May 28, 2004

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

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

Dear Ms. Blundon:

Re: Filing Pursuant to Order No. P.U. 14 (2004)

The following documents are filed with you in accordance with Order No. P.U. 14 (2004) (the "Order"):

1. A revised Revenue Requirement (Schedule A attached), incorporating all the changes set out in the Order as required by para.1, p. 164 of the Order;

2. A revised Rate Base (Schedule A attached), incorporating all the changes set out in the Order as required by para. 2, p. 164;

3. A revised Return on Rate Base (Schedule A attached), incorporating all the changes set out in the Order as required by para. 2, p. 164 of the Order;

4. A revised Schedule of Rates (Schedule B attached), incorporating all the changes set out in the Order as required by para. 5, p. 165 of the Order;

5. Revised Rules and Regulations (Schedule C attached), incorporating all the changes set out in the Order as required by para. 5, p. 164 of the Order; and

6. The 2004 Cost of Service Study (Schedule F attached), incorporating all the changes set out in the Order as required by para. 1, p. 164 of the Order.

In addition to the above noted documents required to be filed by the Order, Hydro also has included additional information in the attached as follows:

1. A revised Table 4 to the Rates & Customer Service Evidence which sets out the comparison of revenue at existing and the rates flowing from the Order, attached as Schedule D;

2. Revised Schedules I – VI to S. D. Banfield's Evidence which sets out the impact of the proposed rates for Rural Isolated Customers and the Labrador Interconnected customers, attached as Schedule E.

The Board in the Order (para. 5, p. 165) directed Hydro to address the consumption on which the rates will be effective. Hydro is requesting that the rates be effective for consumption on and after July 1, 2004 other than for Labrador Interconnected firm customers and Isolated Rural General Services Customers. Hydro is proposing that the rates for Labrador Interconnected firm

customers and Isolated Rural General Service Customers be effective for bills issued on and after July 1, 2004.

Hydro, therefore, requests that the Board approve the attached revised 2004 Rate Base, Return on Rate Base, Schedule of Rates, and Rules & Regulations, all as filed in accordance with the Order. Hydro further requests that the rates be effective for consumption as outlined in the preceding paragraph.

The Board also ordered that Hydro file a report on a proposed range of return on rate base and an "excess " earnings account (para. 3, p. 164 of the Order) with its revised filing. This report is not yet completed but will be filed next week.

Yours truly,

_____
Maureen P. Greene, Q.C.
Vice-President Legal

MPG/mgw
Encls.

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Newfoundland & Labrador Hydro's

Filing in Response to

P.U. 14 (2004)

May 2004

Filing in Response to P.U. 14 (2004)
Table of Contents

NEWFOUNDLAND AND LABRADOR HYDRO
REVENUE REQUIREMENT
($thousands)

Line No.	Description	2004 August As Filed	2004 October Revised	2004 PU14 (2004)	Increase (Decrease)	
1	(a)	(b)	(c)	(d)	(e)	
2						
3	**Depreciation**	33,932	33,672	33,662	(10)	(1)
4	**Fuel**					
5	No. 6 Fuel	84,410	84,186	83,609	(577)	(2)
6	Additives & Indirects	240	238	238	0	
7	Environmental fee	56	66	66	0	
8	Ignition Fuel	113	108	108	0	
9	Gas Turbine Fuel	351	345	345	0	
10	Diesel Fuel	7,378	6,801	6,801	0	
11	Rate Stabilization Plan	0	0	0	0	
12	**Total Fuel**	92,548	91,744	91,167	(577)	
13	**Power Purchased**	33,315	33,594	33,594	0	
14	**Other Costs**					
15	Salaries and Fringe Benefits	63,237	63,242	62,742	(500)	(3)
16	System Equipment Maintenance	17,419	17,440	17,440	0	
17	Insurance	2,019	2,019	2,019	0	
18	Transportation	2,044	2,044	1,759	(285)	(4)
19	Office Supplies Expenses	1,913	1,913	1,913	0	
20	Building Rentals and Maintenance	894	894	894	0	
21	Professional Services	4,503	4,253	4,453	200	(5)
22	Travel Expenses	2,139	2,395	2,395	0	
23	Equipment Rentals	1,636	1,756	1,756	0	
24	Miscellaneous Expenses	4,485	4,185	4,185	0	
25	Loss on Disposal of Capital Assets	541	1,266	1,986	720	(6)
26	**Subtotal**	100,830	101,407	101,542	135	
27	**Allocations**					
28	Hydro Capitalized Expense	(5,464)	(5,204)	(7,104)	(1,900)	(7)
29	CF(L)Co	(1,777)	(1,858)	(1,858)	0	
30	Non-regulated customer	(2,642)	(2,684)	(2,619)	65	
31	SUB-TOTAL	(9,883)	(9,746)	(11,581)	(1,835)	
32	**Total Other Costs**	90,947	91,661	89,961	(1,700)	
33	**Interest**	101,715	98,165	99,157	992	(8)
34	**Margin/Return on Equity**	19,384	18,674	11,612	(7,062)	(9)
35	**Revenue Requirement**	371,841	367,510	359,153	(8,357)	

NEWFOUNDLAND AND LABRADOR HYDRO
REVENUE REQUIREMENT
EXPLANATIONS

(1) Depreciation decreased due to an increase in retirements to 0.39% and a 5% decrease in 2004 capital expenditures, partially offset by an increase in depreciation resulting from additional capital expenditures approved via Order No. P.U.5 (2004).

(2) No. 6 fuel expense decreased as a result of an increase in the Holyrood conversion factor from 624 to 630 kWh/bbl.

(3) Salaries and wages decreased due to the increase in the vacancy allowance, as ordered.

(4) Transportation expenses decreased by $185,000 as ordered, and an increase in capitalized vehicle expenses of $100,000.

(5) Professional services increased due to the amortization of additional regulatory costs.

(6) Loss on disposal of capital assets increased due to an increase in retirements to 0.39% as ordered.

(7) Hydro capitalized expense increased as ordered. Of the $2 million, $100,000 of this capitalization is reflected in transportation costs.

(8) Interest increased primarily due to lower allowance for funds used during construction and lower interest charged to the rate stabilization plan resulting from a lower weighted average cost of capital.

(9) Margin/Return on equity decreased primarily due to a decreased rate return on equity from 9.75% to 5.83%.

Newfoundland and Labrador Hydro
Forecast Rate Base
($thousands)

	August As Filed		October Revised		PU14 (2004)	
	2003	**2004**	**2003**	**2004**	**2003**	**2004**
Capital Assets	1,924,027	1,947,670	1,924,027	1,940,513	1,924,027	1,938,140
Less: Contributions in Aid of Construction	86,668	86,397	86,238	85,906	86,238	85,906
Accumulated Depreciation	465,334	497,452	464,334	494,881	464,334	492,921
Muskrat Falls Assets	2,010	2,010	2,010	2,010	2,010	2,010
Assets not in Operation	79	74	79	74	79	74
Net Capital Assets	1,370,689	1,361,737	1,371,366	1,357,642	1,371,366	1,357,229
Net Capital Assets Previous Year		1,370,689		1,371,366		1,371,366
Average Capital Assets		1,366,213		1,364,504		1,364,298
Cash Working Capital Allowance		3,057		3,084		3,050
Fuel Inventory		14,907		14,520		14,385
Supplies Inventory		19,387		19,387		19,387
Deferred Realized Foreign Exchange Loss Plus PUB Costs		81,886		81,886		82,386
Average Rate Base		1,485,450		1,483,381		1,483,506

Newfoundland and Labrador Hydro
Return on Rate Base
($thousands)
August As Filed

Component Base	2004	Weighted Average Cost of Debt	Weighted Average Cost of Capital	Return on Rate Base
Rural Interconnected and Isolated Assets	213,758	7.138%		15,258
Other Rate Base Assets	1,271,692		8.322%	105,830
Average Rate Base	1,485,450			121,088

October Revised

Component Base	2004	Weighted Average Cost of Debt	Weighted Average Cost of Capital	Return on Rate Base
Rural Interconnected and Isolated Assets	213,447	6.852%		14,625
Other Rate Base Assets	1,269,934		8.048%	102,204
Average Rate Base	1,483,381			116,829

PU14
(2004)

Component Base	2004	Weighted Average Cost of Debt	Weighted Average Cost of Capital	Return on Rate Base
Rural Interconnected and Isolated Assets	210,091	6.848%		14,381
Other Rate Base Assets	1,273,415		7.568%	96,372
Average Rate Base	1,483,506			110,753

NEWFOUNDLAND AND LABRADOR HYDRO
UTILITY

Availability:

Newfoundland Power

Rate:

Base Rate* .....@ 5.234 ¢ per kWh

Firming-up Charge:

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

Firming-Up Charge* .....@ 0.600 ¢ 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 $6.17 per month per kilowatt of billing demand.

Firm Energy Charge:

Base Rate* .....@ 2.675 ¢ 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 (Grand Falls)	$ 1,968
Abitibi-Consolidated (Stephenville)	$ 103,019
Corner Brook Pulp and Paper Limited	$ 176,442
North Atlantic Refining Limited	$ 174,011

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 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:

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

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%)

D = the average system losses on the Island Interconnected grid for the last five years ending in 2002 (3.21%).

The energy sources and associated conversion factors are:

1. Holyrood, using No. 6 fuel with a conversion factor of 630 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)* .....@ 0.393 ¢ per kWh

* For the purpose of this Rate, losses shall be 3.21%, the average system losses on the Island Interconnected Grid for the last five years ending in 2002.

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

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

Where:
I = Actual Sales (kWh)
J = Test Year Cost of Service Sales (kWh)
L = Secondary Energy Firming Up Charge

1.3 Rural Rate Alteration

(a) Newfoundland Power Rate Change Impacts:
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:

$$(M - N) \times O$$

Where:

M = Cost of Service rate [1]
N = Existing rate
O = Actual Units (kWh, bills, billing demand)

(b) Rural Labrador Interconnected Automatic Rate Adjustments:
This component reflects the impact of the automatic rate adjustments for Hydro's rural customers on the Labrador Interconnected system, which arise from the five-year phase-in of the application of the credit from secondary energy sales to CFB Goose Bay to the rural deficit.

Monthly adjustments commence January, 2005, and will be subject to revision when a new Test Year Cost of Service is approved by the Public Utilities Board for Hydro. The amount of the automatic rate adjustment is calculated as follows:

$$P = (Q - R) \div 12$$

Where:

P = the monthly amount of the automatic rate adjustment
Q = the CFB Revenue Credit applied to the rural deficit in Hydro's Final 2004 Test Year Cost of Service
R = the CFB Revenue Credit applied to the rural deficit in 2005 to 2008, included in existing rates and outlined in the table below:

[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.

	Q	R	Q – R	P
2005	$255,417	$520,851	($265,434)	($22,120)
2006	$255,417	$818,838	($563,421)	($46,952)
2007	$255,417	$1,670,229	($1,414,812)	($117,901)
2008 [2]	$255,417	$2,504,092	($2,248,675)	($187,390)

2. Monthly Customer Allocation: Load and Fuel Activity

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

Each month, the year-to-date total for fuel price 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 the fuel price 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 allocated 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).

3. Monthly Customer Allocation: 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 allocated 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).

4. Plan Balances

Separate plan balances for Newfoundland Power and for the Island Industrial customer class will be maintained. Financing charges on the plan balances will be calculated monthly using Hydro's approved Test Year weighted average cost of capital.

Section C: Fuel Price Projection

A fuel price projection will be calculated to anticipate forecast fuel price changes and to determine fuel riders for the rate adjustments. For industrial customers, this will occur in October each year,

[2] Monthly adjustments will continue after 2008 until a new Test Year Cost of Service is approved by the Public Utilities Board.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 1.2D

DOMESTIC DIESEL

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for service 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. All churches, schools, and community halls in the diesel service areas are also subject to this rate.

Rate: (Including Municipal Tax and Rate Stabilization Adjustments)

Basic Customer Charge: .....$15.77 per month

Energy Charge:
First Block (See Table Below) kilowatt-hours per month.....@7.185 ¢ per kWh
Second Block (See Table Below) kilowatt-house per month.....@ 9.849 ¢ per kWh
All kWh over 1000 kilowatt-hours per month ..... @13.352 ¢ per kWh

	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.
First Block	1000	1000	900	900	800	800	700	700	700	800	900	1000
Second Block	0	0	100	100	200	200	300	300	300	200	100	0

Minimum Monthly Charge $15.77

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.

Rate Stabilization Clause:

This Rate is subject to the Rate Stabilization Adjustment arising from the operation of the Rate Stabilization Clause which forms part of the Schedule of Rates. The adjustment is applicable only to the first block kWh per month.

Municipal Tax Clause:

This Rate is subject to the Municipal Tax Adjustment arising from the operation of the Municipal Tax Clause which forms part of the Schedule or Rates.

General:

Details regarding conditions of service are provided in the Rules and Regulations. **This rate 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 2.1D

GENERAL SERVICE DIESEL 0-10 kW

Availability:

For Service throughout the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge: ..... $19.50 per month

Energy Charge:
First 700 kilowatt-hours per month..... @12.30 ¢ per kWh
All kWh over 700 kilowatt-hours per month ..... @19.37 ¢ per kWh

Minimum Monthly Charge: Single Phase..... $19.50
Three Phase $35.74

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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2D

GENERAL SERVICE DIESEL OVER 10 kW

Availability:

For Service throughout the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $27.60 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $7.00 per kW

Energy Charge:
First 150 kilowatt-hours per kW of billing demand..... @12.00 ¢ per kWh
All excess kilowatt-hours..... @22.49 ¢ per kWh

Minimum Monthly Charge: Single Phase..... $27.60
Three Phase..... $60.19

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 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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments 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	$35.00 per month
Energy Charge:	
All kilowatt-hours	@ 59.170 ¢ per kWh
Minimum Monthly Charge	$35.00

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. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas 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.....$38.80 per month

Energy Charge:
All kilowatt-hours .....@ 50.410 ¢ per kWh

Minimum Monthly Charge $38.80

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 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $66.00 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $42.30 per kW

Energy Charge:
All kilowatt-hours ..... @ 34.530 ¢ per kWh

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 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 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

Availability:

For Street and Area Lighting Service to Government Departments 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)	$60.15
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	48.72
150W (14,400 lumens)	60.15

[1] Only High Pressure Sodium fixtures are available 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. 1.1 HV

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. 2.1HV

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 ..... @ 3.967 ¢ 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. 2.2HV

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. 2.3HV

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. 2.4HV

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 HV

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. 4.1HV

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)	$ 11.90
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	8.75
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

[1] Only High Pressure Sodium fixtures are available 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. 5.1HV

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. 5.1HV (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: ..... $4.50 per month

Energy Charge:
All kilowatt-hours ..... @ 1.618 ¢ per kWh

Minimum Monthly Charge $4.50

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 ..... @ 2.823 ¢ 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 .....@ 2.058 ¢ 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 .....@ 1.906 ¢ 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 .....@ 1.729 ¢ 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 VAPOUR[1]	
250W (9,400 lumens)	$ 5.80
HIGH PRESSURE SODIUM [2]	
100W (8,600 lumens)	7.11
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

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

[2] Only High Pressure Sodium fixtures are available for all new installations and replacements installed after September 1, 2002.

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 September 1, 2002.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM [1]	
150 W (8,600 Lumens)	$ 3.18

[1] All 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

RATE No. 4.12W

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 the customer.

Monthly Rate:

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

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 2.1D

GENERAL SERVICE DIESEL 0-10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge: ..... $19.50 per month

Energy Charge:
First 700 kilowatt-hours per month..... @14.01 ¢ per kWh
All kWh over 700 kilowatt-hours per month ..... @18.25 ¢ per kWh

Minimum Monthly Charge: Single Phase..... $19.50
Three Phase $35.74

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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2D

GENERAL SERVICE DIESEL OVER 10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $27.60 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $10.95 per kW

Energy Charge:
First 150 kilowatt-hours per kW of billing demand..... @12.200 ¢ per kWh
All excess kilowatt-hours..... @19.600 ¢ per kWh

Minimum Monthly Charge: Single Phase..... $27.60
Three Phase..... $60.19

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 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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments 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	$35.00 per month
Energy Charge:	
All kilowatt-hours	@ 59.170 ¢ per kWh
Minimum Monthly Charge	$35.00

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. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas 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.....$38.80 per month

Energy Charge:
All kilowatt-hours .....@ 50.410 ¢ per kWh

Minimum Monthly Charge $38.80

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 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $66.00 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $42.30 per kW

Energy Charge:
All kilowatt-hours ..... @ 34.530 ¢ per kWh

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 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 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

Availability:

For Street and Area Lighting Service to Government Departments 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)	$60.15
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	48.72
150W (14,400 lumens)	60.15

[1] Only High Pressure Sodium fixtures are available 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. 1.1HV

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. 2.1HV

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 ..... @ 4.432 ¢ 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. 2.2HV

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 .....@ 2.616 ¢ 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. 2.3HV

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 .....@ 2.394 ¢ 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. 2.4HV

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 .....@ 2.080 ¢ 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. 4.1HV

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)	$ 11.90
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	8.75
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

[1] Only High Pressure Sodium fixtures are available 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. 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: ..... $5.10 per month

Energy Charge:
All kilowatt-hours ..... @ 1.934 ¢ per kWh

Minimum Monthly Charge $5.10

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 ..... @ 3.288 ¢ 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 .....@ 2.268 ¢ 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 .....@ 2.014 ¢ 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 .....@ 1.729 ¢ 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 VAPOUR[1]	
250W (9,400 lumens)	$ 7.33
HIGH PRESSURE SODIUM [2]	
100W (8,600 lumens)	7.54
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

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

[2] Only High Pressure Sodium fixtures are available for all new installations and replacements installed after September 1, 2002.

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 September 1, 2002.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM [1]	
150 W (8,600 Lumens)	$ 4.60

[1] All 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

RATE No. 4.12W

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 the customer.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM	
100W (8,600 lumens)	$ 3.24

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 2.1D

GENERAL SERVICE DIESEL 0-10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge: ..... $19.50 per month

Energy Charge:
All kilowatt-hours ..... @16.567 ¢ per kWh

Minimum Monthly Charge: Single Phase $19.50
Three Phase $35.74

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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2D

GENERAL SERVICE DIESEL OVER 10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $27.60 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $12.25 per kW

Energy Charge:
All kilowatt-hours ..... @15.520 ¢ per kWh

Minimum Monthly Charge: Single Phase $27.60
Three Phase $60.19

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 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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments 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	$35.00 per month
Energy Charge:	
All kilowatt-hours	@ 59.170 ¢ per kWh
Minimum Monthly Charge	$35.00

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. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas 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.....$38.80 per month

Energy Charge:
All kilowatt-hours .....@ 50.410 ¢ per kWh

Minimum Monthly Charge $38.80

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 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $66.00 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $42.30 per kW

Energy Charge:
All kilowatt-hours ..... @ 34.530 ¢ per kWh

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 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 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

Availability:

For Street and Area Lighting Service to Government Departments 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)	$60.15
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	48.72
150W (14,400 lumens)	60.15

[1] Only High Pressure Sodium fixtures are available 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. 1.1HV
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. 2.1HV

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 ..... @ 4.945 ¢ 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. 2.2HV

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 .....@ 2.268 ¢ 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. 2.3HV

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 .....@ 2.014 ¢ 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. 2.4HV

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 .....@ 1.729 ¢ 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. 4.1HV

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)	$ 11.90
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	8.75
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

[1] Only High Pressure Sodium fixtures are available 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. 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: ..... $5.75 per month

Energy Charge:
All kilowatt-hours ..... @ 2.290 ¢ per kWh

Minimum Monthly Charge $5.75

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 ..... @ 3.754 ¢ 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 .....@ 2.268 ¢ 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 .....@ 2.014 ¢ 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 .....@ 1.729 ¢ 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 VAPOUR[1]	
250W (9,400 lumens)	$ 8.86
HIGH PRESSURE SODIUM [2]	
100W (8,600 lumens)	7.97
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

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

[2] Only High Pressure Sodium fixtures are available for all new installations and replacements installed after September 1, 2002.

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 September 1, 2002.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM [1]	
150 W (8,600 Lumens)	$ 6.02

[1] All 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

RATE No. 4.12W

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 the customer.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM	
100W (8,600 lumens)	$ 3.83

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 2.1D

GENERAL SERVICE DIESEL 0-10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge: ..... $19.50 per month

Energy Charge:
All kilowatt-hours ..... @16.567 ¢ per kWh

Minimum Monthly Charge: Single Phase $19.50
Three Phase $35.74

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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2D

GENERAL SERVICE DIESEL OVER 10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $27.60 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $12.25 per kW

Energy Charge:
All kilowatt-hours ..... @15.520 ¢ per kWh

Minimum Monthly Charge: Single Phase $27.60
Three Phase $60.19

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 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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments 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.....$35.00 per month

Energy Charge:
All kilowatt-hours .....@ 59.170 ¢ per kWh

Minimum Monthly Charge $35.00

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. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas 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.....$38.80 per month

Energy Charge:
All kilowatt-hours .....@ 50.410 ¢ per kWh

Minimum Monthly Charge $38.80

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 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $66.00 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $42.30 per kW

Energy Charge:
All kilowatt-hours ..... @ 34.530 ¢ per kWh

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 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 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

Availability:

For Street and Area Lighting Service to Government Departments 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)	$60.15
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	48.72
150W (14,400 lumens)	60.15

[1] Only High Pressure Sodium fixtures are available 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. 1.1HV

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. 2.1HV

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 ..... @ 4.945 ¢ 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. 2.2HV

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 .....@ 2.268 ¢ 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. 2.3HV

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 .....@ 2.014 ¢ 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. 2.4HV

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 .....@ 1.729 ¢ 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. 4.1HV

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)	$ 11.90
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	8.75
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

[1] Only High Pressure Sodium fixtures are available 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. 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: ..... $6.40 per month

Energy Charge:
All kilowatt-hours ..... @ 2.714 ¢ per kWh

Minimum Monthly Charge $6.40

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 ..... @ 4.280 ¢ 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 .....@ 2.268 ¢ 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 .....@ 2.014 ¢ 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 .....@ 1.729 ¢ 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 VAPOUR[1]	
250W (9,400 lumens)	$ 10.39
HIGH PRESSURE SODIUM [2]	
100W (8,600 lumens)	8.40
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

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

[2] Only High Pressure Sodium fixtures are available for all new installations and replacements installed after September 1, 2002.

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 September 1, 2002.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM [1]	
150 W (8,600 Lumens)	$ 7.44

[1] All 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

RATE No. 4.12W

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 the customer.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM	
100W (8,600 lumens)	$ 4.42

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 2.1D

GENERAL SERVICE DIESEL 0-10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge: ..... $19.50 per month

Energy Charge:
All kilowatt-hours ..... @16.567 ¢ per kWh

Minimum Monthly Charge: Single Phase $19.50
Three Phase $36.60

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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2D

GENERAL SERVICE DIESEL OVER 10 kW

Availability:

For all the Island and Labrador diesel service areas of Hydro (excluding Government Departments) for non-domestic services where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $27.60 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $12.25 per kW

Energy Charge:
All kilowatt-hours ..... @15.520 ¢ per kWh

Minimum Monthly Charge: Single Phase $27.60
Three Phase $60.19

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 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 does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments 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	$35.00 per month
Energy Charge:	
All kilowatt-hours	@ 59.170 ¢ per kWh
Minimum Monthly Charge	$35.00

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. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas 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.....$38.80 per month

Energy Charge:
All kilowatt-hours .....@ 50.410 ¢ per kWh

Minimum Monthly Charge $38.80

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 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: ..... $66.00 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $42.30 per kW

Energy Charge:
All kilowatt-hours ..... @ 34.530 ¢ per kWh

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 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 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

Availability:

For Street and Area Lighting Service to Government Departments 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)	$60.15
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	48.72
150W (14,400 lumens)	60.15

[1] Only High Pressure Sodium fixtures are available 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. 1.1L

DOMESTIC

Availability:

For Service throughout the Labrador 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 ..... @ 3.174 ¢ 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. 2.1L

GENERAL SERVICE 0 - 10 kW

Availability:

For Service (excluding Domestic Service) throughout the Labrador 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 ..... @ 4.945 ¢ 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. 2.2L

GENERAL SERVICE 10 - 100 kW (110 kVA)

Availability:

For Service (excluding Domestic Service) throughout the Labrador 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 .....@ 2.268 ¢ 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. 2.3L

GENERAL SERVICE 110 kVA (100 kW) - 1000 kVA

Availability:

For Service (excluding Domestic Service) throughout the Labrador 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 .....@ 2.014 ¢ 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. 2.4L

GENERAL SERVICE 1000 kVA AND OVER

Availability:

For Service (excluding Domestic Service) throughout the Labrador 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 .....@ 1.729 ¢ 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. 4.1L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador 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)	$ 11.90
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	8.75
150W (14,400 lumens)	11.90
250W (23,200 lumens)	15.95
400W (45,000 lumens)	20.10

[1] Only High Pressure Sodium fixtures are available 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. 4.12L

STREET AND AREA LIGHTING SERVICE

Availability:

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

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM	
100W (8,600 lumens)	$ 5.02

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

(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.

(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 Regulation 12(a), b(ii), (c), or (d) and the Customer subsequently requests that the service be reconnected, the Customer shall pay a reconnection fee. Where a Service is Disconnected pursuant to Regulation 12(g) and an Applicant subsequently requests that the service be reconnected, the Applicant shall pay a reconnection fee. Applicants that pay the reconnection fee will not be required to pay the application fee. 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.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

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.

(n) An application fee of $8.00 will be charged for all requests for Customer name changes and connection of new Serviced Premises. 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.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

(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.

(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.

(g) Hydro may disconnect the Service to a rental premises where the landlord has an agreement with Hydro authorizing Hydro to disconnect the Service for periods when Hydro does not have a contract for Service with a tenant of that premises.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

16. POLICIES FOR AUTOMATIC RATE CHANGES

(a) Island Interconnected System:

(i) As Newfoundland Power changes its rates, Hydro will automatically adjust all rates, excluding rates charged the Burgeo school and library, such that these customers pay the same rates as Newfoundland Power customers.

(ii) Rates for the Burgeo school and library will increase or decrease by the average rate of change granted Newfoundland Power from time to time, excluding changes associated with Newfoundland Power's Municipal Tax and Rate Stabilization adjustments.

(b) L'Anse au Loup System:

(i) As Newfoundland Power changes its rates, Hydro will automatically adjust all rates such that these customers pay the same rates as Newfoundland Power customers.

(c) Isolated Systems:

(i) Isolated Rural Domestic customers, excluding Government departments, pay the same rates as Newfoundland Power for the basic customer charge and First Block consumption (outlined in Rate 1.2D). Rates charged for consumption above this block will be automatically adjusted by the average rate of change granted Newfoundland Power from time to time, excluding changes associated with Newfoundland Power's Municipal Tax and Rate Stabilization adjustments.

(ii) Rates for Isolated Rural General Service customers, excluding Government departments, will increase or decrease by the average rate of change granted Newfoundland Power from time to time, excluding changes associated with Newfoundland Power's Municipal Tax and Rate Stabilization adjustments.

(iii) As Newfoundland Power changes its rates, Hydro will automatically adjust Rural Isolated street and area lighting rates, excluding those for Government departments, such that these rates are the same as charged Newfoundland Power customers.

Table 4
Comparison of Revenue at Existing and Proposed Rates
Based on Full Year 2004

	Existing Rates	Proposed Rates	Change $	Change %
Newfoundland Power	$228,564,603	$249,803,118	$21,238,515	9.3%
Industrial				
- firm	45,035,451	49,340,460	4,305,009	9.6%
- non-firm	0	0	0	0.0%
- wheeling	235,029	196,107	(38,922)	-16.6%
Rural Island Interconnected	32,261,406	33,890,311	1,628,905	5.0% *
Rural Isolated Systems				
Excluding Government Departments	5,600,407	5,808,830	208,423	3.7% *
Government Departments	1,516,706	1,384,427	(132,279)	-8.7%
Rural Isolated Systems Total	$7,117,113	$7,193,257	$76,144	1.1%
L'Anse au Loup	1,380,027	1,449,718	69,691	5.0% *
Rural Labrador Interconnected				
Domestic	5,943,362	6,425,968	482,606	8.1%
GS 2.1 0 - 10 kW	179,494	215,399	35,905	20.0%
GS 2.2 10 - 100 kW	1,783,526	1,920,379	136,853	7.7%
GS 2.3 110 - 1000 kVA	2,147,674	2,362,540	214,866	10.0%
GS 2.4 Over 1000 kVA	1,613,034	1,654,540	41,506	2.6%
Street & Area Lighting	160,896	185,207	24,311	15.1%
Labrador Interconnected Total	$11,827,986	$12,764,033	$936,047	7.9%
CFB Goose Bay - Secondary	2,633,006	2,633,006	0	0.0%
Total	$329,054,621	$357,270,010	$28,215,389	8.6%

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

Schedule E - May 2004
(Previously filed as: Schedules I-VI)
S.D. Banfield

RATES AND CUSTOMER SERVICES
LIST OF SCHEDULES

This section has been completely revised.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Government Departments
Domestic Diesel 1.2G

Percentage Change in Annual Costs

Dollars Change in Annual Costs	7% to 9.5%
$325 to $763	65.22%
$763 to $1201	13.04%
$1201 to $1639	8.70%
$1639 to $2077	8.70%
$2077 to $2513	4.35%
Total:	**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 2001 was 23.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
General Service Diesel 2.1D

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-1% to 5%	5% to 10%	10% to 15%	15% to 20%	20% to 25.5%	Total
$-122 to $-47	0.55%					0.55%
$-47 to $28	0.83%	9.12%	3.04%			12.98%
$28 to $103	4.70%	0.55%	6.91%	10.50%	2.76%	25.41%
$103 to $178	8.56%	4.70%	2.21%	3.04%	12.43%	30.94%
$178 to $252		9.67%	6.08%	7.46%	6.91%	30.11%
Total:	**14.64%**	**24.03%**	**18.23%**	**20.99%**	**22.10%**	**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 2001 was 385.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Government Departments
General Service Diesel 2.1G

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-13% to -5%	-5% to 2%	2% to 8%	8% to 14%	14% to 20%	Total
$-2986 to $-2374	3.77%					3.77%
$-2374 to $-1762	13.21%					13.21%
$-1762 to $-1150	15.09%					15.09%
$-1150 to $-538	30.19%					30.19%
$-538 to $75	26.42%	3.77%	3.77%		3.77%	37.74%
Total:	**88.68%**	**3.77%**	**3.77%**	**0.00%**	**3.77%**	**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 2001 was 53.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
General Service Diesel 2.2D

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-3% to 20%	20% to 40%	40% to 60%	60% to 80%	80% to 96%	Total
$-812 to $-97	1.82%					1.82%
$-97 to $618	34.55%			1.82%		36.36%
$618 to $1333	30.91%	9.09%			1.82%	41.82%
$1333 to $2048	14.55%					14.55%
$2048 to $2762	5.45%					5.45%
Total:	**87.27%**	**9.09%**	**0.00%**	**1.82%**	**1.82%**	**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 2001 was 60.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Government Departments
General Service Diesel 2.2G

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-26% to -15%	-15% to -10%	-10% to 0%	0% to 11%	11% to 23%	Total
$-24590 to $-19207	6.25%					6.25%
$-19207 to $-13824	6.25%					6.25%
$-13824 to $-8441	12.50%		6.25%			18.75%
$-8441 to $-3058	6.25%					6.25%
$-3058 to $2326			31.25%	18.75%	12.50%	62.50%
Total:	**31.25%**	**0.00%**	**37.50%**	**18.75%**	**12.50%**	**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 2001 was 16.

(2) This analysis is based on 2001 usage patterns.

Comparison of Rates Schedules 2004-2006
Isolated Systems

	Rate Class	2004	2005	2006
Basic Charge $/mo.	1.2G	35.00		
kWh Charge ¢/kWh		59.17		
Basic Charge $/mo.	2.1D	19.50	19.50	19.50
kWh Charge ¢/kWh		12.30	14.01	16.567
Second Block Charge ¢/kWh		19.37	18.25	
Basic Charge $/mo.	2.1G	38.80		
kWh Charge ¢/kWh		50.41		
Basic Charge $/mo.	2.2D	27.60	27.60	27.60
Demand Charge $/kW/mo.		7.00	10.95	12.25
kWh Charge ¢/kWh		12.00	12.20	15.52
Second Block Charge ¢/kWh		22.49	19.60	
Basic Charge $/mo.	2.2G	66.00		
Demand Charge $/kW/mo.		42.30		
kWh Charge ¢/kWh		34.53		

Note: Blank cells indicate that there are no further change in rates.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
General Service Diesel 2.1D

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-4% to -1%	-1% to 2%	2% to 5%	5% to 8%	8% to 12%	Total
$-502 to $-375	0.28%					0.28%
$-375 to $-248	0.83%					0.83%
$-248 to $-121	4.14%					4.14%
$-121 to $6	4.97%	15.75%	0.55%			21.27%
$6 to $132		10.22%	16.30%	23.48%	23.48%	73.48%
Total:	**10.22%**	**25.97%**	**16.85%**	**23.48%**	**23.48%**	**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 2001 was 385.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
General Service Diesel 2.2D

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-10% to -4%	-4% to 2%	2% to 8%	8% to 14%	14% to 20%	Total
$-2009 to $-1333	10.91%	1.82%				12.73%
$-1333 to $-657	1.82%	5.45%				7.27%
$-657 to $19	1.82%	25.45%				27.27%
$19 to $695		9.09%	18.18%	7.27%	3.64%	38.18%
$695 to $1371			5.45%	3.64%	5.45%	14.55%
Total:	**14.55%**	**41.82%**	**23.64%**	**10.91%**	**9.09%**	**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 2001 was 60.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
General Service Diesel 2.1D

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-7% to -2%	-2% to 2%	2% to 6%	6% to 10%	10% to 15%	Total
$-755 to $-565	0.28%					0.28%
$-565 to $-375	0.83%					0.83%
$-375 to $-185	4.14%					4.14%
$-185 to $5	3.87%	13.81%				17.68%
$5 to $197		7.18%	17.40%	20.44%	32.04%	77.07%
Total:	**9.12%**	**20.99%**	**17.40%**	**20.44%**	**32.04%**	**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 2001 was 385.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
General Service Diesel 2.2D

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-15% to -8%	-8% to -1%	-1% to 6%	6% to 13%	13% to 20%	Total
$-2726 to $-1830	3.64%	7.27%				10.91%
$-1830 to $-934	1.82%	5.45%				7.27%
$-934 to $-38		20.00%	3.64%			23.64%
$-38 to $858			18.18%	10.91%	9.09%	38.18%
$858 to $1753				10.91%	9.09%	20.00%
Total:	**5.45%**	**32.73%**	**21.82%**	**21.82%**	**18.18%**	**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 2001 was 60.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Happy Valley/Goose Bay
General Service 2.1HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 5%	5% to 10%	10% to 15%	15% to 20%	20% to 24%	Total
$0 to $72	24.51%	7.35%	10.78%	17.16%		59.80%
$72 to $144				9.80%	13.73%	23.53%
$144 to $216					12.25%	12.25%
$216 to $288					2.94%	2.94%
$288 to $360					1.47%	1.47%
Total:	**24.51%**	**7.35%**	**10.78%**	**26.96%**	**30.39%**	**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 2001 was 226.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Labrador West
Domestic 1.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	14% to 16%	16% to 19%	19% to 22%	22% to 25%	25% to 28%	Total
$8 to $60	0.03%		18.31%	3.06%	0.47%	21.87%
$60 to $112			21.21%			21.21%
$112 to $164			45.40%			45.40%
$164 to $216			11.08%			11.08%
$216 to $269			0.45%			0.45%
Total:	**0.03%**	**0.00%**	**96.44%**	**3.06%**	**0.47%**	**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 2001 was 4245.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Labrador West
General Service 2.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 5%	5% to 10%	10% to 15%	15% to 20%	20% to 26%	Total
$0 to $62	26.32%	5.26%	10.53%	18.42%		60.53%
$62 to $124				4.39%	21.93%	26.32%
$124 to $186					7.02%	7.02%
$186 to $248					4.39%	4.39%
$248 to $312					1.75%	1.75%
Total:	**26.32%**	**5.26%**	**10.53%**	**22.81%**	**35.09%**	**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 2001 was132.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Labrador West
General Service 2.2W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	3% to 8%	8% to 12%	12% to 16%	16% to 20%	20% to 24%	Total
$21 to $374	0.49%	2.44%	9.27%	24.88%	16.10%	53.17%
$374 to $727		0.49%	0.98%	7.32%	20.49%	29.27%
$727 to $1080				3.90%	7.32%	11.22%
$1080 to $1433				0.98%	4.88%	5.85%
$1433 to $1787					0.49%	0.49%
Total:	**0.49%**	**2.93%**	**10.24%**	**37.07%**	**49.27%**	**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 2001 was 235.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Labrador West
General Service 2.3W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	14% to 16%	16% to 18%	18% to 20%	20% to 22%	22% to 23%	Total
$640 to $5015	3.28%	9.84%	21.31%	40.98%	4.92%	80.33%
$5015 to $9390			3.28%	6.56%	3.28%	13.11%
$9390 to $13765				3.28%		3.28%
$13765 to $18140					1.64%	1.64%
$18140 to $22514				1.64%		1.64%
Total:	**3.28%**	**9.84%**	**24.59%**	**52.46%**	**9.84%**	**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 2001 was 68.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2004
Labrador West
General Service 2.4W

	Change in Annual Costs	
Number of Customers	**Dollar Change**	**Percentage Change**
2	$12,685 to $18,244	18.98% to19.74%

Note: This analysis is based on 2001 usage patterns.

Comparison of Rates Schedules 2004-2008
Labrador Interconnected

Happy Valley/Goose Bay	Rate Class	2004	2005	2006	2007	2008
Basic Charge $/mo.	1.1	7.00	7.00	7.00	7.00	7.00
kWh Charge ¢/kWh		3.25	3.25	3.25	3.25	3.174
Basic Charge $/mo.	2.1	9.10	9.10	9.10		
kWh Charge ¢/kWh		3.967	4.432	4.945		
Demand Charge $/kW/mo	2.2	2.00	2.00	2.00		
kWh Charge ¢/kWh		3.00	2.616	2.268		
Demand Charge $/kVa/mo	2.3	1.85	1.85	1.85		
kWh Charge ¢/kWh		2.95	2.394	2.014		
Demand Charge $/kVa/mo	2.4	1.70	1.70	1.70		
kWh Charge ¢/kWh		2.50	2.08	1.729		
Demand Charge $/kW/mo	3.1*	2.00				
kWh Charge ¢/kWh		2.50				

* Effective January 2005, Rate 3.1 will be eliminated and customers will become part of Rate 2.2 and 2.3.

Labrador West	Rate Class	2004	2005	2006	2007	2008
Basic Charge $/mo.	1.1	4.50	5.10	5.75	6.40	7.00
kWh Charge ¢/kWh		1.618	1.934	2.29	2.714	3.174
Basic Charge $/mo.	2.1	9.10	9.10	9.10	9.10	9.10
kWh Charge ¢/kWh		2.823	3.288	3.754	4.28	4.945
Demand Charge $/kW/mo	2.2	2.00	2.00			
kWh Charge ¢/kWh		2.058	2.268			
Demand Charge $/kVa/mo	2.3	1.85	1.85			
kWh Charge ¢/kWh		1.906	2.014			
Demand Charge $/kVa/mo	2.4	1.70				
kWh Charge ¢/kWh		1.729				

Note: Blank cells indicate that there are no further change in rates.

Comparison of Street Light Rates Schedules 2004-2008
Labrador Interconnected

Happy Valley/Goose Bay ***Monthly Rate***	
Type	**2004**
MVP 250	$11.90
HPS 100	$8.75
HPS 150	$11.90
HPS 250	$15.95
HPS 400	$20.10

Labrador West ***Monthly Rate***					
Type	**2004**	**2005**	**2006**	**2007**	**2008**
Rate 4.1W					
MVP 250	$ 5.80	$ 7.33	$ 8.86	$10.39	$11.90
HPS 100	$ 7.11	$ 7.54	$ 7.97	$ 8.40	$ 8.75
HPS 150	$11.90				
HPS 250	$15.95				
HPS 400	$20.10				
Rate 4.11W	(Labrador City Street lights owned by Hydro existing as of Sept 1, 2002)				
HPS 100	$ 3.18	$ 4.60	$ 6.02	$ 7.44	$ 8.75*
Rate 4.12W	(Electricity Only)				
HPS 100	$ 2.65	$ 3.24	$ 3.83	$ 4.42	$ 5.02

Note: Blank cells indicate that there are no further change in rates.

* Effective January 2008, Rate 4.11W will be eliminated and customers will become part of Rate 4.1L.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Happy Valley/Goose Bay
General Service 2.1HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 3%	3% to 5%	5% to 7%	7% to 9%	9% to 12%	Total
$0 to $41	25.49%	6.37%	6.86%	21.08%		59.80%
$41 to $82					23.04%	23.04%
$82 to $123					11.76%	11.76%
$123 to $164					3.92%	3.92%
$164 to $207					1.47%	1.47%
Total:	**25.49%**	**6.37%**	**6.86%**	**21.08%**	**40.20%**	**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 2001 was 226.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Happy Valley/Goose Bay
General Service 2.2HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-12% to -9%	-9% to -7%	-7% to -5%	-5% to -3%	-3% to -1%	Total
$-1173 to $-939	0.92%					0.92%
$-939 to $-705	5.96%					5.96%
$-705 to $-471	14.22%					14.22%
$-471 to $-237	25.69%	0.46%				26.15%
$-237 to $-5	41.28%	8.26%	1.83%		1.38%	52.75%
Total:	**88.07%**	**8.72%**	**1.83%**	**0.00%**	**1.38%**	**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 2001 was 241.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Happy Valley/Goose Bay
General Service 2.3HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-17% to -13%	-13% to -10%	-10% to -7%	-7% to -4%	-4% to 0%	Total
$-16634 to $-13307	2.27%					2.27%
$-13307 to $-9980	2.27%					2.27%
$-9980 to $-6653	2.27%					2.27%
$-6653 to $-3326	20.45%					20.45%
$-3326 to $0	56.82%	6.82%	2.27%	4.55%	2.27%	72.73%
Total:	**84.09%**	**6.82%**	**2.27%**	**4.55%**	**2.27%**	**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 2001 was 48.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Happy Valley/Goose Bay
General Service 2.4 HV

	Change in Annual Costs	
Customers	**Dollar Change**	**Percentage Change**
2	-$169,514 to -$23,040	-15.20% to -14.17%

Note: This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Labrador West
Domestic 1.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	11% to 12%	12% to 14%	14% to 16%	16% to 18%	18% to 20%	Total
$6 to $68	0.03%	0.21%	1.45%	6.22%	14.06%	21.97%
$68 to $130					22.47%	22.47%
$130 to $192					44.73%	44.73%
$192 to $254					10.44%	10.44%
$254 to $314					0.40%	0.40%
Total:	**0.03%**	**0.21%**	**1.45%**	**6.22%**	**92.09%**	**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 2001 was 4245.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Labrador West
General Service 2.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 4%	4% to 7%	7% to 10%	10% to 13%	13% to 16%	Total
$0 to $47	26.32%	5.26%	10.53%	18.42%		60.53%
$47 to $94				10.53%	16.67%	27.19%
$94 to $141					6.14%	6.14%
$141 to $188					4.39%	4.39%
$188 to $233					1.75%	1.75%
Total:	**26.32%**	**5.26%**	**10.53%**	**28.95%**	**28.95%**	**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 2001 was 132.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Labrador West
General Service 2.2W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	1% to 2%	2% to 4%	4% to 5%	5% to 7%	7% to 9%	Total
$9 to $171	0.49%		2.43%	17.96%	32.04%	52.91%
$171 to $333			0.49%	1.94%	26.70%	29.13%
$333 to $495					11.17%	11.17%
$495 to $657					5.83%	5.83%
$657 to $820					0.97%	0.97%
Total:	**0.49%**	**0.00%**	**2.91%**	**19.90%**	**76.70%**	**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 2001 was 235.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2005
Labrador West
General Service 2.3W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	3% to 5%
$170 to $1334	80.33%
$1334 to $2498	13.11%
$2498 to $3662	3.28%
$3662 to $4826	1.64%
$4826 to $5989	1.64%
Total:	**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 2001 was 68.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
Happy Valley/Goose Bay
General Service 2.1HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 3%	3% to 5%	5% to 7%	7% to 9%	9% to 11%	Total
$0 to $46	25.12%	6.40%	7.39%	18.23%	2.96%	60.10%
$46 to $92					23.65%	23.65%
$92 to $138					12.32%	12.32%
$138 to $184					2.96%	2.96%
$184 to $228					0.99%	0.99%
Total:	**25.12%**	**6.40%**	**7.39%**	**18.23%**	**42.86%**	**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 2001 was 226.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
Happy Valley/Goose Bay
General Service 2.2HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-12% to -9%	-9% to -7%	-7% to -5%	-5% to -3%	-3% to -1%	Total
$-1063 to $-851	0.92%					0.92%
$-851 to $-639	5.96%					5.96%
$-639 to $-427	14.22%					14.22%
$-427 to $-215	25.69%	0.46%				26.15%
$-215 to $-1	39.91%	9.17%	2.29%		1.38%	52.75%
Total:	**86.70%**	**9.63%**	**2.29%**	**0.00%**	**1.38%**	**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 2001 was 241.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
Happy Valley/Goose Bay
General Service 2.3HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	-14% to -11%	-11% to -8%	-8% to -5%	-5% to -2%	-2% to 0%	Total
$-11369 to $-9095	4.44%					4.44%
$-9095 to $-6821	2.22%					2.22%
$-6821 to $-4547	2.22%					2.22%
$-4547 to $-2273	20.00%	2.22%				22.22%
$-2273 to $0	51.11%	8.89%	2.22%	4.44%	2.22%	68.89%
Total:	**80.00%**	**11.11%**	**2.22%**	**4.44%**	**2.22%**	**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 2001 was 48.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
Happy Valley/Goose Bay
General Service 2.4HV

	Change in Annual Costs	
Customers	**Dollar Change**	**Percentage Change**
2	-$141,665 to -$19,255	-15.0% to -13.8%

Note: This analysis is based on 2001 usage patterns

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
Labrador West
Domestic 1.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	10% to 12%	12% to 13%	13% to 15%	15% to 17%	17% to 19%	Total
$7 to $76	0.03%	0.16%	1.45%	6.39%	13.94%	21.96%
$76 to $145					21.64%	21.64%
$145 to $214					45.03%	45.03%
$214 to $283					10.95%	10.95%
$283 to $353					0.42%	0.42%
Total:	**0.03%**	**0.16%**	**1.45%**	**6.39%**	**91.98%**	**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 2001 was 4245.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2006
Labrador West
General Service 2.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 3%	3% to 6%	6% to 9%	9% to 12%	12% to 14%	Total
$0 to $47	23.01%	7.96%	11.50%	18.58%		61.06%
$47 to $94				22.12%	5.31%	27.43%
$94 to $141					6.19%	6.19%
$141 to $188					4.42%	4.42%
$188 to $233					0.88%	0.88%
Total:	**23.01%**	**7.96%**	**11.50%**	**40.71%**	**16.81%**	**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 2001 was 132.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2007
Labrador West
Domestic 1.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	10% to 11%	11% to 13%	13% to 15%	15% to 17%	17% to 19%	Total
$7 to $89	0.03%	1.08%	2.85%	6.62%	11.40%	21.98%
$89 to $171					21.56%	21.56%
$171 to $253					45.07%	45.07%
$253 to $335					10.95%	10.95%
$335 to $419					0.45%	0.45%
Total:	**0.03%**	**1.08%**	**2.85%**	**6.62%**	**89.42%**	**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 2001 was 4245.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2007
Labrador West
General Service 2.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 3%	3% to 6%	6% to 9%	9% to 12%	12% to 14%	Total
$0 to $53	23.01%	7.96%	10.62%	19.47%		61.06%
$53 to $106				20.35%	7.08%	27.43%
$106 to $159					6.19%	6.19%
$159 to $212					4.42%	4.42%
$212 to $263					0.88%	0.88%
Total:	**23.01%**	**7.96%**	**10.62%**	**39.82%**	**18.58%**	**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 2001 was 132.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2008
Happy Valley / Goose Bay
Domestic 1.1HV

Percentage Change in Annual Costs

Dollars Change in Annual Costs	**-3% to 0%**
$-64 to $-51	0.69%
$-51 to $-38	3.37%
$-38 to $-25	29.91%
$-25 to $-12	48.11%
$-12 to $0	17.92%
Total:	**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 2001 was 68.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2008
Labrador West
Domestic 1.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	8% to 9%	9% to 11%	11% to 13%	13% to 15%	15% to 17%	Total
$6 to $96	0.03%	1.35%	2.27%	5.06%	13.40%	22.10%
$96 to $186					22.61%	22.61%
$186 to $276					44.55%	44.55%
$276 to $366					10.34%	10.34%
$366 to $454					0.40%	0.40%
Total:	**0.03%**	**1.35%**	**2.27%**	**5.06%**	**91.30%**	**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 2001 was 4245.

(2) This analysis is based on 2001 usage patterns.

Newfoundland & Labrador Hydro
Impact of Proposed Rates on Annual Electricity Costs for 2008
Labrador West
General Service 2.1W

Percentage Change in Annual Costs

Dollars Change in Annual Costs	0% to 3%	3% to 6%	6% to 9%	9% to 12%	12% to 15%	Total
$0 to $67	21.24%	7.08%	5.31%	18.58%	8.85%	61.06%
$67 to $134					27.43%	27.43%
$134 to $201					6.19%	6.19%
$201 to $268					4.42%	4.42%
$268 to $333					0.88%	0.88%
Total:	**21.24%**	**7.08%**	**5.31%**	**18.58%**	**47.79%**	**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 2001 was 132.

(2) This analysis is based on 2001 usage patterns.

NEWFOUNDLAND AND LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Table of Contents

NEWFOUNDLAND AND LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Table of Contents

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Total System
Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Island Interconnected ($)	4 Island Isolated ($)	5 Labrador Isolated ($)	6 L'Anse au Loup ($)	7 Labrador Interconnected ($)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	90,594,210	70,782,735	5,018,972	9,551,701	1,078,935	4,161,867	Detailed Analysis
2	Fuels - No. 6 Fuel	84,022,064	84,022,064	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	6,800,778	50,496	1,274,791	5,397,114	64,001	14,376	Detailed Analysis
4	Fuels - Gas Turbine	344,753	262,563	-	-	-	82,190	
5	Power Purchases -CF(L)Co	2,471,729	-	-	-	-	2,471,729	Detailed Analysis
6	Power Purchases - Other	31,122,447	29,913,464	-	34,824	736,139	438,020	Detailed Analysis
7	Depreciation	33,662,408	27,669,282	874,721	2,093,015	420,629	2,604,760	Detailed Analysis
	Expense Credits:							
8	Sundry	(456,000)	(356,280)	(25,263)	(48,078)	(5,431)	(20,948)	Total O&M Expenses
9	Building Rental Income	(14,028)	(7,200)	-	-	-	(6,828)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(22,800)	(17,814)	(1,263)	(2,404)	(272)	(1,047)	Total O&M Expenses
12	Pole Attachments	(1,256,348)	(883,099)	(26,512)	(87,859)	(55,402)	(203,476)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(196,107)	(196,107)	-	-	-	-	Island Interconnected
15	Application Fees	(44,112)	(19,452)	(660)	(4,452)	(840)	(18,708)	Detailed Analysis
16	Meter Test Revenues	(90,000)	(53,319)	(2,114)	(6,438)	(2,680)	(25,449)	Weighted Customers
17	**Total Expense Credits**	**(2,079,395)**	**(1,533,271)**	**(55,812)**	**(149,231)**	**(64,624)**	**(276,457)**	
18	**Subtotal Expenses**	**246,938,994**	**211,167,333**	**7,112,673**	**16,927,423**	**2,235,080**	**9,496,486**	
19	Disposal Gain/Loss	1,986,028	1,096,463	38,880	795,027	8,640	47,019	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**248,925,022**	**212,263,796**	**7,151,553**	**17,722,450**	**2,243,720**	**9,543,504**	
21	Return on Debt	101,601,809	94,848,137	861,489	2,055,195	389,537	3,447,451	Rate Base
22	Return on Equity	9,161,738	8,799,587	-	-	-	362,152	Rate Base
23	**Total Revenue Requirement**	**359,688,570**	**315,911,519**	**8,013,042**	**19,777,645**	**2,633,257**	**13,353,107**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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	1,364,369,829	1,275,085,621	11,546,439	26,077,688	5,221,723	46,438,359	Schedule 2.3
2	Cash Working Capital	3,050,000	2,850,408	25,812	58,296	11,673	103,811	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	11,543,753	11,543,753	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	1,988,213	45,597	111,108	1,776,977	18,929	35,602	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	852,638	767,573	-	-	-	85,065	Detailed Fuel Analysis
6	Inventory/Supplies	19,387,000	17,673,497	198,786	522,081	120,342	872,295	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	82,386,000	76,994,669	697,219	1,574,673	315,308	2,804,130	Prorated on Average Net Book Value - L. 1
8	Total Rate Base	**1,483,577,433**	**1,384,961,118**	**12,579,363**	**30,009,714**	**5,687,975**	**50,339,263**	
9	Less: Rural Portion	(210,091,441)	(161,814,389)	(12,579,363)	(30,009,714)	(5,687,975)	-	Schedule 2.6, L. 9
10	Rate Base Available for Equity Return	**1,273,485,992**	**1,223,146,729**	**-**	**-**	**-**	**50,339,263**	
	Corporate Targets:							
11	Capital Structure: Percent of Debt	85.96% (1)						
12	Return	7.967%						
13	Weighted Average Return: Debt	**6.848%**						
14	Capital Structure: Percent of Equity	12.34% (1)						
15	Return	5.830%						
16	Weighted Average Return: Equity	**0.719%**						
17	Weighted Average Cost of Capital	**7.568%**						
	Return on Rate Base by System (%):							
18	Return on Rate Base - Debt Component	-	6.848%	6.848%	6.848%	6.848%	6.848%	
19	Return on Rate Base - Equity Component	-	0.719%	-	-	-	0.719%	
	Return on Rate Base ($):							
20	Return on Debt	101,601,809	94,848,137	861,489	2,055,195	389,537	3,447,451	Schedule 2.6, L.11
21	Return on Equity	9,161,738	8,799,587	-	-	-	362,152	Schedule 2.6, L.12
22	Return on Rate Base ($)	**110,763,548**	**103,647,724**	**861,489**	**2,055,195**	**389,537**	**3,809,603**	Schedule 2.6, L.13
	Return on Total Rate Base (%):							
23	Return on Rate Base - Debt Component	6.848%	6.848%	6.848%	6.848%	6.848%	6.848%	L. 20 divided by L.8
24	Return on Rate Base - Equity Component	0.618%	0.635%	-	-	-	0.719%	L. 21 divided by L.8
25	Return on Rate Base (%)	**7.466%**	**7.484%**	**6.848%**	**6.848%**	**6.848%**	**7.568%**	L. 22 divided by L.8

(1) Debt and equity weightings reflect a 1.7% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Total System
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 Credits ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation ($)	7 Revenue to Cost Coverage (Col.2/3)
	Total System						
1	Newfoundland Power	249,803,118	215,607,535	-	34,202,229	249,809,764	1.16
2	Island Industrial	49,340,460	49,329,103	-	-	49,329,103	1.00
3	Labrador Industrial	2,619,369	2,619,369	-	-	2,619,369	1.00
4	CFB - Goose Bay Secondary	2,633,006	128,914	2,504,092	-	2,633,006	20.42
5	Rural Labrador Interconnected	12,764,034	10,604,823	(2,248,674)	4,407,893	12,764,042	1.20
	Rural Deficit Areas						
6	Island Interconnected	33,890,311	50,974,882	-	(17,084,571)	33,890,311	0.66
7	Island Isolated	1,404,229	8,013,042	-	(6,608,813)	1,404,229	0.18
8	Labrador Isolated	5,789,028	19,777,645	-	(13,988,617)	5,789,028	0.29
9	L'Anse au Loup	1,449,718	2,633,257	-	(1,183,539)	1,449,718	0.55
10	Revenue Credit Applied to Deficit (10.2%)	-	-	(255,417)	255,417	-	-
11	**Subtotal**	**42,533,286**	**81,398,826**	**(255,417)**	**(38,610,122)**	**42,533,286**	**0.52**
12	**Total**	**359,693,273**	**359,688,570**	**-**	**-**	**359,688,570**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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	249,803,118	215,607,535	-			
2	NLP RSP Activity	-					
3	**Subtotal Newfoundland Power**	**249,803,118**	**215,607,535**	**-**	**34,202,229**	**249,809,764**	**1.16**
4	Industrial - Firm	49,340,460	49,329,103	-		49,329,103	
5	Industrial - Non-Firm	-	-	-		-	
6	Industrial RSP Activity	-				-	
7	**Subtotal Industrial**	**49,340,460**	**49,329,103**	**-**	**-**	**49,329,103**	**1.00**
	Rural						
8	1.1 Domestic	10,361,266	16,782,001	-	(6,420,735)	10,361,266	0.62
9	1.12 Domestic All Electric	9,882,805	17,481,788	-	(7,598,983)	9,882,805	0.57
10	1.3 Special	10,689	32,518	-	(21,829)	10,689	0.33
11	2.1 General Service 0-10 kW	2,375,415	2,826,814	-	(451,399)	2,375,415	0.84
12	2.2 General Service 10-100 kW	6,114,051	7,753,458	-	(1,639,407)	6,114,051	0.79
13	2.3 General Service 110-1,000 kVa	3,031,322	3,759,874	-	(728,552)	3,031,322	0.81
14	2.4 General Service Over 1,000 kVa	1,314,332	1,475,456	-	(161,124)	1,314,332	0.89
15	4.1 Street and Area Lighting	800,431	862,973	-	(62,542)	800,431	0.93
16	**Subtotal Rural**	**33,890,311**	**50,974,882**	**-**	**(17,084,571)**	**33,890,311**	**0.66**
17	**Total Island Interconnected**	**333,033,889**	**315,911,519**	**-**	**17,117,659**	**333,029,178**	**1.05**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	-
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	-
Credit to be allocated to Island Interconnected Firm Customers	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
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 ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	Island Isolated						
1	1.2 Domestic Diesel	692,473	5,686,173		(4,993,700)	692,473	0.12
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0	0	0.00
4	2.1 General Service 0-10 kW	188,051	748,108		(560,057)	188,051	0.25
5	2.2 GS 10-100 kW	232,913	580,949		(348,036)	232,913	0.40
6	2.3 GS 110-1,000 kVa	254,842	884,137		(629,295)	254,842	0.29
7	2.4 General Service Over 1,000 kVa	0	0		0	0	0.00
8	2.5 GS Diesel	0	0		0	0	0.00
9	2.5G Gov't General Service Diesel	0	0		0	0	0.00
10	4.1 Street and Area Lighting	35,950	113,675		(77,725)	35,950	0.32
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	**Total**	**1,404,229**	**8,013,042**		**(6,608,813)**	**1,404,229**	**0.18**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
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 ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated						
1	1.2 Domestic Diesel	2,517,621	11,556,392		(9,038,771)	2,517,621	0.22
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0	0	0.00
4	2.1 General Service 0-10 kW	1,346,358	2,872,683		(1,526,325)	1,346,358	0.47
5	2.2 GS 10-100 kW	1,436,419	3,421,963		(1,985,544)	1,436,419	0.42
6	2.3 GS 110-1,000 kVa	217,745	904,283		(686,538)	217,745	0.24
7	2.4 General Service Over 1,000 kVa	169,264	784,663		(615,399)	169,264	0.22
8	2.5 GS Diesel	0	0		0	0	0.00
9	2.5G Gov't General Service Diesel	0	0		0	0	0.00
10	4.1 Street and Area Lighting	101,621	237,661		(136,040)	101,621	0.43
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	**Total**	**5,789,028**	**19,777,645**		**(13,988,617)**	**5,789,028**	**0.29**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
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 ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup						
1	1.1 Domestic	778,309	1,637,055		(858,746)	778,309	0.48
2	1.12 Domestic All Electric	33,968	78,499		(44,531)	33,968	0.43
3	2.1 General Service 0-10 kW	134,773	194,110		(59,337)	134,773	0.69
4	2.2 General Service 10-100 kW	362,297	527,911		(165,614)	362,297	0.69
5	2.3 General Service 110-1,000 kVa	105,831	158,871		(53,040)	105,831	0.67
6	4.1 Street and Area Lighting	34,540	36,810		(2,270)	34,540	0.94
7	**Total L'Anse Au Loup**	**1,449,718**	**2,633,257**		**(1,183,539)**	**1,449,718**	**0.55**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador 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)
	Labrador Interconnected						
1	Industrial IOCC Firm	2,614,302	2,614,302		-	2,614,302	1.00
2	Industrial IOCC Non-Firm	5,067	5,067		-	5,067	1.00
3	**Subtotal Industrial**	**2,619,369**	**2,619,369**		**-**	**2,619,369**	**1.00**
4	**CFB - Goose Bay Secondary**	2,633,006	128,914	2,504,092	-	2,633,006	20.42
	Rural						
5	1.1 Domestic	196,964	272,037	(57,683)	113,072	327,425	0.72
6	1.1A Domestic All Electric	6,229,005	6,576,866	(1,394,576)	2,733,673	7,915,964	0.95
7	2.1 General Service 0-10 kW	215,399	185,371	(39,307)	77,049	223,114	1.16
8	2.2 General Service 10-100 kW	1,920,379	1,154,734	(244,853)	479,965	1,389,846	1.66
9	2.3 General Service 110-1,000 kVa	2,362,540	1,407,577	(298,466)	585,059	1,694,170	1.68
10	2.4 General Service Over 1,000 kVa	1,654,540	843,755	(178,912)	350,707	1,015,550	1.96
11	4.1 Street and Area Lighting	185,207	164,483	(34,877)	68,367	197,973	1.13
12	**Subtotal Rural**	**12,764,034**	**10,604,823**	**(2,248,674)**	**4,407,893**	**12,764,042**	**1.20**
13	**Total Labrador Interconnected**	**18,016,409**	**13,353,107**	**255,417**	**4,407,893**	**18,016,417**	**1.35**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		2,633,006
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(128,914)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		2,504,092
Revenue Credit Applied to Deficit	**10.2%**	255,417
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		2,248,674
		2,504,092

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	215,607,535	84,037,443	127,678,083	3,892,009	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	10,604,823	7,159,380	843,137	2,602,307	Schedule 1.3.1, p. 3
3	**Total**	**226,212,358**	**91,196,823**	**128,521,219**	**6,494,316**	
4	Deficit Classified	38,610,122	15,565,553	21,936,114	1,108,455	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,067,935	4,934,386	10,844	
6	**Subtotal Island Interconnected**		**1,067,935**	**4,934,386**	**10,844**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		124,903	569,243	9,213	
8	**Subtotal Labrador Interconnected**		**124,903**	**569,243**	**9,213**	
9	**Total**		**1,192,838**	**5,503,629**	**20,057**	
10	Deficit Unit Costs		$13.05 $/KW	$3.99 $/MWH	$55.26 $/Customer	Line 4 / Line 9

* 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:	$358.90
Labrador Interconnected:	$282.46

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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:					
11	Island Interconnected	34,202,229	13,935,676	19,667,250	599,303	Line 6 x Line 10
12	Labrador Interconnected	4,407,893	1,629,878	2,268,863	509,152	Line 8 x Line 10
13	**Allocated Totals**	**38,610,122**	**15,565,553**	**21,936,114**	**1,108,455**	
	CUSTOMER DEFICIT ALLOCATION:					
	Island Interconnected:					
14	Newfoundland Power	34,202,229				
15	Sub-Total Island Interconnected	34,202,229				
	Labrador Interconnected:					
16	Rural Labrador Interconnected	4,407,893				
17	Subtotal Labrador Interconnected	4,407,893				
18	**Total**	**38,610,122**				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	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	-	0.01761	0.02675	0.04436	324,334.08	-	0.02040	0.03100	0.05140	375,783.81
2	Industrial - Firm	6.17	-	0.02675	-	9,488.32	6.17	-	0.02675	-	9,488.32
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.08895	0.02993	0.11888	28.23	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10329	0.02988	0.13317	28.18	-	-	-	-	-
6	1.3 Special	-	0.11503	0.02973	0.14475	28.04	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07656	0.02995	0.10652	31.09	-	-	-	-	-
8	2.2 General Service 10-100 kW	24.75	-	0.03003	-	48.40	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	21.37	-	0.02990	-	50.01	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	17.86	-	0.02951	-	50.06	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10431	0.03015	0.13445	44.48	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	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)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.24071	0.35072	0.59143	31.52					
2	2.1 General Service 0-10 kW	-	0.16130	0.33979	0.50109	35.74					
3	2.2 GS 10-100 kW	59.03	-	0.33556	-	59.95					
4	2.3 GS 110-1,000 kVa	34.85	-	0.36773	-	62.70					
5	2.4 General Service Over 1,000 kVa	5.89	-	0.32093	-	59.90					
6	**Subtotal Metered Demand Classes**	42.03	-	0.34167	-	60.19					
7	4.1 Street and Area Lighting	-	0.28191	0.35396	0.63587	61.53					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.38214	0.44506	0.82721	31.14	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.27769	0.44602	0.72371	36.45	-	-	-	-	-
10	2.2 GS 10-100 kW	123.99	-	0.45011	-	68.90	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	55.36	-	0.44670	-	71.00	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.42181	0.44745	0.86926	48.50	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.19658	0.32128	0.51786	31.67	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.14211	0.32227	0.46438	35.52	-	-	-	-	-
16	2.2 GS 10-100 kW	53.12	-	0.32328	-	58.46	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	21.19	-	0.32111	-	59.94	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	5.89	-	0.32093	-	59.90	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.23453	0.32230	0.55683	67.71	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	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)
	L'Anse au Loup										
1	1.1 Domestic	-	0.10398	0.05491	0.15889	33.03	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.12146	0.05480	0.17625	32.97	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07250	0.05527	0.12777	35.30	-	-	-	-	-
4	2.2 General Service 10-100 kW	22.22	-	0.05514	-	47.62	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	19.01	-	0.05525	-	48.73	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.10880	0.05554	0.16435	49.75	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.93	-	0.00163	-	0.00	2.93	-	0.00163	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00163	0.00163	0.00	-	-	0.00163	0.00163	0.00
9	CFB - Goose Bay Secondary	-	-	0.00170	0.00170	73.54	-	-	0.00170	0.00170	73.54
	Rural							-	-		
10	1.1 Domestic	-	0.01601	0.00174	0.01775	21.66	-	0.01926	0.00210	0.02136	26.08
11	1.1A Domestic All Electric	-	0.01630	0.00175	0.01805	21.76	-	0.01962	0.00210	0.02172	26.19
12	**Subtotal Domestic**	-	0.01629	0.00175	0.01804	21.75	-	0.01961	0.00210	0.02171	26.18
								-	-		
13	2.1 General Service 0-10 kW	-	0.01222	0.00175	0.01397	23.63	-	0.01471	0.00210	0.01682	28.44
14	2.2 General Service 10-100 kW	3.65	-	0.00178	-	35.67	4.40	-	0.00214	-	42.93
15	2.3 General Service 110-1,000 kVa	4.57	-	0.00178	-	36.64	5.50	-	0.00214	-	44.10
16	2.4 General Service Over 1,000 kVa	6.07	-	0.00173	-	35.75	7.30	-	0.00208	-	43.03
17	4.1 Street and Area Lighting	-	0.01667	0.00175	0.01842	40.73	0.00	0.02007	0.00211	0.02218	49.02

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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	215,607,535	84,037,443	127,678,083	3,892,009	249,809,764	97,368,461	147,931,897	4,509,406
2	Industrial - Firm	49,329,103	13,170,139	35,703,525	455,439	49,329,103	13,170,139	35,703,525	455,439
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	16,782,001	9,430,567	3,173,641	4,177,793	-	-	-	-
5	1.12 Domestic All Electric	17,481,788	11,772,209	3,405,237	2,304,342	-	-	-	-
6	1.3 Special	32,518	25,306	6,540	673	-	-	-	-
7	2.1 General Service 0-10 kW	2,826,814	1,519,210	594,381	713,222	-	-	-	-
8	2.2 General Service 10-100 kW	7,753,458	5,312,208	1,938,291	502,959	-	-	-	-
9	2.3 General Service 110-1,000 kVa	3,759,874	2,636,664	1,078,803	44,407	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,475,456	899,553	572,299	3,604	-	-	-	-
11	4.1 Street and Area Lighting	862,973	312,918	90,445	459,610	-	-	-	-
12	**Subtotal Rural**	**50,974,882**	**31,908,635**	**10,859,636**	**8,206,610**				
13	**Total Island Interconnected**	**315,911,519**	**129,116,217**	**174,241,244**	**12,554,059**				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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 ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	17,242,565	6,586,762	9,597,107	1,058,695				
2	2.1 General Service 0-10 kW	3,620,791	1,097,340	2,311,584	211,867				
3	2.2 GS 10-100 kW	4,002,912	1,284,196	2,628,071	90,646				
4	2.3 GS 110-1,000 kVa	1,788,420	430,181	1,349,211	9,029				
5	2.4 General Service Over 1,000 kVa	784,663	45,807	738,138	719				
6	**Subtotal Metered Demand Classes**	6,575,996	1,760,183	4,715,419	100,393				
7	4.1 Street and Area Lighting	351,336	118,119	148,309	84,908				
8	**Total Isolated Systems**	**27,790,687**	**9,562,404**	**16,772,419**	**1,455,864**				
	Island Isolated								
9	1.2 Domestic Diesel	5,686,173	2,486,979	2,896,474	302,720	-	-	-	-
10	2.1 General Service 0-10 kW	748,108	267,415	429,515	51,178	-	-	-	-
11	2.2 GS 10-100 kW	580,949	224,888	341,180	14,881	-	-	-	-
12	2.3 GS 110-1,000 kVa	884,137	273,179	608,402	2,556	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	113,675	44,712	47,429	21,533	-	-	-	-
15	**Total Island Isolated**	**8,013,042**	**3,297,173**	**4,323,000**	**392,868**				
	Labrador Isolated								
16	1.2 Domestic Diesel	11,556,392	4,099,784	6,700,633	755,975	-	-	-	-
17	2.1 General Service 0-10 kW	2,872,683	829,925	1,882,069	160,689	-	-	-	-
18	2.2 GS 10-100 kW	3,421,963	1,059,307	2,286,891	75,764	-	-	-	-
19	2.3 GS 110-1,000 kVa	904,283	157,002	740,809	6,473	-	-	-	-
20	2.4 General Service Over 1,000 kVa	784,663	45,807	738,138	719	-	-	-	-
21	4.1 Street and Area Lighting	237,661	73,407	100,879	63,375	-	-	-	-
22	**Total Labrador Isolated**	**19,777,645**	**6,265,231**	**12,449,419**	**1,062,995**				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Total Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2 Before Deficit and Revenue Credit Allocation Total ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 After Deficit and Revenue Credit Allocation Total ($)	7 Demand ($)	8 Energy ($)	9 Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	1,637,055	880,951	465,160	290,943	-	-	-	-
2	1.12 Domestic All Electric	78,499	48,097	21,699	8,703	-	-	-	-
3	2.1 General Service 0-10 kW	194,110	77,209	58,867	58,035	-	-	-	-
4	2.2 General Service 10-100 kW	527,911	296,127	198,069	33,715	-	-	-	-
5	2.3 General Service 110-1,000 kVa	158,871	94,379	62,153	2,339	-	-	-	-
6	4.1 Street and Area Lighting	36,810	12,512	6,388	17,910	-	-	-	-
7	**Total L'Anse au Loup**	**2,633,257**	**1,409,275**	**812,336**	**411,646**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,614,302	2,178,226	436,076	-	2,614,302	2,178,226	436,076	-
9	Industrial - IOCC Non-Firm	5,067	-	5,067	-	5,067	-	5,067	-
10	CFB - Goose Bay Secondary	128,914	-	128,032	882	128,914	-	128,032	882
	Rural								
11	1.1 Domestic	272,037	104,435	11,359	156,243	327,425	125,698	13,672	188,055
12	1.1A Domestic All Electric	6,576,866	4,246,567	455,465	1,874,834	7,915,964	5,111,199	548,201	2,256,564
13	**Subtotal Domestic**	**6,848,903**	**4,351,002**	**466,824**	**2,031,077**	**8,243,389**	**5,236,897**	**561,873**	**2,444,619**
14	2.1 General Service 0-10 kW	185,371	59,709	8,537	117,125	223,114	71,866	10,275	140,972
15	2.2 General Service 10-100 kW	1,154,734	785,707	107,006	262,020	1,389,846	945,683	128,793	315,370
16	2.3 General Service 110-1,000 kVa	1,407,577	1,205,649	149,263	52,665	1,694,170	1,451,128	179,655	63,387
17	2.4 General Service Over 1,000 kVa	843,755	732,304	108,877	2,574	1,015,550	881,406	131,046	3,098
18	4.1 Street and Area Lighting	164,483	25,008	2,629	136,846	197,973	30,100	3,164	164,709
19	**Subtotal Rural**	**10,604,823**	**7,159,380**	**843,137**	**2,602,307**	**12,764,042**	**8,617,081**	**1,014,806**	**3,132,155**
20	**Total Labrador Incterconnected**	**13,353,107**	**9,337,606**	**1,412,312**	**2,603,189**	**15,512,325**	**10,795,307**	**1,583,981**	**3,132,155**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units Billing Demands (kW)	3 Units Sales (MWh)	4 Units Customers	5 Units Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	-	4,772,700	1	12
2	Industrial - Firm	2,136,000	1,334,800	4	48
3	Industrial - Non-Firm	-	-	-	-
	Rural				
4	1.1 Domestic	-	106,026	12,331	147,972
5	1.12 Domestic All Electric	-	113,974	6,814	81,768
6	1.3 Special	-	220	2	24
7	2.1 General Service 0-10 kW	-	19,843	1,912	22,944
8	2.2 General Service 10-100 kW	214,599	64,545	866	10,392
9	2.3 General Service 110-1,000 kVa	123,355	36,082	74	888
10	2.4 General Service Over 1,000 kVa	50,365	19,394	6	72
11	4.1 Street and Area Lighting	-	3,000	861	10,332
12	**Subtotal Rural**	**388,319**	**363,084**	**22,866**	**274,392**
13	**Total Island Interconnected**	**2,524,319**	**6,470,584**	**22,871**	**274,452**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	27,364	2,799	33,588
2	2.1 General Service 0-10 kW	-	6,803	494	5,928
3	2.2 GS 10-100 kW	21,755	7,832	126	1,512
4	2.3 GS 110-1,000 kVa	12,344	3,669	12	144
5	2.4 General Service Over 1,000 kVa	7,775	2,300	1	12
6	**Subtotal Metered Demand Classes**	41,875	13,801	139	1,668
7	4.1 Street and Area Lighting	-	419	115	1,380
8	**Total Isolated Systems**	**41,875**	**48,387**	**3,547**	**42,564**
	Island Isolated				
9	1.2 Domestic Diesel	-	6,508	810	9,720
10	2.1 General Service 0-10 kW	-	963	117	1,404
11	2.2 GS 10-100 kW	1,814	758	18	216
12	2.3 GS 110-1,000 kVa	4,934	1,362	3	36
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	106	37	444
15	**Total Island Isolated**	**6,748**	**9,697**	**985**	**11,820**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	20,856	1,989	23,868
17	2.1 General Service 0-10 kW	-	5,840	377	4,524
18	2.2 GS 10-100 kW	19,941	7,074	108	1,296
19	2.3 GS 110-1,000 kVa	7,410	2,307	9	108
20	2.4 General Service Over 1,000 kVa	7,775	2,300	1	12
21	4.1 Street and Area Lighting	-	313	78	936
22	**Total Labrador Isolated**	**35,127**	**38,690**	**2,562**	**30,744**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Customers	5 Units: Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	8,472	734	8,808
2	1.12 Domestic All Electric	-	396	22	264
3	2.1 General Service 0-10 kW	-	1,065	137	1,644
4	2.2 General Service 10-100 kW	13,326	3,592	59	708
5	2.3 General Service 110-1,000 kVa	4,965	1,125	4	48
6	4.1 Street and Area Lighting	-	115	30	360
7	**Total L'Anse au Loup**	**18,290**	**14,765**	**986**	**11,832**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	266,800	1	12
9	Industrial - IOCC Non-Firm	-	3,100		
10	CFB - Goose Bay Secondary	-	75,100	1	12
	Rural				
11	1.1 Domestic	-	6,525	601	7,212
12	1.1A Domestic All Electric	-	260,521	7,181	86,172
13	**Subtotal Domestic**	-	**267,046**	**7,782**	**93,384**
14	2.1 General Service 0-10 kW	-	4,885	413	4,956
15	2.2 General Service 10-100 kW	215,143	60,221	612	7,347
16	2.3 General Service 110-1,000 kVa	264,027	83,972	120	1,437
17	2.4 General Service Over 1,000 kVa	120,660	62,946	6	72
18	4.1 Street and Area Lighting	-	1,500	280	3,360
19	**Subtotal Rural**	**599,829**	**480,570**	**9,213**	**110,556**
20	**Total Labrador Incterconnected**	**1,343,829**	**825,570**	**9,215**	**110,580**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Calculation of Firming Up Charge

Line No.	Description	1 Total	2 Gas Turbine	3 Transmission & Terminals
1	Operating & Maintenance	4,064,892	537,125	3,527,767
2	O&M Overhead	3,954,286	388,081	3,566,205
3	Depreciation	6,039,635	242,828	5,796,807
4	Return (Note 1)	12,968,436	190,286	12,778,149
5	**Total**	**27,027,248**	**1,358,320**	**25,668,928**
6	Capacity (kW)		118,000	1,591,800
7	Cost ($/kW)	$27.64	$11.51	$16.13
8	Rate ($/kWh)	$0.00600		

Note 1 Gas Turbine Return

Gas Turbine NBV - Sch.2.3A L.10	2,199,001
NBV Including Alloc General, Telecontrol & Feasibility Study	2,330,162
Percent of Total Prod Demand NBV - Schedule 2.3A, L.40, C.3	0.57%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	25,569,337
2	Transmission Energy Output (MWh)	6,507,300
3	Rate ($/kWh)	$0.00393

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Expenses																	
1	Operating & Maintenance	70,782,735	24,641,929	21,416,056	7,093,972	3,489,734	958,244	4,665,659	1,141,415	240,313	425,373	635,062	702,687	394,711	167,179	86,227	2,182,593	1,239,613
2	Fuels-No. 6 Fuel	84,022,064	-	84,022,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	50,496	50,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	262,563	262,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	29,913,464	12,451,122	17,059,641	-	402,701	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	27,669,282	7,279,169	6,874,622	5,796,807	2,139,248	460,313	2,129,068	505,198	115,706	204,810	278,410	308,950	149,852	87,418	43,527	335,323	960,860
	Expense Credits																	
8	Sundry	(356,280)	(124,034)	(107,796)	(35,707)	(17,565)	(4,823)	(23,484)	(5,745)	(1,210)	(2,141)	(3,197)	(3,537)	(1,987)	(841)	(434)	(10,986)	(6,240)
9	Building Rental Income	(7,200)	(2,407)	(2,777)	(894)	(460)	(66)	(247)	(60)	(13)	(23)	(34)	(37)	(21)	(10)	(5)	-	(148)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(17,814)	(6,202)	(5,390)	(1,785)	(878)	(241)	(1,174)	(287)	(60)	(107)	(160)	(177)	(99)	(42)	(22)	(549)	(312)
12	Pole Attachments	(883,099)	-	-	-	-	-	(510,739)	(174,546)	-	-	(90,401)	(107,413)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(196,107)	-	-	(196,107)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(19,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,452)	-
16	Meter Test Revenues	(53,319)	-	-	-	-	-	-	-	-	-	-	-	-	(53,319)	-	-	-
17	**Total Expense Credits**	**(1,533,271)**	**(132,642)**	**(115,963)**	**(234,493)**	**(18,903)**	**(5,130)**	**(535,644)**	**(180,639)**	**(1,283)**	**(2,271)**	**(93,791)**	**(111,164)**	**(2,107)**	**(54,212)**	**(460)**	**(30,987)**	**(6,699)**
18	**Subtotal Expenses**	**211,167,333**	**44,552,637**	**129,256,420**	**12,656,285**	**6,012,779**	**1,413,427**	**6,259,083**	**1,465,974**	**354,736**	**627,913**	**819,681**	**900,473**	**542,456**	**200,385**	**129,294**	**2,486,928**	**2,193,773**
19	Disposal Gain / Loss	1,096,463	353,820	456,401	134,903	68,093	8,016	27,686	6,751	1,743	3,086	3,628	4,062	1,970	1,251	709	1,924	22,420
20	**Subtotal Revenue Requirement Ex. Return**	**212,263,796**	**44,906,457**	**129,712,821**	**12,791,188**	**6,080,872**	**1,421,443**	**6,286,769**	**1,472,725**	**356,479**	**630,998**	**823,309**	**904,536**	**544,427**	**201,636**	**130,002**	**2,488,852**	**2,216,192**
21	Return on Debt	94,848,137	30,406,615	39,874,548	11,563,422	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507	1,921,802
22	Return on Equity	8,799,587	3,194,189	4,188,787	1,214,727	-	-	-	-	-	-	-	-	-	-	-	-	201,884
23	**Total Revenue Reqmt**	**315,911,519**	**78,507,261**	**173,776,155**	**25,569,337**	**11,918,680**	**2,111,297**	**8,674,456**	**2,055,001**	**506,312**	**896,214**	**1,136,394**	**1,255,054**	**714,948**	**309,273**	**190,811**	**2,655,359**	**4,339,878**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	788,727	513,243	Carryforward from Sch.2.4 L.30
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	(3,970)	(2,583)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(199)	(129)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
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	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(4,169)**	**(2,713)**	
18	**Subtotal Expenses**	**784,559**	**510,530**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**784,559**	**510,530**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Reqmt**	**784,559**	**510,530**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island 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 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	186,161,403	78,544,847	107,616,555	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	169,857,136	71,665,784	98,191,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,457,887	33,524,713	45,933,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	263,904,300	111,345,975	152,558,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,860,875	9,223,497	12,637,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,770,609	50,533,376	69,237,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	2,113,835	891,865	1,221,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**843,126,044**	**355,730,057**	**487,395,987**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	181,738,929	104,899,710	76,839,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	22,804,069	22,804,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,246,979	7,246,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,054,916,021**	**490,680,815**	**564,235,206**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	238,047,863	-	-	138,264,367	81,028,081	-	-	-	-	-	-	-	-	-	-	-	18,755,415
15	Lines - Hydraulic	50,250,544	21,201,609	29,048,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	93,857,450	-	-	59,341,737	20,564,191	-	-	-	-	-	-	-	-	-	-	-	13,951,521
17	Term Stns - Hydraulic	28,010,782	11,818,253	16,192,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	9,990,922	5,766,760	4,224,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	1,183,617	1,183,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	7,593,138	-	-	-	-	7,593,138	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**140,635,909**	**18,768,630**	**20,416,691**	**59,341,737**	**20,564,191**	**7,593,138**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**13,951,521**
22	**Subtotal Transmission**	**428,934,317**	**39,970,240**	**49,465,626**	**197,606,104**	**101,592,272**	**7,593,138**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**32,706,937**
	Distribution																	
23	Substations	8,191,346	1,216,737	-	-	-	6,974,609	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	874,001	-	-	-	-	-	658,953	83,948	-	-	76,431	54,669	-	-	-	-	-
25	Poles	60,087,912	-	-	-	-	-	34,751,724	11,876,496	-	-	6,151,079	7,308,613	-	-	-	-	-
26	Primary Conductor & Eqpt	12,422,749	-	-	-	-	-	11,018,979	1,403,771	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
28	Transformers	7,794,158	-	-	-	-	-	-	-	2,813,691	4,980,467	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,072,199	-	-	-	-	-	-	-	-	-	1,208,092	864,107	-	-	-	-	-
30	Services	4,621,462	-	-	-	-	-	-	-	-	-	-	-	4,621,462	-	-	-	-
31	Meters	2,162,155	-	-	-	-	-	-	-	-	-	-	-	-	2,162,155	-	-	-
32	Street Lighting	1,009,586	-	-	-	-	-	-	-	-	-	-	-	-	-	1,009,586	-	-
33	**Subtotal Distribution**	**107,433,624**	**1,216,737**	**-**	**-**	**-**	**6,974,609**	**54,627,712**	**13,364,214**	**2,813,691**	**4,980,467**	**7,435,603**	**8,227,389**	**4,621,462**	**2,162,155**	**1,009,586**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,591,283,962**	**531,867,792**	**613,700,832**	**197,606,104**	**101,592,272**	**14,567,747**	**54,627,712**	**13,364,214**	**2,813,691**	**4,980,467**	**7,435,603**	**8,227,389**	**4,621,462**	**2,162,155**	**1,009,586**	**-**	**32,706,937**
35	General	147,377,323	53,915,080	46,704,869	13,295,317	6,475,330	1,926,092	9,578,045	2,343,189	493,333	873,241	1,303,707	1,442,533	810,295	336,845	177,014	5,352,354	2,350,078
36	Telecontrol - Custmr & Spec	93,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,672
37	Feasibility Studies	172,884	130,087	-	42,798	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	290,900	97,230	112,190	36,124	18,572	2,663	9,986	2,443	514	910	1,359	1,504	845	395	185	-	5,979
39	Software - General	1,272,534	425,329	490,771	158,024	81,242	11,650	43,685	10,687	2,250	3,983	5,946	6,579	3,696	1,729	807	-	26,155
40	**Total Plant**	**1,740,491,275**	**586,435,518**	**661,008,661**	**211,138,366**	**108,167,416**	**16,508,152**	**64,259,429**	**15,720,534**	**3,309,789**	**5,858,601**	**8,746,616**	**9,678,006**	**5,436,297**	**2,501,125**	**1,187,592**	**5,352,354**	**35,182,821**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	19 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	Granite Canal	Production - Demand, Energy ratios Sch.4.1 L.1
7	Other Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.1, 2
8	**Subtotal Hydraulic**	
9	Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
10	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.4
11	Roddickton	Production - Demand, Energy ratios Sch.4.1 L.3
12	Diesel	Production - Demand, Energy ratios Sch.4.1 L.5
13	**Subtotal Production**	
	Transmission	
14	Lines	Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
15	Lines - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.17
16	Terminal Stations	Production - Demand, Energy subtotals, L. 13; Transmission - Demand; Spec Assigned - Custmr
17	Term Stns - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.20
18	Term Stns - Holyrood	Production - Demand, Energy ratios Sch.4.1 L.21
19	Term Stns - Gas Tur/Dsl	Production - Demand, Energy ratios Sch.4.1 L.22, 23
20	Term Stns - Distribution	Distribution - Substations Demand
21	**Subtotal Term Stns**	
22	**Subtotal Transmission**	
	Distribution	
23	Substations	Production - Demand; Dist Substns - Demand
24	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
25	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
26	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
27	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
28	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
29	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
30	Services	Services Customer
31	Meters	Meters - Customer
32	Street Lighting	Street Lighting - Customer
33	**Subtotal Distribution**	
34	**Subttl Prod, Trans, & Dist**	
35	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.15, 16
36	Telecontrol - Custmr & Spec	Specifically Assigned - Customer
37	Feasibility Studies	Production, Transmission - Demand
38	Feasibility Studies - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.34
39	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.34
40	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Net Book Value

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 Distribution Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	147,712,919	62,322,740	85,390,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	163,583,611	69,018,871	94,564,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	73,516,171	31,017,796	42,498,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	258,340,056	108,998,320	149,341,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,117,056	8,909,666	12,207,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,564,170	50,446,276	69,117,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	772,769	326,045	446,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**784,606,751**	**331,039,714**	**453,567,037**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	36,177,269	20,881,520	15,295,749	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	2,199,001	2,199,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	865,304	865,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**823,848,325**	**354,985,539**	**468,862,786**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	188,084,030	-	-	111,884,698	59,374,349	-	-	-	-	-	-	-	-	-	-	-	16,824,984
15	Lines - Hydraulic	48,322,389	20,388,086	27,934,303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	64,361,854	-	-	39,202,358	17,007,541	-	-	-	-	-	-	-	-	-	-	-	8,151,956
17	Term Stns - Hydraulic	20,541,156	8,666,684	11,874,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	4,510,046	2,603,199	1,906,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	964,060	964,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	5,464,382	-	-	-	-	5,464,382	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**95,841,499**	**12,233,942**	**13,781,320**	**39,202,358**	**17,007,541**	**5,464,382**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,151,956**
22	**Subtotal Transmission**	**332,247,918**	**32,622,028**	**41,715,623**	**151,087,056**	**76,381,889**	**5,464,382**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**24,976,939**
	Distribution																	
23	Substations	3,733,911	692,356	-	-	-	3,041,555	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	509,056	-	-	-	-	-	383,803	48,895	-	-	44,517	31,841	-	-	-	-	-
25	Poles	30,810,847	-	-	-	-	-	17,819,392	6,089,825	-	-	3,154,045	3,747,585	-	-	-	-	-
26	Primary Conductor & Eqpt	6,409,471	-	-	-	-	-	5,685,201	724,270	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	4,268,692	-	-	-	-	-	4,268,692	-	-	-	-	-	-	-	-	-	-
28	Transformers	5,038,149	-	-	-	-	-	-	-	1,818,772	3,219,377	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	807,075	-	-	-	-	-	-	-	-	-	470,525	336,550	-	-	-	-	-
30	Services	1,950,108	-	-	-	-	-	-	-	-	-	-	-	1,950,108	-	-	-	-
31	Meters	1,312,731	-	-	-	-	-	-	-	-	-	-	-	-	1,312,731	-	-	-
32	Street Lighting	749,310	-	-	-	-	-	-	-	-	-	-	-	-	-	749,310	-	-
33	**Subtotal Distribution**	**55,589,349**	**692,356**	**-**	**-**	**-**	**3,041,555**	**28,157,088**	**6,862,991**	**1,818,772**	**3,219,377**	**3,669,087**	**4,115,977**	**1,950,108**	**1,312,731**	**749,310**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,211,685,592**	**388,299,923**	**510,578,410**	**151,087,056**	**76,381,889**	**8,505,937**	**28,157,088**	**6,862,991**	**1,818,772**	**3,219,377**	**3,669,087**	**4,115,977**	**1,950,108**	**1,312,731**	**749,310**	**-**	**24,976,939**
35	General	61,592,949	22,532,563	19,519,221	5,556,471	2,706,214	804,966	4,002,923	979,282	206,177	364,951	544,854	602,874	338,644	140,777	73,979	2,236,893	982,161
36	Telecontrol - Custmr & Spec	80,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,933
37	Feasibility Studies	172,884	130,087	-	42,798	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	247,265	79,239	104,192	30,832	15,587	1,736	5,746	1,401	371	657	749	840	398	268	153	-	5,097
39	Software - General	1,305,998	418,524	550,320	162,847	82,327	9,168	30,349	7,397	1,960	3,470	3,955	4,436	2,102	1,415	808	-	26,921
40	**Total Net Book Value**	**1,275,085,621**	**411,460,335**	**530,752,143**	**156,880,003**	**79,186,018**	**9,321,806**	**32,196,105**	**7,851,070**	**2,027,280**	**3,588,455**	**4,218,644**	**4,724,127**	**2,291,252**	**1,455,190**	**824,249**	**2,236,893**	**26,072,051**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
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 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
							Distribution											
	Production																	
1	Hydraulic	6,315,513	2,664,629	3,650,884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	15,233,001	8,792,488	6,440,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	481,968	481,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	344,720	344,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,551,528	1,186,811	1,364,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**24,926,730**	**13,470,616**	**11,456,114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,517,053	258,646	354,378	1,686,735	988,490	-	-	-	-	-	-	-	-	-	-	-	228,804
9	Terminal Stations	3,066,549	409,248	445,183	1,293,939	448,400	165,567	-	-	-	-	-	-	-	-	-	-	304,211
10	Other	1,187,547	110,662	136,950	547,092	281,268	21,022	-	-	-	-	-	-	-	-	-	-	90,552
11	**Subtotal Transmission**	**7,771,149**	**778,555**	**936,512**	**3,527,767**	**1,718,158**	**186,590**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**623,568**
	Distribution																	
12	Other	4,897,515	56,606	-	-	-	324,478	2,541,430	621,740	130,901	231,705	345,924	382,760	215,003	-	46,969	-	-
13	Meters	89,378	-	-	-	-	-	-	-	-	-	-	-	-	89,378	-	-	-
14	**Subtotal Distribution**	**4,986,893**	**56,606**	**-**	**-**	**-**	**324,478**	**2,541,430**	**621,740**	**130,901**	**231,705**	**345,924**	**382,760**	**215,003**	**89,378**	**46,969**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**37,684,773**	**14,305,777**	**12,392,626**	**3,527,767**	**1,718,158**	**511,068**	**2,541,430**	**621,740**	**130,901**	**231,705**	**345,924**	**382,760**	**215,003**	**89,378**	**46,969**	**-**	**623,568**
16	Customer Accounting	1,420,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,420,189	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	2,080,035	967,502	1,112,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	427,365	427,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	1,953,443	182,032	225,275	899,933	462,669	34,581	-	-	-	-	-	-	-	-	-	-	148,953
20	Distribution	1,030,933	11,676	-	-	-	66,928	524,207	128,243	27,000	47,793	71,352	78,950	44,348	20,748	9,688	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	291,076	98,074	110,546	35,310	18,090	2,761	10,747	2,629	554	980	1,463	1,619	909	418	199	895	5,884
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,743,472	219,275	152,258	608,244	312,707	44,840	168,147	41,136	8,661	15,330	22,887	25,324	14,225	6,655	3,108	-	100,674
24	Property Insurance	1,139,510	476,124	532,438	61,256	22,803	13,910	8,077	1,976	416	736	1,099	1,217	683	284	149	4,514	13,827
	Revenue-Related:																	
25	Municipal Tax	788,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	513,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	20,843,893	7,625,326	6,605,570	1,880,385	915,820	272,411	1,354,644	331,402	69,773	123,504	184,386	204,021	114,602	47,641	25,035	756,995	332,377
28	Prod, Trans, and Distn Expense-Related	866,077	328,778	284,809	81,076	39,487	11,745	58,408	14,289	3,008	5,325	7,950	8,797	4,941	2,054	1,079	-	14,331
29	**Subtotal Admin & General**	**31,677,773**	**10,336,151**	**9,023,429**	**3,566,205**	**1,771,576**	**447,176**	**2,124,230**	**519,675**	**109,412**	**193,668**	**289,138**	**319,927**	**179,708**	**77,801**	**39,258**	**762,404**	**616,045**
30	**Total Operating & Maintenance Expenses**	**70,782,735**	**24,641,929**	**21,416,056**	**7,093,972**	**3,489,734**	**958,244**	**4,665,659**	**1,141,415**	**240,313**	**425,373**	**635,062**	**702,687**	**394,711**	**167,179**	**86,227**	**2,182,593**	**1,239,613**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	788,727	-	Revenue-related
26	PUB Assessment	-	513,243	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**788,727**	**513,243**	
30	**Total Operating & Maintenance Expenses**	**788,727**	**513,243**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	1,488,861	628,177	860,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	575,472	242,802	332,670	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	434,998	183,534	251,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	845,085	356,557	488,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	100,208	42,280	57,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	197,095	83,158	113,937	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	26,458	11,163	15,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**3,668,178**	**1,547,670**	**2,120,508**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	2,215,656	1,278,877	936,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	125,679	125,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	100,176	100,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**6,109,690**	**3,052,403**	**3,057,287**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	4,321,219	-	-	2,555,888	1,484,631	-	-	-	-	-	-	-	-	-	-	-	280,699
15	Lines - Hydraulic	272,064	114,789	157,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,950,098	-	-	2,245,293	202,393	-	-	-	-	-	-	-	-	-	-	-	502,413
17	Term Stns - Hydraulic	840,717	354,714	486,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	335,843	193,848	141,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	13,286	13,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	127,529	-	-	-	-	127,529	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**4,267,473**	**561,848**	**627,998**	**2,245,293**	**202,393**	**127,529**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**502,413**
22	**Subtotal Transmission**	**8,860,755**	**676,637**	**785,273**	**4,801,181**	**1,687,024**	**127,529**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**783,111**
	Distribution																	
23	Substations	241,400	38,403	-	-	-	202,996	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	23,404	-	-	-	-	-	17,645	2,248	-	-	2,047	1,464	-	-	-	-	-
25	Poles	1,565,096	-	-	-	-	-	905,170	309,344	-	-	160,216	190,366	-	-	-	-	-
26	Primary Conductor & Eqpt	329,052	-	-	-	-	-	291,869	37,183	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-
28	Transformers	228,594	-	-	-	-	-	-	-	82,522	146,072	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	50,066	-	-	-	-	-	-	-	-	-	29,189	20,878	-	-	-	-	-
30	Services	96,427	-	-	-	-	-	-	-	-	-	-	-	96,427	-	-	-	-
31	Meters	64,534	-	-	-	-	-	-	-	-	-	-	-	-	64,534	-	-	-
32	Street Lighting	31,566	-	-	-	-	-	-	-	-	-	-	-	-	-	31,566	-	-
33	**Subtotal Distribution**	**2,903,408**	**38,403**	**-**	**-**	**-**	**202,996**	**1,487,953**	**348,775**	**82,522**	**146,072**	**191,451**	**212,707**	**96,427**	**64,534**	**31,566**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**17,873,853**	**3,767,443**	**3,842,560**	**4,801,181**	**1,687,024**	**330,525**	**1,487,953**	**348,775**	**82,522**	**146,072**	**191,451**	**212,707**	**96,427**	**64,534**	**31,566**	**-**	**783,111**
35	General	9,233,132	3,377,759	2,926,042	832,946	405,677	120,669	600,061	146,800	30,907	54,708	81,677	90,374	50,765	21,103	11,090	335,323	147,231
36	Telecontrol - Custmr & Spec	8,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,910
37	Feasibility Studies	60,230	30,020	-	30,210	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	58,180	12,263	12,508	15,628	5,491	1,076	4,843	1,135	269	475	623	692	314	210	103	-	2,549
39	Software - General	434,977	91,684	93,512	116,841	41,055	8,044	36,211	8,488	2,008	3,555	4,659	5,176	2,347	1,571	768	-	19,058
40	**Total Deprecn Expense**	**27,669,282**	**7,279,169**	**6,874,622**	**5,796,807**	**2,139,248**	**460,313**	**2,129,068**	**505,198**	**115,706**	**204,810**	**278,410**	**308,950**	**149,852**	**87,418**	**43,527**	**335,323**	**960,860**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,275,085,621	411,460,335	530,752,143	156,880,003	79,186,018	9,321,806	32,196,105	7,851,070	2,027,280	3,588,455	4,218,644	4,724,127	2,291,252	1,455,190	824,249	2,236,893	26,072,051
2	Cash Working Capital	2,850,408	919,805	1,186,477	350,700	177,018	20,839	71,973	17,551	4,532	8,022	9,431	10,561	5,122	3,253	1,843	5,000	58,283
3	Fuel Inventory - No. 6 Fuel	11,543,753	-	11,543,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	45,597	45,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	767,573	767,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	17,673,497	5,954,851	6,712,090	2,143,965	1,098,366	167,629	652,510	159,631	33,609	59,490	88,816	98,274	55,202	25,397	12,059	54,349	357,257
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	76,994,669	24,845,588	32,048,895	9,473,030	4,781,562	562,887	1,944,127	474,078	122,415	216,685	254,738	285,261	138,355	87,870	49,771	135,072	1,574,333
8	Total Rate Base	**1,384,961,118**	**443,993,749**	**582,243,359**	**168,847,697**	**85,242,964**	**10,073,161**	**34,864,716**	**8,502,330**	**2,187,836**	**3,872,652**	**4,571,629**	**5,118,222**	**2,489,930**	**1,571,710**	**887,923**	**2,431,315**	**28,061,924**
9	Less: Rural Asset Portion	(161,814,389)	-	-	-	(85,242,964)	(10,073,161)	(34,864,716)	(8,502,330)	(2,187,836)	(3,872,652)	(4,571,629)	(5,118,222)	(2,489,930)	(1,571,710)	(887,923)	(2,431,315)	-
10	Rate Base Available for Equity Return	**1,223,146,729**	**443,993,749**	**582,243,359**	**168,847,697**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28,061,924**
11	Return on Debt	94,848,137	30,406,615	39,874,548	11,563,422	5,837,807	689,854	2,387,687	582,276	149,832	265,216	313,085	350,518	170,521	107,638	60,809	166,507	1,921,802
12	Return on Equity	8,799,587	3,194,189	4,188,787	1,214,727	-	-	-	-	-	-	-	-	-	-	-	-	201,884
13	Return on Rate Base	**103,647,724**	**33,600,804**	**44,063,334**	**12,778,149**	**5,837,807**	**689,854**	**2,387,687**	**582,276**	**149,832**	**265,216**	**313,085**	**350,518**	**170,521**	**107,638**	**60,809**	**166,507**	**2,123,686**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	19 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.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7 Distribution Substations Demand (CP kW)	8 Primary Lines Demand (CP kW)	9 Primary Lines Customer (Rural Cust)	10 Line Transformers Demand (CP kW)	11 Line Transformers Customer (Rural Cust)	12 Secondary Lines Demand (CP kW)	13 Secondary Lines Customer (Rural Cust)	14 Services Customer (Wtd Rural Cust)	15 Meters Customer (Wtd Rural Cust)	16 Street Lighting Customer (Wtd Rural Cust)	17 Accounting Customer (Rural Cust)	18 Specifically Assigned Customer
	Amounts																	
1	Newfoundland Power	-	1,067,935	4,934,386	1,036,850	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	167,386	1,380,019	162,514	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	26,470	120,944	25,700	25,700	24,065	24,065	12,331	21,673	12,331	21,673	12,331	12,331	12,331	-	12,331	-
5	1.12 Domestic All Electric	-	33,104	130,011	32,141	32,141	30,096	30,096	6,814	27,105	6,814	27,105	6,814	6,814	6,814	-	6,814	-
6	1.3 Special	-	72	251	69	69	65	65	2	59	2	59	2	2	2	-	2	-
7	2.1 GS 0-10 kW	-	4,261	22,635	4,137	4,137	3,874	3,874	1,912	3,489	1,912	3,489	1,912	3,824	3,824	-	1,912	-
8	2.2 GS 10-100 kW	-	14,862	73,626	14,430	14,430	13,512	13,512	866	12,166	866	12,166	866	6,990	6,990	-	866	-
9	2.3 GS 110-1,000 kVa	-	7,399	40,822	7,184	7,184	6,727	6,727	74	5,284	74	5,284	74	634	634	-	74	-
10	2.4 GS Over 1,000 kVa	-	2,553	21,634	2,478	2,478	2,321	2,321	6	1,350	6	1,350	6	51	51	-	6	-
11	4.1 Street and Area Lighting	-	872	3,422	847	847	793	793	861	714	861	714	861	-	-	1	861	-
12	**Subtotal Rural**	**-**	**89,594**	**413,345**	**86,986**	**86,986**	**81,452**	**81,452**	**22,866**	**71,840**	**22,866**	**71,840**	**22,866**	**30,647**	**30,647**	**1**	**22,866**	**-**
13	**Total**	**-**	**1,324,915**	**6,727,750**	**1,286,350**	**86,986**	**81,452**	**81,452**	**22,866**	**71,840**	**22,866**	**71,840**	**22,866**	**30,647**	**30,647**	**1**	**22,866**	**-**
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8060	0.7334	0.8060	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.1263	0.2051	0.1263	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0200	0.0180	0.0200	0.2954	0.2954	0.2954	0.5393	0.3017	0.5393	0.3017	0.5393	0.4024	0.4024	-	0.5393	-
18	1.12 Domestic All Electric	-	0.0250	0.0193	0.0250	0.3695	0.3695	0.3695	0.2980	0.3773	0.2980	0.3773	0.2980	0.2223	0.2223	-	0.2980	-
19	1.3 Special	-	0.0001	0.0000	0.0001	0.0008	0.0008	0.0008	0.0001	0.0008	0.0001	0.0008	0.0001	0.0001	0.0001	-	0.0001	-
20	2.1 GS 0-10 kW	-	0.0032	0.0034	0.0032	0.0476	0.0476	0.0476	0.0836	0.0486	0.0836	0.0486	0.0836	0.1248	0.1248	-	0.0836	-
21	2.2 GS 10-100 kW	-	0.0112	0.0109	0.0112	0.1659	0.1659	0.1659	0.0379	0.1694	0.0379	0.1694	0.0379	0.2281	0.2281	-	0.0379	-
22	2.3 GS 110-1,000 kVa	-	0.0056	0.0061	0.0056	0.0826	0.0826	0.0826	0.0032	0.0736	0.0032	0.0736	0.0032	0.0207	0.0207	-	0.0032	-
23	2.4 GS Over 1,000 kVa	-	0.0019	0.0032	0.0019	0.0285	0.0285	0.0285	0.0003	0.0188	0.0003	0.0188	0.0003	0.0017	0.0017	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0007	0.0005	0.0007	0.0097	0.0097	0.0097	0.0377	0.0099	0.0377	0.0099	0.0377	-	-	1.0000	0.0377	-
25	**Subtotal Rural**	**-**	**0.0676**	**0.0614**	**0.0676**	**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**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	239,217,279
2	Industrial - Firm	-	50,621,788
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	10,331,861	10,331,861
5	1.12 Domestic All Electric	9,508,799	9,508,799
6	1.3 Special	11,305	11,305
7	2.1 GS 0-10 kW	1,819,030	1,819,030
8	2.2 GS 10-100 kW	5,750,898	5,750,898
9	2.3 GS 110-1,000 kVa	3,340,630	3,340,630
10	2.4 GS Over 1,000 kVa	1,369,456	1,369,456
11	4.1 Street and Area Lighting	770,206	770,206
12	**Subtotal Rural**	**32,902,185**	**32,902,185**
13	**Total**	**32,902,185**	**322,741,252**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7412
15	Industrial - Firm	-	0.1568
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	0.3140	0.0320
18	1.12 Domestic All Electric	0.2890	0.0295
19	1.3 Special	0.0003	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0056
21	2.2 GS 10-100 kW	0.1748	0.0178
22	2.3 GS 110-1,000 kVa	0.1015	0.0104
23	2.4 GS Over 1,000 kVa	0.0416	0.0042
24	4.1 Street and Area Lighting	0.0234	0.0024
25	**Subtotal Rural**	**1.0000**	**0.1019**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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 Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	143,941,757	36,196,422	95,136,284	10,310,215	-	-	-	-	-	-	-	-	-	-	-	-	1,920,429
2	Industrial - Firm	34,272,350	5,673,362	26,607,143	1,616,005	-	-	-	-	-	-	-	-	-	-	-	-	295,764
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	11,441,817	897,184	2,331,837	255,554	1,796,591	419,965	1,857,423	794,200	107,545	340,280	248,382	487,791	219,056	81,131	-	1,342,169	-
5	1.12 Domestic All Electric	11,534,168	1,122,033	2,506,638	319,601	2,246,846	525,215	2,322,924	438,868	134,498	188,036	310,630	269,549	121,049	44,832	-	741,670	-
6	1.3 Special	20,739	2,424	4,838	690	4,854	1,135	5,019	129	291	55	671	79	36	13	-	218	-
7	2.1 GS 0-10 kW	1,934,093	144,427	436,408	41,139	289,212	67,605	299,005	123,146	17,312	52,763	39,984	75,635	67,932	25,160	-	208,112	-
8	2.2 GS 10-100 kW	5,078,543	503,740	1,419,524	143,486	1,008,729	235,797	1,042,884	55,776	60,371	23,898	139,431	34,257	124,173	45,989	-	94,260	-
9	2.3 GS 110-1,000 kVa	2,453,005	250,784	787,065	71,433	502,190	117,390	519,194	4,766	26,220	2,042	60,556	2,927	11,268	4,173	-	8,055	-
10	2.4 GS Over 1,000 kVa	980,854	86,524	417,103	24,646	173,263	40,501	179,130	386	6,699	166	15,472	237	914	338	-	653	-
11	4.1 Street and Area Lighting	606,469	29,557	65,979	8,419	59,187	13,835	61,191	55,454	3,543	23,760	8,183	34,060	-	-	130,002	93,716	-
12	**Subtotal Rural**	**34,049,689**	**3,036,673**	**7,969,394**	**864,968**	**6,080,872**	**1,421,443**	**6,286,769**	**1,472,725**	**356,479**	**630,998**	**823,309**	**904,536**	**544,427**	**201,636**	**130,002**	**2,488,852**	**-**
13	**Total**	**212,263,796**	**44,906,457**	**129,712,821**	**12,791,188**	**6,080,872**	**1,421,443**	**6,286,769**	**1,472,725**	**356,479**	**630,998**	**823,309**	**904,536**	**544,427**	**201,636**	**130,002**	**2,488,852**	**2,216,192**
	Allocated Return on Debt																	
14	Newfoundland Power	64,853,023	24,508,963	29,245,500	9,320,586	-	-	-	-	-	-	-	-	-	-	-	-	1,777,975
15	Industrial - Firm	13,625,415	3,841,491	8,179,205	1,460,892	-	-	-	-	-	-	-	-	-	-	-	-	143,827
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,176,798	607,492	716,822	231,025	1,724,778	203,817	705,441	314,006	45,203	143,024	94,454	189,025	68,611	43,309	-	89,793	-
18	1.12 Domestic All Electric	5,756,512	759,740	770,557	288,924	2,157,035	254,897	882,236	173,517	56,531	79,034	118,125	104,453	37,914	23,932	-	49,619	-
19	1.3 Special	11,385	1,641	1,487	624	4,660	551	1,906	51	122	23	255	31	11	7	-	15	-
20	2.1 GS 0-10 kW	864,448	97,793	134,155	37,190	277,652	32,810	113,561	48,689	7,277	22,177	15,205	29,309	21,277	13,431	-	13,923	-
21	2.2 GS 10-100 kW	2,579,617	341,088	436,371	129,713	968,408	114,437	396,083	22,052	25,375	10,044	53,022	13,275	38,892	24,550	-	6,306	-
22	2.3 GS 110-1,000 kVa	1,256,830	169,808	241,949	64,577	482,116	56,972	197,187	1,884	11,020	858	23,028	1,134	3,529	2,228	-	539	-
23	2.4 GS Over 1,000 kVa	472,637	58,587	128,220	22,280	166,337	19,656	68,033	153	2,816	70	5,884	92	286	181	-	44	-
24	4.1 Street and Area Lighting	251,471	20,013	20,282	7,611	56,821	6,715	23,240	21,925	1,489	9,986	3,112	13,198	-	-	60,809	6,270	-
25	**Subtotal Rural**	**16,369,699**	**2,056,162**	**2,449,842**	**781,944**	**5,837,807**	**689,854**	**2,387,687**	**582,276**	**149,832**	**265,216**	**313,085**	**350,518**	**170,521**	**107,638**	**60,809**	**166,507**	**-**
26	**Total**	**94,848,137**	**30,406,615**	**39,874,548**	**11,563,422**	**5,837,807**	**689,854**	**2,387,687**	**582,276**	**149,832**	**265,216**	**313,085**	**350,518**	**170,521**	**107,638**	**60,809**	**166,507**	**1,921,802**
	Allocated Return on Equity																	
27	Newfoundland Power	6,812,754	2,574,645	3,072,215	979,120	-	-	-	-	-	-	-	-	-	-	-	-	186,775
28	Industrial - Firm	1,431,338	403,545	859,218	153,465	-	-	-	-	-	-	-	-	-	-	-	-	15,109
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	163,387	63,817	75,301	24,269	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	191,107	79,810	80,946	30,351	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	394	172	156	66	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	28,273	10,273	14,093	3,907	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	95,298	35,831	45,840	13,626	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	50,038	17,838	25,417	6,784	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	21,964	6,154	13,469	2,340	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	5,033	2,102	2,131	800	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**555,494**	**215,998**	**257,354**	**82,143**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**8,799,587**	**3,194,189**	**4,188,787**	**1,214,727**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**201,884**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	378,407
2	Industrial - Firm	-	80,076
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	246,365	16,344
5	1.12 Domestic All Electric	226,739	15,042
6	1.3 Special	270	18
7	2.1 GS 0-10 kW	43,375	2,877
8	2.2 GS 10-100 kW	137,131	9,097
9	2.3 GS 110-1,000 kVa	79,658	5,284
10	2.4 GS Over 1,000 kVa	32,655	2,166
11	4.1 Street and Area Lighting	18,366	1,218
12	**Subtotal Rural**	**784,559**	**52,047**
13	**Total**	**784,559**	**510,530**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	**-**	**-**
26	**Total**	**-**	**-**
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	**-**	**-**
39	**Total**	**-**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount	3 Production Demand	4 Production and Transmission Energy	5 Transmission Demand	6 Rural Prod & Transmission Demand	7 Distribution Substations Demand	8 Distribution Primary Lines Demand	9 Distribution Primary Lines Customer	10 Distribution Line Transformers Demand	11 Distribution Line Transformers Customer	12 Distribution Secondary Lines Demand	13 Distribution Secondary Lines Customer	14 Distribution Services Customer	15 Distribution Meters Customer	16 Distribution Street Lighting Customer	17 Accounting Customer	18 Specifically Assigned Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	215,607,535	63,280,030	127,453,998	20,609,921	-	-	-	-	-	-	-	-	-	-	-	-	3,885,178
41	Industrial - Firm	49,329,103	9,918,398	35,645,567	3,230,362	-	-	-	-	-	-	-	-	-	-	-	-	454,700
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	16,782,001	1,568,492	3,123,960	510,848	3,521,369	623,782	2,562,864	1,108,205	152,748	483,303	342,836	676,816	287,668	124,440	-	1,431,961	-
44	1.12 Domestic All Electric	17,481,788	1,961,582	3,358,141	638,875	4,403,881	780,112	3,205,160	612,384	191,029	267,069	428,756	374,002	158,962	68,764	-	791,289	-
45	1.3 Special	32,518	4,238	6,482	1,380	9,515	1,685	6,925	180	413	78	926	110	47	20	-	232	-
46	2.1 GS 0-10 kW	2,826,814	252,493	584,656	82,236	566,864	100,415	412,566	171,834	24,589	74,939	55,189	104,945	89,209	38,590	-	222,035	-
47	2.2 GS 10-100 kW	7,753,458	880,659	1,901,735	286,825	1,977,137	350,234	1,438,967	77,829	85,746	33,942	192,453	47,532	163,065	70,539	-	100,566	-
48	2.3 GS 110-1,000 kVa	3,759,874	438,431	1,054,430	142,794	984,306	174,362	716,381	6,650	37,240	2,900	83,584	4,062	14,797	6,401	-	8,593	-
49	2.4 GS Over 1,000 kVa	1,475,456	151,265	558,792	49,266	339,601	60,157	247,163	539	9,515	235	21,356	329	1,200	519	-	697	-
50	4.1 Street and Area Lighting	862,973	51,672	88,392	16,829	116,008	20,550	84,431	77,379	5,032	33,746	11,294	47,258	-	-	190,811	99,985	-
51	**Subtotal Rural**	**50,974,882**	**5,308,833**	**10,676,590**	**1,729,055**	**11,918,680**	**2,111,297**	**8,674,456**	**2,055,001**	**506,312**	**896,214**	**1,136,394**	**1,255,054**	**714,948**	**309,273**	**190,811**	**2,655,359**	**-**
52	**Total**	**315,911,519**	**78,507,261**	**173,776,155**	**25,569,337**	**11,918,680**	**2,111,297**	**8,674,456**	**2,055,001**	**506,312**	**896,214**	**1,136,394**	**1,255,054**	**714,948**	**309,273**	**190,811**	**2,655,359**	**4,339,878**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	111,256	224,085	36,236	-	-	-	-	-	-	-	-	-	-	-	-	6,831
54	Industrial - Firm	-	16,127	57,958	5,252	-	-	-	-	-	-	-	-	-	-	-	-	739
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	(0)	24,944	49,681	8,124	56,001	9,920	40,758	17,624	2,429	7,686	5,452	10,763	4,575	1,979	-	22,773	-
57	1.12 Domestic All Electric	(0)	27,510	47,096	8,960	61,762	10,941	44,950	8,588	2,679	3,745	6,013	5,245	2,229	964	-	11,097	-
58	1.3 Special	(0)	38	58	12	85	15	62	2	4	1	8	1	0	0	-	2	-
59	2.1 GS 0-10 kW	(0)	4,200	9,725	1,368	9,429	1,670	6,863	2,858	409	1,247	918	1,746	1,484	642	-	3,693	-
60	2.2 GS 10-100 kW	0	16,928	36,556	5,513	38,005	6,732	27,660	1,496	1,648	652	3,699	914	3,134	1,356	-	1,933	-
61	2.3 GS 110-1,000 kVa	-	10,134	24,372	3,301	22,751	4,030	16,558	154	861	67	1,932	94	342	148	-	199	-
62	2.4 GS Over 1,000 kVa	(0)	3,656	13,506	1,191	8,208	1,454	5,974	13	230	6	516	8	29	13	-	17	-
63	4.1 Street and Area Lighting	0	1,200	2,053	391	2,694	477	1,961	1,797	117	784	262	1,097	-	-	4,431	2,322	-
64	**Subtotal Rural**	**(0)**	**88,610**	**183,047**	**28,860**	**198,935**	**35,240**	**144,786**	**32,532**	**8,377**	**14,188**	**18,801**	**19,868**	**11,794**	**5,102**	**4,431**	**42,036**	**-**
65	**Total**	**(0)**	**215,993**	**465,089**	**70,348**	**198,935**	**35,240**	**144,786**	**32,532**	**8,377**	**14,188**	**18,801**	**19,868**	**11,794**	**5,102**	**4,431**	**42,036**	**7,570**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	215,607,535	63,391,287	127,678,083	20,646,156	-	-	-	-	-	-	-	-	-	-	-	-	3,892,009
67	Industrial - Firm	49,329,103	9,934,525	35,703,525	3,235,614	-	-	-	-	-	-	-	-	-	-	-	-	455,439
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	16,782,001	1,593,436	3,173,641	518,973	3,577,370	633,702	2,603,622	1,125,829	155,177	490,990	348,288	687,579	292,242	126,419	-	1,454,734	-
70	1.12 Domestic All Electric	17,481,788	1,989,092	3,405,237	647,835	4,465,643	791,052	3,250,110	620,973	193,708	270,815	434,769	379,247	161,192	69,729	-	802,386	-
71	1.3 Special	32,518	4,276	6,540	1,393	9,599	1,700	6,986	181	416	79	935	111	47	20	-	234	-
72	2.1 GS 0-10 kW	2,826,814	256,693	594,381	83,603	576,294	102,086	419,428	174,693	24,998	76,186	56,107	106,690	90,693	39,232	-	225,728	-
73	2.2 GS 10-100 kW	7,753,458	897,587	1,938,291	292,339	2,015,142	356,966	1,466,627	79,325	87,394	34,595	196,152	48,446	166,200	71,895	-	102,499	-
74	2.3 GS 110-1,000 kVa	3,759,874	448,564	1,078,803	146,095	1,007,057	178,392	732,939	6,804	38,101	2,967	85,516	4,156	15,139	6,549	-	8,792	-
75	2.4 GS Over 1,000 kVa	1,475,456	154,922	572,299	50,457	347,809	61,612	253,137	552	9,745	241	21,872	337	1,229	532	-	714	-
76	4.1 Street and Area Lighting	862,973	52,872	90,445	17,220	118,702	21,027	86,391	79,176	5,149	34,530	11,557	48,355	-	-	195,242	102,307	-
77	**Subtotal Rural**	**50,974,882**	**5,397,443**	**10,859,636**	**1,757,914**	**12,117,615**	**2,146,537**	**8,819,242**	**2,087,533**	**514,689**	**910,402**	**1,155,195**	**1,274,922**	**726,742**	**314,375**	**195,242**	**2,697,395**	**-**
78	**Total**	**315,911,519**	**78,723,255**	**174,241,244**	**25,639,685**	**12,117,615**	**2,146,537**	**8,819,242**	**2,087,533**	**514,689**	**910,402**	**1,155,195**	**1,274,922**	**726,742**	**314,375**	**195,242**	**2,697,395**	**4,347,448**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	378,407	
41	Industrial - Firm	-	80,076	
42	Industrial - Non-Firm	-	-	
	Rural			
43	1.1 Domestic	246,365	16,344	
44	1.12 Domestic All Electric	226,739	15,042	
45	1.3 Special	270	18	
46	2.1 GS 0-10 kW	43,375	2,877	
47	2.2 GS 10-100 kW	137,131	9,097	
48	2.3 GS 110-1,000 kVa	79,658	5,284	
49	2.4 GS Over 1,000 kVa	32,655	2,166	
50	4.1 Street and Area Lighting	18,366	1,218	
51	**Subtotal Rural**	**784,559**	**52,047**	
52	**Total**	**784,559**	**510,530**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(378,407)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(80,076)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	-	
	Rural			
56	1.1 Domestic	(246,365)	(16,344)	
57	1.12 Domestic All Electric	(226,739)	(15,042)	
58	1.3 Special	(270)	(18)	
59	2.1 GS 0-10 kW	(43,375)	(2,877)	
60	2.2 GS 10-100 kW	(137,131)	(9,097)	
61	2.3 GS 110-1,000 kVa	(79,658)	(5,284)	
62	2.4 GS Over 1,000 kVa	(32,655)	(2,166)	
63	4.1 Street and Area Lighting	(18,366)	(1,218)	
64	**Subtotal Rural**	**(784,559)**	**(52,047)**	
65	**Total**	**(784,559)**	**(510,530)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	**-**	**-**	
78	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 OM&A Transmission Lines ($) (Plant)	4 OM&A Transmission Terminals ($) (Plant)	5 OM&A Administrative & General ($) (C3 & C4)	6 OM&A Other ($) (C3 & C4)	7 Depreciation Transmission Lines ($) (Direct)	8 Depreciation Transmission Terminals ($) (Direct)	9 Depreciation Telecontrol & Feasibility Study ($) (Direct)	10 Depreciation General ($) (Exp C3,4,6)	11 Expense Credits Rental Income ($) (Plant)	12 Expense Credits Other ($) (C4 + C5)	13 Gains/Losses ($) (NBV)	14 Subtotal Excluding Return ($)	15 Return on Debt ($) (NBV)	16 Return on Equity ($) (NBV)	17 Subtotal Excl Rev Related ($)	18 Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		18,632,489	10,074,485	28,706,975	28,706,975	-	-	-	526,455	10,074,485	57,413,949	23,182,544	-	23,182,544	23,182,544	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	612,123	-	-	-	13,861	489,197	1,224,245	557,787	-	557,787	557,787	-	-
3	Abitibi Consolidated - GF		-	17,148	17,148	17,148	-	-	-	421	17,148	34,295	11,244	-	11,244	11,244	-	-
4	Corner Brook P& P - CB		-	2,096,015	2,096,015	2,096,015	-	-	-	51,506	2,096,015	4,192,029	523,080	-	523,080	523,080	-	-
5	Corner Brook P& P - DL		-	23,100	23,100	23,100	-	-	-	568	23,100	46,200	21,686	-	21,686	21,686	-	-
6	North Atlantic Refining Limited		-	1,251,577	1,251,577	1,251,577	-	-	-	30,756	1,251,577	2,503,155	761,531	-	761,531	761,531	-	-
7	**Subtotal Industrial**		**122,926**	**3,877,036**	**3,999,962**	**3,999,962**	**-**	**-**	**-**	**97,112**	**3,877,036**	**7,999,924**	**1,875,328**	**-**	**1,875,328**	**1,875,328**	**-**	**-**
8	**Total**		**18,755,415**	**13,951,521**	**32,706,937**	**32,706,937**	**-**	**-**	**-**	**623,568**	**13,951,521**	**65,413,874**	**25,057,872**	**-**	**25,057,872**	**25,057,872**	**-**	**-**
9	**Basis of Allocation - Ratios**																	
10	Newfoundland Power		0.9934	0.7221	0.8777	0.8777	-	-	-	0.8443	0.7221	0.8777	0.9252	-	0.9252	0.9252	-	-
	Industrial																	
11	Abitibi Consolidated - S'ville		0.0066	0.0351	0.0187	0.0187	-	-	-	0.0222	0.0351	0.0187	0.0223	-	0.0223	0.0223	-	-
12	Abitibi Consolidated - GF		-	0.0012	0.0005	0.0005	-	-	-	0.0007	0.0012	0.0005	0.0004	-	0.0004	0.0004	-	-
13	Corner Brook P& P - CB		-	0.1502	0.0641	0.0641	-	-	-	0.0826	0.1502	0.0641	0.0209	-	0.0209	0.0209	-	-
14	Corner Brook P& P - DL		-	0.0017	0.0007	0.0007	-	-	-	0.0009	0.0017	0.0007	0.0009	-	0.0009	0.0009	-	-
15	North Atlantic Refining Ltd.		-	0.0897	0.0383	0.0383	-	-	-	0.0493	0.0897	0.0383	0.0304	-	0.0304	0.0304	-	-
16	**Subtotal Industrial**		**0.0066**	**0.2779**	**0.1223**	**0.1223**	**-**	**-**	**-**	**0.1557**	**0.2779**	**0.1223**	**0.0748**	**-**	**0.0748**	**0.0748**	**-**	**-**
17	**Total**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**-**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**1.0000**	**1.0000**	**-**	**-**
	Amounts Allocated																	
18	Newfoundland Power	3,892,009	227,304	219,673	540,705	79,478	279,255	416,585	-	142,544	(107)	(5,750)	20,742	1,920,429	1,777,975	186,775	3,885,178	6,831
	Industrial																	
19	Abitibi Consolidated - S'ville	103,019	1,500	10,667	11,530	1,695	1,449	15,704	8,910	3,753	(5)	(123)	499	55,578	42,779	4,494	102,851	167
20	Abitibi Consolidated - GF	1,968	-	374	323	47	-	147	-	114	(0)	(3)	10	1,012	862	91	1,965	3
21	Corner Brook P& P - CB	173,220	-	45,703	39,479	5,803	-	23,650	-	13,946	(22)	(420)	468	128,607	40,117	4,214	172,939	281
22	Corner Brook P& P - DL	3,222	-	504	435	64	-	208	-	154	(0)	(5)	19	1,379	1,663	175	3,216	5
23	North Atlantic Refining Ltd.	174,011	-	27,290	23,574	3,465	-	46,114	-	8,327	(13)	(251)	681	109,188	58,405	6,135	173,729	282
24	**Subtotal Industrial**	**455,439**	**1,500**	**84,538**	**75,341**	**11,074**	**1,449**	**85,822**	**8,910**	**26,294**	**(41)**	**(801)**	**1,678**	**295,764**	**143,827**	**15,109**	**454,700**	**739**
25	**Total**	**4,347,448**	**228,804**	**304,211**	**616,045**	**90,552**	**280,705**	**502,407**	**8,910**	**168,838**	**(148)**	**(6,551)**	**22,420**	**2,216,192**	**1,921,802**	**201,884**	**4,339,878**	**7,570**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissior Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Expenses																
1	Operating & Maintenance	5,018,972	2,083,045	2,202,560	-	30,792	249,710	80,378	18,943	33,530	62,029	63,332	44,981	13,445	7,719	90,773	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,274,791	-	1,274,791	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	874,721	387,030	413,858	-	4,890	27,964	9,394	2,041	3,613	6,775	7,123	5,855	2,769	930	2,478	-
	Expense Credits																
8	Sundry	(25,263)	(10,485)	(11,086)	-	(155)	(1,257)	(405)	(95)	(169)	(312)	(319)	(226)	(68)	(39)	(457)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,263)	(524)	(554)	-	(8)	(63)	(20)	(5)	(8)	(16)	(16)	(11)	(3)	(2)	(23)	-
12	Pole Attachments	(26,512)	-	-	-	-	(15,333)	(5,240)	-	-	(2,714)	(3,225)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)	-
16	Meter Test Revenues	(2,114)	-	-	-	-	-	-	-	-	-	-	-	(2,114)	-	-	-
17	**Total Expense Credits**	**(55,812)**	**(11,009)**	**(11,641)**	**-**	**(163)**	**(16,653)**	**(5,665)**	**(100)**	**(177)**	**(3,042)**	**(3,559)**	**(238)**	**(2,185)**	**(41)**	**(1,140)**	**-**
18	**Subtotal Expenses**	**7,112,673**	**2,459,066**	**3,879,568**	**-**	**35,520**	**261,021**	**84,107**	**20,884**	**36,966**	**65,762**	**66,896**	**50,598**	**14,029**	**8,608**	**92,111**	**-**
19	Disposal Gain / Loss	38,880	16,978	18,080	-	443	1,290	433	123	218	326	338	313	181	55	101	-
20	**Subtotal Revenue Requirement Ex. Return**	**7,151,553**	**2,476,044**	**3,897,649**	**-**	**35,963**	**262,311**	**84,540**	**21,007**	**37,184**	**66,088**	**67,234**	**50,911**	**14,211**	**8,664**	**92,212**	**-**
21	Return on Debt	861,489	372,594	404,330	-	9,663	28,677	9,611	2,724	4,822	7,242	7,507	6,897	3,984	1,218	2,220	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**8,013,042**	**2,848,638**	**4,301,979**	**-**	**45,626**	**290,988**	**94,151**	**23,731**	**42,005**	**73,330**	**74,741**	**57,808**	**18,195**	**9,881**	**94,432**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	35,389	2,348	Carryforward from Sch.2.4 L.23
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.23
	Expense Credits			
8	Sundry	(178)	(12)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(9)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
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	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(187)**	**(12)**	
18	**Subtotal Expenses**	**35,202**	**2,335**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**35,202**	**2,335**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**35,202**	**2,335**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	14,274,638	6,811,889	7,462,749	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**14,274,638**	**6,811,889**	**7,462,749**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	431,053	302,653	-	-	128,400	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	20,028	-	-	-	-	15,100	1,924	-	-	1,751	1,253	-	-	-	-	-
8	Poles	1,638,631	-	-	-	-	947,699	323,879	-	-	167,743	199,310	-	-	-	-	-
9	Primary Conductor & Equipment	92,129	-	-	-	-	81,718	10,411	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	219,488	-	-	-	-	-	-	79,235	140,253	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	154,316	-	-	-	-	-	-	-	-	89,966	64,350	-	-	-	-	-
13	Services	188,151	-	-	-	-	-	-	-	-	-	-	188,151	-	-	-	-
14	Meters	85,720	-	-	-	-	-	-	-	-	-	-	-	85,720	-	-	-
15	Street Lighting	32,288	-	-	-	-	-	-	-	-	-	-	-	-	32,288	-	-
16	**Subtotal Distribution**	**2,861,803**	**302,653**	**-**	**-**	**128,400**	**1,044,517**	**336,213**	**79,235**	**140,253**	**259,461**	**264,912**	**188,151**	**85,720**	**32,288**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**17,136,441**	**7,114,541**	**7,462,749**	**-**	**128,400**	**1,044,517**	**336,213**	**79,235**	**140,253**	**259,461**	**264,912**	**188,151**	**85,720**	**32,288**	**-**	**-**
18	General	2,426,338	1,043,691	1,115,165	-	10,939	88,988	28,644	6,750	11,949	22,105	22,569	16,030	3,206	2,751	53,551	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	13,704	5,689	5,968	-	103	835	269	63	112	207	212	150	69	26	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**19,576,483**	**8,163,921**	**8,583,881**	**-**	**139,442**	**1,134,341**	**365,126**	**86,049**	**152,314**	**281,773**	**287,694**	**204,331**	**88,995**	**35,065**	**53,551**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

	1	18
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; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; 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, Accounting Expenses - Sch.2.4 L.10, 11
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	9,066,188	4,326,405	4,739,783	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**9,066,188**	**4,326,405**	**4,739,783**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	251,386	126,196	-	-	125,190	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	564,595	-	-	-	-	326,532	111,593	-	-	57,796	68,673	-	-	-	-	-
9	Primary Conductor & Equipment	7,319	-	-	-	-	6,492	827	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	90,837	-	-	-	-	-	-	32,792	58,045	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	45,555	-	-	-	-	-	-	-	-	26,559	18,997	-	-	-	-	-
13	Services	83,755	-	-	-	-	-	-	-	-	-	-	83,755	-	-	-	-
14	Meters	52,044	-	-	-	-	-	-	-	-	-	-	-	52,044	-	-	-
15	Street Lighting	14,839	-	-	-	-	-	-	-	-	-	-	-	-	14,839	-	-
16	**Subtotal Distribution**	**1,110,329**	**126,196**	**-**	**-**	**125,190**	**333,024**	**112,420**	**32,792**	**58,045**	**84,355**	**87,669**	**83,755**	**52,044**	**14,839**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**10,176,517**	**4,452,601**	**4,739,783**	**-**	**125,190**	**333,024**	**112,420**	**32,792**	**58,045**	**84,355**	**87,669**	**83,755**	**52,044**	**14,839**	**-**	**-**
18	General	1,358,953	584,554	624,586	-	6,127	49,841	16,043	3,781	6,692	12,381	12,641	8,978	1,796	1,541	29,993	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	10,969	4,799	5,109	-	135	359	121	35	63	91	94	90	56	16	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**11,546,439**	**5,041,954**	**5,369,477**	**-**	**131,452**	**383,224**	**128,585**	**36,608**	**64,800**	**96,827**	**100,405**	**92,823**	**53,896**	**16,396**	**29,993**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island 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 Distribution: Substations Demand ($)	7 Distribution: Primary Lines Demand ($)	8 Distribution: Primary Lines Customer ($)	9 Distribution: Line Transformers Demand ($)	10 Distribution: Line Transformers Customer ($)	11 Distribution: Secondary Lines Demand ($)	12 Distribution: Secondary Lines Customer ($)	13 Distribution: Services Customer ($)	14 Distribution: Meters Customer ($)	15 Distribution: Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	2,133,733	1,018,222	1,115,511	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	223,531	106,669	116,861	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,357,264**	**1,124,891**	**1,232,372**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	261,368	28,495	-	-	12,089	98,341	31,654	7,460	13,205	24,428	24,941	17,714	-	3,040	-	-
8	Meters	3,543	-	-	-	-	-	-	-	-	-	-	-	3,543	-	-	-
9	**Subtotal Distribution**	**264,911**	**28,495**	**-**	**-**	**12,089**	**98,341**	**31,654**	**7,460**	**13,205**	**24,428**	**24,941**	**17,714**	**3,543**	**3,040**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**2,622,175**	**1,153,386**	**1,232,372**	**-**	**12,089**	**98,341**	**31,654**	**7,460**	**13,205**	**24,428**	**24,941**	**17,714**	**3,543**	**3,040**	**-**	**-**
11	Customer Accounting	59,180	-	-	-	-	-	-	-	-	-	-	-	-	-	59,180	-
	Administrative & General:																
	Plant-Related:																
12	Production	254,803	121,592	133,210	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	209,025	22,106	-	-	9,378	76,291	24,557	5,787	10,244	18,951	19,349	13,742	6,261	2,358	-	-
15	Prod, Trans, Distn Plant	330,472	137,202	143,917	-	2,476	20,143	6,484	1,528	2,705	5,004	5,109	3,628	1,653	623	-	-
16	Prod, Trans, Distn and Gen Plt	3,274	1,365	1,436	-	23	190	61	14	25	47	48	34	15	6	9	-
17	Property Insurance	12,818	6,104	6,418	-	104	67	21	5	9	17	17	12	2	2	40	-
	Revenue Related:																
18	Municipal Tax	35,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	2,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	1,429,227	614,783	656,884	-	6,444	52,418	16,873	3,976	7,038	13,021	13,294	9,442	1,889	1,620	31,544	-
21	Prod, Trans, and Distn Expense-Related	60,263	26,507	28,323	-	278	2,260	727	171	303	561	573	407	81	70	-	-
22	**Subtotal Admin & General**	**2,337,618**	**929,659**	**970,188**	**-**	**18,703**	**151,369**	**48,723**	**11,483**	**20,325**	**37,600**	**38,390**	**27,266**	**9,901**	**4,679**	**31,593**	**-**
23	**Total Operating & Maintenance Expenses**	**5,018,972**	**2,083,045**	**2,202,560**	**-**	**30,792**	**249,710**	**80,378**	**18,943**	**33,530**	**62,029**	**63,332**	**44,981**	**13,445**	**7,719**	**90,773**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	35,389	-	Revenue-related
19	PUB Assessment	-	2,348	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**35,389**	**2,348**	
23	**Total Operating & Maintenance Expenses**	**35,389**	**2,348**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	676,449	322,803	353,646	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**676,449**	**322,803**	**353,646**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	12,162	7,882	-	-	4,280	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	39,616	-	-	-	-	22,912	7,830	-	-	4,055	4,819	-	-	-	-	-
9	Primary Conductor & Equipment	414	-	-	-	-	367	47	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	4,675	-	-	-	-	-	-	1,688	2,987	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,676	-	-	-	-	-	-	-	-	1,560	1,116	-	-	-	-	-
13	Services	4,992	-	-	-	-	-	-	-	-	-	-	4,992	-	-	-	-
14	Meters	2,558	-	-	-	-	-	-	-	-	-	-	-	2,558	-	-	-
15	Street Lighting	784	-	-	-	-	-	-	-	-	-	-	-	-	784	-	-
16	**Subtotal Distribution**	**67,877**	**7,882**	**-**	**-**	**4,280**	**23,279**	**7,877**	**1,688**	**2,987**	**5,615**	**5,934**	**4,992**	**2,558**	**784**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**744,326**	**330,685**	**353,646**	**-**	**4,280**	**23,279**	**7,877**	**1,688**	**2,987**	**5,615**	**5,934**	**4,992**	**2,558**	**784**	**-**	**-**
18	General	112,282	48,298	51,606	-	506	4,118	1,326	312	553	1,023	1,044	742	148	127	2,478	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	18,114	8,048	8,606	-	104	567	192	41	73	137	144	121	62	19	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**874,721**	**387,030**	**413,858**	**-**	**4,890**	**27,964**	**9,394**	**2,041**	**3,613**	**6,775**	**7,123**	**5,855**	**2,769**	**930**	**2,478**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	11,546,439	5,041,954	5,369,477	-	131,452	383,224	128,585	36,608	64,800	96,827	100,405	92,823	53,896	16,396	29,993	-
2	Cash Working Capital	25,812	11,271	12,003	-	294	857	287	82	145	216	224	208	120	37	67	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	111,108	-	111,108	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	198,786	82,899	87,163	-	1,416	11,518	3,708	874	1,547	2,861	2,921	2,075	904	356	544	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	697,219	304,453	324,230	-	7,938	23,141	7,764	2,211	3,913	5,847	6,063	5,605	3,254	990	1,811	-
8	Total Rate Base	**12,579,363**	**5,440,577**	**5,903,982**	**-**	**141,099**	**418,740**	**140,344**	**39,774**	**70,404**	**105,751**	**109,613**	**100,710**	**58,174**	**17,778**	**32,415**	**-**
9	Less: Rural Portion	(12,579,363)	(5,440,577)	(5,903,982)	-	(141,099)	(418,740)	(140,344)	(39,774)	(70,404)	(105,751)	(109,613)	(100,710)	(58,174)	(17,778)	(32,415)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	861,489	372,594	404,330	-	9,663	28,677	9,611	2,724	4,822	7,242	7,507	6,897	3,984	1,218	2,220	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**861,489**	**372,594**	**404,330**	**-**	**9,663**	**28,677**	**9,611**	**2,724**	**4,822**	**7,242**	**7,507**	**6,897**	**3,984**	**1,218**	**2,220**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
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. 23
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.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	1,716	7,003	1,716	1,634	1,634	810	1,512	810	1,512	810	810	810	-	810	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	184	1,036	184	175	175	117	162	117	162	117	234	234	-	117	-
5	2.2 GS 10-100 kW	-	153	816	153	146	146	18	135	18	135	18	145	145	-	18	-
6	2.3 GS 110-1,000 kVa	-	188	1,466	188	179	179	3	165	3	165	3	26	26	-	3	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	31	114	31	29	29	37	27	37	27	37	-	-	37	37	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**2,272**	**10,434**	**2,272**	**2,164**	**2,164**	**985**	**2,002**	**985**	**2,002**	**985**	**1,215**	**1,215**	**37**	**985**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.7553	0.6711	0.7553	0.7553	0.7553	0.8223	0.7553	0.8223	0.7553	0.8223	0.6667	0.6667	-	0.8223	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0810	0.0993	0.0810	0.0810	0.0810	0.1188	0.0810	0.1188	0.0810	0.1188	0.1926	0.1926	-	0.1188	-
17	2.2 GS 10-100 kW	-	0.0675	0.0782	0.0675	0.0675	0.0675	0.0183	0.0675	0.0183	0.0675	0.0183	0.1196	0.1196	-	0.0183	-
18	2.3 GS 110-1,000 kVa	-	0.0827	0.1405	0.0827	0.0827	0.0827	0.0030	0.0827	0.0030	0.0827	0.0030	0.0212	0.0212	-	0.0030	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0135	0.0109	0.0135	0.0135	0.0135	0.0376	0.0135	0.0376	0.0135	0.0376	-	-	1.0000	0.0376	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**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
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	715,246	715,246
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	156,841	156,841
5	2.2 GS 10-100 kW	328,167	328,167
6	2.3 GS 110-1,000 kVa	237,980	237,980
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	38,026	38,026
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,476,260**	**1,476,260**
	Ratios		
13	1.2 Domestic Diesel	0.4845	0.4845
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1062	0.1062
17	2.2 GS 10-100 kW	0.2223	0.2223
18	2.3 GS 110-1,000 kVa	0.1612	0.1612
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0258	0.0258
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
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 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,069,798	1,870,075	2,615,850	-	27,161	198,115	69,520	15,866	30,578	49,914	55,289	33,941	9,474	-	75,829	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	668,881	200,652	387,072	-	2,914	21,257	10,042	1,702	4,417	5,356	7,986	9,805	2,737	-	10,953	-
5	2.2 GS 10-100 kW	519,177	167,210	304,673	-	2,429	17,714	1,545	1,419	680	4,463	1,229	6,088	1,699	-	1,685	-
6	2.3 GS 110-1,000 kVa	792,252	204,665	547,447	-	2,973	21,682	257	1,736	113	5,463	205	1,077	301	-	281	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	101,445	33,442	42,606	-	486	3,543	3,176	284	1,397	893	2,526	-	-	8,664	3,464	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**7,151,553**	**2,476,044**	**3,897,649**	**-**	**35,963**	**262,311**	**84,540**	**21,007**	**37,184**	**66,088**	**67,234**	**50,911**	**14,211**	**8,664**	**92,212**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	616,374	281,408	271,360	-	7,298	21,659	7,904	2,057	3,965	5,470	6,173	4,598	2,656	-	1,826	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	79,228	30,194	40,154	-	783	2,324	1,142	221	573	587	892	1,328	767	-	264	-
17	2.2 GS 10-100 kW	61,772	25,162	31,606	-	653	1,937	176	184	88	489	137	825	476	-	41	-
18	2.3 GS 110-1,000 kVa	91,885	30,798	56,791	-	799	2,370	29	225	15	599	23	146	84	-	7	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	12,230	5,032	4,420	-	131	387	361	37	181	98	282	-	-	1,218	83	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**861,489**	**372,594**	**404,330**	**-**	**9,663**	**28,677**	**9,611**	**2,724**	**4,822**	**7,242**	**7,507**	**6,897**	**3,984**	**1,218**	**2,220**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	17,055	1,131	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	3,740	248	
5	2.2 GS 10-100 kW	7,825	519	
6	2.3 GS 110-1,000 kVa	5,675	376	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	907	60	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**35,202**	**2,335**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	5,686,173	2,151,484	2,887,210	-	34,460	219,774	77,424	17,923	34,542	55,384	61,462	38,539	12,130	-	77,655	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	748,108	230,846	427,225	-	3,697	23,581	11,183	1,923	4,989	5,942	8,878	11,133	3,504	-	11,217	-
30	2.2 GS 10-100 kW	580,949	192,372	336,279	-	3,081	19,651	1,721	1,603	768	4,952	1,366	6,912	2,176	-	1,726	-
31	2.3 GS 110-1,000 kVa	884,137	235,463	604,238	-	3,771	24,053	287	1,962	128	6,061	228	1,223	385	-	288	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	113,675	38,474	47,026	-	616	3,930	3,537	321	1,578	990	2,808	-	-	9,881	3,547	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,013,042**	**2,848,638**	**4,301,979**	**-**	**45,626**	**290,988**	**94,151**	**23,731**	**42,005**	**73,330**	**74,741**	**57,808**	**18,195**	**9,881**	**94,432**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	6,903	9,264	-	111	705	248	58	111	178	197	124	39	-	249	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	1,237	2,290	-	20	126	60	10	27	32	48	60	19	-	60	-
42	2.2 GS 10-100 kW	0	2,803	4,900	-	45	286	25	23	11	72	20	101	32	-	25	-
43	2.3 GS 110-1,000 kVa	0	1,623	4,164	-	26	166	2	14	1	42	2	8	3	-	2	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	330	403	-	5	34	30	3	14	8	24	-	-	85	30	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**12,897**	**21,022**	**-**	**207**	**1,317**	**366**	**107**	**163**	**332**	**290**	**292**	**92**	**85**	**367**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	5,686,173	2,158,387	2,896,474	-	34,570	220,479	77,672	17,981	34,653	55,562	61,659	38,662	12,169	-	77,904	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	748,108	232,083	429,515	-	3,717	23,707	11,243	1,933	5,016	5,974	8,925	11,193	3,523	-	11,277	-
54	2.2 GS 10-100 kW	580,949	195,175	341,180	-	3,126	19,937	1,746	1,626	779	5,024	1,386	7,013	2,207	-	1,751	-
55	2.3 GS 110-1,000 kVa	884,137	237,085	608,402	-	3,797	24,218	289	1,975	129	6,103	229	1,232	388	-	290	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	113,675	38,804	47,429	-	622	3,964	3,567	323	1,591	999	2,832	-	-	9,966	3,578	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,013,042**	**2,861,535**	**4,323,000**	**-**	**45,832**	**292,306**	**94,517**	**23,838**	**42,169**	**73,662**	**75,031**	**58,100**	**18,287**	**9,966**	**94,799**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	17,055	1,131	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	3,740	248	
30	2.2 GS 10-100 kW	7,825	519	
31	2.3 GS 110-1,000 kVa	5,675	376	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	907	60	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**35,202**	**2,335**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(17,055)	(1,131)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(3,740)	(248)	
42	2.2 GS 10-100 kW	(7,825)	(519)	
43	2.3 GS 110-1,000 kVa	(5,675)	(376)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(907)	(60)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(35,202)**	**(2,335)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	9,551,701	3,089,877	4,541,261	-	176,992	684,265	208,495	39,501	69,920	120,772	133,761	74,561	22,897	22,315	237,000	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	5,397,114	-	5,397,114	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	34,824	-	34,824	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,093,015	721,552	1,051,574	-	41,480	132,094	40,216	7,714	13,654	22,878	25,497	15,916	8,474	4,944	7,022	-
	Expense Credits																
8	Sundry	(48,078)	(15,553)	(22,858)	-	(891)	(3,444)	(1,049)	(199)	(352)	(608)	(673)	(375)	(115)	(112)	(1,193)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(2,404)	(778)	(1,143)	-	(45)	(172)	(52)	(10)	(18)	(30)	(34)	(19)	(6)	(6)	(60)	-
12	Pole Attachments	(87,859)	-	-	-	-	(50,813)	(17,366)	-	-	(8,994)	(10,686)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(4,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,452)	-
16	Meter Test Revenues	(6,438)	-	-	-	-	-	-	-	-	-	-	-	(6,438)	-	-	-
17	**Total Expense Credits**	**(149,231)**	**(16,330)**	**(24,001)**	**-**	**(935)**	**(54,429)**	**(18,467)**	**(209)**	**(370)**	**(9,632)**	**(11,393)**	**(394)**	**(6,559)**	**(118)**	**(5,705)**	**-**
18	**Subtotal Expenses**	**16,927,423**	**3,795,098**	**11,000,772**	**-**	**217,537**	**761,929**	**230,244**	**47,006**	**83,204**	**134,018**	**147,864**	**90,083**	**24,812**	**27,142**	**238,317**	**-**
19	Disposal Gain / Loss	795,027	254,355	362,675	-	29,846	69,195	21,339	4,440	7,859	11,904	13,405	9,646	5,014	2,831	2,516	-
20	**Subtotal Revenue Requirement Ex. Return**	**17,722,450**	**4,049,454**	**11,363,447**	**-**	**247,383**	**831,124**	**251,583**	**51,446**	**91,063**	**145,922**	**161,269**	**99,730**	**29,826**	**29,973**	**240,833**	**-**
21	Return on Debt	2,055,195	618,720	1,003,984	-	72,085	168,442	51,934	10,787	19,094	28,993	32,638	23,383	12,158	6,866	6,112	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**19,777,645**	**4,668,174**	**12,367,432**	**-**	**319,468**	**999,566**	**303,517**	**62,233**	**110,157**	**174,914**	**193,908**	**123,113**	**41,984**	**36,839**	**246,945**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	121,992	8,093	Carryforward from Sch.2.4 L.23
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.23
	Expense Credits			
8	Sundry	(614)	(41)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(31)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
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	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(645)**	**(43)**	
18	**Subtotal Expenses**	**121,347**	**8,050**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**121,347**	**8,050**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**121,347**	**8,050**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	34,387,552	13,195,512	21,192,040	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**34,387,552**	**13,195,512**	**21,192,040**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,766,642	1,651,695	-	-	1,114,947	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	11,816	-	-	-	-	8,909	1,135	-	-	1,033	739	-	-	-	-	-
8	Poles	6,195,607	-	-	-	-	3,583,217	1,224,574	-	-	634,232	753,584	-	-	-	-	-
9	Primary Conductor & Equipment	834,190	-	-	-	-	739,927	94,264	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	692,737	-	-	-	-	-	-	250,078	442,659	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	221,849	-	-	-	-	-	-	-	-	129,338	92,511	-	-	-	-	-
13	Services	472,046	-	-	-	-	-	-	-	-	-	-	472,046	-	-	-	-
14	Meters	261,070	-	-	-	-	-	-	-	-	-	-	-	261,070	-	-	-
15	Street Lighting	141,278	-	-	-	-	-	-	-	-	-	-	-	-	141,278	-	-
16	**Subtotal Distribution**	**11,597,235**	**1,651,695**	**-**	**-**	**1,114,947**	**4,332,052**	**1,319,973**	**250,078**	**442,659**	**764,603**	**846,834**	**472,046**	**261,070**	**141,278**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**45,984,787**	**14,847,207**	**21,192,040**	**-**	**1,114,947**	**4,332,052**	**1,319,973**	**250,078**	**442,659**	**764,603**	**846,834**	**472,046**	**261,070**	**141,278**	**-**	**-**
18	General	5,393,087	1,776,251	2,625,943	-	95,296	370,265	112,819	21,374	37,834	65,351	72,380	40,346	10,689	12,075	152,462	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	36,774	11,873	16,947	-	892	3,464	1,056	200	354	611	677	377	209	113	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**51,414,648**	**16,635,332**	**23,834,930**	**-**	**1,211,134**	**4,705,782**	**1,433,848**	**271,652**	**480,847**	**830,566**	**919,891**	**512,770**	**271,968**	**153,467**	**152,462**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 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; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; 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, Accounting Expenses - Sch 2.4 L.10, 11
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	16,978,572	6,515,176	10,463,396	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**16,978,572**	**6,515,176**	**10,463,396**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,784,886	858,490	-	-	926,396	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,414	-	-	-	-	1,820	232	-	-	211	151	-	-	-	-	-
8	Poles	3,023,700	-	-	-	-	1,748,751	597,640	-	-	309,530	367,779	-	-	-	-	-
9	Primary Conductor & Equipment	356,749	-	-	-	-	316,437	40,313	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	370,959	-	-	-	-	-	-	133,916	237,043	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	77,130	-	-	-	-	-	-	-	-	44,967	32,163	-	-	-	-	-
13	Services	294,257	-	-	-	-	-	-	-	-	-	-	294,257	-	-	-	-
14	Meters	158,506	-	-	-	-	-	-	-	-	-	-	-	158,506	-	-	-
15	Street Lighting	86,246	-	-	-	-	-	-	-	-	-	-	-	-	86,246	-	-
16	**Subtotal Distribution**	**6,154,847**	**858,490**	**-**	**-**	**926,396**	**2,067,008**	**638,185**	**133,916**	**237,043**	**354,708**	**400,093**	**294,257**	**158,506**	**86,246**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**23,133,419**	**7,373,666**	**10,463,396**	**-**	**926,396**	**2,067,008**	**638,185**	**133,916**	**237,043**	**354,708**	**400,093**	**294,257**	**158,506**	**86,246**	**-**	**-**
18	General	2,919,335	961,504	1,421,451	-	51,585	200,428	61,070	11,570	20,480	35,375	39,180	21,840	5,786	6,536	82,529	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	24,934	7,948	11,278	-	999	2,228	688	144	255	382	431	317	171	93	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**26,077,688**	**8,343,117**	**11,896,124**	**-**	**978,979**	**2,269,664**	**699,943**	**145,631**	**257,778**	**390,466**	**439,704**	**316,414**	**164,463**	**92,875**	**82,529**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	3,966,449	1,522,043	2,444,406	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	335,522	128,750	206,773	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**4,301,971**	**1,650,793**	**2,651,179**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
7	Other	978,225	142,529	-	-	96,211	373,823	113,904	21,580	38,198	65,979	73,075	40,734	-	12,191	-	-
8	Meters	10,792	-	-	-	-	-	-	-	-	-	-	-	10,792	-	-	-
9	**Subtotal Distribution**	**989,017**	**142,529**	**-**	**-**	**96,211**	**373,823**	**113,904**	**21,580**	**38,198**	**65,979**	**73,075**	**40,734**	**10,792**	**12,191**	**-**	**-**
10	**Subttl Prod, Trans, & Dist**	**5,290,989**	**1,793,321**	**2,651,179**	**-**	**96,211**	**373,823**	**113,904**	**21,580**	**38,198**	**65,979**	**73,075**	**40,734**	**10,792**	**12,191**	**-**	**-**
11	Customer Accounting	153,927	-	-	-	-	-	-	-	-	-	-	-	-	-	153,927	-
	Administrative & General:																
	Plant-Related:																
12	Production	385,800	148,043	237,757	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	189,276	26,957	-	-	18,197	70,703	21,543	4,081	7,225	12,479	13,821	7,704	4,261	2,306	-	-
15	Prod, Trans, Distn Plant	38,939	12,572	17,945	-	944	3,668	1,118	212	375	647	717	400	221	120	-	-
16	Prod, Trans, Distn and General Plt	305,151	98,732	141,463	-	7,188	27,929	8,510	1,612	2,854	4,929	5,460	3,043	1,614	911	905	-
17	Property Insurance	33,665	13,153	18,846	-	958	293	89	17	30	52	57	32	8	10	121	-
	Revenue Related:																
18	Municipal Tax	121,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	8,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,902,272	955,884	1,413,143	-	51,283	199,257	60,713	11,503	20,361	35,169	38,951	21,712	5,752	6,498	82,047	-
21	Prod, Trans, and Distn Expense-Related	121,598	41,214	60,930	-	2,211	8,591	2,618	496	878	1,516	1,679	936	248	280	-	-
22	**Subtotal Admin & General**	**4,106,786**	**1,296,555**	**1,890,083**	**-**	**80,781**	**310,441**	**94,591**	**17,921**	**31,722**	**54,793**	**60,685**	**33,828**	**12,105**	**10,124**	**83,072**	**-**
23	**Total Operating & Maintenance Expenses**	**9,551,701**	**3,089,877**	**4,541,261**	**-**	**176,992**	**684,265**	**208,495**	**39,501**	**69,920**	**120,772**	**133,761**	**74,561**	**22,897**	**22,315**	**237,000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	121,992	-	Revenue-related
19	PUB Assessment	-	8,093	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**121,992**	**8,093**	
23	**Total Operating & Maintenance Expenses**	**121,992**	**8,093**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,474,224	565,703	908,521	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,474,224**	**565,703**	**908,521**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	95,051	58,841	-	-	36,210	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	210	-	-	-	-	158	20	-	-	18	13	-	-	-	-	-
8	Poles	160,364	-	-	-	-	92,746	31,696	-	-	16,416	19,505	-	-	-	-	-
9	Primary Conductor & Equipment	21,875	-	-	-	-	19,403	2,472	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	18,198	-	-	-	-	-	-	6,570	11,629	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,079	-	-	-	-	-	-	-	-	2,961	2,118	-	-	-	-	-
13	Services	13,724	-	-	-	-	-	-	-	-	-	-	13,724	-	-	-	-
14	Meters	7,792	-	-	-	-	-	-	-	-	-	-	-	7,792	-	-	-
15	Street Lighting	4,284	-	-	-	-	-	-	-	-	-	-	-	-	4,284	-	-
16	**Subtotal Distribution**	**326,577**	**58,841**	**-**	**-**	**36,210**	**112,307**	**34,188**	**6,570**	**11,629**	**19,396**	**21,637**	**13,724**	**7,792**	**4,284**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,800,802**	**624,544**	**908,521**	**-**	**36,210**	**112,307**	**34,188**	**6,570**	**11,629**	**19,396**	**21,637**	**13,724**	**7,792**	**4,284**	**-**	**-**
18	General	248,389	81,809	120,943	-	4,389	17,053	5,196	984	1,743	3,010	3,334	1,858	492	556	7,022	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	43,824	15,199	22,110	-	881	2,733	832	160	283	472	527	334	190	104	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,093,015**	**721,552**	**1,051,574**	**-**	**41,480**	**132,094**	**40,216**	**7,714**	**13,654**	**22,878**	**25,497**	**15,916**	**8,474**	**4,944**	**7,022**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	26,077,688	8,343,117	11,896,124	-	978,979	2,269,664	699,943	145,631	257,778	390,466	439,704	316,414	164,463	92,875	82,529	-
2	Cash Working Capital	58,296	18,651	26,593	-	2,188	5,074	1,565	326	576	873	983	707	368	208	184	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	1,776,977	-	1,776,977	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	522,081	168,920	242,027	-	12,298	47,784	14,560	2,758	4,883	8,434	9,341	5,207	2,762	1,558	1,548	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,574,673	503,790	718,335	-	59,115	137,051	42,265	8,794	15,566	23,578	26,551	19,106	9,931	5,608	4,983	-
8	Total Rate Base	**30,009,714**	**9,034,478**	**14,660,057**	**-**	**1,052,580**	**2,459,573**	**758,333**	**157,508**	**278,803**	**423,350**	**476,579**	**341,434**	**177,523**	**100,249**	**89,245**	**-**
9	Less: Rural Portion	(30,009,714)	(9,034,478)	(14,660,057)	-	(1,052,580)	(2,459,573)	(758,333)	(157,508)	(278,803)	(423,350)	(476,579)	(341,434)	(177,523)	(100,249)	(89,245)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,055,195	618,720	1,003,984	-	72,085	168,442	51,934	10,787	19,094	28,993	32,638	23,383	12,158	6,866	6,112	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,055,195**	**618,720**	**1,003,984**	**-**	**72,085**	**168,442**	**51,934**	**10,787**	**19,094**	**28,993**	**32,638**	**23,383**	**12,158**	**6,866**	**6,112**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
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. 23
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.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	5,009	22,303	5,009	4,816	4,816	1,989	4,527	1,989	4,527	1,989	1,989	1,989	-	1,989	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	1,011	6,245	1,011	972	972	377	913	377	913	377	754	754	-	377	-
5	2.2 GS 10-100 kW	-	1,286	7,565	1,286	1,237	1,237	108	1,162	108	1,162	108	872	872	-	108	-
6	2.3 GS 110-1,000 kVa	-	192	2,467	192	185	185	9	173	9	173	9	77	77	-	9	-
7	2.4 GS Over 1,000 kVa	-	56	2,460	56	54	54	1	51	1	51	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	89	335	89	86	86	78	81	78	81	78	-	-	78	78	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**-**	**7,643**	**41,374**	**7,643**	**7,349**	**7,349**	**2,562**	**6,907**	**2,562**	**6,907**	**2,562**	**3,700**	**3,700**	**78**	**2,562**	**-**
	Ratios																
13	1.2 Domestic Diesel	-	0.6553	0.5391	0.6553	0.6553	0.6553	0.7763	0.6553	0.7763	0.6553	0.7763	0.5375	0.5375	-	0.7763	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.1323	0.1509	0.1323	0.1323	0.1323	0.1472	0.1323	0.1472	0.1323	0.1472	0.2038	0.2038	-	0.1472	-
17	2.2 GS 10-100 kW	-	0.1683	0.1828	0.1683	0.1683	0.1683	0.0422	0.1683	0.0422	0.1683	0.0422	0.2356	0.2356	-	0.0422	-
18	2.3 GS 110-1,000 kVa	-	0.0251	0.0596	0.0251	0.0251	0.0251	0.0035	0.0251	0.0035	0.0251	0.0035	0.0208	0.0208	-	0.0035	-
19	2.4 GS Over 1,000 kVa	-	0.0073	0.0594	0.0073	0.0073	0.0073	0.0004	0.0073	0.0004	0.0073	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0117	0.0081	0.0117	0.0117	0.0117	0.0304	0.0117	0.0304	0.0117	0.0304	-	-	1.0000	0.0304	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**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
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,300,686	2,300,686
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	917,636	917,636
5	2.2 GS 10-100 kW	1,509,793	1,509,793
6	2.3 GS 110-1,000 kVa	161,579	161,579
7	2.4 GS Over 1,000 kVa	122,595	122,595
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	76,661	76,661
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,088,950**	**5,088,950**
	Ratios		
13	1.2 Domestic Diesel	0.4521	0.4521
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1803	0.1803
17	2.2 GS 10-100 kW	0.2967	0.2967
18	2.3 GS 110-1,000 kVa	0.0318	0.0318
19	2.4 GS Over 1,000 kVa	0.0241	0.0241
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0151	0.0151
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	10,321,699	2,653,744	6,125,512	-	162,119	544,663	195,315	33,714	70,697	95,627	125,201	53,605	16,032	-	186,970	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,578,844	535,548	1,715,237	-	32,717	109,918	37,021	6,804	13,400	19,298	23,731	20,321	6,077	-	35,439	-
5	2.2 GS 10-100 kW	3,074,110	681,435	2,077,669	-	41,629	139,860	10,605	8,657	3,839	24,555	6,798	23,493	7,026	-	10,152	-
6	2.3 GS 110-1,000 kVa	820,718	101,678	677,577	-	6,212	20,869	884	1,292	320	3,664	567	2,079	622	-	846	-
7	2.4 GS Over 1,000 kVa	718,264	29,683	675,522	-	1,813	6,092	98	377	36	1,070	63	231	69	-	94	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	208,815	47,366	91,930	-	2,894	9,722	7,659	602	2,772	1,707	4,910	-	-	29,973	7,332	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**17,722,450**	**4,049,454**	**11,363,447**	**-**	**247,383**	**831,124**	**251,583**	**51,446**	**91,063**	**145,922**	**161,269**	**99,730**	**29,826**	**29,973**	**240,833**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,234,693	405,468	541,202	-	47,240	110,386	40,319	7,069	14,823	19,000	25,339	12,568	6,535	-	4,745	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	293,839	81,827	151,545	-	9,533	22,277	7,642	1,427	2,810	3,834	4,803	4,765	2,477	-	899	-
17	2.2 GS 10-100 kW	347,853	104,117	183,566	-	12,130	28,345	2,189	1,815	805	4,879	1,376	5,508	2,864	-	258	-
18	2.3 GS 110-1,000 kVa	83,566	15,536	59,865	-	1,810	4,229	182	271	67	728	115	487	253	-	21	-
19	2.4 GS Over 1,000 kVa	66,399	4,535	59,684	-	528	1,235	20	79	7	213	13	54	28	-	2	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	28,846	7,237	8,122	-	843	1,970	1,581	126	581	339	994	-	-	6,866	186	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**2,055,195**	**618,720**	**1,003,984**	**-**	**72,085**	**168,442**	**51,934**	**10,787**	**19,094**	**28,993**	**32,638**	**23,383**	**12,158**	**6,866**	**6,112**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	54,860	3,639	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	21,881	1,452	
5	2.2 GS 10-100 kW	36,001	2,388	
6	2.3 GS 110-1,000 kVa	3,853	256	
7	2.4 GS Over 1,000 kVa	2,923	194	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	1,828	121	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**121,347**	**8,050**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	All Classes	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	11,556,392	3,059,212	6,666,714	-	209,358	655,049	235,634	40,783	85,520	114,627	150,539	66,174	22,566	-	191,715	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	2,872,683	617,375	1,866,782	-	42,250	132,195	44,663	8,230	16,210	23,133	28,534	25,085	8,555	-	36,338	-
30	2.2 GS 10-100 kW	3,421,963	785,552	2,261,236	-	53,760	168,205	12,795	10,472	4,644	29,434	8,174	29,002	9,890	-	10,410	-
31	2.3 GS 110-1,000 kVa	904,283	117,214	737,443	-	8,022	25,098	1,066	1,563	387	4,392	681	2,567	875	-	867	-
32	2.4 GS Over 1,000 kVa	784,663	34,218	735,205	-	2,342	7,327	118	456	43	1,282	76	285	97	-	96	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	237,661	54,603	100,052	-	3,737	11,692	9,241	728	3,354	2,046	5,904	-	-	36,839	7,518	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**19,777,645**	**4,668,174**	**12,367,432**	**-**	**319,468**	**999,566**	**303,517**	**62,233**	**110,157**	**174,914**	**193,908**	**123,113**	**41,984**	**36,839**	**246,945**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	0	15,565	33,919	-	1,065	3,333	1,199	207	435	583	766	337	115	-	975	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	-	5,056	15,287	-	346	1,083	366	67	133	189	234	205	70	-	298	-
42	2.2 GS 10-100 kW	-	8,913	25,656	-	610	1,908	145	119	53	334	93	329	112	-	118	-
43	2.3 GS 110-1,000 kVa	0	535	3,366	-	37	115	5	7	2	20	3	12	4	-	4	-
44	2.4 GS Over 1,000 kVa	(0)	136	2,932	-	9	29	0	2	0	5	0	1	0	-	0	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	(0)	452	827	-	31	97	76	6	28	17	49	-	-	305	62	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**0**	**30,656**	**81,987**	**-**	**2,098**	**6,564**	**1,792**	**409**	**650**	**1,149**	**1,145**	**884**	**301**	**305**	**1,458**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	11,556,392	3,074,777	6,700,633	-	210,424	658,382	236,833	40,991	85,955	115,211	151,305	66,510	22,681	-	192,690	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	2,872,683	622,431	1,882,069	-	42,596	133,277	45,028	8,298	16,342	23,322	28,767	25,291	8,625	-	36,636	-
54	2.2 GS 10-100 kW	3,421,963	794,465	2,286,891	-	54,370	170,114	12,940	10,591	4,696	29,768	8,267	29,331	10,002	-	10,528	-
55	2.3 GS 110-1,000 kVa	904,283	117,749	740,809	-	8,058	25,213	1,071	1,570	389	4,412	684	2,578	879	-	871	-
56	2.4 GS Over 1,000 kVa	784,663	34,354	738,138	-	2,351	7,356	119	458	43	1,287	76	286	98	-	97	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	237,661	55,054	100,879	-	3,768	11,788	9,317	734	3,381	2,063	5,952	-	-	37,143	7,580	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**19,777,645**	**4,698,830**	**12,449,419**	**-**	**321,566**	**1,006,130**	**305,308**	**62,641**	**110,807**	**176,063**	**195,052**	**123,997**	**42,285**	**37,143**	**248,403**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	54,860	3,639	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	21,881	1,452	
30	2.2 GS 10-100 kW	36,001	2,388	
31	2.3 GS 110-1,000 kVa	3,853	256	
32	2.4 GS Over 1,000 kVa	2,923	194	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	1,828	121	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**121,347**	**8,050**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(54,860)	(3,639)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(21,881)	(1,452)	
42	2.2 GS 10-100 kW	(36,001)	(2,388)	
43	2.3 GS 110-1,000 kVa	(3,853)	(256)	
44	2.4 GS Over 1,000 kVa	(2,923)	(194)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(1,828)	(121)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(121,347)**	**(8,050)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	1,078,935	570,725	-	-	2,465	203,344	61,669	6,840	12,106	35,813	39,581	9,966	7,738	2,670	91,055	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	64,001	-	64,001	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	736,139	-	736,139	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	420,629	169,628	-	-	1,298	127,991	39,395	4,661	8,250	22,775	25,307	5,776	4,063	1,723	9,763	-
	Expense Credits																
8	Sundry	(5,431)	(2,873)	-	-	(12)	(1,024)	(310)	(34)	(61)	(180)	(199)	(50)	(39)	(13)	(458)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(272)	(144)	-	-	(1)	(51)	(16)	(2)	(3)	(9)	(10)	(3)	(2)	(1)	(23)	-
12	Pole Attachments	(55,402)	-	-	-	-	(32,042)	(10,950)	-	-	(5,671)	(6,739)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(840)	-	-	-	-	-	-	-	-	-	-	-	-	-	(840)	-
16	Meter Test Revenues	(2,680)	-	-	-	-	-	-	-	-	-	-	-	(2,680)	-	-	-
17	**Total Expense Credits**	**(64,624)**	**(3,016)**	**-**	**-**	**(13)**	**(33,116)**	**(11,276)**	**(36)**	**(64)**	**(5,861)**	**(6,948)**	**(53)**	**(2,721)**	**(14)**	**(1,321)**	**-**
18	**Subtotal Expenses**	**2,235,080**	**737,337**	**800,140**	**-**	**3,750**	**298,218**	**89,787**	**11,464**	**20,292**	**52,727**	**57,940**	**15,690**	**9,080**	**4,379**	**99,497**	**-**
19	Disposal Gain / Loss	8,640	1,975	-	-	35	3,505	1,094	125	222	607	687	156	115	46	73	-
20	**Subtotal Revenue Requirement Ex. Return**	**2,243,720**	**739,312**	**800,140**	**-**	**3,785**	**301,723**	**90,881**	**11,589**	**20,514**	**53,335**	**58,628**	**15,846**	**9,195**	**4,425**	**99,570**	**-**
21	Return on Debt	389,537	89,689	1,296	-	1,567	156,996	48,974	5,604	9,920	27,218	30,782	7,000	5,134	2,046	3,311	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**2,633,257**	**829,001**	**801,436**	**-**	**5,352**	**458,719**	**139,855**	**17,193**	**30,434**	**80,552**	**89,409**	**22,846**	**14,329**	**6,471**	**102,882**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	32,787	2,175	Carryforward from Sch.2.4 L.24
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.23
	Expense Credits			
8	Sundry	(165)	(11)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(8)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
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	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(173)**	**(11)**	
18	**Subtotal Expenses**	**32,614**	**2,164**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**32,614**	**2,164**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**32,614**	**2,164**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	3,269,933	3,269,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**3,269,933**	**3,269,933**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	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	5,456,495	-	-	-	-	3,155,753	1,078,487	-	-	558,570	663,684	-	-	-	-	-
9	Primary Conductor & Equipment	764,756	-	-	-	-	678,339	86,417	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	358,355	-	-	-	-	-	-	129,366	228,989	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	201,393	-	-	-	-	-	-	-	-	117,412	83,981	-	-	-	-	-
13	Services	188,508	-	-	-	-	-	-	-	-	-	-	188,508	-	-	-	-
14	Meters	108,684	-	-	-	-	-	-	-	-	-	-	-	108,684	-	-	-
15	Street Lighting	50,511	-	-	-	-	-	-	-	-	-	-	-	-	50,511	-	-
16	**Subtotal Distribution**	**7,234,903**	**44,995**	**-**	**-**	**45,210**	**3,846,151**	**1,166,441**	**129,366**	**228,989**	**677,382**	**748,666**	**188,508**	**108,684**	**50,511**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**10,504,836**	**3,314,928**	**-**	**-**	**45,210**	**3,846,151**	**1,166,441**	**129,366**	**228,989**	**677,382**	**748,666**	**188,508**	**108,684**	**50,511**	**-**	**-**
18	General	1,338,100	731,569	-	-	2,969	252,603	76,608	8,496	15,039	44,488	49,170	12,381	9,972	3,317	131,487	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	8,401	2,651	-	-	36	3,076	933	103	183	542	599	151	87	40	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**11,851,336**	**4,049,148**	**-**	**-**	**48,215**	**4,101,830**	**1,243,982**	**137,966**	**244,211**	**722,412**	**798,435**	**201,040**	**118,743**	**53,869**	**131,487**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 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; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; 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, Accounting Expenses - Sch.2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Net Book Value

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 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Production																
1	Diesel	945,003	945,003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**945,003**	**945,003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	21,600	1,553	-	-	20,046	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	8,105	-	-	-	-	6,111	778	-	-	709	507	-	-	-	-	-
8	Poles	3,031,946	-	-	-	-	1,753,520	599,270	-	-	310,374	368,782	-	-	-	-	-
9	Primary Conductor & Equipment	305,894	-	-	-	-	271,328	34,566	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	201,538	-	-	-	-	-	-	72,755	128,783	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	69,765	-	-	-	-	-	-	-	-	40,673	29,092	-	-	-	-	-
13	Services	90,004	-	-	-	-	-	-	-	-	-	-	90,004	-	-	-	-
14	Meters	65,987	-	-	-	-	-	-	-	-	-	-	-	65,987	-	-	-
15	Street Lighting	26,452	-	-	-	-	-	-	-	-	-	-	-	-	26,452	-	-
16	**Subtotal Distribution**	**3,821,290**	**1,553**	**-**	**-**	**20,046**	**2,030,959**	**634,615**	**72,755**	**128,783**	**351,756**	**398,380**	**90,004**	**65,987**	**26,452**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**4,766,293**	**946,557**	**-**	**-**	**20,046**	**2,030,959**	**634,615**	**72,755**	**128,783**	**351,756**	**398,380**	**90,004**	**65,987**	**26,452**	**-**	**-**
18	General	450,293	246,185	-	-	999	85,005	25,780	2,859	5,061	14,971	16,547	4,166	3,356	1,116	44,248	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,137	1,020	-	-	22	2,189	684	78	139	379	429	97	71	29	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**5,221,723**	**1,193,762**	**-**	**-**	**21,067**	**2,118,153**	**661,079**	**75,693**	**133,983**	**367,106**	**415,356**	**94,267**	**69,413**	**27,597**	**44,248**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	304,456	304,456	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	23,811	23,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**328,267**	**328,267**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	210,863	1,331	-	-	1,338	113,807	34,515	3,828	6,776	20,044	22,153	5,578	-	1,495	-	-
9	Meters	4,493	-	-	-	-	-	-	-	-	-	-	-	4,493	-	-	-
10	**Subtotal Distribution**	**215,356**	**1,331**	**-**	**-**	**1,338**	**113,807**	**34,515**	**3,828**	**6,776**	**20,044**	**22,153**	**5,578**	**4,493**	**1,495**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**543,623**	**329,598**	**-**	**-**	**1,338**	**113,807**	**34,515**	**3,828**	**6,776**	**20,044**	**22,153**	**5,578**	**4,493**	**1,495**	**-**	**-**
12	Customer Accounting	59,240	-	-	-	-	-	-	-	-	-	-	-	-	-	59,240	-
	Administrative & General:																
	Plant-Related:																
13	Production	47,444	47,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	41,195	256	-	-	257	21,899	6,642	737	1,304	3,857	4,263	1,073	619	288	-	-
16	Prod, Trans, Distn Plant	8,895	2,807	-	-	38	3,257	988	110	194	574	634	160	92	43	-	-
17	Prod,Trans, Distn & General Plt	1,982	677	-	-	8	686	208	23	41	121	134	34	20	9	22	-
18	Property Insurance	7,760	6,683	-	-	80	417	127	14	25	73	81	20	16	5	217	-
	Revenue Related:																
19	Municipal Tax	32,787	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	2,175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	321,340	175,684	-	-	713	60,662	18,397	2,040	3,612	10,684	11,808	2,973	2,395	797	31,576	-
22	Prod, Trans, and Distn Expense-Related	12,494	7,575	-	-	31	2,616	793	88	156	461	509	128	103	34	-	-
23	**Subtotal Admin & General**	**476,072**	**241,127**	**-**	**-**	**1,127**	**89,537**	**27,154**	**3,012**	**5,331**	**15,769**	**17,429**	**4,388**	**3,245**	**1,176**	**31,815**	**-**
24	**Total Operating & Maintenance Expenses**	**1,078,935**	**570,725**	**-**	**-**	**2,465**	**203,344**	**61,669**	**6,840**	**12,106**	**35,813**	**39,581**	**9,966**	**7,738**	**2,670**	**91,055**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	32,787	-	Revenue-related
20	PUB Assessment	-	2,175	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**32,787**	**2,175**	
24	**Total Operating & Maintenance Expenses**	**32,787**	**2,175**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	112,418	112,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**112,418**	**112,418**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,202	149	-	-	1,052	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	394	-	-	-	-	297	38	-	-	34	25	-	-	-	-	-
8	Poles	155,841	-	-	-	-	90,130	30,802	-	-	15,953	18,955	-	-	-	-	-
9	Primary Conductor & Equipment	18,277	-	-	-	-	16,212	2,065	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	10,897	-	-	-	-	-	-	3,934	6,963	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,183	-	-	-	-	-	-	-	-	3,022	2,161	-	-	-	-	-
13	Services	4,742	-	-	-	-	-	-	-	-	-	-	4,742	-	-	-	-
14	Meters	3,244	-	-	-	-	-	-	-	-	-	-	-	3,244	-	-	-
15	Street Lighting	1,441	-	-	-	-	-	-	-	-	-	-	-	-	1,441	-	-
16	**Subtotal Distribution**	**201,221**	**149**	**-**	**-**	**1,052**	**106,639**	**32,905**	**3,934**	**6,963**	**19,009**	**21,141**	**4,742**	**3,244**	**1,441**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**313,638**	**112,567**	**-**	**-**	**1,052**	**106,639**	**32,905**	**3,934**	**6,963**	**19,009**	**21,141**	**4,742**	**3,244**	**1,441**	**-**	**-**
18	General	99,358	54,321	-	-	220	18,757	5,688	631	1,117	3,303	3,651	919	740	246	9,763	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	7,633	2,739	-	-	26	2,595	801	96	169	463	514	115	79	35	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**420,629**	**169,628**	**-**	**-**	**1,298**	**127,991**	**39,395**	**4,661**	**8,250**	**22,775**	**25,307**	**5,776**	**4,063**	**1,723**	**9,763**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Distribution Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	5,221,723	1,193,762	-	-	21,067	2,118,153	661,079	75,693	133,983	367,106	415,356	94,267	69,413	27,597	44,248	-
2	Cash Working Capital	11,673	2,669	-	-	47	4,735	1,478	169	300	821	929	211	155	62	99	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	18,929	-	18,929	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	120,342	41,116	-	-	490	41,651	12,632	1,401	2,480	7,336	8,108	2,041	1,206	547	1,335	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	315,308	72,084	-	-	1,272	127,902	39,919	4,571	8,090	22,167	25,081	5,692	4,191	1,666	2,672	-
8	Total Rate Base	**5,687,975**	**1,309,631**	**18,929**	**-**	**22,876**	**2,292,441**	**715,107**	**81,834**	**144,853**	**397,429**	**449,473**	**102,211**	**74,966**	**29,872**	**48,353**	**-**
9	Less: Rural Portion	(5,687,975)	(1,309,631)	(18,929)	-	(22,876)	(2,292,441)	(715,107)	(81,834)	(144,853)	(397,429)	(449,473)	(102,211)	(74,966)	(29,872)	(48,353)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	389,537	89,689	1,296	-	1,567	156,996	48,974	5,604	9,920	27,218	30,782	7,000	5,134	2,046	3,311	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**389,537**	**89,689**	**1,296**	**-**	**1,567**	**156,996**	**48,974**	**5,604**	**9,920**	**27,218**	**30,782**	**7,000**	**5,134**	**2,046**	**3,311**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
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. 23
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.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lightin Customer (Wtd Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.1 Domestic Diesel	-	2,246	9,250	2,246	2,116	2,116	734	1,923	734	1,923	734	734	734	-	734	-
2	1.12 Domestic All Electric	-	123	432	123	116	116	22	105	22	105	22	22	22	-	22	-
3	2.1 GS 0-10 kW	-	196	1,163	196	184	184	137	167	137	167	137	274	274	-	137	-
4	2.2 GS 10-100 kW	-	752	3,922	752	708	708	59	644	59	644	59	476	476	-	59	-
5	2.3 GS 110-1,000 kVa	-	239	1,228	239	225	225	4	205	4	205	4	34	34	-	4	-
6	4.1 Street and Area Lighting	-	32	126	32	30	30	30	27	30	27	30	-	-	1	30	-
7	**Total**	**-**	**3,587**	**16,121**	**3,587**	**3,378**	**3,378**	**986**	**3,071**	**986**	**3,071**	**986**	**1,541**	**1,541**	**1**	**986**	**0**
	Ratios																
8	1.1 Domestic Diesel	-	0.6262	0.5738	0.6262	0.6262	0.6262	0.7444	0.6262	0.7444	0.6262	0.7444	0.4765	0.4765	-	0.7444	-
9	1.12 Domestic All Electric	-	0.0343	0.0268	0.0343	0.0343	0.0343	0.0223	0.0343	0.0223	0.0343	0.0223	0.0143	0.0143	-	0.0223	-
10	2.1 GS 0-10 kW	-	0.0545	0.0721	0.0545	0.0545	0.0545	0.1389	0.0545	0.1389	0.0545	0.1389	0.1779	0.1779	-	0.1389	-
11	2.2 GS 10-100 kW	-	0.2096	0.2433	0.2096	0.2096	0.2096	0.0598	0.2096	0.0598	0.2096	0.0598	0.3091	0.3091	-	0.0598	-
12	2.3 GS 110-1,000 kVa	-	0.0667	0.0762	0.0667	0.0667	0.0667	0.0041	0.0667	0.0041	0.0667	0.0041	0.0223	0.0223	-	0.0041	-
13	4.1 Street and Area Lighting	-	0.0088	0.0078	0.0088	0.0088	0.0088	0.0304	0.0088	0.0304	0.0088	0.0304	-	-	1.0000	0.0304	-
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
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	734,237	734,237
2	1.12 Domestic All Electric	29,100	29,100
3	2.1 GS 0-10 kW	137,322	137,322
4	2.2 GS 10-100 kW	324,638	324,638
5	2.3 GS 110-1,000 kVa	109,450	109,450
6	4.1 Street and Area Lighting	32,976	32,976
7	**Total**	**1,367,723**	**1,367,723**
	Ratios		
8	1.1 Domestic Diesel	0.5368	0.5368
9	1.12 Domestic All Electric	0.0213	0.0213
10	2.1 GS 0-10 kW	0.1004	0.1004
11	2.2 GS 10-100 kW	0.2374	0.2374
12	2.3 GS 110-1,000 kVa	0.0800	0.0800
13	4.1 Street and Area Lighting	0.0241	0.0241
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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
							Distribution										
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmsn Demand ($)	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 ($)	Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,385,305	462,944	459,112	-	2,370	188,933	67,654	7,257	15,271	33,397	43,644	7,550	4,381	-	74,122	-
2	1.12 Domestic All Electric	66,588	25,326	21,460	-	130	10,336	2,028	397	458	1,827	1,308	226	131	-	2,222	-
3	2.1 GS 0-10 kW	163,616	40,303	57,714	-	206	16,448	12,628	632	2,850	2,908	8,146	2,818	1,635	-	13,835	-
4	2.2 GS 10-100 kW	459,371	154,950	194,656	-	793	63,237	5,438	2,429	1,227	11,178	3,508	4,898	2,842	-	5,958	-
5	2.3 GS 110-1,000 kVa	139,386	49,290	60,966	-	252	20,116	369	773	83	3,556	238	353	205	-	404	-
6	4.1 Street and Area Lighting	29,454	6,499	6,232	-	33	2,653	2,765	102	624	469	1,784	-	-	4,425	3,030	-
7	**Total**	**2,243,720**	**739,312**	**800,140**	**-**	**3,785**	**301,723**	**90,881**	**11,589**	**20,514**	**53,335**	**58,628**	**15,846**	**9,195**	**4,425**	**99,570**	**-**
	Allocated Return on Debt																
8	1.1 Domestic Diesel	251,750	56,162	744	-	981	98,308	36,457	3,509	7,385	17,043	22,915	3,335	2,446	-	2,465	-
9	1.12 Domestic All Electric	11,911	3,072	35	-	54	5,378	1,093	192	221	932	687	100	73	-	74	-
10	2.1 GS 0-10 kW	30,494	4,889	94	-	85	8,559	6,805	306	1,378	1,484	4,277	1,245	913	-	460	-
11	2.2 GS 10-100 kW	68,540	18,798	315	-	328	32,904	2,930	1,175	594	5,704	1,842	2,164	1,587	-	198	-
12	2.3 GS 110-1,000 kVa	19,485	5,980	99	-	104	10,467	199	374	40	1,815	125	156	114	-	13	-
13	4.1 Street and Area Lighting	7,356	788	10	-	14	1,380	1,490	49	302	239	937	-	-	2,046	101	-
14	**Total**	**389,537**	**89,689**	**1,296**	**-**	**1,567**	**156,996**	**48,974**	**5,604**	**9,920**	**27,218**	**30,782**	**7,000**	**5,134**	**2,046**	**3,311**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	17,508	1,161	
2	1.12 Domestic All Electric	694	46	
3	2.1 GS 0-10 kW	3,274	217	
4	2.2 GS 10-100 kW	7,741	514	
5	2.3 GS 110-1,000 kVa	2,610	173	
6	4.1 Street and Area Lighting	786	52	
7	**Total**	**32,614**	**2,164**	
	Allocated Return on Debt			
8	1.1 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	**-**	**-**	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmsn Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Total Revenue Requirement																
16	1.1 Domestic Diesel	1,637,055	519,105	459,856	-	3,351	287,241	104,111	10,766	22,656	50,440	66,558	10,885	6,827	-	76,588	-
17	1.12 Domestic All Electric	78,499	28,398	21,495	-	183	15,714	3,120	589	679	2,759	1,995	326	205	-	2,296	-
18	2.1 GS 0-10 kW	194,110	45,193	57,808	-	292	25,007	19,432	937	4,229	4,391	12,423	4,063	2,549	-	14,295	-
19	2.2 GS 10-100 kW	527,911	173,748	194,972	-	1,122	96,141	8,369	3,604	1,821	16,883	5,350	7,062	4,430	-	6,156	-
20	2.3 GS 110-1,000 kVa	158,871	55,269	61,064	-	357	30,583	567	1,146	123	5,370	363	508	319	-	417	-
21	4.1 Street and Area Lighting	36,810	7,288	6,242	-	47	4,033	4,255	151	926	708	2,720	-	-	6,471	3,130	-
22	**Total**	**2,633,257**	**829,001**	**801,436**	**-**	**5,352**	**458,719**	**139,855**	**17,193**	**30,434**	**80,552**	**89,409**	**22,846**	**14,329**	**6,471**	**102,882**	**-**
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	(0)	5,988	5,305	-	39	3,314	1,201	124	261	582	768	126	79	-	884	-
24	1.12 Domestic All Electric	-	270	205	-	2	150	30	6	6	26	19	3	2	-	22	-
25	2.1 GS 0-10 kW	-	828	1,059	-	5	458	356	17	77	80	228	74	47	-	262	-
26	2.2 GS 10-100 kW	-	2,760	3,097	-	18	1,527	133	57	29	268	85	112	70	-	98	-
27	2.3 GS 110-1,000 kVa	0	985	1,089	-	6	545	10	20	2	96	6	9	6	-	7	-
28	4.1 Street and Area Lighting	-	170	146	-	1	94	99	4	22	17	63	-	-	151	73	-
29	**Total**	**(0)**	**11,002**	**10,900**	**-**	**71**	**6,088**	**1,829**	**228**	**398**	**1,069**	**1,169**	**324**	**203**	**151**	**1,345**	**-**
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	1,637,055	525,094	465,160	-	3,390	290,555	105,312	10,890	22,917	51,022	67,326	11,011	6,906	-	77,471	-
31	1.12 Domestic All Electric	78,499	28,668	21,699	-	185	15,863	3,150	595	686	2,786	2,014	329	207	-	2,317	-
32	2.1 GS 0-10 kW	194,110	46,021	58,867	-	297	25,465	19,788	954	4,306	4,472	12,651	4,138	2,595	-	14,557	-
33	2.2 GS 10-100 kW	527,911	176,508	198,069	-	1,139	97,669	8,502	3,661	1,850	17,151	5,435	7,174	4,500	-	6,254	-
34	2.3 GS 110-1,000 kVa	158,871	56,255	62,153	-	363	31,128	577	1,167	126	5,466	369	518	325	-	425	-
35	4.1 Street and Area Lighting	36,810	7,458	6,388	-	48	4,127	4,354	155	948	725	2,784	-	-	6,621	3,203	-
36	**Total**	**2,633,257**	**840,003**	**812,336**	**-**	**5,423**	**464,807**	**141,684**	**17,422**	**30,832**	**81,621**	**90,579**	**23,170**	**14,532**	**6,621**	**104,227**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.1 Domestic Diesel	17,508	1,161	
17	1.12 Domestic All Electric	694	46	
18	2.1 GS 0-10 kW	3,274	217	
19	2.2 GS 10-100 kW	7,741	514	
20	2.3 GS 110-1,000 kVa	2,610	173	
21	4.1 Street and Area Lighting	786	52	
22	**Total**	**32,614**	**2,164**	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(17,508)	(1,161)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(694)	(46)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,274)	(217)	
26	2.2 GS 10-100 kW	(7,741)	(514)	
27	2.3 GS 110-1,000 kVa	(2,610)	(173)	
28	4.1 Street and Area Lighting	(786)	(52)	
29	**Total**	**(32,614)**	**(2,164)**	
	Total Allocated Revenue Requirement			
30	1.1 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	4,161,867	456,862	-	407,656	446,394	652,930	177,028	106,451	188,427	118,396	123,299	93,437	74,993	27,566	1,007,750	137
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	14,376	14,376	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	82,190	82,190	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,471,729	1,087,007	1,384,722	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	438,020	-	-	-	438,020	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,604,760	1,002,217	-	586,818	170,705	311,213	82,426	56,901	100,719	56,954	59,147	47,700	24,229	15,512	90,119	100
	Expense Credits																
8	Sundry	(20,948)	(2,300)	-	(2,052)	(2,247)	(3,286)	(891)	(536)	(948)	(596)	(621)	(470)	(377)	(139)	(5,072)	(1)
9	Building Rental Income	(6,828)	(2,234)	-	(1,815)	(622)	(936)	(246)	(148)	(262)	(165)	(171)	(130)	(61)	(38)	-	(0)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,047)	(115)	-	(103)	(112)	(164)	(45)	(27)	(47)	(30)	(31)	(24)	(19)	(7)	(254)	(0)
12	Pole Attachments	(203,476)	-	-	-	-	(117,680)	(40,217)	-	-	(20,829)	(24,749)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(18,708)	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,708)	-
16	Meter Test Revenues	(25,449)	-	-	-	-	-	-	-	-	-	-	-	(25,449)	-	-	-
17	**Total Expense Credits**	**(276,457)**	**(4,648)**	**-**	**(3,970)**	**(2,981)**	**(122,067)**	**(41,399)**	**(711)**	**(1,258)**	**(21,620)**	**(25,572)**	**(624)**	**(25,906)**	**(184)**	**(24,034)**	**(1)**
18	**Subtotal Expenses**	**9,496,486**	**2,638,004**	**1,384,722**	**990,504**	**1,052,138**	**842,077**	**218,056**	**162,641**	**287,888**	**153,730**	**156,874**	**140,513**	**73,316**	**42,893**	**1,073,835**	**236**
19	Disposal Gain / Loss	47,019	12,732	-	16,823	3,243	5,496	1,448	1,058	1,873	1,009	1,041	936	403	310	642	5
20	**Subtotal Revenue Requirement Ex. Return**	**9,543,504**	**2,650,736**	**1,384,722**	**1,007,327**	**1,055,381**	**847,573**	**219,504**	**163,699**	**289,761**	**154,739**	**157,915**	**141,449**	**73,719**	**43,203**	**1,074,476**	**241**
21	Return on Debt	3,447,451	941,794	-	1,224,198	238,639	403,374	106,304	77,363	136,940	73,972	76,338	68,440	29,583	22,588	47,579	337
22	Return on Equity	362,152	98,935	-	128,601	25,069	42,374	11,167	8,127	14,385	7,771	8,019	7,190	3,108	2,373	4,998	35
23	**Total Revenue Requirement**	**13,353,107**	**3,691,465**	**1,384,722**	**2,360,127**	**1,319,088**	**1,293,322**	**336,975**	**249,189**	**441,086**	**236,482**	**242,272**	**217,079**	**106,410**	**68,164**	**1,127,054**	**613**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	256,400	24,142	Carryforward from Sch.2.4 L.24
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.24
	Expense Credits			
8	Sundry	(1,291)	(122)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(65)	(6)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
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	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(1,355)**	**(128)**	
18	**Subtotal Expenses**	**255,044**	**24,014**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**255,044**	**24,014**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**255,044**	**24,014**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,504,699	3,504,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,993,983**	**25,993,983**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,538,092	-	-	16,083,896	-	454,196	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,333,938	-	-	5,042,294	286,590	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**21,872,030**	-	-	**21,126,190**	286,590	454,196	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,951,349	-	-	-	6,951,349	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	412,065	-	-	-	-	310,676	39,579	-	-	36,035	25,775	-	-	-	-	-
9	Poles	12,898,934	-	-	-	-	7,460,073	2,549,500	-	-	1,320,438	1,568,923	-	-	-	-	-
10	Primary Conductor & Eqpt	2,422,411	-	-	-	-	2,148,678	273,732	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	515,827	-	-	-	-	515,827	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,768,601	-	-	-	-	-	-	1,721,465	3,047,136	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	957,395	-	-	-	-	-	-	-	-	558,162	399,234	-	-	-	-	-
14	Services	1,511,010	-	-	-	-	-	-	-	-	-	-	1,511,010	-	-	-	-
15	Meters	707,376	-	-	-	-	-	-	-	-	-	-	-	707,376	-	-	-
16	Street Lighting	445,779	-	-	-	-	-	-	-	-	-	-	-	-	445,779	-	-
17	**Subtotal Distribution**	**31,590,747**	-	-	-	6,951,349	**10,435,254**	**2,862,811**	**1,721,465**	**3,047,136**	**1,914,635**	**1,993,932**	**1,511,010**	**707,376**	**445,779**	-	-
18	**Subttl Prod, Trans, & Dist**	**79,456,760**	**25,993,983**	-	**21,126,190**	7,237,939	**10,889,450**	**2,862,811**	**1,721,465**	**3,047,136**	**1,914,635**	**1,993,932**	**1,511,010**	**707,376**	**445,779**	-	**5,054**
19	General	6,383,572	465,978	-	465,819	731,898	1,091,148	297,151	178,683	316,283	198,733	206,964	156,838	137,298	46,270	2,090,326	183
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	63,541	20,787	-	16,894	5,788	8,708	2,289	1,377	2,437	1,531	1,595	1,208	566	356	-	4
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**85,903,872**	**26,480,749**	-	**21,608,904**	**7,975,625**	**11,989,306**	**3,162,251**	**1,901,524**	**3,365,856**	**2,114,899**	**2,202,490**	**1,669,056**	**845,240**	**492,406**	**2,090,326**	**5,241**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 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; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
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, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	11,466,748	11,466,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	953,543	953,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**12,420,291**	**12,420,291**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	12,589,120	-	-	12,459,557	-	129,563	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,271,510	-	-	3,997,169	269,820	-	-	-	-	-	-	-	-	-	-	4,521
6	**Subtotal Transmission**	**16,860,630**	**-**	**-**	**16,456,726**	**269,820**	**129,563**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,521**
	Distribution																
7	Substations	2,708,062	-	-	-	2,708,062	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	145,408	-	-	-	-	109,630	13,966	-	-	12,716	9,095	-	-	-	-	-
9	Poles	6,101,261	-	-	-	-	3,528,652	1,205,926	-	-	624,574	742,109	-	-	-	-	-
10	Primary Conductor & Eqpt	1,054,083	-	-	-	-	934,971	119,111	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	389,197	-	-	-	-	389,197	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,741,454	-	-	-	-	-	-	989,665	1,751,789	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	510,652	-	-	-	-	-	-	-	-	297,710	212,942	-	-	-	-	-
14	Services	876,010	-	-	-	-	-	-	-	-	-	-	876,010	-	-	-	-
15	Meters	356,424	-	-	-	-	-	-	-	-	-	-	-	356,424	-	-	-
16	Street Lighting	291,346	-	-	-	-	-	-	-	-	-	-	-	-	291,346	-	-
17	**Subtotal Distribution**	**15,173,898**	**-**	**-**	**-**	**2,708,062**	**4,962,451**	**1,339,004**	**989,665**	**1,751,789**	**935,000**	**964,146**	**876,010**	**356,424**	**291,346**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**44,454,818**	**12,420,291**	**-**	**16,456,726**	**2,977,882**	**5,092,015**	**1,339,004**	**989,665**	**1,751,789**	**935,000**	**964,146**	**876,010**	**356,424**	**291,346**	**-**	**4,521**
19	General	1,935,626	141,294	-	141,246	221,926	330,858	90,102	54,180	95,903	60,260	62,756	47,556	41,632	14,030	633,828	55
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	47,915	13,387	-	17,738	3,210	5,488	1,443	1,067	1,888	1,008	1,039	944	384	314	-	5
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**46,438,359**	**12,574,972**	**-**	**16,615,709**	**3,203,018**	**5,428,361**	**1,430,549**	**1,044,912**	**1,849,580**	**996,267**	**1,027,940**	**924,511**	**398,440**	**305,690**	**633,828**	**4,581**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
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 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	122,596	122,596	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	22,189	22,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**144,785**	**144,785**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	47,654	-	-	46,345	-	1,309	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	46,142	-	-	43,619	2,479	-	-	-	-	-	-	-	-	-	-	44
6	Other	56,705	-	-	54,772	743	1,178	-	-	-	-	-	-	-	-	-	13
7	**Subtotal Transmission**	**150,501**	**-**	**-**	**144,736**	**3,222**	**2,486**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**57**
	Distribution																
8	Other	996,017	-	-	-	224,187	336,547	92,328	55,519	98,273	61,749	64,306	48,731	-	14,377	-	-
9	Meters	42,660	-	-	-	-	-	-	-	-	-	-	-	42,660	-	-	-
10	**Subtotal Distribution**	**1,038,677**	**-**	**-**	**-**	**224,187**	**336,547**	**92,328**	**55,519**	**98,273**	**61,749**	**64,306**	**48,731**	**42,660**	**14,377**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**1,333,964**	**144,785**	**-**	**144,736**	**227,410**	**339,033**	**92,328**	**55,519**	**98,273**	**61,749**	**64,306**	**48,731**	**42,660**	**14,377**	**-**	**57**
12	Customer Accounting	649,489	-	-	-	-	-	-	-	-	-	-	-	-	-	649,489	-
	Administrative & General:																
	Plant-Related:																
13	Production	56,721	56,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	62,210	-	-	60,089	815	1,292	-	-	-	-	-	-	-	-	-	14
15	Distribution	179,799	-	-	-	39,564	59,392	16,294	9,798	17,343	10,897	11,348	8,600	4,026	2,537	-	-
16	Prod, Trans, Distn Plant	67,282	22,011	-	17,889	6,129	9,221	2,424	1,458	2,580	1,621	1,688	1,279	599	377	-	4
17	Prod, Trans, Distn & General Plt	387,728	119,521	-	97,532	35,998	54,114	14,273	8,583	15,192	9,546	9,941	7,533	3,815	2,222	9,435	24
18	Property Insurance	56,247	33,323	-	6,937	10,037	1,374	374	225	398	250	261	198	173	58	2,633	7
	Revenue-Related:																
19	Municipal Tax	256,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	24,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,057,229	77,174	-	77,148	121,215	180,713	49,213	29,593	52,382	32,914	34,277	25,975	22,739	7,663	346,194	30
22	Prod,Trans & Distn Expense-Related	30,657	3,327	-	3,326	5,226	7,792	2,122	1,276	2,259	1,419	1,478	1,120	980	330	-	1
23	**Subtotal Admin & General**	**2,178,414**	**312,077**	**-**	**262,920**	**218,984**	**313,898**	**84,700**	**50,932**	**90,154**	**56,647**	**58,993**	**44,705**	**32,332**	**13,189**	**358,261**	**80**
24	**Total Operating & Maintenance Expenses**	**4,161,867**	**456,862**	**-**	**407,656**	**446,394**	**652,930**	**177,028**	**106,451**	**188,427**	**118,396**	**123,299**	**93,437**	**74,993**	**27,566**	**1,007,750**	**137**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	256,400	-	Revenue-related
20	PUB Assessment	-	24,142	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**256,400**	**24,142**	
24	**Total Operating & Maintenance Expenses**	**256,400**	**24,142**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Depreciation 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 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	57,266	57,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**958,794**	**958,794**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	456,030	-	-	441,062	-	14,967	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	114,965	-	-	112,209	2,667	-	-	-	-	-	-	-	-	-	-	90
6	**Subtotal Transmission**	**570,995**	**-**	**-**	**553,271**	**2,667**	**14,967**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**90**
	Distribution																
7	Substations	133,179	-	-	-	133,179	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	6,581	-	-	-	-	4,962	632	-	-	576	412	-	-	-	-	-
9	Poles	314,887	-	-	-	-	182,114	62,238	-	-	32,234	38,300	-	-	-	-	-
10	Primary Conductor & Eqpt	45,058	-	-	-	-	39,966	5,092	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	15,886	-	-	-	-	15,886	-	-	-	-	-	-	-	-	-	-
12	Transformers	133,043	-	-	-	-	-	-	48,029	85,014	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	24,746	-	-	-	-	-	-	-	-	14,427	10,319	-	-	-	-	-
14	Services	39,966	-	-	-	-	-	-	-	-	-	-	39,966	-	-	-	-
15	Meters	17,875	-	-	-	-	-	-	-	-	-	-	-	17,875	-	-	-
16	Street Lighting	13,196	-	-	-	-	-	-	-	-	-	-	-	-	13,196	-	-
17	**Subtotal Distribution**	**744,417**	**-**	**-**	**-**	**133,179**	**242,928**	**67,962**	**48,029**	**85,014**	**47,237**	**49,031**	**39,966**	**17,875**	**13,196**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**2,274,206**	**958,794**	**-**	**553,271**	**135,846**	**257,896**	**67,962**	**48,029**	**85,014**	**47,237**	**49,031**	**39,966**	**17,875**	**13,196**	**-**	**90**
19	General	275,210	20,089	-	20,083	31,554	47,042	12,811	7,703	13,636	8,568	8,923	6,762	5,919	1,995	90,119	8
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	55,345	23,333	-	13,464	3,306	6,276	1,654	1,169	2,069	1,150	1,193	973	435	321	-	2
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**2,604,760**	**1,002,217**	**-**	**586,818**	**170,705**	**311,213**	**82,426**	**56,901**	**100,719**	**56,954**	**59,147**	**47,700**	**24,229**	**15,512**	**90,119**	**100**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	46,438,359	12,574,972	-	16,615,709	3,203,018	5,428,361	1,430,549	1,044,912	1,849,580	996,267	1,027,940	924,511	398,440	305,690	633,828	4,581
2	Cash Working Capital	103,811	28,111	-	37,144	7,160	12,135	3,198	2,336	4,135	2,227	2,298	2,067	891	683	1,417	10
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	35,602	35,602	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	85,065	85,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	872,295	268,894	-	219,424	80,987	121,743	32,110	19,309	34,178	21,475	22,365	16,948	8,583	5,000	21,226	53
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,804,130	759,326	-	1,003,322	193,411	327,786	86,382	63,096	111,685	60,159	62,071	55,826	24,059	18,459	38,273	277
8	Total Rate Base	**50,339,263**	**13,751,969**	**-**	**17,875,598**	**3,484,576**	**5,890,024**	**1,552,240**	**1,129,652**	**1,999,578**	**1,080,128**	**1,114,674**	**999,351**	**431,973**	**329,833**	**694,744**	**4,921**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**50,339,263**	**13,751,969**	**-**	**17,875,598**	**3,484,576**	**5,890,024**	**1,552,240**	**1,129,652**	**1,999,578**	**1,080,128**	**1,114,674**	**999,351**	**431,973**	**329,833**	**694,744**	**4,921**
11	Return on Debt	3,447,451	941,794	-	1,224,198	238,639	403,374	106,304	77,363	136,940	73,972	76,338	68,440	29,583	22,588	47,579	337
12	Return on Equity	362,152	98,935	-	128,601	25,069	42,374	11,167	8,127	14,385	7,771	8,019	7,190	3,108	2,373	4,998	35
13	Return on Rate Base	**3,809,603**	**1,040,729**	**-**	**1,352,799**	**263,708**	**445,749**	**117,471**	**85,490**	**151,325**	**81,743**	**84,357**	**75,629**	**32,691**	**24,961**	**52,577**	**372**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	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 - Demand
5	Fuel Inventory - Gas Turbine	Production - Demand
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.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Basis of Allocation to Classes of Service

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 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Amounts		(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)	
1	CFB - Goose Bay Secondary	-	-	85,126	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	70,240	302,417	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	3,514	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	1,835	7,732	1,620	1,573	1,573	601	1,501	601	1,501	601	601	601	-	601	-
5	1.1A Domestic All Electric	-	74,301	308,713	65,585	63,672	63,672	7,181	60,771	7,181	60,771	7,181	7,181	7,181		7,181	
6	2.1GS 0-10 kW	-	1,045	5,789	923	896	896	413	855	413	855	413	826	826	-	413	-
7	2.2GS 10-100 kW	-	13,526	71,360	11,939	11,591	11,591	612	11,059	612	11,059	612	4,941	4,941	-	612	-
8	2.3GS 110-1,000 kVa	-	20,751	99,496	18,317	17,782	17,782	120	16,912	120	16,912	120	1,027	1,027	-	120	-
9	2.4GS Over 1,000 kVa	-	13,007	74,377	11,482	11,147	11,147	6	9,549	6	9,549	6	51	51	-	6	-
10	4.1Street and Area Lighting	-	436	1,777	385	374	374	280	357	280	357	280	-	-	1	280	-
11	**Subtotal Rural**		**124,903**	**569,243**	**110,250**	**107,034**	**107,034**	**9,213**	**101,003**	**9,213**	**101,003**	**9,213**	**14,628**	**14,628**	**1**	**9,213**	**-**
12	**Total Labrador Interconnected**		**195,143**	**960,300**	**172,250**	**107,034**	**107,034**	**9,214**	**101,003**	**9,214**	**101,003**	**9,214**	**14,628**	**14,628**	**1**	**9,214**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0886	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3599	0.3149	0.3599	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0037	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0094	0.0081	0.0094	0.0147	0.0147	0.0652	0.0149	0.0652	0.0149	0.0652	0.0411	0.0411	-	0.0652	-
17	1.1A Domestic All Electric	-	0.3808	0.3215	0.3808	0.5949	0.5949	0.7794	0.6017	0.7794	0.6017	0.7794	0.4909	0.4909	-	0.7794	-
18	2.1GS 0-10 kW	-	0.0054	0.0060	0.0054	0.0084	0.0084	0.0448	0.0085	0.0448	0.0085	0.0448	0.0565	0.0565	-	0.0448	-
19	2.2GS 10-100 kW	-	0.0693	0.0743	0.0693	0.1083	0.1083	0.0664	0.1095	0.0664	0.1095	0.0664	0.3378	0.3378	-	0.0664	-
20	2.3GS 110-1,000 kVa	-	0.1063	0.1036	0.1063	0.1661	0.1661	0.0130	0.1674	0.0130	0.1674	0.0130	0.0702	0.0702	-	0.0130	-
21	2.4GS Over 1,000 kVa	-	0.0667	0.0775	0.0667	0.1041	0.1041	0.0007	0.0945	0.0007	0.0945	0.0007	0.0035	0.0035	-	0.0007	-
22	4.1Street and Area Lighting	-	0.0022	0.0019	0.0022	0.0035	0.0035	0.0304	0.0035	0.0304	0.0035	0.0304	-	-	1.0000	0.0304	-
23	**Subtotal Rural**		**0.6401**	**0.5928**	**0.6401**	**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	-	-	0.1301	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0147	0.0118	0.0147	0.0147	0.0147	0.0652	0.0149	0.0652	0.0149	0.0652	0.0411	0.0411	-	0.0652	-
27	1.1A Domestic All Electric	-	0.5949	0.4718	0.5949	0.5949	0.5949	0.7794	0.6017	0.7794	0.6017	0.7794	0.4909	0.4909	-	0.7794	-
28	2.1GS 0-10 kW	-	0.0084	0.0088	0.0084	0.0084	0.0084	0.0448	0.0085	0.0448	0.0085	0.0448	0.0565	0.0565	-	0.0448	-
29	2.2GS 10-100 kW	-	0.1083	0.1091	0.1083	0.1083	0.1083	0.0664	0.1095	0.0664	0.1095	0.0664	0.3378	0.3378	-	0.0664	-
30	2.3GS 110-1,000 kVa	-	0.1661	0.1520	0.1661	0.1661	0.1661	0.0130	0.1674	0.0130	0.1674	0.0130	0.0702	0.0702	-	0.0130	-
31	2.4GS Over 1,000 kVa	-	0.1041	0.1137	0.1041	0.1041	0.1041	0.0007	0.0945	0.0007	0.0945	0.0007	0.0035	0.0035	-	0.0007	-
32	4.1Street and Area Lighting	-	0.0035	0.0027	0.0035	0.0035	0.0035	0.0304	0.0035	0.0304	0.0035	0.0304	-	-	1.0000	0.0304	-
33	**Subtotal Rural**		**1.0000**	**0.8699**	**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
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	3,363,030
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	197,514	197,514
5	1.1A Domestic All Electric	5,855,741	5,855,741
6	2.1GS 0-10 kW	162,172	162,172
7	2.2GS 10-100 kW	1,743,090	1,743,090
8	2.3GS 110-1,000 kVa	2,148,810	2,148,810
9	2.4GS Over 1,000 kVa	426,570	1,548,821
10	4.1Street and Area Lighting	161,952	161,952
11	**Subtotal Rural**	**10,695,849**	**11,818,100**
12	**Total Labrador Interconnected**	**10,695,849**	**15,181,130**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2215
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0185	0.0130
17	1.1A Domestic All Electric	0.5475	0.3857
18	2.1GS 0-10 kW	0.0152	0.0107
19	2.2GS 10-100 kW	0.1630	0.1148
20	2.3GS 110-1,000 kVa	0.2009	0.1415
21	2.4GS Over 1,000 kVa	0.0399	0.1020
22	4.1Street and Area Lighting	0.0151	0.0107
23	**Subtotal Rural**	**1.0000**	**0.7785**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2215
	Rural		
26	1.1Domestic	0.0185	0.0130
27	1.1A Domestic All Electric	0.5475	0.3857
28	2.1GS 0-10 kW	0.0152	0.0107
29	2.2GS 10-100 kW	0.1630	0.1148
30	2.3GS 110-1,000 kVa	0.2009	0.1415
31	2.4GS Over 1,000 kVa	0.0399	0.1020
32	4.1Street and Area Lighting	0.0151	0.0107
33	**Subtotal Rural**	**1.0000**	**0.7785**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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
										Distribution							
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	128,498	-	122,749	-	-	-	24	-	31	-	17	-	-	-	117	241
2	IOCC Firm	1,752,769	954,113	436,076	362,580	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	5,067	-	5,067	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	205,705	24,927	11,149	9,473	15,506	12,453	14,318	2,433	18,900	2,299	10,300	5,812	3,029	-	70,085	-
5	1.1A Domestic All Electric	4,773,481	1,009,276	445,154	383,543	627,818	504,199	171,072	98,493	225,827	93,102	123,072	69,440	36,190	-	837,401	-
6	2.1GS 0-10 kW	140,897	14,197	8,347	5,395	8,831	7,092	9,839	1,385	12,988	1,310	7,078	7,987	4,163	-	48,161	-
7	2.2GS 10-100 kW	830,135	183,734	102,899	69,822	114,292	91,787	14,585	17,924	19,253	16,943	10,493	47,784	24,904	-	71,393	-
8	2.3GS 110-1,000 kVa	994,310	281,873	143,470	107,117	175,338	140,814	2,853	27,409	3,767	25,909	2,053	9,928	5,174	-	13,968	-
9	2.4GS Over 1,000 kVa	593,874	176,688	107,249	67,145	109,908	88,267	143	15,476	189	14,629	103	497	259	-	700	-
10	4.1Street and Area Lighting	118,768	5,929	2,563	2,253	3,688	2,962	6,670	579	8,805	547	4,799	-	-	43,203	32,652	-
11	**Subtotal Rural**	**7,657,170**	**1,696,623**	**820,830**	**644,747**	**1,055,381**	**847,573**	**219,480**	**163,699**	**289,729**	**154,739**	**157,898**	**141,449**	**73,719**	**43,203**	**1,074,360**	**-**
12	**Total**	**9,543,504**	**2,650,736**	**1,384,722**	**1,007,327**	**1,055,381**	**847,573**	**219,504**	**163,699**	**289,761**	**154,739**	**157,915**	**141,449**	**73,719**	**43,203**	**1,074,476**	**241**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	377	-	-	-	-	-	12	-	15	-	8	-	-	-	5	337
14	IOCC Firm	779,633	338,992	-	440,641	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	60,026	8,856	-	11,512	3,506	5,926	6,934	1,150	8,932	1,099	4,979	2,812	1,215	-	3,103	-
17	1.1A Domestic All Electric	1,631,950	358,591	-	466,117	141,960	239,957	82,849	46,547	106,725	44,507	59,494	33,599	14,523	-	37,081	-
18	2.1GS 0-10 kW	40,246	5,044	-	6,557	1,997	3,375	4,765	655	6,138	626	3,422	3,865	1,671	-	2,133	-
19	2.2GS 10-100 kW	293,741	65,280	-	84,855	25,843	43,683	7,063	8,471	9,099	8,099	5,072	23,120	9,994	-	3,161	-
20	2.3GS 110-1,000 kVa	373,981	100,148	-	130,178	39,647	67,016	1,382	12,954	1,780	12,386	992	4,804	2,076	-	619	-
21	2.4GS Over 1,000 kVa	226,127	62,776	-	81,600	24,852	42,008	69	7,314	89	6,993	50	241	104	-	31	-
22	4.1Street and Area Lighting	41,369	2,107	-	2,738	834	1,410	3,230	273	4,161	261	2,320	-	-	22,588	1,446	-
23	**Subtotal Rural**	**2,667,441**	**602,802**	**-**	**783,557**	**238,639**	**403,374**	**106,293**	**77,363**	**136,925**	**73,972**	**76,329**	**68,440**	**29,583**	**22,588**	**47,574**	**-**
24	**Total**	**3,447,451**	**941,794**	**-**	**1,224,198**	**238,639**	**403,374**	**106,304**	**77,363**	**136,940**	**73,972**	**76,338**	**68,440**	**29,583**	**22,588**	**47,579**	**337**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	40	-	-	-	-	-	1	-	2	-	1	-	-	-	1	35
26	IOCC Firm	81,900	35,611	-	46,289	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	6,306	930	-	1,209	368	623	728	121	938	115	523	295	128	-	326	-
29	1.1A Domestic All Electric	171,435	37,670	-	48,965	14,913	25,207	8,703	4,890	11,211	4,675	6,250	3,530	1,526	-	3,895	-
30	2.1GS 0-10 kW	4,228	530	-	689	210	355	501	69	645	66	359	406	175	-	224	-
31	2.2GS 10-100 kW	30,857	6,858	-	8,914	2,715	4,589	742	890	956	851	533	2,429	1,050	-	332	-
32	2.3GS 110-1,000 kVa	39,286	10,520	-	13,675	4,165	7,040	145	1,361	187	1,301	104	505	218	-	65	-
33	2.4GS Over 1,000 kVa	23,754	6,595	-	8,572	2,611	4,413	7	768	9	735	5	25	11	-	3	-
34	4.1Street and Area Lighting	4,346	221	-	288	88	148	339	29	437	27	244	-	-	2,373	152	-
35	**Subtotal Rural**	**280,212**	**63,324**	**-**	**82,312**	**25,069**	**42,374**	**11,166**	**8,127**	**14,384**	**7,771**	**8,018**	**7,190**	**3,108**	**2,373**	**4,998**	**-**
36	**Total**	**362,152**	**98,935**	**-**	**128,601**	**25,069**	**42,374**	**11,167**	**8,127**	**14,385**	**7,771**	**8,019**	**7,190**	**3,108**	**2,373**	**4,998**	**35**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	5,320	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	4,710	312	
5	1.1A Domestic All Electric	139,631	9,263	
6	2.1GS 0-10 kW	3,867	257	
7	2.2GS 10-100 kW	41,564	2,757	
8	2.3GS 110-1,000 kVa	51,239	3,399	
9	2.4GS Over 1,000 kVa	10,172	2,450	
10	4.1Street and Area Lighting	3,862	256	
11	**Subtotal Rural**	**255,044**	**18,695**	
12	**Total**	**255,044**	**24,014**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	**-**	**-**	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	**-**	**-**	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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 Primary Lines Customer	9 Line Transformers Demand	10 Line Transformers Customer	11 Secondary Lines Demand	12 Secondary Lines Customer	13 Services Customer	14 Meters Customer	15 Street Lighting Customer	16 Accounting Customer	17 Specifically Assigned Customer
						Distribution											
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	128,914	-	122,749	-	-	-	37	-	48	-	26	-	-	-	122	613
38	IOCC Firm	2,614,302	1,328,716	436,076	849,510	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	5,067	-	5,067	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	272,037	34,714	11,149	22,194	19,380	19,002	21,980	3,703	28,771	3,514	15,803	8,919	4,372	-	73,514	-
41	1.1A Domestic All Electric	6,576,866	1,405,536	445,154	898,625	784,690	769,362	262,624	149,930	343,763	142,284	188,816	106,568	52,239	-	878,378	-
42	2.1GS 0-10 kW	185,371	19,771	8,347	12,640	11,038	10,822	15,104	2,109	19,771	2,001	10,859	12,258	6,009	-	50,518	-
43	2.2GS 10-100 kW	1,154,734	255,872	102,899	163,591	142,850	140,059	22,390	27,285	29,308	25,893	16,098	73,334	35,947	-	74,887	-
44	2.3GS 110-1,000 kVa	1,407,577	392,541	143,470	250,970	219,150	214,869	4,381	41,724	5,734	39,596	3,149	15,236	7,469	-	14,651	-
45	2.4GS Over 1,000 kVa	843,755	246,059	107,249	157,317	137,371	134,688	219	23,558	287	22,356	158	763	374	-	734	-
46	4.1Street and Area Lighting	164,483	8,257	2,563	5,279	4,610	4,520	10,240	881	13,404	836	7,362	-	-	68,164	34,250	-
47	**Subtotal Rural**	**10,604,823**	**2,362,750**	**820,830**	**1,510,616**	**1,319,088**	**1,293,322**	**336,939**	**249,189**	**441,038**	**236,482**	**242,246**	**217,079**	**106,410**	**68,164**	**1,126,931**	**-**
48	**Total**	**13,353,107**	**3,691,465**	**1,384,722**	**2,360,127**	**1,319,088**	**1,293,322**	**336,975**	**249,189**	**441,086**	**236,482**	**242,272**	**217,079**	**106,410**	**68,164**	**1,127,054**	**613**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	5,283	-	-	-	2	-	2	-	1	-	-	-	5	26
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	(0)	653	210	417	365	357	413	70	541	66	297	168	82	-	1,383	-
53	1.1A Domestic All Electric	0	32,557	10,311	20,815	18,176	17,821	6,083	3,473	7,963	3,296	4,374	2,468	1,210	-	20,346	-
54	2.1GS 0-10 kW	-	450	190	288	251	246	344	48	450	46	247	279	137	-	1,149	-
55	2.2GS 10-100 kW	-	10,213	4,107	6,530	5,702	5,590	894	1,089	1,170	1,034	643	2,927	1,435	-	2,989	-
56	2.3GS 110-1,000 kVa	-	15,853	5,794	10,135	8,850	8,677	177	1,685	232	1,599	127	615	302	-	592	-
57	2.4GS Over 1,000 kVa	-	3,737	1,629	2,389	2,086	2,045	3	358	4	340	2	12	6	-	11	-
58	4.1Street and Area Lighting	-	212	66	136	118	116	263	23	344	21	189	-	-	1,750	879	-
59	**Subtotal Rural**	**0**	**63,674**	**22,307**	**40,710**	**35,548**	**34,854**	**8,177**	**6,745**	**10,704**	**6,401**	**5,879**	**6,469**	**3,171**	**1,750**	**27,350**	**-**
60	**Total**	**0**	**63,674**	**27,590**	**40,710**	**35,548**	**34,854**	**8,179**	**6,745**	**10,706**	**6,401**	**5,880**	**6,469**	**3,171**	**1,750**	**27,355**	**26**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	128,914	-	128,032	-	-	-	38	-	50	-	27	-	-	-	128	639
62	IOCC Firm	2,614,302	1,328,716	436,076	849,510	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	5,067	-	5,067	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	272,037	35,367	11,359	22,612	19,745	19,359	22,393	3,773	29,312	3,580	16,100	9,087	4,454	-	74,897	-
65	1.1A Domestic All Electric	6,576,866	1,438,093	455,465	919,440	802,866	787,184	268,708	153,403	351,726	145,580	193,190	109,037	53,449	-	898,724	-
66	2.1GS 0-10 kW	185,371	20,220	8,537	12,928	11,289	11,068	15,448	2,157	20,221	2,047	11,106	12,537	6,146	-	51,667	-
67	2.2GS 10-100 kW	1,154,734	266,085	107,006	170,121	148,551	145,650	23,284	28,374	30,478	26,927	16,740	76,261	37,382	-	77,876	-
68	2.3GS 110-1,000 kVa	1,407,577	408,394	149,263	261,105	228,000	223,547	4,557	43,409	5,966	41,195	3,277	15,852	7,770	-	15,243	-
69	2.4GS Over 1,000 kVa	843,755	249,796	108,877	159,706	139,457	136,733	223	23,916	292	22,696	160	775	380	-	745	-
70	4.1Street and Area Lighting	164,483	8,469	2,629	5,415	4,728	4,636	10,503	903	13,748	857	7,551	-	-	69,914	35,129	-
71	**Subtotal Rural**	**10,604,823**	**2,426,424**	**843,137**	**1,551,326**	**1,354,637**	**1,328,176**	**345,116**	**255,934**	**451,741**	**242,883**	**248,125**	**223,548**	**109,581**	**69,914**	**1,154,281**	**-**
72	**Total**	**13,353,107**	**3,755,139**	**1,412,312**	**2,400,837**	**1,354,637**	**1,328,176**	**345,154**	**255,934**	**451,791**	**242,883**	**248,152**	**223,548**	**109,581**	**69,914**	**1,154,409**	**639**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requirement	($)	($)	
37	CFB - Goose Bay Boiler	-	5,320	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	4,710	312	
41	1.1A Domestic All Electric	139,631	9,263	
42	2.1GS 0-10 kW	3,867	257	
43	2.2GS 10-100 kW	41,564	2,757	
44	2.3GS 110-1,000 kVa	51,239	3,399	
45	2.4GS Over 1,000 kVa	10,172	2,450	
46	4.1Street and Area Lighting	3,862	256	
47	**Subtotal Rural**	**255,044**	**18,695**	
48	**Total**	**255,044**	**24,014**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(5,320)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(4,710)	(312)	
53	1.1A Domestic All Electric	(139,631)	(9,263)	
54	2.1GS 0-10 kW	(3,867)	(257)	
55	2.2GS 10-100 kW	(41,564)	(2,757)	
56	2.3GS 110-1,000 kVa	(51,239)	(3,399)	
57	2.4GS Over 1,000 kVa	(10,172)	(2,450)	
58	4.1Street and Area Lighting	(3,862)	(256)	
59	**Subtotal Rural**	**(255,044)**	**(18,695)**	
60	**Total**	**(255,044)**	**(24,014)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	**-**	**-**	
72	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	42.19%	57.81%														
2	Hydraulic - GNP	100%	42.19%	57.81%		0.0%												
3	Holyrood	100%	57.72%	42.28%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	47.72%	52.28%														
7	Dsl / Gas Tur Labrador Isolated	100%	38.37%	61.63%														
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%	100.00%	0.00%		0.0%												
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%	42.19%	57.81%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	42.19%	57.81%														
21	Term Stns - Holyrood	100%	57.72%	42.28%														
22	Term Stns - Gas Tur	100%	100%															
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%												
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
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned 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%	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)

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)	6,727,750	10,434	41,374	16,121	960,300
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	765,910	1,188	4,710	1,835	109,324
4	Coincident Peak at Generation (kW)	1,324,915	2,272	7,643	3,587	195,143
5	System Load Factor	57.81%	52.28%	61.63%	51.16%	56.02%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	1999 Actual	919,801,520	466	8,760	22.53%
2	2000 Actual	970,283,280	466	8,784	23.70%
3	2001 Actual	2,098,489,700	466	8,760	51.41%
4	2002 Actual	2,385,262,000	466	8,760	58.43%
5	2003 Forecast	2,259,860,000	466	8,760	55.36%
6	5-Year Average	1,726,739,300	466	8,765	42.28%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Total System
Power Purchases

Line No.		1	2	3	4	5	6	7	
		Total ($)	Production Demand ($)	Production & Transmission Energy ($)	Transmission Demand ($)	Rural Transmission Demand ($)	Distribution Demand ($)	Basis of Functional Classification
	Island Interconnected:							
1	DLP Secondary	-		-				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	-		-				Production - Energy (Secondary)
3	Wheeling	402,701				402,701		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	29,510,763	12,451,122	17,059,641				Energy: System Load Factor
7	**Subtotal**	**29,913,464**	**12,451,122**	**17,059,641**	**-**	**402,701**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,471,729	1,087,007	1,384,722				Energy: System Load Factor
9	Other	438,020					438,020	
10	**Subtotal**	**2,909,749**	**1,087,007**	**1,384,722**	**-**	**-**	**438,020**	
	Isolated Systems:							
11	Mary's Harbour	34,824		34,824				Production - Energy
12	L'Anse au Loup	736,139		736,139				Production - Energy
13	**Subtotal**	**770,963**	**-**	**770,963**	**-**	**-**	**-**	
14	**Total**	**33,594,176**	**13,538,129**	**19,215,326**	**-**	**402,701**	**438,020**	