future years. Since the proposed COS methodology uses CP for demand cost allocation, current year energy allocators would not automatically change test year demand allocators. However, for further simplification and transparency, Hydro is proposing to use 12 months-to-date kilowatt-hours to allocate RSP activity in the future, rather than using the Test Year Cost of Service.

IC-284 (e)

NEWFOUNDLAND AND LABRADOR HYDRO
Head Office: St. John's, Newfoundland A1A 2X8 • Telephone (709) 737-1400 • Telex 016-4500

March 26, 1986.

Mr. Gordon MacDonald, P. Eng.,
Chairman,
Board of Commissioners of
Public Utilities,
P.O. Box 9188,
St. John's, Nfld.
A1A 2X9

Dear Mr. MacDonald:

Subsequent to my letter to you of December 9, 1985, Hydro has held meetings with Newfoundland Light and Power Co. Limited regarding concerns which they have in the approach which Hydro was proposing to use to determine the monthly balance in its Rate Stabilization Plan and to allocate the balance amongst its retail and industrial customers. As a consequence of these discussions, Hydro has considered and analyzed several different approaches and is prepared to adopt an alternative to that outlined in my December 9th letter.

The new approach which I now wish to propose for the Board's approval involves the establishment of two separate Rate Stabilization Plans, one for Hydro's retail customers and one for its industrial customers.

Newfoundland Light and Power Co. Limited and the Power Distribution District of Newfoundland and Labrador will comprise the Retail Customer Plan and the remaining customers will constitute the Industrial Customer Plan.

This new approach will allow us to establish segregated Rate Stabilization Plans for retail and industrial customers that will exactly reflect the revenue that would have been collected from each customer group, had the actual results of load, hydro production and fuel price changes been known at the time of preparation of the 1986 final Cost of Service filed with the Board. We feel this will result in Hydro's retail and industrial customers being treated fairly and independently of each other as it is based on the Cost of Service methodology approved by the Board.

HYDRO

The approach proposed also appears to Hydro to be consistent with the recommendations made by the Board in its report of November 8, 1985 and to satisfy the concerns expressed by Newfoundland Light and Power Co. Limited. Nevertheless, I thought it would be advisable for me to outline to the Board how Hydro proposes to account for these items to ensure we are still interpreting and implementing the Board's recommendations correctly.

As my previous letter addressed several topics which are interrelated, I have written this letter as a complete redraft of my December 9th letter to minimize confusion.

COST VARIATIONS DUE TO FUEL PRICE, WATER CONDITIONS AND LOAD

Hydro will establish provisions to account for any variations in its costs related to changes in (1) fuel prices, (2) water conditions and (3) load (including secondary energy variations).

The fuel cost variation will be calculated monthly by comparing the average price of fuel as used in the 1986 final Cost of Service with the actual price of fuel consumed in the month. This difference will then be multiplied by the actual barrels of fuel consumed to determine the adjustment to be made to the fuel cost variation provision.

The variation in cost due to water conditions will be determined by comparing the monthly normal hydro generation, as used in the 1986 final Cost of Service, with actual hydro generation. This variation in gigawatt hours will then be converted to equivalent barrels of oil, priced at $30.00 per barrel and the amount so determined will be included as an adjustment to the water variation provision.

The total cost change due to load variation will be determined by comparing monthly the 1986 final Cost of Service sales as presented by Hydro to the Board at the conclusion of its hearing, on its August 6, 1985 referral, with the 1986 actual sales and multiplying the gigawatt hour differential by the cost of fuel at Holyrood used in the 1986 Cost of Service study of $30.00 per barrel (50 mills). Total revenue received due to the load variation will be deducted to determine the adjustment to be made to the load variation provision.

Schedule 3 illustrates the calculation of the adjustments to be made to the fuel price, hydraulic production and load provisions for the Month of February. A copy of the monthly sales by customer assumed in Hydro's preparation of its final

1986 Cost of Service study is attached for ease of reference by the Board and Intervenors as Schedule 4.

In 1987 and 1988 the load variation adjustments to the Plans' balances will be calculated by comparing the 1986 Cost of Service load to the 1987 and 1988 actual loads for the retail and industrial customers and calculating the adjustment required as outlined above.

Variations arising from changes in the volume of secondary energy purchased for resale to retailers in 1986, 1987 and 1988 from the 1986 forecast levels must also form part of the Rate Stabilization Plan, as such variations impact directly on the load which Hydro must serve from its own plants and hence on Hydro's earnings.

The 1986 load has been used as the base load for comparative purposes as it is this load which has determined the 1986 rate structure and it is the 1986 test year rates which will continue in 1987 and hopefully 1988. As well, the fuel price which is used ($30.00 per barrel) is based on the 1986 test year and any variation in fuel prices between the 1986 price in either 1987 or 1988 will also form part of the plan. We are therefore using the 1986 test year as a base for comparison for both fuel, load and water variations and by doing so we feel we are adhering to the Board's recommendations as outlined on Page 90 of its Report to the Minister, as follows:

> "The Board recommends that any earnings variation, because of a difference between the estimated load and the actual load, be included in the Rate Stabilization Plan so that Hydro's earnings will not vary."

THE TWO RATE STABILIZATION PLANS

Hydro is prepared to maintain two Rate Stabilization Plans commencing January 1, 1986, one for its retail customers and one for its industrial customers. Each Plan will reflect on a monthly basis the changes in Hydro's total costs related to variations in fuel price, hydraulic production and load, as recommended by the Board in its report.

The balances in each of the Plans, as well as the total changes in load, hydro production and fuel price conditions which influenced the Plans will be reported to the Board each month, effective from January 1, 1986. Examples of the revised schedules which Hydro proposes to file are attached for your review as Schedules 1, 1.1 and 2.

At the end of June, 1987 Hydro will begin to amortize one-third of the then existing balances in each of the Retail and Industrial Customers' Rate Stabilization Plans (inclusive of interest). The kilowatt hour rate at which the balances in each Plan will be amortized will be calculated by dividing the total amount to be amortized by the total kilowatthours purchased from Hydro during the previous twelve months by the customers in that plan (including, in the case of retailers only, secondary energy purchases). The applicable rate will be reported to each retailer in July of 1987 and applied to Hydro's total sales to retail customers during the period July, 1987 to June, 1988 inclusive.

While Hydro will be using the same procedure to amortize the amounts in the Retail and Industrial Customer Plans, it intends not to adjust its rates to its Industrial customers until January of each year, commencing in January of 1988. At that time, any amortization related to the last half of 1987 will be reflected (along with an appropriate interest adjustment) in the rates charged to them during 1988. A similar procedure will be used in succeeding years.

In July, 1988 the amortization procedure initiated in 1987 will be repeated, thus permitting the three year amortization of any differences between the amounts intended to be amortized and actually amortized to July, 1988 (due to load variations from one year to another), and any new balances accrued in the Plan between July 1, 1987 and June 30, 1988 due to fuel prices, water and load variations. This procedure will continue each year until Hydro once again appears before the Board.

CALCULATION OF PLAN BALANCES

Each month Hydro will recalculate the 1986 Cost of Service by customer, replacing estimated 1986 costs with actual costs as they become available, related to any changes which may occur in both firm and secondary loads, hydro production and/or fuel prices. The difference between Hydro's new total Cost of Service, thus derived, and the 1986 final total Cost of Service filed with the Board, will indicate the aggregate adjustment which must be made in the balance of the two Plans.

The adjustment to be made to the balance of the Retail Customers' Plan will be derived monthly by comparing the new Cost of Service for Hydro's retail customers (as a group) with the 1986 final Cost of Service filed with the Board for the same customers net of revenue received due to any changes in firm energy sales.

A similar procedure will be employed to determine the adjustments to be made in the Industrial Customers' Plan.

As the documentation involved in re-calculating the 1986 Cost of Service is quite extensive, and the only cost of service analysis that will actually affect retail customer rates will be the analysis performed in June of 1987, it is not proposed to send this documentation to the Board each month. However, this information will be available to the Board and intervenors upon request and the June 1987 Cost of Service analysis will be filed with the Board.

WATER EQUALIZATION PROVISION REFUND

Hydro will refund to its retail and industrial customers over a three year period, the balance of the Water Equalization Provision at the end of 1985 and cancel the account receivable owed by Government, as recommended by the Board. Hydro proposes to refund to its retail customers, through the revenue requirement, an amount equal to 1.65 mills per kilowatt hour on all energy included in the Cost of Service study, commencing January 1, 1986 and to continue to do so until the balance in the provision has been refunded.

The balance in the provision at December 31, 1985 was $22.5 million rather than the $25.2 million estimated at the time of the Hearing. This change is due to below average precipitation and hydro generation up to December 31, 1985. Regardless of the balance at December 31, 1985 we will use the 1.65 mill write-off for retailers and an appropriate write-off for industrials until the provision is fully depleted. As Hydro's rates will not be adjusted automatically following depletion of the provision, an application for a rate adjustment appears likely sometime earlier in 1988 than previously anticipated.

SECONDARY ENERGY RATE

During the 1985 Rate Hearing Hydro and Newfoundland Light and Power Co. Limited agreed that the maximum charge which Newfoundland Light and Power Co. Limited would pay for secondary energy would be the firm energy rate of 42.37 mills and in reality, in conformance with the Secondary Energy hearing, the price would be expected to be lower than this in most months.

In July, 1987 Hydro may be automatically passing on to Newfoundland Light and Power Co. Limited a kilowatt hour energy charge or credit to amortize one-third of the balance in the Rate

HYDRO

Stabilization Plan applicable to Newfoundland Light and Power Co. Limited from July 1, 1987 to June 30, 1988. The firm energy rate, for secondary energy calculation purposes, would then be 42.37 mills plus or minus the kilowatt hour energy charge adjustment. Also the secondary energy rate would increase (decrease) by the same adjustment.

I trust that our approach to these items is satisfactory to you. I look forward to receiving your confirmation that the action proposed by Hydro meets with your approval.

Yours truly,

Cyril J. Abery

Cyril J. Abery,
President, and Chief Executive Officer.

CJA/dw
encls.

NEWFOUNDLAND AND LABRADOR | SCHEDULE 1

RATE STABILIZATION PLAN REPORT FOR FEBRUARY, 1986

(IN THOUSANDS OF DOLLARS)

	(Schedule 3) HYDRAULIC PRODUCTION VARIATIONS			(Schedule 3) LOAD VARIATIONS						(Schedule 3) FUEL COST VARIATONS			(1) TOTAL
Month	Production	Interest	(1) Year to Date	Firm Energy Sales	Interest	(1) Year to Date	Secondary Energy Sales	Interest	(1) Year to Date	Fuel Cost	Interest	(1) Year to Date	Year to Date due From (to) Customers
Jan.	$ 2,352	-	2,352	(48)	-	(48)	(26)	-	(26)	232	-	232	$ 2,510
Feb.	(1,065)	22	1,309	(79)	(1)	(128)	(16)	-	(42)	56	2	290	1,429
Mar.													
Apr.													
May													
June													
July													
Aug.													
Sept.													
Oct.													
Nov.													
Dec.													
TOTAL													

(1) Values appearing in brackets indicate amounts due to customer, whereas unbracketed values indicate amounts due from customers.

Newfoundland And Labrador Hydro | Schedule 1.1

Rate Stabilization Plan Report For February, 1986

In Thousannds of Dollars

	Retail Customer Plan			Industrial Customer Plan			Total		
	Current Month	Interest	Year to Date	Current Month	Interest	Year to Date	Current Month	Interest	Year to Date
January	$1,803	$0	$1,803	$707	$0	$707	$2,510	$0	$2,510
February	($788)	$17	$1,032	($315)	$5	$397	($1,103)	$22	$1,429
March			$0			$0	$0	$0	$0
April			$0			$0	$0	$0	$0
May			$0			$0	$0	$0	$0
June			$0			$0	$0	$0	$0
July			$0			$0	$0	$0	$0
August			$0			$0	$0	$0	$0
September			$0			$0	$0	$0	$0
October			$0			$0	$0	$0	$0
November			$0			$0	$0	$0	$0
December			$0			$0	$0	$0	$0

Values in brackets indicate amounts due to customer, whereas unbracketed values indicate amount due from customer.

NEWFOUNDLAND [illegible]BRADOR HYDRO

SCHED[illegible]

RATE STABILIZATION PLAN REPORT FOR FEBRUARY, 1986

(IN QUANTITIES)

	HYDRAULIC PRODUCTION VARIATIONS			LOAD VARIATIONS						FUEL VARIATIONS					
Month	C.O.S. Prodt. gWh	Actual Prodt. gWh	Cumulative Variance gWh	C.O.S. Firm Energy Sales gWh	Actual Firm Energy Sales gWh	Cumulative Variance gWh	C.O.S. Secondary Energy Sales gWh	Actual Secondary Energy Sales gWh	Cumulative Variance gWh	C.O.S. Fuel Cost $	Actual Fuel Cost $	Variance $	C.O.S. Barrels No.	Actual Barrels No.	Cumulative Variance No.
Jan.	365.17	318.12	(47.05)	528.10	517.43	(10.67)	-	2.35	2.35	30.72	31.38	0.66	310,000	352,195	42,195
Feb.	326.57	347.87	(25.75)	473.90	473.80	(10.77)	-	1.41	3.76	30.42	30.66	0.24	280,000	233,818	(3,987)
Mar.	379.87			482.60			-			30.17			206,667		
Apr.	355.87			427.00			7.90			30.17			150,000		
May	373.97			402.50			7.90			30.11			77,500		
June	363.57			347.80			7.90			30.11			-		
July	337.77			324.20			5.70			30.11			-		
Aug.	330.87			317.00			7.90			30.11			-		
Sept.	360.87			346.30			7.90			30.11			-		
Oct.	309.27			411.00			7.90			30.11			200,000		
Nov.	288.27			448.50			7.90			30.07			300,000		
Dec.	346.93			511.50			7.90			30.04			310,900		
TOTAL	4,139.00			5,019.40			68.90			30.25			1,835,067		

RATE STABILIZATION PLAN - FEBRUARY, 1986

1. WATER VARIATION PROVISION

	HYDRAULIC PRODUCTION			AMOUNT
	ACTUAL (gwh)	C.O.S. (gwh)	VARIANCE (gwh)	$
Hydro Production Plant				
Bay D'Espoir	221.80	194.77		
Hind's Lake	33.43	39.00		
Upper Salmon	34.68	41.60		
Cat Arm	57.96	51.20		
TOTAL	347.87	326.57	21.30 / 0.0006 = 35,500 barrels	
FORMULA: (A-B) x $30.00	35,500 barrels x $30.00 per barrel =			$(1,065,000.00)

2. FUEL COST VARIATION PROVISION

	HYDRAULIC PRODUCTION					
	ACTUAL	C.O.S.	VARIANCE		ACTUAL BARRELS OF BUNKER 'C' FUEL USED	
	$30.66	$30.42	$0.24			
FORMULA: (C-D) x F			$0.24	x	233,818 barrels =	$ 56,116.32

Consumption Schedule - Bunker 'C' Fuel	BARRELS	AVG. PRICE	AMOUNT
PERIOD			
February 1-10, 1986	109,260.00	$31.3069	$3,420,591.89
February 11-28, 1986	124,558.35	30.0917	3,748,172.50
TOTAL	233,818.35	$30.6595	$7,168,764.39

3. LOAD VARIATION PROVISION	ACTUAL (kWh)	C.O.S. (kWh)	VARIANCE (kWh)		AMOUNT $
(a) Utility Firm Energy Sales By Customer					
Newfoundland Light & Power	329,830,790	325,900,000			
P.O.D. - Island	21,249,102	21,500,000			
TOTAL	351,079,892	347,400,000	3,679,892		
FORMULA: (G-H) x (50 mills/kWh-42.37 mills/kWh)			3,679,892 kWh x 7.63 mills =	$	28,077.58
(b) Industrial Firm Energy Sales by Customer					
Abitibi-Price (Grand Falls)					
1st Block	13,440,000	13,400,000			
2nd Block	3,075,990	3,800,000			
	16,515,990	17,200,000			
Abitibi-Price (Stephenville)	39,656,400	39,900,000			
Deer Lake Power	1,209,600	1,200,000			
Corner Brook Pulp & Paper	10,886,400	10,900,000			
ERCo Industries	54,190,080	57,000,000			
Petro-Canada	257,600	300,000			
TOTAL	122,716,070	126,500,000	(3,783,930)		
FORMULA: (I-J) x (50 mills/kWh-21.68 mills/kWh)			(3,783,930) kWh x 28.32 mills =		(107,160.90)
				$	(79,083.32)
(c) Secondary Energy Sales by Customer					
Newfoundland Light & Power	1,407,020	-	1,407,020		
FORMULA: (K-L) x (11.22 mills/kWh)			1,407,020 kWh x 11.22 mills =	$	(15,786.76)

Schedule 4

MONTHLY LOAD FORECAST
DATE: October 11, 1986
YEAR: [illegible]

	January MW	January GWh	February MW	February GWh	March MW	March GWh	April MW	April GWh	May MW	May GWh	June MW	June GWh
Newfoundland Light-Total Sales	815.0	360.9	774.2	325.9	733.8	320.8	651.9	269.8	570.6	244.2	480.0	192.8
-Less BowPow Secondary	-	-	-	-	-	-	-	7.9	-	7.9	-	7.9
-Net NLH Generated Sale	815.0	360.9	774.2	325.9	733.6	320.8	651.9	261.9	570.6	236.3	480.0	184.9
Power Distribution District	48.9	24.8	46.3	21.6	46.2	21.2	44.2	20.0	38.6	18.6	40.0	17.3
Corner Brook Pulp & Paper Co.	10.0	12.0	10.0	10.9	10.0	12.0	10.0	11.7	10.0	12.0	10.0	11.7
Deer Lake Power Co. Ltd.	2.0	1.3	2.0	1.2	2.0	1.3	2.0	1.3	2.0	1.3	2.0	1.3
Abitibi Price (GF Div.) - 1st Block	20.0	14.9	20.0	13.4	20.0	14.9	20.0	14.4	20.0	14.9	20.0	14.4
- 2nd Block	13.0	5.4	13.0	3.0	13.0	4.4	13.0	6.8	13.0	8.8	13.0	9.1
- Compensation	8.0	2.8	8.0	2.6	8.0	2.8	8.0	2.7	8.0	2.8	8.0	2.7
- Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	41.0	23.1	41.0	19.0	41.0	22.1	41.0	23.9	41.0	26.7	41.0	26.2
Abitibi Price (Stv. Div.) - Total Sales	67.4	42.6	67.4	39.9	67.4	43.3	67.4	41.9	67.4	43.3	67.4	41.9
- Less GF Wheeled	-	-	-	-	-	-	-	-	-	-	-	-
- Net NLH Sales	67.4	42.6	67.4	39.9	67.4	43.3	67.4	41.9	67.4	43.3	67.4	41.9
Provincial Refining	1.0	0.3	1.1	0.3	1.1	0.2	1.0	0.2	0.8	0.2	0.7	0.2
Erco Industries	130.0	60.0	130.0	57.0	130.0	57.0	130.0	60.0	130.0	60.0	130.0	60.0
Auxiliaries	1.1	0.8	1.0	0.6	1.1	0.7	1.0	0.6	0.8	0.4	0.8	0.3
Total Sales	1056.7	531.7	1014.0	477.1	976.8	486.1	897.2	430.2	816.2	405.7	740.6	350.0

	July MW	July GWh	August MW	August GWh	September MW	September GWh	October MW	October GWh	November MW	November GWh	December MW	December GWh	[illegible] Annual MW	[illegible] Annual GWh
Newfoundland Light-Total Sales	407.4	187.7	366.7	184.5	448.3	202.5	570.1	252.4	682.0	292.0	816.0	347.6		3197.3
-Less BowPow Secondary	-	5.7	-	7.9	-	7.9	-	7.9	-	7.9	-	7.9		68.9
-Net NLH Generated Sale	407.4	182.0	366.7	176.6	448.3	194.6	570.1	244.5	682.0	284.0	816.0	340.7		3128.4
Power Distribution District	32.0	15.3	28.5	15.0	33.5	15.3	39.4	18.3	40.9	20.1	47.3	22.6		230.7
Corner Brook Pulp & Paper Co.	10.0	12.1	10.0	12.1	10.0	11.7	10.0	12.0	10.0	11.7	10.0	12.0		141.9
Deer Lake Power Co. Ltd.	2.0	1.4	2.0	1.3	2.0	1.3	2.0	1.3	2.0	1.3	2.0	1.6		15.8
Abitibi Price (GF Div.) - 1st Block	20.0	8.2	20.0	11.6	20.0	14.4	20.0	14.9	20.0	14.4	20.0	13.4		163.7
- 2nd Block	13.0	4.9	13.0	5.8	13.0	6.4	13.0	8.5	13.0	6.0	13.0	4.9		73.0
- Compensation	8.0	1.6	8.0	2.2	8.0	2.7	8.0	2.8	8.0	2.7	8.0	2.6		31.0
- Other	-	-	-	-	-	-	-	-	-	-	-	-		-
Total	41.0	14.7	41.0	19.6	41.0	23.5	41.0	26.2	41.0	23.1	41.0	20.9		267.7
Abitibi Price (Stv. Div.) - Total Sales	67.4	32.2	67.4	33.6	67.4	40.5	67.4	43.3	67.4	41.9	67.4	39.1		483.4
- Less GF Wheeled	-	-	-	-	-	-	-	-	-	-	-	-		-
- Net NLH Sales	67.4	32.2	67.4	33.6	67.4	40.5	67.4	43.3	67.4	41.9	67.4	39.1		483.4
Provincial Refining	0.5	0.1	0.5	0.1	0.5	0.1	0.7	0.2	0.8	0.2	1.0	0.3		2.5
Erco Industries	130.0	60.0	130.0	61.0	130.0	61.0	130.0	60.0	130.0	60.0	130.0	60.0		780.0
Auxiliaries	0.3	0.1	0.3	0.1	0.7	0.2	0.9	0.4	1.0	0.6	1.0	0.6		5.3
Total Sales	685.3	325.9	613.8	319.3	695.4	348.2	818.6	414.2	932.3	451.8	1093.1	514.7		5055.7

SUMMARY

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Utility Firm	383.7	347.4	349.4	282.7	254.8	202.2	197.3	191.6	209.0	262.8	305.0	372.3	3359.1
Utility Secondary	Ø	Ø	Ø	7.9	7.9	7.9	5.7	7.9	7.9	7.9	7.9	7.9	68.9
Total Utility	383.7	347.4	349.4	290.6	262.7	210.1	203.0	199.5	217.0	270.7	312.9	380.2	3428.0
Industrial	144.4	126.5	133.2	144.3	147.7	145.6	126.9	125.4	135.4	140.2	143.5	139.2	1660.3
Total	528.1	473.9	482.6	434.9	410.4	355.7	329.9	324.9	353.2	410.9	456.4	519.4	5088.3
Less Utility Secondary Energy	-	-	-	(7.9)	(7.9)	(7.9)	(5.7)	(7.9)	(7.9)	(7.9)	(7.9)	(7.9)	(68.9)
Total Energy Sales as per the 1986 Cost of Service Study	528.1	473.9	482.6	427.0	402.5	347.0	324.2	317.0	345.3	411.0	448.5	511.5	5019.4
Plus Auxiliaries & Abitibi Comp.	3.6	3.2	3.5	3.2	3.2	3.0	1.7	2.3	2.9	3.2	3.3	3.2	36.3
Total Sales as per Line 10	531.7	477.1	486.1	430.2	405.7	350.0	325.9	319.3	348.2	414.2	451.8	514.7	5055.7