

- 1 Q. On page 13, lines 11 to 18 of Mr. Greneman's Pre-filed Evidence, he shows
2 three refinements made to the cost of service evidence. Please show the
3 impact of each refinement and of all three refinements in total, on the costs
4 assigned to each customer class, including Industrial Customers,
5 Newfoundland Power and the Rural Customers.
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8 A. Please refer to the attached schedules.

**Newfoundland and Labrador Hydro
2004 Test Year Scenario Analysis
Customer Impacts: Hydro Place Re-Systemized**

	1	2	3	4	5	6
	Revenue Requirement Before Revenue Credit and Deficit Allocation			Revenue Requirement After Revenue Credit and Deficit Allocation		
	Hydro Place All Systems (Submsn May 2003)	Hydro Place Island Intercnctd	Increase (Decrease)	Hydro Place All Systems (Submsn May 2003)	Hydro Place Island Intercnctd	Increase (Decrease)
Total System						
1 Newfoundland Power	222,506,054	223,086,711	(580,657)	258,876,731	259,044,223	(167,492)
2 Island Industrial	52,290,690	52,411,141	(120,451)	52,313,650	52,434,072	(120,422)
3 Labrador Industrial	2,654,841	2,646,823	8,018	2,654,841	2,646,823	8,018
4 CFB - Goose Bay Secondary	129,975	129,962	14	3,014,118	3,014,118	-
5 Rural Labrador Interconnected	10,694,710	10,523,023	171,687	12,706,161	12,472,225	233,936
Rural Deficit Areas						
6 Island Interconnected	54,593,258	54,844,797	(251,539)	35,167,578	35,167,578	-
7 Island Isolated	8,299,138	8,079,279	219,859	1,575,076	1,575,076	-
8 Labrador Isolated	20,101,385	19,644,196	457,189	6,192,661	6,192,661	-
9 L'Anse au Loup	2,745,185	2,695,265	49,920	1,514,420	1,514,420	-
10 Subtotal	85,738,966	85,263,537	475,429	44,449,735	44,449,735	-
11 Total	374,015,236	374,061,196	(45,960)	374,015,236	374,061,196	(45,960)

Newfoundland and Labrador Hydro
2004 Test Year Scenario Analysis
Customer Impacts: General Plant Functionalized on Expenses

	1	2	3	4	5	6
	Revenue Requirement Before Revenue Credit and Deficit Allocation			Revenue Requirement After Revenue Credit and Deficit Allocation		
	Genl Plt Functionalized on Expenses (Submsn May 2003)	Genl Plt Functionalized on Plant	Increase (Decrease)	Genl Plt Functionalized on Expenses (Submsn May 2003)	Genl Plt Functionalized on Plant	Increase (Decrease)
Total System						
1 Newfoundland Power	222,506,054	222,737,962	(231,907)	258,876,731	259,020,121	(143,390)
2 Island Industrial	52,290,690	52,294,737	(4,047)	52,313,650	52,317,730	(4,080)
3 Labrador Industrial	2,654,841	2,741,726	(86,885)	2,654,841	2,741,726	(86,885)
4 CFB - Goose Bay Secondary	129,975	129,974	1	3,014,118	3,014,118	-
5 Rural Labrador Interconnected	10,694,710	10,607,825	86,884	12,706,161	12,571,006	135,155
Rural Deficit Areas						
6 Island Interconnected	54,593,258	54,456,504	136,754	35,167,578	35,167,578	-
7 Island Isolated	8,299,138	8,299,138	-	1,575,076	1,575,076	-
8 Labrador Isolated	20,101,385	20,101,385	-	6,192,661	6,192,661	-
9 L'Anse au Loup	2,745,185	2,745,185	-	1,514,420	1,514,420	-
10 Subtotal	85,738,966	85,602,212	136,754	44,449,735	44,449,735	-
11 Total	374,015,236	374,114,436	(99,200)	374,015,236	374,114,436	(99,200)

**Newfoundland and Labrador Hydro
2004 Test Year Scenario Analysis
Customer Impacts: Municipal Tax and PUB Assessment Revenue-Related**

	1	2	3	4	5	6
	Revenue Requirement Before Revenue Credit and Deficit Allocation			Revenue Requirement After Revenue Credit and Deficit Allocation		
	Mun Tax & PUB Assess. Rev-Related (Submsn May 2003)	Mun Tax Distribut'n PUB Assess. OH	Increase (Decrease)	Mun Tax & PUB Assess. Rev-Related (Submsn May 2003)	Mun Tax Distribut'n PUB Assess. OH	Increase (Decrease)
Total System						
1 Newfoundland Power	222,506,054	222,388,071	117,983	258,876,731	258,883,071	(6,339)
2 Island Industrial	52,290,690	52,261,564	29,125	52,313,650	52,284,826	28,824
3 Labrador Industrial	2,654,841	2,656,006	(1,165)	2,654,841	2,656,006	(1,165)
4 CFB - Goose Bay Secondary	129,975	124,500	5,475	3,014,118	3,014,118	-
5 Rural Labrador Interconnected	10,694,710	10,696,919	(2,209)	12,706,161	12,727,481	(21,320)
Rural Deficit Areas						
6 Island Interconnected	54,593,258	54,658,632	(65,374)	35,167,578	35,167,578	-
7 Island Isolated	8,299,138	8,326,083	(26,945)	1,575,076	1,575,076	-
8 Labrador Isolated	20,101,385	20,153,833	(52,448)	6,192,661	6,192,661	-
9 L'Anse au Loup	2,745,185	2,749,628	(4,443)	1,514,420	1,514,420	-
10 Subtotal	85,738,966	85,888,176	(149,210)	44,449,735	44,449,735	-
11 Total	374,015,236	374,015,236	(0)	374,015,236	374,015,236	(0)

Newfoundland and Labrador Hydro
2004 Test Year Scenario Analysis
Customer Impacts: Combined Impact of Changes Requested by CA-130*

	1	2	3	4	5	6
	Revenue Requirement Before Revenue Credit and Deficit Allocation			Revenue Requirement After Revenue Credit and Deficit Allocation		
	Submission May 2003	CA-130 All Changes	Increase (Decrease)	Submission May 2003	CA-130 All Changes	Increase (Decrease)
Total System						
1 Newfoundland Power	222,506,054	223,230,799	(724,745)	258,876,731	259,194,284	(317,552)
2 Island Industrial	52,290,690	52,391,502	(100,813)	52,313,650	52,414,766	(101,116)
3 Labrador Industrial	2,654,841	2,701,008	(46,167)	2,654,841	2,701,008	(46,167)
4 CFB - Goose Bay Secondary	129,975	124,484	5,491	3,014,118	3,014,118	-
5 Rural Labrador Interconnected	10,694,710	10,472,214	222,495	12,706,161	12,395,306	310,855
Rural Deficit Areas						
6 Island Interconnected	54,593,258	54,746,633	(153,375)	35,167,578	35,167,578	-
7 Island Isolated	8,299,138	8,106,224	192,914	1,575,076	1,575,076	-
8 Labrador Isolated	20,101,385	19,696,644	404,741	6,192,661	6,192,661	-
9 L'Anse au Loup	2,745,185	2,699,708	45,477	1,514,420	1,514,420	-
10 Subtotal	85,738,966	85,249,209	489,757	44,449,735	44,449,735	-
11 Total	374,015,236	374,169,217	(153,981)	374,015,236	374,169,217	(153,981)

- * Changes:
- Hydro Place Island Interconnected
 - General Plant functionalized on plant values
 - Municipal Tax allocated on distribution expenses; PUB Assessment allocated as overhead.