Q. Provide copies of NLH-1, NLH-2, NLH-3 and NLH-4 from the 1995 Isolated Rural Rate Hearing.

A. Please find attached the responses to NLH-1, NLH-2, NLH-3 and NLH-4 from the 1995 Isolated Rural Rate Hearing.

NEWFOUNDLAND AND LABRADOR HYDRO 1995 Rural Inquiry Cost of Service Assumptions		
Item \ Case	Base Case NLH - 1	Interconnection Case NLH - 2
Capital Program	No interconnection project assumed.	St. Anthony/Roddickton Interconnection assumed to occur January 1/95.
Operating and maintenance costs	Same as Hydro's 1995 Budget, increased for the removal of capitalized expense.	Hydro's 1995 Budget as a base, modified to reflect changes due to interconnection.

The following assumptions are the same for both cases:

1. The Cost of Service methodology, as approved by the PUB at Hydro's 1992 Generic Methodology Hearing, is used.

2. The Test Year is 1995, with normal hydraulic production.

3. Purchase price of Bunker C fuel is forecast at $15/bbl.

4. Newfoundland Power's 30 MW credit for its South Side Steam Plant is excluded.

5. Short term interest rate is forecast at 6.29%

6. No new long-term debt issues were assumed.[1]

7. Margin is calculated based on a 1.08 times gross interest coverage.

8. Proposed changes to the EPCA have not been implemented.

---

[1] Since a new long-term debt issue was not contemplated in the 1995 Budget, the financing of $32.1 million capital costs for the St. Anthony interconnection was carried at the short-term rate of 6.29%. As a rule of thumb, the annual interest costs would be approximately $321,000 higher for each 1% increase in long-term financing rates.

NEWFOUNDLAND AND LABRADOR HYDRO
RURAL INQUIRY
1995 COST OF SERVICE INTERCONNECTION SCENARIO

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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Revenue Requirement

Line No.	(1) Description	(2) Total	(3) Island Interconnected	(4) Isolated Systems	(5) Labrador Interconnected	(6) Basis of Proration
		($)	($)	($)	($)	
	Revenue Requirement					
	Expenses					
1	Operating and Maintenance	78,978,798	61,117,666	13,932,903	3,928,229	Detailed analysis
2	Fuels	53,323,605	49,066,220	4,158,778	98,607	Detailed analysis
3	Fuels-Isl Int - Gas Turbine & Diesel	332,988	332,988	---	---	Detailed analysis
4	Power Purchases	3,134,692	---	---	3,134,692	Detailed analysis
5	Power Purchases - Other	1,908,130	1,576,340	0	331,790	Detailed analysis
6	Depreciation	28,926,272	25,336,005	1,837,561	1,752,706	Detailed analysis
	Expense Credits:					
7	Sundry	(84,000)	(65,003)	(14,819)	(4,178)	Total O&M expenses
8	Building Rental Income	(30,828)	(24,000)	---	(6,828)	Detailed analysis
9	Tax Refunds	0	0	0	0	Total O&M expenses
10	Suppliers' Discounts	(105,600)	(81,719)	(18,629)	(5,252)	Total O&M expenses
11	Pole Attachments	(614,000)	(471,852)	(158,148)	16,000	Detailed analysis
12	Secondary Energy Revenues	0	0	---	---	Detailed analysis
13	Wheeling Revenues	(7,700)	(7,700)	---	---	Detailed analysis
14	Expense Credits	(842,128)	(650,274)	(191,596)	(258)	
15	Subtotal Expenses	165,762,357	136,778,945	19,737,646	9,245,766	
16	Interest (Excl Amt on NBV Not in Svce)	115,243,525	108,261,624	2,634,349	4,347,552	Net BV
17	Disposal Gain/Loss	635,843	647,738	907	(12,802)	Island Interconnected
18	Subtotal Rev Reqt Excl Margin	281,641,725	245,688,307	22,372,902	13,580,516	
19	Margin	10,141,929	9,750,375	---	391,554	Net BV
20	Total Revenue Requirement	291,783,654	255,438,682	22,372,902	13,972,070	
	Calculation of Interest Coverage					
	Gross Interest Amount					
19	Total	129,746,000				
20	Amount on NBV not in service	(6,163)				
21	Amount on Rural Isolated NBV	(2,965,720)				
22	Balance for coverage calculation	126,774,117	121,879,693	0	4,894,424	Net BV
	Gross Interest Coverage					
23	Actual	1.080				
24	Target	1.080				

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
1	Newfoundland Light & Power	172,993,548	172,993,548	---	21,947,128	194,940,677	1.13
2	Island Industrial	39,575,502	39,575,502	---	5,020,815	44,596,317	1.13
3	Labrador Industrial	3,819,654	3,819,654	---	1,184,897	5,004,551	1.31
	Rural						
4	Island Interconnected	42,869,632	28,262,871	14,606,761	(14,606,761)	28,262,871	0.66
5	Isolated Systems	22,372,902	5,677,434	16,695,468	(16,695,468)	5,677,434	0.25
6	Labrador Interconnected	10,152,416	10,152,416	---	3,149,388	13,301,804	1.31
7	Subtotal Rural	75,394,950	44,092,721	31,302,229	(28,152,841)	47,242,109	0.63
8	Total	291,783,654	260,481,425	31,302,229	0	291,783,654	1.00

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
	Island Interconnected						
1	Newfoundland Light & Power	172,993,548	172,993,548	---	21,947,128	194,940,677	1.13
2	Industrial	39,575,502	39,575,502	---	5,020,815	44,596,317	1.13
	Rural						
3	1.1 Domestic	14,736,839	9,307,232	5,429,607	(5,429,607)	9,307,232	0.63
4	1.12 Domestic All Electric	17,964,472	9,251,930	8,712,542	(8,712,542)	9,251,930	0.52
5	1.3 Special	34,644	11,219	23,425	(23,425)	11,219	0.32
6	2.1 General Service 0-10 kW	2,242,468	1,784,372	458,096	(458,096)	1,784,372	0.80
7	2.2 General Service 10-100 kW	5,086,733	4,550,211	536,522	(536,522)	4,550,211	0.89
8	2.3 General Service 110-1,000 kVa	1,968,506	2,590,780	(622,274)	622,274	2,590,780	1.32
9	2.4 General Service Over 1,000 kVa	0	0	0	0	0	---
10	3.0 General Service AE 0-10 kVa	0	0	0	0	0	---
11	4.1 Street and Area Lighting	835,970	767,127	68,843	(68,843)	767,127	0.92
12	RSP Rural Rate Adjustment	---	0	0	0	0	---
13	Subtotal Rural	42,869,632	28,262,871	14,606,761	(14,606,761)	28,262,871	0.66
14	Subtotal Island Interconnected	255,438,682	240,831,921	14,606,761	12,361,183	267,799,865	1.05

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
	Isolated Systems						
1	1.2 Domestic Diesel	14,078,502	3,154,158	10,924,344	(10,924,344)	3,154,158	0.22
2	1.23 Churches & Schools	1,232,620	215,202	1,017,418	(1,017,418)	215,202	0.17
3	1.3 Special	8,051	693	7,358	(7,358)	693	0.09
4	2.1 General Service 0-10 kW	---	0	0	0	0	---
5	2.2 General Service 10-100 kW	202,921	19,390	183,531	(183,531)	19,390	0.10
7	2.3 General Service 110-1,000 kVa	1,939,206	294,712	1,644,494	(1,644,494)	294,712	0.15
8	2.5 General Service Diesel	4,615,764	1,850,707	2,765,057	(2,765,057)	1,850,707	0.40
9	4.1 Street and Area Lighting	295,838	142,572	153,266	(153,266)	142,572	0.48
10	RSP Rural Rate Adjustment	---	0	0	0	0	---
11	Subtotal Isolated Systems	22,372,902	5,677,434	16,695,468	(16,695,468)	5,677,434	0.25

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
	Labrador Interconnected						
1	Industrial - DND	1,313,869	1,313,869	---	407,576	1,721,445	1.31
2	Industrial - IOCC Primary	2,368,741	2,368,741	---	734,809	3,103,550	1.31
3	Industrial - IOCC Secondary	137,044	137,044	---	42,513	179,557	1.31
	Rural						
4	1.1 Domestic	351,440	351,440	0	109,020	460,460	1.31
5	1.1A Domestic All Electric	6,952,775	6,952,775	0	2,156,825	9,109,600	1.31
6	2.1 General Service 0-10 kW	203,354	203,354	0	63,083	266,437	1.31
7	2.2 General Service 10-100 kW	977,847	977,847	0	303,339	1,281,186	1.31
8	2.3 General Service 110-1,000 kVa	955,461	955,461	0	296,394	1,251,855	1.31
9	2.4 General Service Over 1,000 kVa	579,839	579,839	0	179,872	759,711	1.31
10	4.1 Street and Area Lighting	131,700	131,700	0	40,855	172,555	1.31
11	Subtotal Rural	10,152,416	10,152,416	0	3,149,388	13,301,804	1.31
12	Subtotal Labrador Interconnected	13,972,070	13,972,070	---	4,334,285	18,306,355	1.31

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Rural Deficit Allocation

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt	(3) Demand	(4) Energy	(5) Customer	(6) Source
		- - - - - - - - Before Deficit Allocation - - - - - - - -				
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMER	($)	($)	($)	($)	
1	Newfoundland Light & Power	172,993,548	85,084,557	85,840,946	2,068,045	Schedule 1.3.1, p. 1
2	Island Industrial	39,575,502	12,990,607	25,739,597	845,298	Schedule 1.3.1, p. 1
3	Labrador Industrial	3,819,654	2,910,067	812,684	96,903	Schedule 1.3.1, p. 3
4	Rural Labrador Interconnected	10,152,416	7,323,528	1,022,856	1,806,032	Schedule 1.3.1, p. 3
5	Total	226,541,120	108,308,759	113,416,083	4,816,278	
6	Deficit Classified	31,302,229	14,965,520	15,671,222	665,487	Prorated on Line 5
	UNIT COSTS OF DEFICIT:		AED KW	MWH	Customers *	
	Island Interconnected:					
7	Newfoundland Light & Power		994,983	4,412,247	7,758	AED Sch.4.1,p.1;MWH Sch.3.1A
8	Island Industrial		169,279	1,323,022	3,171	AED Sch.4.1,p.1;MWH Sch.3.1A
9	Subtotal Island Interconnected		1,164,262	5,735,269	10,929	
	Labrador Interconnected:					
10	Labrador Industrial		67,950	395,419	416	AED Sch.4.1,p.3;MWH Sch.3.1C
11	Rural Labrador Interconnected		105,249	497,680	7,758	AED Sch.4.1,p.3;MWH Sch.3.1C
12	Subtotal Labrador Interconnected		173,199	893,099	8,174	
13	Total		1,337,461	6,628,368	19,104	
14	Deficit Unit Costs		11.18950 $/KW	2.36427 $/MWH	34.83583 $/Customer	Line 6 / Line 13

* 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:	$5988884 / 22467 =	$266.56
Labrador Interconnected:	$1806032 / 7758 =	$232.80

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Rural Deficit Allocation

	(1)	(2)	(3)	(4)	(5)	(6)
		Deficit Allocation				
		Total	Demand	Energy	Customer	Source
	ALLOCATION OF DEFICIT:	($)	($)	($)	($)	
15	Island Interconnected	26,967,944	13,027,510	13,559,699	380,735	Line 9 x Line 14
16	Labrador Interconnected	4,334,285	1,938,010	2,111,523	284,752	Line 12 x Line 14
17	Allocated Totals	31,302,229	14,965,520	15,671,222	665,487	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Unit Demand, Energy & Customer Amounts

Line No.	(1) Rate Class	(2) Before Deficit Allocation — Demand — Demand ($/kW)	(3) Before Deficit Allocation — Demand — Non-Demand ($/kWh)	(4) Before Deficit Allocation — Energy ($/kWh)	(5) Before Deficit Allocation — Non-Demand Dem & Energy ($/kWh)	(6) Before Deficit Allocation — Customer ($/Bill)	(7) After Deficit Allocation — Demand — Demand ($/kW)	(8) After Deficit Allocation — Demand — Non-Demand ($/kWh)	(9) After Deficit Allocation — Energy ($/kWh)	(10) After Deficit Allocation — Non-Demand Dem & Energy ($/kWh)	(11) After Deficit Allocation — Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Light & Power	---	0.01984	0.02002	0.03986	172,337.08	---	0.02236	0.02255	0.04491	194,200.92
2	Industrial	6.20	---	0.02014	---	10,063.07	6.99	---	0.02269	---	11,339.74
	Rural										
3	1.1 Domestic	---	0.08878	0.02200	0.11078	20.14	---	---	---	---	---
4	1.12 Domestic All Electric	---	0.11225	0.02200	0.13425	20.14	---	---	---	---	---
5	1.3 Special	---	0.11454	0.02210	0.13664	20.13	---	---	---	---	---
6	2.1 General Service 0-10 kW	---	0.08567	0.02200	0.10767	23.34	---	---	---	---	---
7	2.2 General Service 10-100 kW	17.37	---	0.02200	---	42.75	---	---	---	---	---
8	2.3 General Service 110-1,000 kVa	7.67	---	0.02190	---	44.02	---	---	---	---	---
9	2.4 General Service Over 1,000 kVa	---	---	---	0.00000	---	---	---	---	---	---
10	3.0 General Service AE 0-10 kVa	---	---	---	0.00000	---	---	---	---	---	---
11	4.1 Street and Area Lighting	---	0.09106	0.02195	0.11301	44.85	---	---	---	---	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Unit Demand, Energy & Customer Amounts

Line No.	(1) Rate Class	(2) Before Deficit Allocation — Demand — Demand ($/kW)	(3) Before Deficit Allocation — Demand — Non-Demand ($/kWh)	(4) Before Deficit Allocation — Non-Demand — Energy ($/kWh)	(5) Before Deficit Allocation — Non-Demand — Dem & Energy ($/kWh)	(6) Before Deficit Allocation — Customer ($/Bill)	(7) After Deficit Allocation — Demand — Demand ($/kW)	(8) After Deficit Allocation — Demand — Non-Demand ($/kWh)	(9) After Deficit Allocation — Non-Demand — Energy ($/kWh)	(10) After Deficit Allocation — Non-Demand — Dem & Energy ($/kWh)	(11) After Deficit Allocation — Customer ($/Bill)
	Isolated Systems										
1	1.2 Domestic Diesel	---	0.33563	0.08717	0.42280	17.97	---	---	---	---	---
2	1.23 Churches & Schools	---	0.50966	0.08715	0.59681	17.97	---	---	---	---	---
3	1.3 Special	---	0.44200	0.08040	0.52240	17.92	---	---	---	---	---
4	2.1 General Service 0-10 kW	---	---	---	0.00000	---	---	---	---	---	---
5	2.2 General Service 10-100 kW	73.19	---	0.08726	---	39.96	---	---	---	---	---
7	2.3 General Service 110-1,000 kVa	74.06	---	0.08719	---	41.48	---	---	---	---	---
8	2.5 General Service Diesel	---	0.33228	0.08717	0.41945	21.07	---	---	---	---	---
9	4.1 Street and Area Lighting	---	0.31426	0.08696	0.40122	45.19	---	---	---	---	---
10											

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Before Deficit Allocation					After Deficit Allocation				
			Demand			Non-Demand		Demand			Non-Demand	
			Demand	Non-Demand	Energy	Dem & Energy	Customer	Demand	Non-Demand	Energy	Dem & Energy	Customer
			($/kW)	($/kWh)	($/kWh)	($/kWh)	($/Bill)	($/kW)	($/kWh)	($/kWh)	($/kWh)	($/Bill)
	Labrador Interconnected											
1	Industrial - DND		---	0.00678	0.00236	0.00914	8,075.25	---	0.00888	0.00309	0.01197	10,580.25
2	Industrial - IOCC		3.72	---	0.00231	---	0.00	4.87	---	0.00302	---	0.00
3	Industrial - IOCC		---	0.12228	0.00231	0.12459	0.00	---	0.16021	0.00302	0.16323	---
	Rural											
4	1.1	Domestic	---	0.01963	0.00246	0.02209	17.27	---	0.02572	0.00323	0.02895	22.63
5	1.1A	Domestic All Electric	---	0.02307	0.00246	0.02553	17.27	---	0.03022	0.00323	0.03345	22.63
6		Domestic	---	0.02295	0.00246	0.02541	17.27	---	0.03007	0.00323	0.03330	22.63
7	2.1	General Service 0-10 kW	13.36	---	0.00246	---	19.73	17.50	---	0.00323	---	25.85
8	2.2	General Service 10-100 kW	3.75	---	0.00246	---	34.64	4.92	---	0.00323	---	45.39
9	2.3	General Service 110-1,000 kVa	3.29	---	0.00246	---	35.87	4.31	---	0.00323	---	47.00
10	2.4	General Service Over 1,000 kVa	3.50	---	0.00237	---	23.81	4.59	---	0.00310	---	31.19
11	4.1	Street and Area Lighting	---	0.01770	0.00246	0.02016	68.88	---	0.02319	0.00322	0.02641	90.25

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit Allocation Total ($)	Before Deficit Allocation Demand ($)	Before Deficit Allocation Energy ($)	Before Deficit Allocation Customer ($)	After Deficit Allocation Total ($)	After Deficit Allocation Demand ($)	After Deficit Allocation Energy ($)	After Deficit Allocation Customer ($)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Island Interconnected								
1	Newfoundland Light & Power	172,993,548	85,084,557	85,840,946	2,068,045	194,940,677	95,878,958	96,731,308	2,330,411
2	Industrial	39,575,502	12,990,607	25,739,597	845,298	44,596,317	14,638,683	29,005,096	952,538
	Rural								
3	1.1 Domestic	14,736,839	9,480,292	2,349,404	2,907,143	---	---	---	---
4	1.12 Domestic All Electric	17,964,472	13,641,942	2,674,014	1,648,516	---	---	---	---
5	1.3 Special	34,644	28,636	5,525	483	---	---	---	---
6	2.1 General Service 0-10 kW	2,242,468	1,357,935	348,733	535,800	---	---	---	---
7	2.2 General Service 10-100 kW	5,086,733	3,556,838	1,120,500	409,395	---	---	---	---
8	2.3 General Service 110-1,000 kVa	1,968,506	1,260,485	675,269	32,752	---	---	---	---
9	2.4 General Service Over 1,000 kVa	0	0	---	0	---	---	---	---
10	3.0 General Service AE 0-10 kVa	0	0	---	0	---	---	---	---
11	4.1 Street and Area Lighting	835,970	307,148	74,027	454,795	---	---	---	---
12	Subtotal Rural	42,869,632	29,633,276	7,247,472	5,988,884				
13	Total Island Interconnected	255,438,682	127,708,440	118,828,015	8,902,227				

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Total Demand, Energy & Customer Amounts

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Rate Class	Before Deficit Allocation				After Deficit Allocation			
		Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
		($)	($)	($)	($)	($)	($)	($)	($)
	Isolated Systems								
1	1.2 Domestic Diesel	14,078,502	10,538,515	2,737,041	802,946	---	---	---	---
2	1.23 Churches & Schools	1,232,620	1,030,537	176,210	25,873	---	---	---	---
3	1.3 Special	8,051	6,630	1,206	215	---	---	---	---
4	2.1 General Service 0-10 kW	0	0	---	0	---	---	---	---
5	2.2 General Service 10-100 kW	202,921	191,753	10,209	959	---	---	---	---
7	2.3 General Service 110-1,000 kVa	1,939,206	1,674,140	261,582	3,484	---	---	---	---
8	2.5 General Service Diesel	4,615,764	3,520,480	923,574	171,710	---	---	---	---
9	4.1 Street and Area Lighting	295,838	176,931	48,956	69,951	---	---	---	---
10	Total Isolated Systems	22,372,902	17,138,986	4,158,778	1,075,138				

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit Allocation Total ($)	Before Deficit Allocation Demand ($)	Before Deficit Allocation Energy ($)	Before Deficit Allocation Customer ($)	After Deficit Allocation Total ($)	After Deficit Allocation Demand ($)	After Deficit Allocation Energy ($)	After Deficit Allocation Customer ($)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Labrador Interconnected								
1	Industrial - DND	1,313,869	902,694	314,272	96,903	1,721,445	1,182,719	411,763	126,963
2	Industrial - IOCC Primary	2,368,741	1,872,865	495,876	0	3,103,550	2,453,848	649,702	---
3	Industrial - IOCC Secondary	137,044	134,508	2,536	0	179,557	176,234	3,323	---
	Rural								
4	1.1 Domestic	351,440	156,821	19,673	174,946	460,460	205,469	25,776	229,216
5	1.1A Domestic All Electric	6,952,775	5,184,381	553,308	1,215,086	9,109,600	6,792,631	724,950	1,592,019
6	Domestic	7,304,215	5,341,202	572,981	1,390,032	9,570,061	6,998,100	750,726	1,821,235
7	2.1 General Service 0-10 kW	203,354	103,065	11,643	88,646	266,437	135,037	15,255	116,145
8	2.2 General Service 10-100 kW	977,847	652,750	126,194	198,903	1,281,186	855,240	165,341	260,605
9	2.3 General Service 110-1,000 kVa	955,461	742,758	175,239	37,464	1,251,855	973,169	229,600	49,086
10	2.4 General Service Over 1,000 kVa	579,839	447,228	131,725	886	759,711	585,963	172,588	1,161
11	4.1 Street and Area Lighting	131,700	36,525	5,074	90,101	172,555	47,855	6,648	118,051
12	Subtotal Rural	10,152,416	7,323,528	1,022,856	1,806,032	13,301,804	9,595,365	1,340,157	2,366,282
13	Total Labrador Interconnected	13,972,070	10,233,595	1,835,540	1,902,935	18,306,355	13,408,165	2,404,945	2,493,245

Schedule 1.3.2
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Demands, Sales, & Number of Bills

(1)

Line No.	Rate Class	Units: Billing Demands (kW)	Units: Sales (mWh)	Units: Bills (Total No)
	Island Interconnected			
1	Newfoundland Light & Power	---	4,288,800	12
2	Industrial	2,093,800	1,278,100	84
	Rural			
3	1.1 Domestic	---	106,779	144,324
4	1 12 Domestic All Electric	---	121,531	81,840
5	1.3 Special	---	250	24
6	2.1 General Service 0-10 kW	---	15,850	22,956
7	2.2 General Service 10-100 kW	204,751	50,926	9,576
8	2.3 General Service 110-1,000 kVa	164,316	30,835	744
9	2.4 General Service Over 1,000 kVa	---	0	0
10	3.0 General Service AE 0-10 kVa	---	0	0
11	4.1 Street and Area Lighting	---	3,373	10,140
12	Subtotal Rural	---	329,544	269,604

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Demands, Sales, & Number of Bills

(1)

Line No.	Rate Class	Units: Billing Demands (kW)	Units: Sales (mWh)	Units: Bills (Total No)
	Isolated Systems			
1	1.2 Domestic Diesel	---	31,399	44,688
2	1.23 Churches & Schools	---	2,022	1,440
3	1.3 Special	---	15	12
4	2.1 General Service 0-10 kW	---	---	---
5	2.2 General Service 10-100 kW	2,620	117	24
7	2.3 General Service 110-1,000 kVa	22,604	3,000	84
8	2.5 General Service Diesel	---	10,595	8,148
9	4.1 Street and Area Lighting	---	563	1,548
9	Subtotal Rural	---	47,711	55,944

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Demands, Sales, & Number of Bills

(1)

Line No.	Rate Class	Billing Demands (kW)	Sales (mWh)	Bills (Total No)
	Labrador Interconnected			
1	Industrial - DND	---	133,200	12
2	Industrial - IOCC	504,000	215,000	12
3	Industrial - IOCC	---	1,100	---
	Rural			
4	1.1 Domestic	---	7,990	10,128
5	1.1A Domestic All Electric	---	224,738	70,344
6	Domestic	---	232,728	80,472
7	2.1 General Service 0-10 kW	7,715	4,729	4,493
8	2.2 General Service 10-100 kW	174,001	51,256	5,741
9	2.3 General Service 110-1,000 kVa	225,837	71,178	1,044
10	2.4 General Service Over 1,000 kVa	127,619	55,621	37
11	4.1 Street and Area Lighting	---	2,064	1,308
12	Subtotal Rural	---	417,576	93,096

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Calculation of Firming Up Charge

Line No.	Description	(1) Total	(2) Gas Turbine	(3) Transmission & Terminals
1	Operating & Maintenance	$3,607,390	$439,846	$3,167,544
2	O&M Overhead	3,139,620	377,381	2,762,239
3	Depreciation	4,007,325	1,350,090	2,657,235
4	Interest & Margin (Note 1)	15,007,358	736,042	14,271,316
5	Total	$25,761,692	$2,903,358	$22,858,334
6	Capacity (kW)		118,000	1,488,150
7	Cost ($/kW)	$39.96	$24.60	$15.36
8	Rate ($/kWh)	$0.00921		

Note 1 Gas Turbine Interest & Margin:

Gas Turbine NBV - Sch.2.3A L.10	7,015,104
NBV Including Alloc General, Telecontrol & Feas Stdy	7,419,494
Percent of Total Prod Demand NBV - Sch 2.3A L.35 C.3	1.69%

Schedule 2.1A
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Revenue Requirement

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
						Distribution											
Line No. Description	Total Amount	Produc -tion Demand	Production Energy	Trans- mission Demand	Rural Transmsn Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lghtng Customer	Accountng Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Expenses																	
1 Oper & Maintenance	61,117,666	23,827,067	17,229,269	5,929,783	2,555,879	1,322,547	4,368,391	973,713	215,383	594,327	660,916	183,166	343,557	314,854	145,057	1,586,886	866,871
2 Fuels	49,066,220	---	49,066,220	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Fuels-Gas Turb&Diesl	332,988	332,988	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4 Power Purchases	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5 Pow Purchases-Other	1,576,340	1,297,200	279,140	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6 Depreciation	25,336,005	12,666,784	6,156,979	2,657,235	753,502	445,897	1,235,033	250,486	64,763	178,705	173,790	48,164	103,645	66,361	49,314	---	485,347
Expense Credits																	
7 Sundry	(65,003)	(25,341)	(18,325)	(6,307)	(2,718)	(1,407)	(4,646)	(1,036)	(229)	(632)	(703)	(195)	(365)	(335)	(154)	(1,688)	(922)
8 Bldg Rentl Income	(24,000)	(9,180)	(8,723)	(2,805)	(1,245)	(429)	(698)	(153)	(34)	(93)	(104)	(29)	(54)	(37)	(23)	---	(393)
9 Tax Refunds	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10 Suppliers' Disc	(81,719)	(31,858)	(23,037)	(7,929)	(3,417)	(1,768)	(5,841)	(1,302)	(288)	(795)	(884)	(245)	(459)	(421)	(194)	(2,122)	(1,159)
11 Pole Attachments	(471,852)	---	---	---	---	---	(306,651)	(84,985)	---	---	(59,114)	(16,383)	(4,719)	---	---	---	---
12 Secndry Energy Rev	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13 Wheeling Revenues	(7,700)	---	---	(7,700)	---	---	---	---	---	---	---	---	---	---	---	---	---
14 Expense Credits	(650,274)	(66,379)	(50,085)	(24,741)	(7,380)	(3,604)	(317,836)	(87,476)	(551)	(1,520)	(60,805)	(16,852)	(5,597)	(793)	(371)	(3,810)	(2,474)
15 Subtotal Expenses	136,778,945	38,057,660	72,681,523	8,562,277	3,302,001	1,764,840	5,285,588	1,136,723	279,595	771,512	773,901	214,478	441,605	380,422	194,000	1,583,076	1,349,744
16 Interest	108,261,624	39,908,959	42,102,691	13,092,193	6,188,148	1,858,539	2,135,073	413,004	106,836	294,804	286,568	79,419	171,120	116,521	81,167	---	1,426,582
17 Disposal Gain/Loss	647,738	238,779	251,903	78,332	37,024	11,120	12,774	2,471	639	1,764	1,715	475	1,024	697	486	---	8,535
18 Subtl RevReq Exc Mrgn	245,688,307	78,205,398	115,036,117	21,732,802	9,527,173	3,634,499	7,433,435	1,552,198	387,070	1,068,080	1,062,184	294,372	613,749	497,640	275,653	1,583,076	2,784,861
19 Margin	9,750,375	3,594,324	3,791,898	1,179,123	557,324	167,386	192,291	37,196	9,622	26,551	25,809	7,153	15,412	10,494	7,310	---	128,482
20 Totl Revenue Requiremt	255,438,682	81,799,722	118,828,015	22,911,925	10,084,497	3,801,885	7,625,726	1,589,394	396,692	1,094,631	1,087,993	301,525	629,161	508,134	282,963	1,583,076	2,913,343

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Revenue Requirement
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Expenses	
1	Oper & Maintenance	Carryforward from Sch.2.4A L.22
2	Fuels	Production - Energy
3	Fuels-Gas Turb&Diesl	Production - Demand
4	Power Purchases	Production - Demand, Energy split based on Detailed Analysis
5	Pow Purchases-Other	Production - Energy
6	Depreciation	Carryforward from Sch.2.5A L.34
	Expense Credits	
7	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4A L.22
8	Bldg Rentl Income	Prorated on General Plant - Sch.2.2A L.30
9	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4A L.22
10	Suppliers' Disc	Prorated on Total Operating & Maintenance Expenses - Sch 2.4A L.22
11	Pole Attachments	Prorated on Distribution Poles - Sch.2.2A L.20
12	Secndry Energy Rev	Production - Energy
13	Wheeling Revenues	Transmission - Demand, Energy ratios Sch.5.1 L.7
14	Expense Credits	
15	Subtotal Expenses	
16	Interest	Prorated on Total Net Book Value - Sch.2.3A L.34
17	Disposal Gain/Loss	Prorated on Total Net Book Value - Sch.2.3A L.34
18	Subttl RevReq Exc Mrgn	
19	Margin	Prorated on Total Net Book Value - Sch.2.3A L.34
20	Totl Revenue Requiremt	

Schedule 2.2A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

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

Line No.	(1) Description	(2) Total Amount	(3) Produc -tion Demand	(4) Production Energy	(5) Trans- mission Demand	(6) Rural Transmsn Demand	(7) Distribution Substations Demand	(8) Distribution Primary Demand	(9) Distribution Primary Customer	(10) Distribution Transformers Demand	(11) Distribution Transformers Customer	(12) Distribution Secondary Demand	(13) Distribution Secondary Customer	(14) Distribution Services Customer	(15) Distribution Meters Customer	(16) Distribution St Lghtng Customer	(17) Distribution Accountng Customer	(18) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	177,287,387	79,052,446	98,234,941	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Upper Salmon	168,648,673	75,200,443	93,448,230	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Hinds Lake	79,170,563	35,302,154	43,868,409	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Cat Arm	263,286,293	117,399,358	145,886,935	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Paradise River	21,379,517	9,533,127	11,846,390	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Snooks Arm/V Bight	1,505,450	671,280	834,170	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Hydraulic	711,277,883	317,158,808	394,119,075	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Holyrood	167,834,525	107,481,230	60,353,295	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Roddickton Thermal	28,290,257	28,290,257	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	Gas Turbines	21,320,664	21,320,664	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Diesel	9,154,935	9,154,935	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12	Subtotal Production	937,878,264	483,405,894	454,472,370	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																	
13	Lines	218,319,833	18,554,187	23,056,458	105,943,080	62,245,236	---	1,097,842	---	---	---	---	---	---	---	---	---	7,423,030
14	Term Stn	99,815,251	1,498,721	1,409,018	53,634,044	8,576,903	19,767,804	---	---	---	---	---	---	---	---	---	---	14,928,761
15	Term Stn-Gen Hydraul	24,716,974	11,021,299	13,695,675	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Term Stn-Gen Holyrd	10,132,377	6,488,774	3,643,603	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Term Stn-Gen GasTDsl	357,830	357,830	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
18	Subtotal Transmissn	353,342,265	37,920,811	41,804,754	159,577,124	70,822,139	19,767,804	1,097,842	---	---	---	---	---	---	---	---	---	22,351,791

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

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

Line No.	(1) Description	(2) Total Amount	(3) Produc -tion Demand	(4) Production Energy	(5) Trans- mission Demand	(6) Rural Transmsn Demand	(7) Substations Demand	(8) Primary Demand	(9) Primary Customer	(10) Transformers Demand	(11) Transformers Customer	(12) Secondary Demand	(13) Secondary Customer	(14) Services Customer	(15) Meters Customer	(16) St Lghtng Customer	(17) Accountng Customer	(18) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Distribution																	
19	Substn Struct & Eqpt	5,767,258	1,134,769	---	---	---	4,632,489	---	---	---	---	---	---	---	---	---	---	---
20	Land&Land Improvemts	724,766	---	---	---	---	---	482,368	133,683	---	---	85,124	23,591	---	---	---	---	---
21	Poles	34,005,896	---	---	---	---	---	22,100,091	6,124,802	---	---	4,260,259	1,180,685	340,059	---	---	---	---
22	Prim Conductr & Eqpt	11,168,629	---	---	---	---	---	8,745,037	2,423,592	---	---	---	---	---	---	---	---	---
23	Submarine Conductor	7,275,708	---	---	---	---	---	7,275,708	---	---	---	---	---	---	---	---	---	---
24	Transformers	7,219,753	---	---	---	---	---	---	---	1,920,454	5,299,299	---	---	---	---	---	---	---
25	Secondary Conductors	1,976,562	---	---	---	---	---	---	---	---	---	1,547,648	428,914	---	---	---	---	---
26	Services	2,723,246	---	---	---	---	---	---	---	---	---	---	---	2,723,246	---	---	---	---
27	Meters	2,119,510	---	---	---	---	---	---	---	---	---	---	---	---	2,119,510	---	---	---
28	Street Lighting	1,293,390	---	---	---	---	---	---	---	---	---	---	---	---	---	1,293,390	---	---
29	Subtotal Distributn	74,274,718	1,134,769	---	---	---	4,632,489	38,603,204	8,682,077	1,920,454	5,299,299	5,893,031	1,633,190	3,063,305	2,119,510	1,293,390	---	---
30	Subttl Prod Tran&Dist	1,365,495,247	522,461,474	496,277,124	159,577,124	70,822,139	24,400,293	39,701,046	8,682,077	1,920,454	5,299,299	5,893,031	1,633,190	3,063,305	2,119,510	1,293,390	---	22,351,791
31	General	85,521,574	32,721,995	31,082,057	9,994,386	4,435,622	1,528,201	2,486,494	543,762	120,279	331,897	369,083	102,287	191,856	132,746	81,006	---	1,399,903
32	Telecontrol - Common	23,482,530	9,648,019	9,184,435	2,953,241	1,310,682	365,836	20,317	---	---	---	---	---	---	---	---	---	---
33	Telecontrol - Specific	294,595	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	294,595
34	Feasibility Studies	495,363	407,141	---	88,222	---	---	---	---	---	---	---	---	---	---	---	---	---
35	Total Plant	1,475,289,309	565,238,629	536,543,616	172,612,973	76,568,443	26,294,330	42,207,857	9,225,839	2,040,733	5,631,196	6,262,114	1,735,477	3,255,161	2,252,256	1,374,396	---	24,046,289

Schedule 2.2.1A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
	Hydraulic	
1	Bay D'Espoir	Production - Demand, Energy ratios Sch.5.1 L.1
2	Upper Salmon	Production - Demand, Energy ratios Sch.5.1 L.1
3	Hinds Lake	Production - Demand, Energy ratios Sch.5.1 L.1
4	Cat Arm	Production - Demand, Energy ratios Sch.5.1 L.1
5	Paradise River	Production - Demand, Energy ratios Sch.5.1 L.1
6	Snooks Arm/V Bight	Production - Demand, Energy ratios Sch.5.1 L.1
7	Subtotal Hydraulic	
8	Holyrood	Production - Demand, Energy ratios Sch.5.1 L.2
9	Roddickton Thermal	Production - Demand, Energy ratios Sch.5.1 L.3
10	Gas Turbines	Production - Demand, Energy ratios Sch.5.1 L.3
11	Diesel	Production - Demand, Energy ratios Sch.5.1 L.3
12	Subtotal Production	
	Transmission	
13	Lines	Production - Demand,Energy Ratios Sch.5.1 L.1; Transmsn - Demand, Energy ratios Sch.5.1 L.7; Spec Assigned - Custmr
14	Term Stn	Production - Plant; Transmsn - Demand, Energy ratios Sch.5.1 L.7; Distrib. Sub. - Demand; Specif. Assigned - Customer
15	Term Stn-Gen Hydraul	Production - Demand, Energy Ratios Sch.5.1 L.1
16	Term Stn-Gen Holyrd	Production - Demand, Energy Ratios Sch.5.1 L.2
17	Term Stn-Gen GasTDsl	Production - Demand, Energy Ratios Sch.5.1 L.3
18	Subtotal Transmissn	

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Distribution	Distribution plant other than Substations prorated to functions based on special analysis
19	Substn Struct & Eqpt	Production - Demand; Dist Substns - Demand
20	Land&Land Improvemts	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.8,9
21	Poles	Primary, Secondary, Services - Demand, Customer - zero intercept ratios Sch.5.1 L.10-12
22	Prim Conductr & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.5.1 L.13
23	Submarine Conductor	Primary - Demand
24	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.5.1 L.15
25	Secondary Conductors	Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.16
26	Services	Services - Customer
27	Meters	Meters - Customer
28	Street Lighting	Street Lighting - Customer
29	Subtotal Distributn	
30	Subttl Prod Tran&Dist	
31	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.30
32	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L.12,18
33	Telecontrol - Specific	Specifically Assigned - Customer
34	Feasibility Studies	Production, Transmission, Distribution Substations - Demand
35	Total Plant	

Schedule 2.3A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Net Book Value

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Distribution: Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	148,783,556	66,342,588	82,440,968	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Upper Salmon	166,558,775	74,268,558	92,290,217	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Hinds Lake	76,803,878	34,246,849	42,557,029	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Cat Arm	261,749,992	116,714,321	145,035,671	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Paradise River	21,182,677	9,445,356	11,737,321	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Snooks Arm/V Bight	345,271	153,956	191,315	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Hydraulic	675,424,149	301,171,628	374,252,521	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Holyrood	73,460,108	47,043,853	26,416,255	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Roddickton Thermal	22,042,287	22,042,287	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	Gas Turbines	7,015,104	7,015,104	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Diesel	3,334,808	3,334,808	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12	Subtotal Production	781,276,456	380,607,680	400,668,776	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																	
13	Lines	191,127,532	18,310,579	22,753,737	89,104,816	55,876,426	---	1,060,473	---	---	---	---	---	---	---	---	---	4,021,501
14	Term Stn	85,568,369	1,207,559	1,271,207	46,989,671	8,496,041	16,649,013	---	---	---	---	---	---	---	---	---	---	10,954,878
15	Term Stn-Gen Hydraul	18,954,652	8,451,879	10,502,773	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Term Stn-Gen Holyrd	7,726,548	4,948,081	2,778,467	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Term Stn-Gen GasTDsl	321,759	321,759	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
18	Subtotal Transmissn	303,698,860	33,239,857	37,306,184	136,094,487	64,372,467	16,649,013	1,060,473	---	---	---	---	---	---	---	---	---	14,976,379

Schedule 2.3A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Net Book Value

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Distribution																	
19	Substn Struct & Eqpt	3,485,740	775,749	---	---	---	2,709,991	---	---	---	---	---	---	---	---	---	---	---
20	Land&Land Improvemts	277,287	---	---	---	---	---	184,548	51,146	---	---	32,567	9,026	---	---	---	---	---
21	Poles	16,790,845	---	---	---	---	---	10,912,203	3,024,199	---	---	2,103,557	582,978	167,908	---	---	---	---
22	Prim Conductr & Eqpt	5,814,365	---	---	---	---	---	4,552,648	1,261,717	---	---	---	---	---	---	---	---	---
23	Submarine Conductor	5,701,047	---	---	---	---	---	5,701,047	---	---	---	---	---	---	---	---	---	---
24	Transformers	4,217,729	---	---	---	---	---	---	---	1,121,916	3,095,813	---	---	---	---	---	---	---
25	Secondary Conductors	1,115,198	---	---	---	---	---	---	---	---	---	873,200	241,998	---	---	---	---	---
26	Services	1,629,070	---	---	---	---	---	---	---	---	---	---	---	1,629,070	---	---	---	---
27	Meters	1,223,623	---	---	---	---	---	---	---	---	---	---	---	---	1,223,623	---	---	---
28	Street Lighting	852,362	---	---	---	---	---	---	---	---	---	---	---	---	---	852,362	---	---
29	Subtotal Distributn	41,107,266	775,749	---	---	---	2,709,991	21,350,446	4,337,062	1,121,916	3,095,813	3,009,324	834,002	1,796,978	1,223,623	852,362	---	---
30	Subttl Prod Tran&Dist	1,126,082,582	414,623,286	437,974,960	136,094,487	64,372,467	19,359,004	22,410,919	4,337,062	1,121,916	3,095,813	3,009,324	834,002	1,796,978	1,223,623	852,362	---	14,976,379
31	General	52,206,378	19,222,374	20,304,982	6,309,484	2,984,376	897,504	1,038,994	201,071	52,013	143,525	139,515	38,665	83,310	56,728	39,516	---	694,321
32	Telecontrol - Common	10,626,190	4,109,932	4,349,541	1,351,558	639,285	165,342	10,532	---	---	---	---	---	---	---	---	---	---
33	Telecontrol - Specific	4,758	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	4,758
34	Feasibility Studies	671,982	568,907	---	103,075	---	---	---	---	---	---	---	---	---	---	---	---	---
35	Total Net Book Value	1,189,591,890	438,524,499	462,629,483	143,858,604	67,996,128	20,421,850	23,460,445	4,538,133	1,173,929	3,239,338	3,148,839	872,667	1,880,288	1,280,351	891,878	---	15,675,458

Functional Classification based on corresponding Plant in Service except for Transmission Lines & Stations which are actual amounts

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Operating & Maintenance Expense

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Distribution: Substations Demand	(7) Distribution: Primary Demand	(8) Distribution: Primary Customer	(9) Distribution: Transformers Demand	(10) Distribution: Transformers Customer	(11) Distribution: Secondary Demand	(12) Distribution: Secondary Customer	(13) Distribution: Services Customer	(14) Distribution: Meters Customer	(15) Distribution: St Lghtng Customer	(16) Distribution: Accountng Customer	(17) Specifically Assigned Customer	(18)
	Production																		
1	Hydraulic	6,581,538	2,934,708	3,646,830	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
2	Holyrood	12,508,393	8,010,375	4,498,018	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
3	Roddickton Thermal	183,223	183,223	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
4	Gas Turbines	439,846	439,846	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
5	Diesel	414,810	414,810	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
6	Subtotal Production	20,127,810	11,982,962	8,144,848	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
	Transmission																		
7	Lines	4,147,440	352,475	438,005	2,012,610	1,182,478	0	20,856	0	0	0	0	0	0	0	0	0	141,016	
8	Terminal Stations	2,907,519	417,033	403,718	1,154,934	184,692	425,672	0	0	0	0	0	0	0	0	0	0	321,470	
9	Subtotal Transmissn	7,054,959	769,508	841,723	3,167,544	1,367,170	425,672	20,856	---	---	---	---	---	---	---	---	---	462,486	
	Distribution																		
10	Distribution Equipmt	4,558,082	71,684	---	---	---	292,637	2,438,585	548,451	121,316	334,759	372,266	103,169	193,511	---	81,704	---	---	
11	Metering	179,564	---	---	---	---	---	---	---	---	---	---	---	---	179,564	---	---	---	
12	Subtotal Distributn	4,737,646	71,684	---	---	---	292,637	2,438,585	548,451	121,316	334,759	372,266	103,169	193,511	179,564	81,704	---	---	
13	Subttl Prod Tran&Dist	31,920,415	12,824,154	8,986,571	3,167,544	1,367,170	718,309	2,459,441	548,451	121,316	334,759	372,266	103,169	193,511	179,564	81,704	0	462,486	
14	Customer Accounting	939,496	---	---	---	---	---	---	---	---	---	---	---	---	---	---	939,496	---	
	Overheads																		
	Plant-Related																		
15	Production	686,348	353,761	332,587	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
16	Transmission	229,618	24,643	27,167	103,701	46,023	12,846	713	---	---	---	---	---	---	---	---	---	14,525	
17	Production & Trans	191,430	77,288	73,576	23,658	10,500	2,931	163	---	---	---	---	---	---	---	---	---	3,314	
18	Distribution	215,964	3,299	---	---	---	13,470	112,244	25,244	5,584	15,408	17,135	4,749	8,907	6,163	3,761	---	---	
19	Other	3,472,358	1,330,389	1,262,852	406,276	180,218	61,888	99,344	21,715	4,803	13,254	14,739	4,085	7,662	5,301	3,235	---	56,597	
20	Property Insurance	818,848	376,634	354,027	45,905	9,875	18,129	1,728	375	83	229	254	71	132	92	56	---	11,258	
21	Expense-Related	22,643,189	8,836,899	6,192,489	2,182,699	942,093	494,974	1,694,758	377,928	83,597	230,677	256,522	71,092	133,345	123,734	56,301	647,390	318,691	
22	Subtotal Overheads	28,257,755	11,002,913	8,242,698	2,762,239	1,188,709	604,238	1,908,950	425,262	94,067	259,568	288,650	79,997	150,046	135,290	63,353	647,390	404,385	
23	Total Oper & Maint Exp	61,117,666	23,827,067	17,229,269	5,929,783	2,555,879	1,322,547	4,368,391	973,713	215,383	594,327	660,916	183,166	343,557	314,854	145,057	1,586,886	866,871	

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Operating & Maintenance Expense
Documentation

(1)		(2)
Line No.	Description	Basis of Functional Classification
	Production	
1	Hydraulic	Prorated on Hydraulic Plant in Service - Sch.2.2A L.7
2	Holyrood	Prorated on Thermal Plant in Service - Sch.2.2A L.8
3	Roddickton Thermal	
4	Gas Turbines	Prorated on Gas Turbines Plant in Service - Sch.2.2A L.10
5	Diesel	Prorated on Diesel Plant in Service - Sch.2.2A L.11
6	Subtotal Production	
	Transmission	
7	Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2A L.13
8	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2A L.14-17
9	Subtotal Transmissn	
	Distribution	
10	Distribution Equipmt	Prorated on Distribution Plant in Service except Meters- Sch.2.2A L.29
11	Metering	Meters - Customer
12	Subtotal Distributn	
13	Subttl Prod Tran&Dist	
14	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related	
15	Production	Prorated on Production Plant in Service - Sch.2.2A L.12
16	Transmission	Prorated on Transmission Plant in Service - Sch.2.2A L.18
17	Production & Trans	Prorated on Production & Transmission Plant in Service - Sch.2.2A L.12,18
18	Distribution	Prorated on Distribution Plant in Service - Sch.2.2A L.29
19	Other	Prorated on Total Production, Transmission, Distribution Substation Plant in Service - Sch.2.2A L.12,18,19
20	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub. & General Plant in Service - Sch.2.2A L.12,14-17,19,31,32
21	Expense-Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting expenses - L.12,13
22	Subtotal Overheads	
23	Total Oper & Maint Exp	

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Depreciation Expense

Line No.	Description	(1) Total Amount	(2) Produc -tion Demand	(3) Production Energy	(4) Trans- mission Demand	(5) Rural Transmsn Demand	(6) Distribution Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	791,927	353,120	438,807	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Upper Salmon	317,215	141,446	175,769	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Hinds Lake	330,996	147,591	183,405	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Cat Arm	280,491	125,071	155,420	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Paradise River	41,907	18,686	23,221	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Snooks Arm/V Bight	8,509	3,794	4,715	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Hydraulic	1,771,045	789,708	981,337	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Holyrood	8,298,872	5,314,598	2,984,274	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Roddickton Thermal	888,537	888,537	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	Gas Turbines	927,206	927,206	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Diesel	319,066	319,066	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12	Subtotal Production	12,204,726	8,239,115	3,965,611	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																	
13	Lines	1,813,350	42,903	53,314	1,125,534	475,842	---	6,824	---	---	---	---	---	---	---	---	---	108,933
14	Term Stn	1,268,370	21,237	10,222	725,834	55,079	197,688	---	---	---	---	---	---	---	---	---	---	258,310
15	Term Stn-Gen Hydraul	348,047	155,194	192,853	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Term Stn-Gen Holyrd	323,226	206,994	116,232	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Term Stn-Gen GasTDsl	4,205	4,205	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
18	Subtotal Transmissn	3,757,198	430,533	372,621	1,851,368	530,921	197,688	6,824	---	---	---	---	---	---	---	---	---	367,243

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Functional Classification of Depreciation Expense

Line No.	(1) Description	(2) Total Amount	(3) Produc -tion Demand	(4) Production Energy	(5) Trans- mission Demand	(6) Rural Transmsn Demand	(7) Substations Demand	(8) Primary Demand	(9) Primary Customer	(10) Transformers Demand	(11) Transformers Customer	(12) Secondary Demand	(13) Secondary Customer	(14) Services Customer	(15) Meters Customer	(16) St Lghtng Customer	(17) Accountng Customer	(18) Specifically Assigned Customer
							Distribution											
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Distribution																	
19	Substn Struct & Eqpt	155,000	29,564	---	---	---	125,436	---	---	---	---	---	---	---	---	---	---	---
20	Land&Land Improvemts	12,292	---	---	---	---	---	8,181	2,267	---	---	1,444	400	---	---	---	---	---
21	Poles	735,729	---	---	---	---	---	478,143	132,512	---	---	92,172	25,545	7,357	---	---	---	---
22	Prim Conductr & Eqpt	254,670	---	---	---	---	---	199,407	55,263	---	---	---	---	---	---	---	---	---
23	Submarine Conductor	243,933	---	---	---	---	---	243,933	---	---	---	---	---	---	---	---	---	---
24	Transformers	184,717	---	---	---	---	---	---	---	49,135	135,582	---	---	---	---	---	---	---
25	Secondary Conductors	48,834	---	---	---	---	---	---	---	---	---	38,237	10,597	---	---	---	---	---
26	Services	71,278	---	---	---	---	---	---	---	---	---	---	---	71,278	---	---	---	---
27	Meters	50,348	---	---	---	---	---	---	---	---	---	---	---	---	50,348	---	---	---
28	Street Lighting	37,414	---	---	---	---	---	---	---	---	---	---	---	---	---	37,414	---	---
29	Subtotal Distributn	1,794,215	29,564	---	---	---	125,436	929,664	190,042	49,135	135,582	131,853	36,542	78,635	50,348	37,414	---	---
30	Subttl Prod Tran&Dist	17,756,139	8,699,212	4,338,232	1,851,368	530,921	323,124	936,488	190,042	49,135	135,582	131,853	36,542	78,635	50,348	37,414	---	367,243
31	General	5,647,433	2,766,830	1,379,797	588,837	168,862	102,771	297,855	60,444	15,628	43,123	41,937	11,622	25,010	16,013	11,900	---	116,804
32	Telecontrol - Common	1,577,896	877,210	438,950	187,325	53,719	20,002	690	---	---	---	---	---	---	---	---	---	---
33	Telecontrol - Specific	1,300	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	1,300
34	Feasibility Studies	353,237	323,532	---	29,705	---	---	---	---	---	---	---	---	---	---	---	---	---
35	Total Depreciatn Expen	25,336,005	12,666,784	6,156,979	2,657,235	753,502	445,897	1,235,033	250,486	64,763	178,705	173,790	48,164	103,645	66,361	49,314	---	485,347

Functional Classification based on corresponding Plant in Service except for Transmission Lines & Stations which are actual amounts

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Basis of Allocation to Classes of Service

Line No.	(1) Description	(2) Total Amount	(3) Produc-tion Demand	(4) Production Energy	(5) Trans-mission Demand	(6) Rural Transmsn Demand	(7) Substations Demand	(8) Primary Demand	(9) Primary Customer	(10) Transformers Demand	(11) Transformers Customer	(12) Secondary Demand	(13) Secondary Customer	(14) Services Customer	(15) Meters Customer	(16) St Lghtng Customer	(17) Accountng Customer	(18) Specifically Assigned Customer
			Distribution															
			(CP kW)	(mWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	---	1,022,528	4,412,247	987,910	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Industrial	---	156,118	1,323,022	150,834	---	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																	
3	1.1 Domestic	---	25,472	120,760	24,610	24,610	24,457	22,725	12,027	22,381	12,027	21,511	12,027	12,027	12,027	---	12,027	---
4	1.12 Domestic AE	---	36,654	137,445	35,413	35,413	35,193	32,701	6,820	32,206	6,820	30,954	6,820	6,820	6,820	---	6,820	---
5	1.3 Special	---	77	284	74	74	74	69	2	68	2	65	2	2	2	---	2	---
6	2.1 GS 0-10 kW	---	3,649	17,925	3,525	3,525	3,503	3,255	1,913	3,206	1,913	3,081	1,913	3,826	3,826	---	1,913	---
7	2.2 GS 10-100 kW	---	9,557	57,594	9,233	9,233	9,176	8,526	798	8,397	798	8,071	798	6,441	6,441	---	798	---
8	2.3 GS 110-1,000	---	3,490	34,709	3,372	3,372	3,351	2,815	62	2,772	61	2,664	61	523	531	---	62	---
9	2.4 GS Over 1,000	---	0	0	0	0	0	0	0	0	0	0	0	0	0	---	0	---
10	3.0 GS AE 0-10 kV	---	0	0	0	0	0	0	0	0	0	0	0	0	0	---	0	---
11	4.1 Str&Area Lght	---	857	3,805	828	828	823	765	845	753	845	0	845	---	---	1	845	---
12	Subtotal Rural	---	79,756	372,522	77,055	77,055	76,577	70,856	22,467	69,783	22,466	66,346	22,466	29,639	29,647	1	22,467	---
13	Total	---	1,258,402	6,107,791	1,215,799	77,055	76,577	70,856	22,467	69,783	22,466	66,346	22,466	29,639	29,647	1	22,467	---
	Ratios																	
14	Newfoundland Power	---	0.8126	0.7224	0.8126	-----	---	---	---	---	---	---	---	---	---	---	---	---
15	Industrial		0.1241	0.2166	0.1241	-----	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																	
16	1.1 Domestic	---	0.0202	0.0198	0.0202	0.3194	0.3194	0.3207	0.5353	0.3207	0.5353	0.3242	0.5353	0.4058	0.4057	---	0.5353	---
17	1.12 Domestic AE	---	0.0291	0.0225	0.0291	0.4596	0.4596	0.4615	0.3036	0.4615	0.3036	0.4666	0.3036	0.2301	0.2300	---	0.3036	---
18	1.3 Special	---	0.0001	0.0000	0.0001	0.0010	0.0010	0.0010	0.0001	0.0010	0.0001	0.0010	0.0001	0.0001	0.0001	---	0.0001	---
19	2.1 GS 0-10 kW	---	0.0029	0.0029	0.0029	0.0457	0.0457	0.0459	0.0851	0.0459	0.0852	0.0464	0.0852	0.1291	0.1290	---	0.0851	---
20	2.2 GS 10-100 kW	---	0.0076	0.0094	0.0076	0.1198	0.1198	0.1203	0.0355	0.1203	0.0355	0.1217	0.0355	0.2173	0.2173	---	0.0355	---
21	2.3 GS 110-1,000	---	0.0028	0.0057	0.0028	0.0438	0.0438	0.0397	0.0028	0.0397	0.0027	0.0402	0.0027	0.0176	0.0179	---	0.0028	---
22	2.4 GS Over 1,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	3.0 GS AE 0-10 kV	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
24	4.1 Str&Area Lght	---	0.0007	0.0006	0.0007	0.0107	0.0107	0.0108	0.0376	0.0108	0.0376	---	0.0376	---	---	1.0000	0.0376	---
25	Subtotal Rural		0.0634	0.0610	0.0634	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	---

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Distribution: Substations Demand	(7) Distribution: Primary Demand	(8) Distribution: Primary Customer	(9) Distribution: Transformers Demand	(10) Distribution: Transformers Customer	(11) Distribution: Secondary Demand	(12) Distribution: Secondary Customer	(13) Distribution: Services Customer	(14) Distribution: Meters Customer	(15) Distribution: St Lghtng Customer	(16) Distribution: Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Margin																	
1	Newfoundland Power	166,277,037	63,546,632	83,101,690	17,659,210	---	---	---	---	---	---	---	---	---	---	---	---	1,969,505
2	Industrial	38,131,991	9,702,202	24,918,226	2,696,207	---	---	---	---	---	---	---	---	---	---	---	---	815,356
	Rural																	
3	1.1 Domestic	14,212,193	1,582,998	2,274,433	439,912	3,042,810	1,160,779	2,384,058	830,921	124,142	571,788	344,386	157,591	249,050	201,876	---	847,449	---
4	1.12 Domestic AE	17,274,333	2,277,921	2,588,684	633,019	4,378,507	1,670,332	3,430,631	471,180	178,639	324,237	495,566	89,362	141,226	114,476	---	480,553	---
5	1.3 Special	33,250	4,785	5,349	1,323	9,149	3,512	7,239	138	377	95	1,041	26	41	34	---	141	---
6	2.1 GS 0-10 kW	2,164,491	226,773	337,605	63,011	435,835	166,259	341,479	132,165	17,783	90,948	49,326	25,066	79,227	64,220	---	134,794	---
7	2.2 GS 10-100 kW	4,892,305	593,935	1,084,744	165,043	1,141,579	435,511	894,454	55,132	46,576	37,939	129,215	10,456	133,378	108,114	---	56,229	---
8	2.3 GS 110-1,000	1,892,295	216,892	653,721	60,276	416,918	159,045	295,319	4,283	15,376	2,900	42,650	799	10,827	8,920	---	4,369	---
9	2.4 GS Over 1,000	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	3.0 GS AE 0-10 kV	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	4.1 Str&Area Lght	810,412	53,260	71,665	14,801	102,375	39,061	80,255	58,379	4,177	40,173	---	11,072	---	---	275,653	59,541	---
12	Subtotal Rural	41,279,279	4,956,564	7,016,201	1,377,385	9,527,173	3,634,499	7,433,435	1,552,198	387,070	1,068,080	1,062,184	294,372	613,749	497,640	275,653	1,583,076	---
13	Total	245,688,307	78,205,398	115,036,117	21,732,802	9,527,173	3,634,499	7,433,435	1,552,198	387,070	1,068,080	1,062,184	294,372	613,749	497,640	275,653	1,583,076	2,784,861
	Allocated Margin																	
14	Newfoundland Power	6,716,511	2,920,607	2,739,256	958,108	---	---	---	---	---	---	---	---	---	---	---	---	98,540
15	Industrial	1,443,511	445,914	821,371	146,284	---	---	---	---	---	---	---	---	---	---	---	---	29,942
	Rural																	
16	1.1 Domestic	524,646	72,755	74,971	23,868	177,999	53,459	61,672	19,912	3,086	14,214	8,368	3,830	6,255	4,257	---	---	---
17	1.12 Domestic AE	690,139	104,693	85,330	34,345	256,135	76,927	88,745	11,291	4,441	8,060	12,041	2,171	3,546	2,414	---	---	---
18	1.3 Special	1,394	220	176	72	535	162	187	3	9	2	25	1	1	1	---	---	---
19	2.1 GS 0-10 kW	77,977	10,422	11,128	3,419	25,496	7,657	8,834	3,167	442	2,261	1,199	609	1,989	1,354	---	---	---
20	2.2 GS 10-100 kW	194,428	27,297	35,756	8,954	66,781	20,057	23,138	1,321	1,158	943	3,140	254	3,349	2,280	---	---	---
21	2.3 GS 110-1,000	76,211	9,968	21,548	3,270	24,389	7,325	7,639	103	382	72	1,036	19	272	188	---	---	---
22	2.4 GS Over 1,000	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	3.0 GS AE 0-10 kV	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
24	4.1 Str&Area Lght	25,558	2,448	2,362	803	5,989	1,799	2,076	1,399	104	999	---	269	---	---	7,310	---	---
25	Subtotal Rural	1,590,353	227,803	231,271	74,731	557,324	167,386	192,291	37,196	9,622	26,551	25,809	7,153	15,412	10,494	7,310	0	0
26	Total	9,750,375	3,594,324	3,791,898	1,179,123	557,324	167,386	192,291	37,196	9,622	26,551	25,809	7,153	15,412	10,494	7,310	0	128,482

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - St. Anthony Interconnection Scenario

Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Produc -tion Demand	(3) Production Energy	(4) Trans- mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Allocated Revenue Requirement																	
27	Newfoundland Power	172,993,548	66,467,239	85,840,946	18,617,318	---	---	---	---	---	---	---	---	---	---	---	---	2,068,045
28	Industrial	39,575,502	10,148,116	25,739,597	2,842,491	---	---	---	---	---	---	---	---	---	---	---	---	845,298
	Rural																	
29	1.1 Domestic	14,736,839	1,655,753	2,349,404	463,780	3,220,809	1,214,238	2,445,730	850,833	127,228	586,002	352,754	161,421	255,305	206,133	---	847,449	---
30	1.12 Domestic AE	17,964,472	2,382,614	2,674,014	667,364	4,634,642	1,747,259	3,519,376	482,471	183,080	332,297	507,607	91,533	144,772	116,890	---	480,553	---
31	1.3 Special	34,644	5,005	5,525	1,395	9,684	3,674	7,426	141	386	97	1,066	27	42	35	---	141	---
32	2.1 GS 0-10 kW	2,242,468	237,195	348,733	66,430	461,331	173,916	350,313	135,332	18,225	93,209	50,525	25,675	81,216	65,574	---	134,794	---
33	2.2 GS 10-100 kW	5,086,733	621,232	1,120,500	173,997	1,208,360	455,568	917,592	56,453	47,734	38,882	132,355	10,710	136,727	110,394	---	56,229	---
34	2.3 GS 110-1,000	1,968,506	226,860	675,269	63,546	441,307	166,370	302,958	4,386	15,758	2,972	43,686	818	11,099	9,108	---	4,369	---
35	2.4 GS Over 1,000	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
36	3.0 GS AE 0-10 kV	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
37	4.1 Str&Area Lght	835,970	55,708	74,027	15,604	108,364	40,860	82,331	59,778	4,281	41,172	---	11,341	---	---	282,963	59,541	---
38	Subtotal Rural	42,869,632	5,184,367	7,247,472	1,452,116	10,084,497	3,801,885	7,625,726	1,589,394	396,692	1,094,631	1,087,993	301,525	629,161	508,134	282,963	1,583,076	0
39	Total	255,438,682	81,799,722	118,828,015	22,911,925	10,084,497	3,801,885	7,625,726	1,589,394	396,692	1,094,631	1,087,993	301,525	629,161	508,134	282,963	1,583,076	2,913,343

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		O&M				Depreciation		Expense Credits					
Line No. Description	Total	Transmission Lines	Transmission Terminals	Admin & General	Other	Lines & Terminals	Telecntr & Feas Study	General	Rental Income	Other	Interest & Gain/Loss	Subtotal Excl Margin	Margin
		(Plant)	(Plant)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(C7 & C8)	(Plant)	(C3toC6)	(NBV)		(NBV)
Basis of Allocation - Amounts													
1 Newfoundland Power	---	3,241,824	9,564,153	12,805,977	---	---	---	281,502	9,564,153	25,611,954	11,490,091	---	11,490,091
Industrial													
2 Albright & Wilson	---	429,800	1,506,406	1,936,206	---	---	---	49,505	1,506,406	3,872,412	1,292,359	---	1,292,359
3 Ab Price - S'ville	---	114,830	561,878	676,708	---	---	---	7,356	561,878	1,353,416	633,917	---	633,917
4 Ab Price - Gr Fall	---	---	70,692	70,692	---	---	---	137	70,692	141,384	23,174	---	23,174
5 Corner Brook Pulp	---	---	29,478	29,478	---	---	---	149	29,478	58,956	28,679	---	28,679
6 Deer Lake Power Co	---	---	35,695	35,695	---	---	---	441	35,695	71,390	29,737	---	29,737
7 Newfoundland Proce	---	572,000	1,185,566	1,757,566	---	---	---	26,458	1,185,566	3,515,132	1,474,837	---	1,474,837
8 Hope Brook Gold In	---	3,064,576	1,974,893	5,039,469	---	---	---	1,695	1,974,893	10,078,938	8,343	---	8,343
9 Subtti Industri	---	4,181,206	5,364,608	9,545,814	---	---	---	85,741	5,364,608	19,091,628	3,491,046	---	3,491,046
10 Total	---	7,423,030	14,928,761	22,351,791	---	---	---	367,243	14,928,761	44,703,582	14,981,137	---	14,981,137
Basis of Allocation - Ratios													
11 Newfoundland Power	---	0.4367	0.6407	0.5729	---	---	---	0.7665	0.6407	0.5729	0.7670	---	0.7670
Industrial													
12 Albright & Wilson	---	0.0579	0.1009	0.0866	---	---	---	0.1348	0.1009	0.0866	0.0863	---	0.0863
13 Ab Price - S'ville	---	0.0155	0.0376	0.0303	---	---	---	0.0200	0.0376	0.0303	0.0423	---	0.0423
14 Ab Price - Gr Fall	---	---	0.0047	0.0032	---	---	---	0.0004	0.0047	0.0032	0.0015	---	0.0015
15 Corner Brook Pulp	---	---	0.0020	0.0013	---	---	---	0.0004	0.0020	0.0013	0.0019	---	0.0019
16 Deer Lake Power Co		---	0.0024	0.0016	---	---	---	0.0012	0.0024	0.0016	0.0020	---	0.0020
17 Newfoundland Proce	---	0.0771	0.0794	0.0786	---	---	---	0.0720	0.0794	0.0786	0.0984	---	0.0984
18 Hope Brook Gold In	---	0.4128	0.1323	0.2255	---	---	---	0.0046	0.1323	0.2255	0.0006	---	0.0006
19 Subtti Industri	---	0.5633	0.3593	0.4271	---	---	---	0.2335	0.3593	0.4271	0.2330	---	0.2330
20 Total	---	1.0000	1.0000	1.0000	---	---	---	1.0000	1.0000	1.0000	1.0000	---	1.0000

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	(1) Total	(2) O&M Transmission Lines	(3) O&M Transmission Terminals	(4) O&M Admin & General	(5) O&M Other	(6) Depreciation Lines & Terminals	(7) Depreciation Telecntr & Feas Study	(8) Depreciation General	(9) Expense Credits Rental Income	(10) Expense Credits Other	(11) Interest & Gain/Loss	(12) Subtotal Excl Margin	(13) Margin
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Amounts Allocated													
21	Newfoundland Power	2,068,045	61,586	205,950	231,683	0	281,502	0	89,534	(251)	(1,192)	1,100,693	1,969,505	98,540
	Industrial													
22	Albright & Wilson	276,848	8,165	32,438	35,030	0	49,505	1,300	15,745	(40)	(180)	123,801	265,764	11,084
23	Ab Price - S'ville	102,304	2,181	12,099	12,243	0	7,356	---	2,340	(15)	(63)	60,726	96,867	5,437
24	Ab Price - Gr Fall	5,392	---	1,522	1,279	0	137	0	44	(2)	(7)	2,220	5,193	199
25	Corner Brook Pulp	4,353	---	635	533	0	149	---	47	(1)	(3)	2,747	4,107	246
26	Deer Lake Power Co	5,096	---	769	646	0	441	---	140	(1)	(3)	2,849	4,841	255
27	Newfoundland Proce	256,803	10,866	25,530	31,798	0	26,458	0	8,415	(31)	(164)	141,282	244,154	12,649
28	Hope Brook Gold In	194,502	58,218	42,527	91,173	0	1,695	0	539	(52)	(469)	799	194,430	72
29	Subtti Industri	845,298	79,430	115,520	172,702	---	85,741	1,300	27,270	(142)	(889)	334,424	815,356	29,942
30	Total	2,913,343	141,016	321,470	404,385	0	367,243	1,300	116,804	(393)	(2,081)	1,435,117	2,784,861	128,482

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Functional Classification of Revenue Requirement

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Distribution										
Line			Production	Trans-mission	Substations	Primary		Transformers		Secondary		Services	Meters	St Lighting	Accounting	Specifically Assigned
No. Description	Total Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Expenses																
1 Operating & Maintenance	13,932,903	12,240,037	---	---	2,188	730,838	202,543	35,958	99,225	150,643	41,748	68,514	52,002	24,724	284,483	---
2 Fuels	4,158,778	---	4,158,778	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Power Purchases - CF(L)Co	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4 Power Purchases - Other	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5 Depreciation	1,837,561	1,527,834	---	---	481	154,492	42,816	9,585	26,448	33,887	9,391	16,028	9,269	7,330	---	---
Expense Credits																
6 Sundry	(14,819)	(13,020)	---	---	(2)	(777)	(215)	(38)	(106)	(160)	(44)	(73)	(55)	(26)	(303)	---
7 Building Rental Income	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8 Tax Refunds	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Suppliers' Discounts	(18,629)	(16,365)	---	---	(3)	(977)	(271)	(48)	(133)	(201)	(56)	(92)	(70)	(33)	(380)	---
10 Pole Attachments	(158,148)	---	---	---	---	(102,779)	(28,484)	---	---	(19,813)	(5,491)	(1,581)	---	---	---	---
11 Subtotal Expenses	19,737,646	13,738,486	4,158,778	---	2,664	780,797	216,389	45,457	125,434	164,356	45,548	82,796	61,146	31,995	283,800	---
12 Interest	2,634,349	2,002,484	---	---	844	314,655	87,203	19,532	53,897	68,883	19,090	32,642	20,174	14,945	---	---
13 Disposal Gain/Loss	907	689	---	---	---	108	30	7	19	24	7	11	7	5	---	---
14 Subtotal Rev Reqt Excl Margin	22,372,902	15,741,659	4,158,778	---	3,508	1,095,560	303,622	64,996	179,350	233,263	64,645	115,449	81,327	46,945	283,800	---
15 Margin	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16 Total Revenue Requirement	22,372,902	15,741,659	4,158,778	---	3,508	1,095,560	303,622	64,996	179,350	233,263	64,645	115,449	81,327	46,945	283,800	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Functional Classification of Revenue Requirement
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4B L.15
2	Fuels	Production - Energy
3	Power Purchases - CF(L)Co	---
4	Power Purchases - Other	No balance
5	Depreciation	Carryforward from Sch.2.5B L.23
	Expense Credits	
6	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4B L.15
7	Building Rental Income	No balance
8	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4B L.15
9	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4B L.15
10	Pole Attachments	Prorated on Distribution Poles - Sch.2.2B L.10
11	Subtotal Expenses	
12	Interest	Prorated on Total Net Book Value - Sch.2.3B L.23
13	Disposal Gain/Loss	Prorated on Total Net Book Value - Sch.2.3B L.23
14	Subtotal Rev Reqt Excl Margin	
15	Margin	No balance
16	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

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

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Transmission Demand	(5) Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production:																
1	Hydraulic	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Thermal	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Diesel	34,698,420	34,698,420	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Subtotal Production	34,698,420	34,698,420	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																
5	Lines	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Terminal Stations	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Transmission	0	---	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Distribution																
8	Substation Struct & Equip	1,493,141	1,472,520	---	---	20,621	---	---	---	---	---	---	---	---	---	---	---
9	Land & Land Improvements	122,464	---	---	---	---	81,507	22,588	---	---	14,383	3,986	---	---	---	---	---
10	Poles	8,236,254	---	---	---	---	5,352,658	1,483,432	---	---	1,031,838	285,963	82,363	---	---	---	---
11	Primary Conductor & Equip	1,916,840	---	---	---	---	1,500,886	415,954	---	---	---	---	---	---	---	---	---
12	Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13	Transformers	1,282,776	---	---	---	---	---	---	341,218	941,558	---	---	---	---	---	---	---
14	Secondary Conductors	489,478	---	---	---	---	---	---	---	---	383,261	106,217	---	---	---	---	---
15	Services	567,777	---	---	---	---	---	---	---	---	---	---	567,777	---	---	---	---
16	Meters	377,409	---	---	---	---	---	---	---	---	---	---	---	377,409	---	---	---
17	Street Lighting	234,619	---	---	---	---	---	---	---	---	---	---	---	---	234,619	---	---
18	Subtotal Distribution	14,720,758	1,472,520	---	---	20,621	6,935,051	1,921,974	341,218	941,558	1,429,482	396,166	650,140	377,409	234,619	---	---
19	Subtotal Prod Trans & Dist	49,419,178	36,170,940	---	---	20,621	6,935,051	1,921,974	341,218	941,558	1,429,482	396,166	650,140	377,409	234,619	---	---
20	General	808,907	592,055	---	---	338	113,515	31,459	5,585	15,412	23,398	6,485	10,642	6,178	3,840	---	---
21	Telecontrol	17,486	17,476	---	---	10	---	---	---	---	---	---	---	---	---	---	---
22	Feasibility Studies	140,267	140,267	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	Total Plant	50,385,838	36,920,738	---	---	20,969	7,048,566	1,953,433	346,803	956,970	1,452,880	402,651	660,782	383,587	238,459	---	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

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

Line NO.	(1) Description	(2) Basis of Functional Classification
	Production:	
1	Hydraulic	Production - Demand, Energy ratios Sch.5.1 L.1
2	Thermal	Production - Demand, Energy ratios Sch.5.1 L.2
3	Diesel	Production - Demand, Energy ratios Sch.5.1 L.3
4	Subtotal Production	
	Transmission	
5	Lines	Transmission - Demand, Energy ratios Sch.5.1 L.7
6	Terminal Stations	Production, Distribution Substations - Demand
7	Subtotal Transmission	
	Distribution	Distribution plant other than Substations prorated to functions based on special analysis
8	Substation Struct & Equip	Distribution Substations - Demand
9	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.8,9
10	Poles	Primary, Secondary, Services - Demand, Customer - zero intercept ratios Sch.5.1 L.10-12
11	Primary Conductor & Equip	Primary - Demand, Customer - zero intercept ratios Sch.5.1 L.13
12	Submarine Conductor	No balance
13	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.5.1 L.15
14	Secondary Conductors	Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.16
15	Services	Services - Customer
16	Meters	Meters - Customer
17	Street Lighting	Street Lighting - Customer
18	Subtotal Distribution	
19	Subtotal Prod Trans & Dist	
20	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.19
21	Telecontrol	Prorated on functionalized Production & Transmission Plant - L.19
22	Feasibility Studies	Production - Demand
23	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Functional Classification of Net Book Value

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Distribution Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer	(17)
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	
	Production:																	
1	Hydraulic	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
2	Thermal	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
3	Diesel	20,439,479	20,439,479	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
4	Subtotal Production	20,439,479	20,439,479	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
	Transmission																	
5	Lines	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
6	Terminal Stations	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
7	Subtotal Transmission	0	---	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Distribution																	
8	Substation Struct & Equip	1,022,399	1,013,292	---	---	9,107	---	---	---	---	---	---	---	---	---	---	---	
9	Land & Land Improvements	71,130	---	---	---	---	47,341	13,120	---	---	8,354	2,315	---	---	---	---	---	
10	Poles	4,051,385	---	---	---	---	2,632,954	729,695	---	---	507,558	140,664	40,514	---	---	---	---	
11	Primary Conductor & Equip	916,984	---	---	---	---	717,998	198,986	---	---	---	---	---	---	---	---	---	
12	Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
13	Transformers	793,036	---	---	---	---	---	---	210,948	582,088	---	---	---	---	---	---	---	
14	Secondary Conductors	291,218	---	---	---	---	---	---	---	---	228,024	63,194	---	---	---	---	---	
15	Services	312,022	---	---	---	---	---	---	---	---	---	---	312,022	---	---	---	---	
16	Meters	217,884	---	---	---	---	---	---	---	---	---	---	---	217,884	---	---	---	
17	Street Lighting	161,409	---	---	---	---	---	---	---	---	---	---	---	---	161,409	---	---	
18	Subtotal Distribution	7,837,467	1,013,292	---	---	9,107	3,398,293	941,801	210,948	582,088	743,936	206,173	352,536	217,884	161,409	---	---	
19	Subtotal Prod Trans & Dist	28,276,946	21,452,771	---	---	9,107	3,398,293	941,801	210,948	582,088	743,936	206,173	352,536	217,884	161,409	---	---	
20	General	492,370	373,543	---	---	159	59,172	16,399	3,673	10,136	12,954	3,590	6,139	3,794	2,811	---	---	
21	Telecontrol	17,046	17,039	---	---	7	---	---	---	---	---	---	---	---	---	---	---	
22	Feasibility Studies	160,190	160,190	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
23	Total Net Book Value	28,946,552	22,003,543	---	---	9,273	3,457,465	958,200	214,621	592,224	756,890	209,763	358,675	221,678	164,220	---	---	

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Functional Classification of Operating & Maintenance Expense

(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 Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production:																
1 Diesel Production	7,634,007	7,634,007	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Distribution																
2 Distribution Equipment	896,675	92,055	---	---	1,289	433,545	120,152	21,331	58,862	89,364	24,766	40,644	---	14,667	---	---
3 Metering	31,974	---	---	---	---	---	---	---	---	---	---	---	31,974	---	---	---
4 Subtotal Distribution	928,649	92,055	---	---	1,289	433,545	120,152	21,331	58,862	89,364	24,766	40,644	31,974	14,667	---	---
5 Subtotal Prod & Dist	8,562,656	7,726,062	---	---	1,289	433,545	120,152	21,331	58,862	89,364	24,766	40,644	31,974	14,667	---	---
6 Customer Accounting	194,950	---	---	---	---	---	---	---	---	---	---	---	---	---	194,950	---
Overheads																
Plant-Related																
7 Production	526,952	526,952	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8 Transmission	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Production & Transmission	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10 Distribution	42,930	4,294	---	---	60	20,225	5,605	995	2,746	4,169	1,155	1,896	1,101	684	---	---
11 Other	557,280	408,354	---	---	232	77,959	21,605	3,836	10,584	16,069	4,453	7,308	4,243	2,637	---	---
12 Property Insurance	26,126	26,111	---	---	15	---	---	---	---	---	---	---	---	---	---	---
13 Expense-Related	4,022,009	3,548,264	---	---	592	199,109	55,181	9,796	27,033	41,041	11,374	18,666	14,684	6,736	89,533	---
14 Subtotal Overheads	5,175,297	4,513,975	---	---	899	297,293	82,391	14,627	40,363	61,279	16,982	27,870	20,028	10,057	89,533	---
15 Total Oper & Maint Expenses	13,932,903	12,240,037	---	---	2,188	730,838	202,543	35,958	99,225	150,643	41,748	68,514	52,002	24,724	284,483	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Functional Classification of Operating & Maintenance Expense
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Production:	
1	Diesel Production	Prorated on Diesel Plant in Service - Sch. 2.2B L.3
	Distribution	
2	Distribution Equipment	Prorated on Distribution Plant in Service except Meters- Sch. 2.2B L.18
3	Metering	Meters - Customer
4	Subtotal Distribution	
5	Subtotal Prod & Dist	
6	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related	
7	Production	Prorated on Production Plant in Service - Sch. 2.2B L.4
8	Transmission	Prorated on Transmission Plant in Service - Sch. 2.2B L.7
9	Production & Transmission	Prorated on Production & Transmission Plant in Service - Sch. 2.2B L.4,7
10	Distribution	Prorated on Distribution Plant in Service - Sch. 2.2B L.18
11	Other	Prorated on Total Production, Transmission, Distribution Substation Plant in Service - Sch. 2.2B L.4,7,8
12	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub. & General Plant in Service - Sch.2.2B L.4,6,8,20,21
13	Expense-Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting expenses - L.5,6
14	Subtotal Overheads	
15	Total Oper & Maint Expenses	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Functional Classification of Depreciation Expense

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Transmission Demand	(5) Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production:																
1	Hydraulic	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Thermal	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Diesel	1,387,029	1,387,029	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Subtotal Production	1,387,029	1,387,029	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																
5	Lines	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Terminal Stations	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Transmission	0	---	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Distribution																
8	Substation Struct & Equip	49,791	49,327	---	---	464	---	---	---	---	---	---	---	---	---	---	---
9	Land & Land Improvements	3,123	---	---	---	---	2,078	576	---	---	367	102	---	---	---	---	---
10	Poles	178,524	---	---	---	---	116,022	32,154	---	---	22,365	6,198	1,785	---	---	---	---
11	Primary Conductor & Equip	40,012	---	---	---	---	31,329	8,683	---	---	---	---	---	---	---	---	---
12	Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13	Transformers	34,852	---	---	---	---	---	---	9,271	25,581	---	---	---	---	---	---	---
14	Secondary Conductors	12,827	---	---	---	---	---	---	---	---	10,044	2,783	---	---	---	---	---
15	Services	13,718	---	---	---	---	---	---	---	---	---	---	13,718	---	---	---	---
16	Meters	8,965	---	---	---	---	---	---	---	---	---	---	---	8,965	---	---	---
17	Street Lighting	7,090	---	---	---	---	---	---	---	---	---	---	---	---	7,090	---	---
18	Subtotal Distribution	348,902	49,327	---	---	464	149,429	41,413	9,271	25,581	32,776	9,083	15,503	8,965	7,090	---	---
19	Subtotal Prod Trans & Dist	1,735,931	1,436,356	---	---	464	149,429	41,413	9,271	25,581	32,776	9,083	15,503	8,965	7,090	---	---
20	General	58,818	48,667	---	---	16	5,063	1,403	314	867	1,111	308	525	304	240	---	---
21	Telecontrol	1,739	1,738	---	---	1	---	---	---	---	---	---	---	---	---	---	---
22	Feasibility Studies	41,073	41,073	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	Total Depreciation Expense	1,837,561	1,527,834	---	---	481	154,492	42,816	9,585	26,448	33,887	9,391	16,028	9,269	7,330	---	---

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Basis of Allocation to Classes of Service

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
			Distribution														
			(AED kW)	(mWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																
	Rural																
1	1.2 Domestic Diesel	---	8,583	34,048	10,396	10,390	10,169	3,724	10,071	3,724	9,961	3,724	3,724	3,724	---	3,724	---
2	1.23 Churches & Schools	---	896	2,192	381	381	373	120	369	120	365	120	120	120	---	120	---
3	1.3 Special	---	5	15	6	6	6	1	6	1	6	1	1	1	---	1	---
4	2.1 GS 0-10 kW	---	0	0	0	0	0	0	0	0	0	0	0	0	---	0	---
5	2.2 GS 10-100 kW	---	171	127	23	23	23	2	23	2	23	2	16	16	---	2	---
7	2.3 GS 110-1,000 kVa	---	1,484	3,254	312	312	305	7	302	7	299	7	60	60	---	7	---
8	2.5 GS Diesel	---	2,933	11,489	2,748	2,746	2,688	679	2,662	679	2,633	679	1,358	1,358	---	679	---
9	4.1 Street & Area Lghtng	---	145	609	198	198	194	129	192	129	0	129	0	0	1	129	---
10	Total	---	14,218	51,734	14,064	14,056	13,758	4,662	13,625	4,662	13,287	4,662	5,279	5,279	1	4,662	---
	Ratios																
	Rural																
11	1.2 Domestic Diesel	---	0.6037	0.6581	0.7392	0.7392	0.7391	0.7988	0.7392	0.7988	0.7497	0.7988	0.7054	0.7054	---	0.7988	---
12	1.23 Churches & Schools	---	0.0631	0.0424	0.0271	0.0271	0.0271	0.0257	0.0271	0.0257	0.0275	0.0257	0.0227	0.0227	---	0.0257	---
13	1.3 Special	---	0.0004	0.0003	0.0004	0.0004	0.0004	0.0002	0.0004	0.0002	0.0005	0.0002	0.0002	0.0002	---	0.0002	---
14	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	2.2 GS 10-100 kW	---	0.0120	0.0025	0.0016	0.0016	0.0017	0.0004	0.0017	0.0004	0.0017	0.0004	0.0031	0.0031	---	0.0004	---
17	2.3 GS 110-1,000 kVa	---	0.1044	0.0629	0.0222	0.0222	0.0222	0.0015	0.0222	0.0015	0.0225	0.0015	0.0114	0.0114	---	0.0015	---
18	2.5 GS Diesel	---	0.2063	0.2221	0.1954	0.1954	0.1954	0.1456	0.1954	0.1456	0.1982	0.1456	0.2572	0.2572	---	0.1456	---
19	4.1 Street & Area Lghtng	---	0.0102	0.0118	0.0141	0.0141	0.0141	0.0277	0.0141	0.0277	---	0.0277	---	---	1.0000	0.0277	---
20	Total	---	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Isolated Systems

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Transmission Demand	(5) Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Margin																
1	1.2 Domestic Diesel	14,078,502	9,503,242	2,737,041	---	2,594	809,765	242,534	48,041	143,265	174,873	51,638	81,440	57,370	---	226,699	---
2	1.23 Churches & Schools	1,232,620	992,572	176,210	---	95	29,702	7,815	1,760	4,616	6,408	1,664	2,624	1,849	---	7,305	---
3	1.3 Special	8,051	6,017	1,206	---	1	478	65	29	38	105	14	22	15	---	61	---
4	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	2.2 GS 10-100 kW	202,921	189,401	10,209	---	6	1,832	130	110	77	404	28	353	249	---	122	---
7	2.3 GS 110-1,000 kVa	1,939,206	1,643,085	261,582	---	78	24,287	456	1,441	269	5,249	97	1,312	924	---	426	---
8	2.5 GS Diesel	4,615,764	3,246,824	923,574	---	685	214,048	44,221	12,699	26,122	46,224	9,415	29,698	20,920	---	41,334	---
9	4.1 Street & Area Lghtng	295,838	160,518	48,956	---	49	15,448	8,401	916	4,963	---	1,789	---	---	46,945	7,853	---
10	Total	22,372,902	15,741,659	4,158,778	---	3,508	1,095,560	303,622	64,996	179,350	233,263	64,645	115,449	81,327	46,945	283,800	---
	Allocated Margin																
11	1.2 Domestic Diesel	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12	1.23 Churches & Schools	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13	1.3 Special	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
14	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	2.2 GS 10-100 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	2.3 GS 110-1,000 kVa	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
18	2.5 GS Diesel	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
19	4.1 Street & Area Lghtng	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
20	Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Total Allocated Revenue Requirement																
21	1.2 Domestic Diesel	14,078,502	9,503,242	2,737,041	---	2,594	809,765	242,534	48,041	143,265	174,873	51,638	81,440	57,370	---	226,699	---
22	1.23 Churches & Schools	1,232,620	992,572	176,210	---	95	29,702	7,815	1,760	4,616	6,408	1,664	2,624	1,849	---	7,305	---
23	1.3 Special	8,051	6,017	1,206	---	1	478	65	29	38	105	14	22	15	---	61	---
24	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
25	2.2 GS 10-100 kW	202,921	189,401	10,209	---	6	1,832	130	110	77	404	28	353	249	---	122	---
26	2.3 GS 110-1,000 kVa	1,939,206	1,643,085	261,582	---	78	24,287	456	1,441	269	5,249	97	1,312	924	---	426	---
27	2.5 GS Diesel	4,615,764	3,246,824	923,574	---	685	214,048	44,221	12,699	26,122	46,224	9,415	29,698	20,920	---	41,334	---
28	4.1 Street & Area Lghtng	295,838	160,518	48,956	---	49	15,448	8,401	916	4,963	---	1,789	---	---	46,945	7,853	---
29	Total	22,372,902	15,741,659	4,158,778	---	3,508	1,095,560	303,622	64,996	179,350	233,263	64,645	115,449	81,327	46,945	283,800	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Functional Classification of Revenue Requirement

(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 Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Expenses																
1 Operating & Maintenance	3,928,229	392,645	---	558,000	652,059	756,780	209,733	104,300	287,802	168,003	46,560	114,668	110,380	35,493	471,166	20,640
2 Fuels	98,607	---	98,607	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Power Purchases - CF(L)Co	3,134,692	1,397,759	1,736,933	---	---	---	---	---	---	---	---	---	---	---	---	---
4 Power Purchases - Other	331,790	331,790	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5 Depreciation	1,752,706	1,088,639	---	235,112	99,701	98,682	27,348	26,636	73,500	28,266	7,833	26,783	12,735	10,453	---	17,018
Expense Credits																
6 Sundry	(4,178)	(418)	---	(593)	(694)	(804)	(223)	(111)	(306)	(179)	(50)	(122)	(117)	(38)	(501)	(22)
7 Building Rental Income	(6,828)	(2,702)	---	(1,902)	(568)	(664)	(184)	(91)	(252)	(147)	(41)	(101)	(61)	(31)	---	(84)
8 Tax Refunds	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Suppliers' Discounts	(5,252)	(525)	---	(746)	(872)	(1,012)	(280)	(139)	(385)	(225)	(62)	(153)	(148)	(47)	(630)	(28)
10 Pole Attachments	16,000	---	---	---	---	10,398	2,882	---	---	2,004	556	160	---	---	---	---
11 Subtotal Expenses	9,245,766	3,207,188	1,835,540	789,871	749,626	863,380	239,276	130,595	360,359	197,722	54,796	141,235	122,789	45,830	470,035	37,524
12 Interest	4,347,552	1,897,724	---	1,516,366	204,668	213,866	59,270	57,385	158,349	60,998	16,905	57,599	26,905	22,896	---	54,621
13 Disposal Gain/Loss	(12,802)	(5,587)	---	(4,465)	(603)	(630)	(175)	(169)	(466)	(180)	(50)	(170)	(79)	(67)	---	(161)
14 Subtotal Rev Reqt Excl Margin	13,580,516	5,099,325	1,835,540	2,301,772	953,691	1,076,616	298,371	187,811	518,242	258,540	71,651	198,664	149,615	68,659	470,035	91,984
15 Margin	391,554	170,915	---	136,569	18,433	19,261	5,338	5,168	14,261	5,494	1,523	5,188	2,423	2,062	---	4,919
16 Total Revenue Requirement	13,972,070	5,270,240	1,835,540	2,438,341	972,124	1,095,877	303,709	192,979	532,503	264,034	73,174	203,852	152,038	70,721	470,035	96,903

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Functional Classification of Revenue Requirement
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4C L.20
2	Fuels	Production - Energy
3	Power Purchases - CF(L)Co	Production - Demand, Energy ratios Sch.5.1 L.5
4	Power Purchases - Other	Production - Demand, Energy ratios Sch.5.1 L.6
5	Depreciation	Carryforward from Sch.2.5C L.22
	Expense Credits	
6	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4C L.20
7	Building Rental Income	Prorated on General Plant - Sch.2.2C L.19
8	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4C L.20
9	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4C L.20
10	Pole Attachments	Prorated on Distribution Poles - Sch.2.2C L.9
11	Subtotal Expenses	
12	Interest	Prorated on Total Net Book Value - Sch.2.3C L.22
13	Disposal Gain/Loss	Prorated on Total Net Book Value - Sch.2.3C L.22
14	Subtotal Rev Reqt Excl Margin	
15	Margin	Prorated on Total Net Book Value - Sch.2.3C L.22
16	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

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

(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 Energy	Trans-mission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production																
1 Gas Turbine	22,702,318	22,702,318	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Diesel	2,525,409	2,525,409	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Subtotal Production	25,227,727	25,227,727	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
4 Lines	13,926,739	---	---	13,472,543	---	---	---	---	---	---	---	---	---	---	---	454,196
5 Terminal Stations	4,696,773	---	---	4,363,220	---	---	---	---	---	---	---	---	---	---	---	333,553
6 Subtotal Transmission	18,623,512	---	---	17,835,763	---	---	---	---	---	---	---	---	---	---	---	787,749
Distribution																
7 Substation Struct & Equip	5,429,097	100,684	---	---	5,328,413	---	---	---	---	---	---	---	---	---	---	---
8 Land & Land Improvements	328,937	---	---	---	---	218,924	60,672	---	---	38,634	10,707	---	---	---	---	---
9 Poles	6,791,442	---	---	---	---	4,413,690	1,223,207	---	---	850,832	235,799	67,914	---	---	---	---
10 Primary Conductor & Equip	2,029,955	---	---	---	---	1,589,455	440,500	---	---	---	---	---	---	---	---	---
11 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12 Transformers	3,223,765	---	---	---	---	---	---	857,521	2,366,244	---	---	---	---	---	---	---
13 Secondary Conductors	628,122	---	---	---	---	---	---	---	---	491,820	136,302	---	---	---	---	---
14 Services	874,857	---	---	---	---	---	---	---	---	---	---	874,857	---	---	---	---
15 Meters	575,769	---	---	---	---	---	---	---	---	---	---	---	575,769	---	---	---
16 Street Lighting	291,818	---	---	---	---	---	---	---	---	---	---	---	---	291,818	---	---
17 Subtotal Distribution	20,173,762	100,684	---	---	5,328,413	6,222,069	1,724,379	857,521	2,366,244	1,381,286	382,808	942,771	575,769	291,818	---	---
18 Subtotal Prod Trans & Dist	64,025,001	25,328,411	---	17,835,763	5,328,413	6,222,069	1,724,379	857,521	2,366,244	1,381,286	382,808	942,771	575,769	291,818	---	787,749
19 General	2,175,707	860,714	---	606,098	181,071	211,439	58,598	29,140	80,410	46,939	13,009	32,037	19,566	9,917	---	26,769
20 Telecontrol	1,114,039	652,633	---	461,406	---	---	---	---	---	---	---	---	---	---	---	---
21 Feasibility Studies	6,672	---	---	---	6,672	---	---	---	---	---	---	---	---	---	---	---
22 Total Plant	67,321,419	26,841,758	---	18,903,267	5,516,156	6,433,508	1,782,977	886,661	2,446,654	1,428,225	395,817	974,808	595,335	301,735	---	814,518

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
1	Gas Turbine	Production - Demand, Energy ratios Sch.5.1 L.3
2	Diesel	Production - Demand, Energy ratios Sch.5.1 L.3
3	Subtotal Production	
	Transmission	
4	Lines	Transmission - Demand, Energy ratios Sch.5.1 L.7
5	Terminal Stations	Transmission - Demand, Energy ratios Sch.5.1 L.7
6	Subtotal Transmission	
	Distribution	Distribution plant other than Substations prorated to functions based on special analysis
7	Substation Struct & Equip	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.8,9
9	Poles	Primary, Secondary, Services - Demand, Customer - zero intercept ratios Sch.5.1 L.10-12
10	Primary Conductor & Equip	Primary - Demand, Customer - zero intercept ratios Sch.5.1 L.13
11	Submarine Conductor	No balance
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.5.1 L.15
13	Secondary Conductors	Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.16
14	Services	Services - Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	Subtotal Distribution	
18	Subtotal Prod Trans & Dist	
19	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
20	Telecontrol	Prorated on functionalized Production & Transmission plant - L.3,6
21	Feasibility Studies	Transmission - Demand, Distribution Substns - Demand
22	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Functional Classification of Net Book Value

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
								Distribution								
Line No. Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production																
1 Gas Turbine	19,792,087	19,792,087	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Diesel	377,659	377,659	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Subtotal Production	20,169,746	20,169,746	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
4 Lines	12,425,458	---	---	12,161,467	---	---	---	---	---	---	---	---	---	---	---	263,991
5 Terminal Stations	4,309,790	---	---	3,981,057	---	---	---	---	---	---	---	---	---	---	---	328,733
6 Subtotal Transmission	16,735,248	---	---	16,142,524	---	---	---	---	---	---	---	---	---	---	---	592,724
Distribution																
7 Substation Structures & Equi	2,243,568	33,148	---	---	2,210,420	---	---	---	---	---	---	---	---	---	---	---
8 Land & Land Improvements	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Poles	2,984,251	---	---	---	---	1,939,435	537,493	---	---	373,867	103,613	29,843	---	---	---	---
10 Primary Conductor & Equipmen	487,043	---	---	---	---	381,355	105,688	---	---	---	---	---	---	---	---	---
11 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12 Transformers	2,341,077	---	---	---	---	---	---	622,726	1,718,351	---	---	---	---	---	---	---
13 Secondary Conductors	367,897	---	---	---	---	---	---	---	---	288,063	79,834	---	---	---	---	---
14 Services	595,201	---	---	---	---	---	---	---	---	---	---	595,201	---	---	---	---
15 Meters	291,968	---	---	---	---	---	---	---	---	---	---	---	291,968	---	---	---
16 Street Lighting	248,463	---	---	---	---	---	---	---	---	---	---	---	---	248,463	---	---
17 Subtotal Distribution	9,559,468	33,148	---	---	2,210,420	2,320,790	643,181	622,726	1,718,351	661,930	183,447	625,044	291,968	248,463	---	---
18 Subtotal Prod Trans & Dist	46,464,462	20,202,894	---	16,142,524	2,210,420	2,320,790	643,181	622,726	1,718,351	661,930	183,447	625,044	291,968	248,463	---	592,724
19 General	584,403	254,102	---	203,031	27,801	29,190	8,090	7,832	21,612	8,325	2,307	7,861	3,672	3,125	---	7,455
20 Telecontrol	711,869	395,410	---	316,459	---	---	---	---	---	---	---	---	---	---	---	---
21 Feasibility Studies	10,691	---	---	---	10,691	---	---	---	---	---	---	---	---	---	---	---
22 Total Net Book Value	47,771,425	20,852,406	---	16,662,014	2,248,912	2,349,980	651,271	630,558	1,739,963	670,255	185,754	632,905	295,640	251,588	---	600,179

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Functional Classification of Operating & Maintenance Expense

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer	(17)
			Production		Transmission	Distribution												
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	
	Production																	
1	Gas Turbine	111,147	111,147	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
2	Diesel	46,862	46,862	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
3	Subtotal Production	158,009	158,009	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
	Transmission																	
4	Lines	311,616	---	---	301,453	---	---	---	---	---	---	---	---	---	---	---	10,163	
5	Terminal Stations	13,246	---	---	12,305	---	---	---	---	---	---	---	---	---	---	---	941	
6	Subtotal Transmission	324,862	---	---	313,758	---	---	---	---	---	---	---	---	---	---	---	11,104	
	Distribution																	
7	Distribution Equipment	1,538,220	7,903	---	---	418,220	488,362	135,344	67,306	185,723	108,415	30,046	73,997	---	22,904	---	---	
8	Metering	72,981	---	---	---	---	---	---	---	---	---	---	---	72,981	---	---	---	
9	Subtotal Distribution	1,611,201	7,903	---	---	418,220	488,362	135,344	67,306	185,723	108,415	30,046	73,997	72,981	22,904	---	---	
10	Subtotal Prod Trans & Dist	2,094,072	165,912	---	313,758	418,220	488,362	135,344	67,306	185,723	108,415	30,046	73,997	72,981	22,904	---	11,104	
11	Customer Accounting	324,497	---	---	---	---	---	---	---	---	---	---	---	---	---	324,497	---	
	Overheads																	
	Plant-Related																	
12	Production	8,780	8,780	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
13	Transmission	12,102	---	---	11,590	---	---	---	---	---	---	---	---	---	---	---	---	
14	Production & Transmission	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	512	
15	Distribution	58,658	293	---	---	15,493	18,092	5,014	2,493	6,880	4,016	1,113	2,741	1,674	849	---	---	
16	Other	309,669	123,468	---	86,952	25,374	29,593	8,201	4,079	11,254	6,570	1,821	4,484	2,738	1,388	---	3,747	
17	Property Insurance	27,286	19,202	---	3,885	3,941	---	---	---	---	---	---	---	---	---	---	258	
18	Expense-Related	1,093,165	74,990	---	141,815	189,031	220,733	61,174	30,422	83,945	49,002	13,580	33,446	32,987	10,352	146,669	5,019	
19	Subtotal Overheads	1,509,660	226,733	---	244,242	233,839	268,418	74,389	36,994	102,079	59,588	16,514	40,671	37,399	12,589	146,669	9,536	
20	Total Oper & Maint Expenses	3,928,229	392,645	---	558,000	652,059	756,780	209,733	104,300	287,802	168,003	46,560	114,668	110,380	35,493	471,166	20,640	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Functional Classification of Operating & Maintenance Expense
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
1	Gas Turbine	Prorated on Gas Turbines Plant in Service - Sch. 2.2C L.1
2	Diesel	Prorated on Diesel Plant in Service - Sch. 2.2C L.2
3	Subtotal Production	
	Transmission	
4	Lines	Transmission - Demand, Energy ratios Sch 5.1 L.7
5	Terminal Stations	Transmission - Demand, Energy ratios Sch 5.1 L.7
6	Subtotal Transmission	
	Distribution	
7	Distribution Equipment	Prorated on Distribution Plant in Service except Meters- Sch. 2.2C L.17
8	Metering	Meters - Customer
9	Subtotal Distribution	
10	Subtotal Prod Trans & Dist	
11	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related	
12	Production	Prorated on Production Plant in Service - Sch. 2.2C L.3
13	Transmission	Prorated on Transmission Plant in Service - Sch. 2.2C L.6
14	Production & Transmission	No balance
15	Distribution	Prorated on Distribution Plant in Service - Sch. 2.2C L.17
16	Other	Prorated on Total Production, Transmission, Distribution Substation Plant in Service - Sch. 2.2C L.3,6,7
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub. & General Plant in Service - Sch.2.2C L.3,5,7,19,20
18	Expense-Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting expenses - L.10,11
19	Subtotal Overheads	
20	Total Oper & Maint Expenses	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Functional Classification of Depreciation Expense

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
								Distribution								
Line No. Description	Total Amount	Production		Transmission	Substations	Primary		Transformers		Secondary		Services	Meters	St Lighting	Accounting	Specifically Assigned
		Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production																
1 Gas Turbine	908,961	908,961	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Diesel	26,563	26,563	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Subtotal Production	935,524	935,524	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
4 Lines	168,782	---	---	153,854	---	---	---	---	---	---	---	---	---	---	---	14,928
5 Terminal Stations	49,488	---	---	48,582	---	---	---	---	---	---	---	---	---	---	---	906
6 Subtotal Transmission	218,270	---	---	202,436	---	---	---	---	---	---	---	---	---	---	---	15,834
Distribution																
7 Substation Structures & Equi	87,244	1,960	---	---	85,284	---	---	---	---	---	---	---	---	---	---	---
8 Land & Land Improvements	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Poles	118,178	---	---	---	---	76,803	21,285	---	---	14,805	4,103	1,182	---	---	---	---
10 Primary Conductor & Equipmen	19,172	---	---	---	---	15,012	4,160	---	---	---	---	---	---	---	---	---
11 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12 Transformers	93,167	---	---	---	---	---	---	24,782	68,385	---	---	---	---	---	---	---
13 Secondary Conductors	14,679	---	---	---	---	---	---	---	---	11,494	3,185	---	---	---	---	---
14 Services	23,737	---	---	---	---	---	---	---	---	---	---	23,737	---	---	---	---
15 Meters	11,849	---	---	---	---	---	---	---	---	---	---	---	11,849	---	---	---
16 Street Lighting	9,726	---	---	---	---	---	---	---	---	---	---	---	---	9,726	---	---
17 Subtotal Distribution	377,752	1,960	---	---	85,284	91,815	25,445	24,782	68,385	26,299	7,288	24,919	11,849	9,726	---	---
18 Subtotal Prod Trans & Dist	1,531,546	937,484	---	202,436	85,284	91,815	25,445	24,782	68,385	26,299	7,288	24,919	11,849	9,726	---	15,834
19 General	114,550	70,118	---	15,141	6,379	6,867	1,903	1,854	5,115	1,967	545	1,864	886	727	---	1,184
20 Telecontrol	98,572	81,037	---	17,535	---	---	---	---	---	---	---	---	---	---	---	---
21 Feasibility Studies	8,038	---	---	---	8,038	---	---	---	---	---	---	---	---	---	---	---
22 Total Depreciation Expense	1,752,706	1,088,639	---	235,112	99,701	98,682	27,348	26,636	73,500	28,266	7,833	26,783	12,735	10,453	---	17,018

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Basis of Allocation to Classes of Service

Line No.	Description	(1) Total Amount	(2)	(3) Production Demand	(4) Production Energy	(5) Trans-mission Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lighting Customer	(16) Accounting Customer	(17) Specifically Assigned Customer
				Distribution														
				(AED kW)	(mWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Industrial - DND	---		23,357	152,912	12,395	---	---	---	---	---	---	---	---	---	---	---	---
2	Industrial - IOCC Primary	---		40,173	241,273	42,000	---	---	---	---	---	---	---	---	---	---	---	1
3	Industrial - IOCC Secondary	---		4,420	1,234	0	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																	
4	1.1 Domestic	---		2,167	9,572	2,209	2,178	2,091	844	2,058	844	2,009	844	844	844	---	844	---
5	1.1A Domestic All Electric	---		69,246	269,217	74,800	73,756	70,814	5,862	69,682	5,862	68,013	5,862	5,862	5,862	---	5,862	---
6	2.1 GS 0-10 kW	---		1,609	5,665	1,315	1,297	1,245	374	1,225	374	1,196	374	749	749	---	374	---
7	2.2 GS 10-100 kW	---		10,536	61,401	8,074	7,961	7,643	478	7,521	478	7,341	478	3,862	3,862	---	478	---
8	2.3 GS 110-1,000 kVa	---		12,405	85,264	8,879	8,755	8,406	87	8,272	87	8,074	87	746	746	---	87	---
9	2.4 GS over 1,000 kVa	---		8,792	64,092	7,211	7,110	0	3	0	3	0	3	0	27	---	3	---
10	4.1 Street & Area Lghtng	---		494	2,469	560	552	530	109	522	109	0	109	0	0	1	109	---
11	Total	---		173,199	893,099	157,443	101,609	90,729	7,758	89,280	7,758	86,633	7,758	12,063	12,089	1	7,758	1
	Ratios																	
12	Industrial - DND	---		0.1349	0.1712	0.0787	---	---	---	---	---	---	---	---	---	---	---	---
13	Industrial - IOCC Primary	---		0.2319	0.2702	0.2668	---	---	---	---	---	---	---	---	---	---	---	1.0000
14	Industrial - IOCC Secondary	---		0.0255	0.0014	---	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																	
15	1.1 Domestic	---		0.0125	0.0107	0.0140	0.0214	0.0230	0.1088	0.0231	0.1088	0.0232	0.1088	0.0700	0.0698	---	0.1088	---
16	1.1A Domestic All Electric	---		0.3998	0.3014	0.4751	0.7259	0.7805	0.7556	0.7805	0.7556	0.7851	0.7556	0.4860	0.4849	---	0.7556	---
17	2.1 GS 0-10 kW	---		0.0093	0.0063	0.0084	0.0128	0.0137	0.0483	0.0137	0.0483	0.0138	0.0483	0.0621	0.0619	---	0.0483	---
18	2.2 GS 10-100 kW	---		0.0608	0.0688	0.0513	0.0783	0.0842	0.0617	0.0842	0.0617	0.0847	0.0617	0.3201	0.3194	---	0.0617	---
19	2.3 GS 110-1,000 kVa	---		0.0716	0.0955	0.0564	0.0862	0.0926	0.0112	0.0927	0.0112	0.0932	0.0112	0.0618	0.0617	---	0.0112	---
20	2.4 GS over 1,000 kVa	---		0.0508	0.0718	0.0458	0.0700	---	0.0004	---	0.0004	---	0.0004	---	0.0022	---	0.0004	---
21	4.1 Street & Area Lghtng	---		0.0029	0.0028	0.0036	0.0054	0.0058	0.0141	0.0058	0.0141	---	0.0141	---	---	1.0000	0.0141	---
22	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

1995 Test Year - Generic - St. Anthony Interconnection Scenario
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 No. Description	Total Amount	Production Demand	Production Energy	Trans-mission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Allocated Revenue Requirement Excluding Margin																
1 Industrial - DND	1,275,149	687,682	314,272	181,211	---	---	---	---	---	---	---	---	---	---	---	91,984
2 Industrial - IOCC Primary	2,292,666	1,182,762	495,876	614,028	---	---	---	---	---	---	---	---	---	---	---	---
3 Industrial - IOCC Secondary	132,682	130,146	2,536	---	---	---	---	---	---	---	---	---	---	---	---	---
Rural																
4 1.1 Domestic	343,470	63,808	19,673	32,295	20,442	24,812	32,460	4,329	56,380	5,995	7,795	13,900	10,445	---	51,136	---
5 1.1A Domestic All Electric	6,763,147	2,038,730	553,308	1,093,555	692,266	840,299	225,452	146,585	391,588	202,973	54,139	96,543	72,548	---	355,161	---
6 2.1 GS 0-10 kW	198,487	47,371	11,643	19,225	12,174	14,774	14,400	2,577	25,011	3,569	3,458	12,333	9,267	---	22,685	---
7 2.2 GS 10-100 kW	952,740	310,197	126,194	118,040	74,721	90,694	18,401	15,821	31,961	21,908	4,419	63,602	47,794	---	28,988	---
8 2.3 GS 110-1,000 kVa	930,446	365,226	175,239	129,808	82,173	99,748	3,347	17,401	5,814	24,095	804	12,286	9,232	---	5,273	---
9 2.4 GS over 1,000 kVa	563,604	258,850	131,725	105,423	66,734	---	119	---	207	---	29	---	329	---	188	---
10 4.1 Street & Area Lghtng	128,125	14,553	5,074	8,187	5,181	6,289	4,192	1,098	7,281	---	1,007	---	---	68,659	6,604	---
11 Total	13,580,516	5,099,325	1,835,540	2,301,772	953,691	1,076,616	298,371	187,811	518,242	258,540	71,651	198,664	149,615	68,659	470,035	91,984
Allocated Margin																
12 Industrial - DND	38,720	23,049	---	10,752	---	---	---	---	---	---	---	---	---	---	---	4,919
13 Industrial - Primary	76,075	39,643	---	36,432	---	---	---	---	---	---	---	---	---	---	---	---
14 Industrial - IOCC Secondary	4,362	4,362	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Rural																
15 1.1 Domestic	7,970	2,139	---	1,916	395	444	581	119	1,551	127	166	363	169	---	---	---
16 1.1A Domestic All Electric	189,628	68,332	---	64,881	13,381	15,032	4,033	4,034	10,776	4,313	1,150	2,521	1,175	---	---	---
17 2.1 GS 0-10 kW	4,867	1,588	---	1,141	235	264	258	71	688	76	74	322	150	---	---	---
18 2.2 GS 10-100 kW	25,107	10,397	---	7,004	1,444	1,623	329	435	880	466	94	1,661	774	---	---	---
19 2.3 GS 110-1,000 kVa	25,015	12,241	---	7,702	1,588	1,785	60	479	160	512	17	321	150	---	---	---
20 2.4 GS over 1,000 kVa	16,235	8,676	---	6,255	1,290	---	2	---	6	---	1	---	5	---	---	---
21 4.1 Street & Area Lghtng	3,575	488	---	486	100	113	75	30	200	---	21	---	---	2,062	---	---
22 Total	391,554	170,915	---	136,569	18,433	19,261	5,338	5,168	14,261	5,494	1,523	5,188	2,423	2,062	---	4,919

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Transmission Demand	(5) Distribution Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Allocated Revenue Requirement																
23	Industrial - DND	1,313,869	710,731	314,272	191,963	---	---	---	---	---	---	---	---	---	---	---	96,903
24	Industrial - IOCC Primary	2,368,741	1,222,405	495,876	650,460	---	---	---	---	---	---	---	---	---	---	---	---
25	Industrial - IOCC Secondary	137,044	134,508	2,536	---	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																
26	1.1 Domestic	351,440	65,947	19,673	34,211	20,837	25,256	33,041	4,448	57,931	6,122	7,961	14,263	10,614	---	51,136	---
27	1.1A Domestic All Electric	6,952,775	2,107,062	553,308	1,158,436	705,647	855,331	229,485	150,619	402,364	207,286	55,289	99,064	73,723	---	355,161	---
28	2.1 GS 0-10 kW	203,354	48,959	11,643	20,366	12,409	15,038	14,658	2,648	25,699	3,645	3,532	12,655	9,417	---	22,685	---
29	2.2 GS 10-100 kW	977,847	320,594	126,194	125,044	76,165	92,317	18,730	16,256	32,841	22,374	4,513	65,263	48,568	---	28,988	---
30	2.3 GS 110-1000 kVa	955,461	377,467	175,239	137,510	83,761	101,533	3,407	17,880	5,974	24,607	821	12,607	9,382	---	5,273	---
31	2.4 GS over 1000 kVa	579,839	267,526	131,725	111,678	68,024	---	121	---	213	---	30	---	334	---	188	---
32	4.1 Street & Area Lghtng	131,700	15,041	5,074	8,673	5,281	6,402	4,267	1,128	7,481	---	1,028	---	---	70,721	6,604	---
33	Total	13,972,070	5,270,240	1,835,540	2,438,341	972,124	1,095,877	303,709	192,979	532,503	264,034	73,174	203,852	152,038	70,721	470,035	96,903

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Calculation of Generation AED Factors

Line No.	(1) Rate Class	(2) Sales+Losses for AED mWhs	(3) Class NCP at Generator	(4) Average Demand Amount	(5) Average Demand Weighted	(6) Excess Demand Amount	(7) Excess Demand Weighted	(8) Total Weighted	(9) Total Amount
	Island Interconnected								
1	Newfoundland Light & Power	4,412,247	1,026,862	503,681	0.4003	523,181	0.3904	0.7907	994,983
2	Industrial	1,299,074	170,641	148,296	0.1178	22,345	0.0167	0.1345	169,279
	Rural								
3	1.1 Domestic	120,760	28,319	13,785	0.0110	14,534	0.0108	0.0218	27,433
4	1.12 Domestic All Electric	137,445	39,345	15,690	0.0125	23,655	0.0177	0.0301	37,904
5	1.3 Special	284	85	32	0.0000	53	0.0000	0.0001	82
6	2.1 General Service 0-10 kW	17,925	5,056	2,046	0.0016	3,010	0.0022	0.0039	4,873
7	2.2 General Service 10-100 kW	57,594	15,260	6,575	0.0052	8,685	0.0065	0.0117	14,731
	2.3 General Service 110-1,000 kVa								
8	Secondary	31,357	7,762	3,580	0.0028	4,182	0.0031	0.0060	7,507
9	Primary	3,352	829	383	0.0003	446	0.0003	0.0006	802
	2.4 General Service Over 1,000 kVa								
10	Secondary	0	0	0	0.0000	0	0.0000	0.0000	0
11	Primary	0	0	0	0.0000	0	0.0000	0.0000	0
12	3.0 General Service AE 0-10 kVa	0	0	0	0.0000	0	0.0000	0.0000	0
13	4.1 Street and Area Lighting	3,805	833	434	0.0003	399	0.0003	0.0006	809
14	Subtotal Rural	372,522	97,489	42,525	0.0338	54,964	0.0410	0.0748	94,140
15	Subtotal Island Interconnected	6,083,843	1,294,992	694,503	0.5519	600,489	0.4481	1.0000	1,258,402

Note: Island Interconnected Generation AED is used for Deficit Allocation.
Island Interconnected production costs are allocated using CP.

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Calculation of Generation AED Factors

Line No.	(1) Rate Class	(2) Sales+Losses for AED mWhs	(3) Class NCP at Generator	(4) Average Demand Amount	(5) Average Demand Weighted	(6) Excess Demand Amount	(7) Excess Demand Weighted	(8) Total Weighted	(9) Total Amount
	Isolated Systems								
1	1.2 Domestic Diesel	34,048	11,821	3,887	0.2734	7,934	0.3303	0.6037	8,583
2	1.23 Churches & Schools	2,192	1,342	250	0.0176	1,092	0.0455	0.0631	896
3	1.3 Special	15	8	2	0.0001	6	0.0003	0.0004	5
4	2.1 General Service 0-10 kW	0	0	0	0.0000	0	0.0000	0.0000	0
5	2.2 General Service 10-100 kW	127	279	14	0.0010	265	0.0110	0.0120	171
7	2.3 General Service 110-1,000 kVa	3,254	2,251	371	0.0261	1,880	0.0783	0.1044	1,484
8	2.5 General Service Diesel	11,489	4,050	1,312	0.0922	2,738	0.1140	0.2063	2,933
9	4.1 Street and Area Lighting	609	197	70	0.0049	127	0.0053	0.0102	145
10	Total Isolated Systems	51,734	19,948	5,906	0.4154	14,042	0.5846	1.0000	14,218

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Calculation of Generation AED Factors

Line No.	(1) Rate Class	(2) Sales+Losses for AED mWhs	(3) Class NCP at Generator	(4) Average Demand Amount	(5) Average Demand Weighted	(6) Excess Demand Amount	(7) Excess Demand Weighted	(8) Total Weighted	(9) Total Amount
	Labrador Interconnected								
1	DND Boiler	152,912	26,175	17,456	0.1008	8,719	0.0341	0.1349	23,357
2	IOCC Primary	241,273	46,203	27,543	0.1590	18,660	0.0729	0.2319	40,173
3	IOCC Secondary	1,234	6,464	141	0.0008	6,323	0.0247	0.0255	4,420
4	1.1 Domestic	9,572	2,680	1,093	0.0063	1,588	0.0062	0.0125	2,167
5	1.1A Domestic All Electric	269,217	87,634	30,733	0.1774	56,902	0.2224	0.3998	69,246
6	2.1 General Service 0-10 kW	5,665	2,068	647	0.0037	1,422	0.0056	0.0093	1,609
7	2.2 General Service 10-100 kW	61,401	12,220	7,009	0.0405	5,210	0.0204	0.0608	10,536
8	2.3 General Service 110-1,000 kVa	85,264	13,681	9,733	0.0562	3,947	0.0154	0.0716	12,405
9	2.4 General Service Over 1,000 kVa	64,092	9,496	7,316	0.0422	2,180	0.0085	0.0508	8,792
10	4.1 Street and Area Lighting	2,469	596	282	0.0016	314	0.0012	0.0029	494
11	Total Labrador Interconnected	893,099	207,217	101,952	0.5886	105,265	0.4114	1.0000	173,199

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Functionalization & Classification Ratios

Line No.	Description	(1) Total Amount	(2) Generation & Transmission Demand	(3) Generation & Transmission Energy	(4) Primary Demand	(5) Primary Customer	(6) Transformers Demand	(7) Transformers Customer	(8) Secondary Demand	(9) Secondary Customer	(10) Services Customer	(11) Meters Customer	(12) St Lighting Customer
		(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
	Generation												
1	Hydraulic	100.00%	44.59%	55.41%									
2	Holyrood	100.00%	64.04%	35.96%									
3	Diesel & Gas Turbine	100.00%	100.00%	0.00%									
	Purchased Power												
4	Island	100.00%	0.00%	100.00%									
5	Labrador - CF(L)Co	100.00%	44.59%	55.41%									
6	Labrador - Other	100.00%	100.00%	0.00%									
7	Transmission Lines & Terminals	100.00%	100.00%	0.00%									
	Distribution												
	Land & Land Improvements												
8	Primary	85.00%			78.3%	21.7%							
9	Secondary	15.00%							78.3%	21.7%			
	Poles												
10	Primary	83.00%			78.3%	21.7%							
11	Secondary	16.00%							78.3%	21.7%			
12	Services	1.00%									100.00%		
13	Primary Conductor & Equipment	100.00%			78.3%	21.7%							
14	Submarine Conductor	100.00%			100.00%								
15	Transformers	100.00%					26.6%	73.4%					
16	Secondary Conductors	100.00%							78.3%	21.7%			
17	Services	100.00%									100.0%		
18	Meters	100.00%										100.00%	
19	Street Lighting	100.00%											100.0%

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Calculation of System Load Factor

Island Interconnected:

1	Sales+Losses for System Load Factor	6,107,791	mWh
2		8.76	
3	Average Demand	697,236	MW
4	Coincident Peak at Generation	1,258,402	MW
5	System Load Factor	55.41%	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - St. Anthony Interconnection Scenario

Holyrood Capacity Factor

Line NO.	Year	Net Production (kWh)	Net Capacity (MW)	Annual Hours	Net Capacity Factor
1	1990 Actual	1,839,736,900	475.00	8,760	44.21%
2	1991 Actual	1,436,236,300	475.00	8,760	34.52%
3	1992 Actual	1,706,212,840	475.00	8,784	40.89%
4	1993 Actual	1,558,883,340	475.00	8,760	37.46%
5	1994 Forecast	944,110,000	475.00	8,760	22.69%
6	5 Year Average	1,497,035,876	475.00	8,765	35.96%

NEWFOUNDLAND AND LABRADOR HYDRO
RURAL INQUIRY
1995 COST OF SERVICE BASE CASE

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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Revenue Requirement

Line No.	(1) Description	(2) Total	(3) Island Interconnected	(4) Isolated Systems	(5) Labrador Interconnected	(6) Basis of Proration
		($)	($)	($)	($)	
	Revenue Requirement					
	Expenses					
1	Operating and Maintenance	80,425,823	57,583,710	18,937,015	3,905,098	Detailed analysis
2	Fuels	55,214,644	47,893,920	7,222,117	98,607	Detailed analysis
3	Fuels-Isl Int - Gas Turbine & Diesel	240,560	240,560	---	---	Detailed analysis
4	Power Purchases	3,134,692	---	---	3,134,692	Detailed analysis
5	Power Purchases - Other	1,908,130	1,576,340	0	331,790	Detailed analysis
6	Depreciation	28,666,986	22,972,584	3,941,545	1,752,857	Detailed analysis
	Expense Credits:					
7	Sundry	(84,000)	(60,142)	(19,779)	(4,079)	Total O&M expenses
8	Building Rental Income	(30,828)	(24,000)	---	(6,828)	Detailed analysis
9	Tax Refunds	0	0	0	0	Total O&M expenses
10	Suppliers' Discounts	(105,600)	(75,608)	(24,865)	(5,127)	Total O&M expenses
11	Pole Attachments	(614,000)	(471,852)	(158,148)	16,000	Detailed analysis
12	Secondary Energy Revenues	0	0	---	---	Detailed analysis
13	Wheeling Revenues	(8,100)	(8,100)	---	---	Detailed analysis
14	Expense Credits	(842,528)	(639,702)	(202,792)	(34)	
15	Subtotal Expenses	168,748,307	129,627,412	29,897,885	9,223,010	
16	Interest (Excl Amt on NBV Not in Svce)	113,141,496	102,171,309	6,598,937	4,371,250	Net BV
17	Disposal Gain/Loss	635,843	647,738	907	(12,802)	Island Interconnected
18	Subtotal Rev Reqt Excl Margin	282,525,646	232,446,459	36,497,729	13,581,458	
19	Margin	9,615,469	9,220,964	---	394,505	Net BV
20	Total Revenue Requirement	292,141,115	241,667,423	36,497,729	13,975,963	
	Calculation of Interest Coverage					
	Gross Interest Amount					
19	Total	127,644,000				
20	Amount on NBV not in service	(6,209)				
21	Amount on Rural Isolated NBV	(7,444,428)				
22	Balance for coverage calculation	120,193,363	115,262,045	0	4,931,318	Net BV
	Gross Interest Coverage					
23	Actual	1.080				
24	Target	1.080				

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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt	(3) Revenue Before Deficit Allocation	(4) Deficit	(5) Deficit Allocation	(6) Revenue After Deficit Allocation	(7) Ratio
		($)	($)	($)	($)		
1	Newfoundland Light & Power	169,704,295	169,704,295	---	24,083,213	193,787,508	1.14
2	Island Industrial	39,090,816	39,090,816	---	5,547,487	44,638,303	1.14
3	Labrador Industrial	3,824,206	3,824,206	---	1,301,731	5,125,937	1.34
	Rural						
4	Island Interconnected	32,872,312	24,210,075	8,662,237	(8,662,237)	24,210,075	0.74
5	Isolated Systems	36,497,729	10,771,953	25,725,776	(25,725,776)	10,771,953	0.30
6	Labrador Interconnected	10,151,757	10,151,757	---	3,455,582	13,607,339	1.34
7	Subtotal Rural	79,521,798	45,133,785	34,388,013	(30,932,431)	48,589,367	0.61
8	Total	292,141,115	257,753,102	34,388,013	0	292,141,115	1.00

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
	Island Interconnected						
1	Newfoundland Light & Power	169,704,295	169,704,295	---	24,083,213	193,787,508	1.14
2	Industrial	39,090,816	39,090,816	---	5,547,487	44,638,303	1.14
	Rural						
3	1.1 Domestic	10,273,165	7,111,402	3,161,763	(3,161,763)	7,111,402	0.69
4	1.12 Domestic All Electric	15,031,924	8,741,462	6,290,462	(6,290,462)	8,741,462	0.58
5	1.3 Special	30,614	11,246	19,368	(19,368)	11,246	0.37
6	2.1 General Service 0-10 kW	1,581,688	1,466,862	114,826	(114,826)	1,466,862	0.93
7	2.2 General Service 10-100 kW	3,861,919	3,965,259	(103,340)	103,340	3,965,259	1.03
8	2.3 General Service 110-1,000 kVa	1,445,183	2,255,769	(810,586)	810,586	2,255,769	1.56
9	2.4 General Service Over 1,000 kVa	0	0	0	0	0	---
10	3.0 General Service AE 0-10 kVa	0	0	0	0	0	---
11	4.1 Street and Area Lighting	647,819	658,075	(10,256)	10,256	658,075	1.02
12	RSP Rural Rate Adjustment	---	0	0	0	0	---
13	Subtotal Rural	32,872,312	24,210,075	8,662,237	(8,662,237)	24,210,075	0.74
14	Subtotal Island Interconnected	241,667,423	233,005,186	8,662,237	20,968,463	262,635,886	1.09

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
	Isolated Systems						
1	1.2 Domestic Diesel	23,559,178	5,808,163	17,751,015	(17,751,015)	5,808,163	0.25
2	1.23 Churches & Schools	1,616,407	327,983	1,288,424	(1,288,424)	327,983	0.20
3	1.3 Special	6,393	691	5,702	(5,702)	691	0.11
4	2.1 General Service 0-10 kW	---	0	0	0	0	---
5	2.2 General Service 10-100 kW	150,114	19,329	130,785	(130,785)	19,329	0.13
7	2.3 General Service 110-1,000 kVa	2,064,107	360,389	1,703,718	(1,703,718)	360,389	0.17
8	2.5 General Service Diesel	8,596,103	4,008,511	4,587,592	(4,587,592)	4,008,511	0.47
9	4.1 Street and Area Lighting	505,427	246,887	258,540	(258,540)	246,887	0.49
10	RSP Rural Rate Adjustment	---	0	0	0	0	---
11	Subtotal Isolated Systems	36,497,729	10,771,953	25,725,776	(25,725,776)	10,771,953	0.30

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Comparison of Revenue & Allocated Revenue Requirement

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt ($)	(3) Revenue Before Deficit Allocation ($)	(4) Deficit ($)	(5) Deficit Allocation ($)	(6) Revenue After Deficit Allocation	(7) Ratio
	Labrador Interconnected						
1	Industrial - DND	1,315,421	1,315,421	---	447,759	1,763,180	1.34
2	Industrial - IOCC Primary	2,371,802	2,371,802	---	807,344	3,179,146	1.34
3	Industrial - IOCC Secondary	136,983	136,983	---	46,628	183,611	1.34
	Rural						
4	1.1 Domestic	351,274	351,274	0	119,571	470,845	1.34
5	1.1A Domestic All Electric	6,957,594	6,957,594	0	2,368,313	9,325,907	1.34
6	2.1 General Service 0-10 kW	194,364	194,364	0	66,160	260,524	1.34
7	2.2 General Service 10-100 kW	978,996	978,996	0	333,243	1,312,239	1.34
8	2.3 General Service 110-1,000 kVa	956,891	956,891	0	325,719	1,282,610	1.34
9	2.4 General Service Over 1,000 kVa	581,021	581,021	0	197,775	778,796	1.34
10	4.1 Street and Area Lighting	131,617	131,617	0	44,801	176,418	1.34
11	Subtotal Rural	10,151,757	10,151,757	0	3,455,582	13,607,339	1.34
12	Subtotal Labrador Interconnected	13,975,963	13,975,963	---	4,757,313	18,733,276	1.34

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Rural Deficit Allocation

Line No.	(1) Rate Class	(2) Allocated Revenue Reqt	(3) Demand	(4) Energy	(5) Customer	(6) Source
		- - - - - - - - Before Deficit Allocation - - - - - - - -				
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMER	($)	($)	($)	($)	
1	Newfoundland Light & Power	169,704,295	81,811,918	85,764,476	2,127,901	Schedule 1.3.1, p. 1
2	Island Industrial	39,090,816	12,491,096	25,716,661	883,059	Schedule 1.3.1, p. 1
3	Labrador Industrial	3,824,206	2,914,503	812,545	97,158	Schedule 1.3.1, p. 3
4	Rural Labrador Interconnected	10,151,757	7,326,743	1,022,681	1,802,333	Schedule 1.3.1, p. 3
5	Total	222,771,074	104,544,260	113,316,363	4,910,451	
6	Deficit Classified	34,388,013	16,137,954	17,492,058	758,001	Prorated on Line 5
	UNIT COSTS OF DEFICIT:		AED KW	MWH	Customers *	
	Island Interconnected:					
7	Newfoundland Light & Power		996,367	4,412,218	8,222	AED Sch.4.1,p.1;MWH Sch.3.1A
8	Island Industrial		169,345	1,323,013	3,412	AED Sch.4.1,p.1;MWH Sch.3.1A
9	Subtotal Island Interconnected		1,165,711	5,735,231	11,634	
	Labrador Interconnected:					
10	Labrador Industrial		67,897	395,419	418	AED Sch.4.1,p.3;MWH Sch.3.1C
11	Rural Labrador Interconnected		105,304	497,680	7,758	AED Sch.4.1,p.3;MWH Sch.3.1C
12	Subtotal Labrador Interconnected		173,201	893,099	8,176	
13	Total		1,338,912	6,628,330	19,810	
14	Deficit Unit Costs		12.05303 $/KW	2.63898 $/MWH	38.26259 $/Customer	Line 6 / Line 13

* 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:	$4774036 / 18447 =	$258.80
Labrador Interconnected:	$1802333 / 7758 =	$232.32

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Rural Deficit Allocation

	(1)	(2)	(3)	(4)	(5)	(6)
		- - - - - - - - - - Deficit Allocation - - - - - - - - - -				
		Total	Demand	Energy	Customer	Source
	ALLOCATION OF DEFICIT:	($)	($)	($)	($)	
15	Island Interconnected	29,630,700	14,050,357	15,135,184	445,159	Line 9 x Line 14
16	Labrador Interconnected	4,757,313	2,087,597	2,356,874	312,842	Line 12 x Line 14
17	Allocated Totals	34,388,013	16,137,954	17,492,058	758,001	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit Allocation					After Deficit Allocation				
		Demand	Non-Demand	Energy	Non-Demand Dem & Energy	Customer	Demand	Non-Demand	Energy	Non-Demand Dem & Energy	Customer
		($/kW)	($/kWh)	($/kWh)	($/kWh)	($/Bill)	($/kW)	($/kWh)	($/kWh)	($/kWh)	($/Bill)
	Island Interconnected										
1	Newfoundland Light & Power	---	0.01908	0.02000	0.03908	177,325.08	---	0.02178	0.02284	0.04462	202,489.75
2	Industrial	5.97	---	0.02012	---	10,512.61	6.81	---	0.02298	---	12,004.48
	Rural										
3	1.1 Domestic	---	0.07719	0.02201	0.09920	19.49	---	---	---	---	---
4	1.12 Domestic All Electric	---	0.09531	0.02201	0.11732	19.49	---	---	---	---	---
5	1.3 Special	---	0.09803	0.02207	0.12010	19.54	---	---	---	---	---
6	2.1 General Service 0-10 kW	---	0.06638	0.02201	0.08839	22.59	---	---	---	---	---
7	2.2 General Service 10-100 kW	14.17	---	0.02201	---	41.44	---	---	---	---	---
8	2.3 General Service 110-1,000 kVa	5.79	---	0.02191	---	42.64	---	---	---	---	---
9	2.4 General Service Over 1,000 kVa	---	---	---	0.00000	---	---	---	---	---	---
10	3.0 General Service AE 0-10 kVa	---	---	---	0.00000	---	---	---	---	---	---
11	4.1 Street and Area Lighting	---	0.07990	0.02197	0.10187	45.46	---	---	---	---	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Unit Demand, Energy & Customer Amounts

Line No.	(1) Rate Class	(2) Before Deficit Allocation — Demand — Demand ($/kW)	(3) Before Deficit Allocation — Demand — Non-Demand ($/kWh)	(4) Before Deficit Allocation — Non-Demand — Energy ($/kWh)	(5) Before Deficit Allocation — Non-Demand — Dem & Energy ($/kWh)	(6) Before Deficit Allocation — Customer ($/Bill)	(7) After Deficit Allocation — Demand — Demand ($/kW)	(8) After Deficit Allocation — Demand — Non-Demand ($/kWh)	(9) After Deficit Allocation — Non-Demand — Energy ($/kWh)	(10) After Deficit Allocation — Non-Demand — Dem & Energy ($/kWh)	(11) After Deficit Allocation — Customer ($/Bill)
	Isolated Systems										
1	1.2 Domestic Diesel	---	0.28097	0.09668	0.37765	18.95	---	---	---	---	---
2	1.23 Churches & Schools	---	0.41250	0.09666	0.50916	18.95	---	---	---	---	---
3	1.3 Special	---	0.31707	0.09400	0.41107	18.92	---	---	---	---	---
4	2.1 General Service 0-10 kW	---	---	---	0.00000	---	---	---	---	---	---
5	2.2 General Service 10-100 kW	52.64	---	0.09564	---	42.08	---	---	---	---	---
7	2.3 General Service 110-1,000 kVa	61.57	---	0.09670	---	43.76	---	---	---	---	---
8	2.5 General Service Diesel	---	0.27240	0.09667	0.36907	22.23	---	---	---	---	---
9	4.1 Street and Area Lighting	---	0.26617	0.09647	0.36264	38.44	---	---	---	---	---
10											

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			Before Deficit Allocation					After Deficit Allocation				
			Demand			Non-Demand		Demand			Non-Demand	
			Demand	Non-Demand	Energy	Dem & Energy	Customer	Demand	Non-Demand	Energy	Dem & Energy	Customer
			($/kW)	($/kWh)	($/kWh)	($/kWh)	($/Bill)	($/kW)	($/kWh)	($/kWh)	($/kWh)	($/Bill)
	Labrador Interconnected											
1	Industrial - DND		---	0.00679	0.00236	0.00915	8,096.50	---	0.00910	0.00316	0.01226	10,852.50
2	Industrial - IOCC		3.72	---	0.00231	---	0.00	4.99	---	0.00309	---	0.00
3	Industrial - IOCC		---	0.12222	0.00231	0.12453	0.00	---	0.16383	0.00309	0.16692	---
	Rural											
4	1.1	Domestic	---	0.01966	0.00246	0.02212	17.23	---	0.02635	0.00330	0.02965	23.10
5	1.1A	Domestic All Electric	---	0.02310	0.00246	0.02556	17.23	---	0.03097	0.00330	0.03427	23.10
6		Domestic	---	0.02299	0.00246	0.02545	17.23	---	0.03081	0.00330	0.03411	23.10
7	2.1	General Service 0-10 kW	12.21	---	0.00246	---	19.69	16.37	---	0.00330	---	26.40
8	2.2	General Service 10-100 kW	3.76	---	0.00246	---	34.65	5.04	---	0.00330	---	46.44
9	2.3	General Service 110-1,000 kVa	3.30	---	0.00246	---	35.88	4.42	---	0.00330	---	48.09
10	2.4	General Service Over 1,000 kVa	3.51	---	0.00237	---	23.86	4.71	---	0.00317	---	31.99
11	4.1	Street and Area Lighting	---	0.01774	0.00246	0.02020	68.75	---	0.02378	0.00330	0.02708	92.15

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Total Demand, Energy & Customer Amounts

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		Before Deficit Allocation			After Deficit Allocation			
No.	Rate Class	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
		($)	($)	($)	($)	($)	($)	($)	($)
	Island Interconnected								
1	Newfoundland Light & Power	169,704,295	81,811,918	85,764,476	2,127,901	193,787,508	93,422,078	97,935,553	2,429,877
2	Industrial	39,090,816	12,491,096	25,716,661	883,059	44,638,303	14,263,743	29,366,184	1,008,376
	Rural								
3	1.1 Domestic	10,273,165	6,324,440	1,803,433	2,145,292	---	---	---	---
4	1.12 Domestic All Electric	15,031,924	11,017,018	2,544,331	1,470,575	---	---	---	---
5	1.3 Special	30,614	24,606	5,539	469	---	---	---	---
6	2.1 General Service 0-10 kW	1,581,688	865,901	287,137	428,650	---	---	---	---
7	2.2 General Service 10-100 kW	3,861,919	2,521,932	983,405	356,582	---	---	---	---
8	2.3 General Service 110-1,000 kVa	1,445,183	827,095	590,972	27,116	---	---	---	---
9	2.4 General Service Over 1,000 kVa	0	0	---	0	---	---	---	---
10	3.0 General Service AE 0-10 kVa	0	0	---	0	---	---	---	---
11	4.1 Street and Area Lighting	647,819	237,233	65,234	345,352	---	---	---	---
12	Subtotal Rural	32,872,312	21,818,225	6,280,051	4,774,036				
13	Total Island Interconnected	241,667,423	116,121,239	117,761,188	7,784,996				

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit Allocation Total ($)	Before Deficit Allocation Demand ($)	Before Deficit Allocation Energy ($)	Before Deficit Allocation Customer ($)	After Deficit Allocation Total ($)	After Deficit Allocation Demand ($)	After Deficit Allocation Energy ($)	After Deficit Allocation Customer ($)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Isolated Systems								
1	1.2 Domestic Diesel	23,559,178	16,352,833	5,626,699	1,579,646	---	---	---	---
2	1.23 Churches & Schools	1,616,407	1,275,455	298,883	42,069	---	---	---	---
3	1.3 Special	6,393	4,756	1,410	227	---	---	---	---
4	2.1 General Service 0-10 kW	0	0	---	0	---	---	---	---
5	2.2 General Service 10-100 kW	150,114	137,914	11,190	1,010	---	---	---	---
7	2.3 General Service 110-1,000 kVa	2,064,107	1,689,228	368,052	6,827	---	---	---	---
8	2.5 General Service Diesel	8,596,103	6,131,535	2,175,977	288,591	---	---	---	---
9	4.1 Street and Area Lighting	505,427	255,527	92,608	157,292	---	---	---	---
10	Total Isolated Systems	36,497,729	25,847,248	8,574,819	2,075,662				

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit Allocation				After Deficit Allocation			
		Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
		($)	($)	($)	($)	($)	($)	($)	($)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Labrador Interconnected								
1	Industrial - DND	1,315,421	904,045	314,218	97,158	1,763,180	1,211,775	421,175	130,230
2	Industrial - IOCC Primary	2,371,802	1,876,011	495,791	0	3,179,146	2,514,591	664,555	---
3	Industrial - IOCC Secondary	136,983	134,447	2,536	0	183,611	180,212	3,399	---
	Rural								
4	1.1 Domestic	351,274	157,084	19,669	174,521	470,845	210,554	26,364	233,927
5	1.1A Domestic All Electric	6,957,594	5,192,253	553,213	1,212,128	9,325,907	6,959,657	741,523	1,624,727
6	Domestic	7,308,868	5,349,337	572,882	1,386,649	9,796,752	7,170,211	767,887	1,858,654
7	2.1 General Service 0-10 kW	194,364	94,240	11,641	88,483	260,524	126,319	15,604	118,602
8	2.2 General Service 10-100 kW	978,996	653,905	126,173	198,918	1,312,239	876,489	169,121	266,628
9	2.3 General Service 110-1,000 kVa	956,891	744,214	175,209	37,468	1,282,610	997,539	234,849	50,222
10	2.4 General Service Over 1,000 kVa	581,021	448,431	131,702	888	778,796	601,074	176,532	1,190
11	4.1 Street and Area Lighting	131,617	36,616	5,074	89,927	176,418	49,080	6,801	120,537
12	Subtotal Rural	10,151,757	7,326,743	1,022,681	1,802,333	13,607,339	9,820,711	1,370,794	2,415,834
13	Total Labrador Interconnected	13,975,963	10,241,246	1,835,226	1,899,491	18,733,276	13,727,290	2,459,923	2,546,064

Schedule 1.3.2
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Demands, Sales, & Number of Bills

(1)

Line No.	Rate Class	Units: Billing Demands (kW)	Units: Sales (mWh)	Units: Bills (Total No)
	Island Interconnected			
1	Newfoundland Light & Power	---	4,288,800	12
2	Industrial	2,093,800	1,278,100	84
	Rural			
3	1.1 Domestic	---	81,932	110,076
4	1.12 Domestic All Electric	---	115,591	75,456
5	1.3 Special	---	251	24
6	2.1 General Service 0-10 kW	---	13,045	18,972
7	2.2 General Service 10-100 kW	177,920	44,678	8,604
8	2.3 General Service 110-1,000 kVa	142,726	26,978	636
9	2.4 General Service Over 1,000 kVa	---	0	0
10	3.0 General Service AE 0-10 kVa	---	0	0
11	4.1 Street and Area Lighting	---	2,969	7,596
12	Subtotal Rural	---	285,444	221,364

Schedule 1.3.2
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Demands, Sales, & Number of Bills

(1)

Line No.	Rate Class	Units: Billing Demands (kW)	Units: Sales (mWh)	Units: Bills (Total No)
	Isolated Systems			
1	1.2 Domestic Diesel	---	58,202	83,358
2	1.23 Churches & Schools	---	3,092	2,220
3	1.3 Special	---	15	12
4	2.1 General Service 0-10 kW	---	---	---
5	2.2 General Service 10-100 kW	2,620	117	24
7	2.3 General Service 110-1,000 kVa	27,435	3,806	156
8	2.5 General Service Diesel	---	22,509	12,984
9	4.1 Street and Area Lighting	---	960	4,092
9	Subtotal Rural	---	88,701	102,846

Schedule 1.3.2
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Demands, Sales, & Number of Bills

(1)

Line No.	Rate Class	Units: Billing Demands (kW)	Units: Sales (mWh)	Units: Bills (Total No)
	Labrador Interconnected			
1	Industrial - DND	---	133,200	12
2	Industrial - IOCC	504,000	215,000	12
3	Industrial - IOCC	---	1,100	---
	Rural			
4	1.1 Domestic	---	7,990	10,128
5	1.1A Domestic All Electric	---	224,738	70,344
6	Domestic	---	232,728	80,472
7	2.1 General Service 0-10 kW	7,715	4,729	4,493
8	2.2 General Service 10-100 kW	174,001	51,256	5,741
9	2.3 General Service 110-1,000 kVa	225,837	71,178	1,044
10	2.4 General Service Over 1,000 kVa	127,619	55,621	37
11	4.1 Street and Area Lighting	---	2,064	1,308
12	Subtotal Rural	---	417,576	93,096

Schedule 1.4
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Calculation of Firming Up Charge

Line No.	(1) Description	(2) Total	(3) Gas Turbine	(4) Transmission & Terminals
1	Operating & Maintenance	$3,937,516	$439,846	$3,497,670
2	O&M Overhead	3,379,464	373,477	3,005,987
3	Depreciation	4,084,339	1,378,351	2,705,988
4	Interest & Margin (Note 1)	15,102,972	740,679	14,362,293
5	Total	$26,504,290	$2,932,352	$23,571,938
6	Capacity (kW)		118,000	1,473,000
7	Cost ($/kW)	$40.85	$24.85	$16.00
8	Rate ($/kWh)	$0.00941		

Note 1 Gas Turbine Interest & Margin:

Gas Turbine NBV - Sch.2.3A L.9	7,015,104
NBV Including Alloc General, Telecontrol & Feas Stdy	7,425,049
Percent of Total Prod Demand NBV - Sch 2.3A L.34 C.3	1.81%

Schedule 2.1A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Revenue Requirement

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17).	(18)
						Distribution											Specifically
Line		Produc		Trans-	Rural		------ Primary -----		--- Transformers ---		----- Secondary ----		Services	Meters	St Lghtng	Accountng	Assigned
No. Description	Total Amount	-tion Demand	Production Energy	mission Demand	Transmsn Demand	Substations Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Expenses																	
1 Oper & Maintenance	57,583,710	22,495,553	17,063,054	6,503,657	1,790,978	835,544	3,822,588	798,093	176,536	487,134	541,712	150,130	281,592	267,903	118,893	1,308,087	942,256
2 Fuels	47,893,920	---	47,893,920	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Fuels-Gas Turb&Diesl	240,560	240,560	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4 Power Purchases	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5 Pow Purchases-Other	1,576,340	1,297,200	279,140	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6 Depreciation	22,972,584	11,117,438	6,255,852	2,705,988	443,674	247,371	1,006,471	185,200	47,882	132,127	128,492	35,612	76,632	57,750	36,461	---	495,634
Expense Credits																	
7 Sundry	(60,142)	(23,494)	(17,821)	(6,793)	(1,871)	(873)	(3,992)	(834)	(184)	(509)	(566)	(157)	(294)	(280)	(124)	(1,366)	(984)
8 Bldg Rentl Income	(24,000)	(9,142)	(9,340)	(3,015)	(850)	(209)	(598)	(122)	(27)	(74)	(83)	(23)	(43)	(34)	(18)	---	(422)
9 Tax Refunds	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10 Suppliers' Disc	(75,608)	(29,536)	(22,404)	(8,539)	(2,352)	(1,097)	(5,019)	(1,048)	(232)	(640)	(711)	(197)	(370)	(352)	(156)	(1,718)	(1,237)
11 Pole Attachments	(471,852)	---	---	---	---	---	(306,651)	(84,985)	---	---	(59,114)	(16,383)	(4,719)	---	---	---	---
12 Secndry Energy Rev	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13 Wheeling Revenues	(8,100)	---	---	(8,100)	---	---	---	---	---	---	---	---	---	---	---	---	---
14 Expense Credits	(639,702)	(62,172)	(49,565)	(26,447)	(5,073)	(2,179)	(316,260)	(86,989)	(443)	(1,223)	(60,474)	(16,760)	(5,426)	(666)	(298)	(3,084)	(2,643)
15 Subtotal Expenses	129,627,412	35,088,579	71,442,401	9,183,198	2,229,579	1,080,736	4,512,799	896,304	223,975	618,038	609,730	168,982	352,798	324,987	155,056	1,305,003	1,435,247
16 Interest	102,171,309	37,532,602	42,238,938	13,173,394	4,098,468	779,322	1,751,725	305,498	79,027	218,066	211,974	58,746	126,577	100,012	60,039	---	1,436,921
17 Disposal Gain/Loss	647,738	237,946	267,784	83,516	25,983	4,941	11,105	1,937	501	1,382	1,344	372	802	634	381	---	9,110
18 Subttl RevReq Exc Mrgn	232,446,459	72,859,127	113,949,123	22,440,108	6,354,030	1,864,999	6,275,629	1,203,739	303,503	837,486	823,048	228,100	480,177	425,633	215,476	1,305,003	2,881,278
19 Margin	9,220,964	3,387,319	3,812,065	1,188,899	369,887	70,334	158,093	27,571	7,132	19,680	19,131	5,302	11,424	9,026	5,419	---	129,682
20 Totl Revenue Requiremt	241,667,423	76,246,446	117,761,188	23,629,007	6,723,917	1,935,333	6,433,722	1,231,310	310,635	857,166	842,179	233,402	491,601	434,659	220,895	1,305,003	3,010,960

Schedule 2.1.1A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Revenue Requirement
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Expenses	
1	Oper & Maintenance	Carryforward from Sch.2.4A L.22
2	Fuels	Production - Energy
3	Fuels-Gas Turb&Diesl	Production - Demand
4	Power Purchases	Production - Demand, Energy split based on Detailed Analysis
5	Pow Purchases-Other	Production - Energy
6	Depreciation	Carryforward from Sch.2.5A L.34
	Expense Credits	
7	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4A L.22
8	Bldg Rentl Income	Prorated on General Plant - Sch.2.2A L.30
9	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4A L.22
10	Suppliers' Disc	Prorated on Total Operating & Maintenance Expenses - Sch 2.4A L.22
11	Pole Attachments	Prorated on Distribution Poles - Sch.2.2A L.20
12	Secndry Energy Rev	Production - Energy
13	Wheeling Revenues	Transmission - Demand, Energy ratios Sch.5.1 L.7
14	Expense Credits	
15	Subtotal Expenses	
16	Interest	Prorated on Total Net Book Value - Sch.2.3A L.34
17	Disposal Gain/Loss	Prorated on Total Net Book Value - Sch.2.3A L.34
18	Subttl RevReq Exc Mrgn	
19	Margin	Prorated on Total Net Book Value - Sch.2.3A L.34
20	Totl Revenue Requiremt	

Schedule 2.2A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

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

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	177,287,387	79,070,175	98,217,212	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Upper Salmon	168,648,673	75,217,308	93,431,365	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Hinds Lake	79,170,563	35,310,071	43,860,492	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Cat Arm	263,286,293	117,425,687	145,860,606	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Paradise River	21,379,517	9,535,265	11,844,252	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Snooks Arm/V Bight	236,809	105,617	131,192	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Hydraulic	710,009,242	316,664,123	393,345,119	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Holyrood	167,834,525	107,481,230	60,353,295	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Gas Turbines	21,320,664	21,320,664	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	Diesel	1,600,221	1,600,221	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Subtotal Production	900,764,652	447,066,238	453,698,414	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																	
12	Lines	195,597,370	18,558,348	23,052,297	105,943,080	39,522,773	---	1,097,842	---	---	---	---	---	---	---	---	---	7,423,030
13	Term Stn	81,151,164	226,031	229,385	53,632,689	5,441,594	6,692,704	---	---	---	---	---	---	---	---	---	---	14,928,761
14	Term Stn-Gen Hydraul	24,716,974	11,023,770	13,693,204	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	Term Stn-Gen Holyrd	10,086,077	6,459,124	3,626,953	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Term Stn-Gen GasTDsl	357,830	357,830	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Subtotal Transmissn	311,909,415	36,625,103	40,601,839	159,575,769	44,964,367	6,692,704	1,097,842	---	---	---	---	---	---	---	---	---	22,351,791

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
						Distribution											Specifically
Line No. Description	Total Amount	Produc -tion Demand	Production Energy	Trans- mission Demand	Rural Transmsn Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lghtng Customer	Accountng Customer	Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Distribution																	
18 Substn Struct & Eqpt	4,515,039	142,833	---	---	---	4,372,206	---	---	---	---	---	---	---	---	---	---	---
19 Land&Land Improvemts	538,789	---	---	---	---	---	358,590	99,380	---	---	63,281	17,538	---	---	---	---	---
20 Poles	25,279,861	---	---	---	---	---	16,429,128	4,553,156	---	---	3,167,061	877,717	252,799	---	---	---	---
21 Prim Conductr & Eqpt	8,302,719	---	---	---	---	---	6,501,029	1,801,690	---	---	---	---	---	---	---	---	---
22 Submarine Conductor	7,275,708	---	---	---	---	---	7,275,708	---	---	---	---	---	---	---	---	---	---
23 Transformers	5,367,139	---	---	---	---	---	---	---	1,427,659	3,939,480	---	---	---	---	---	---	---
24 Secondary Conductors	1,469,369	---	---	---	---	---	---	---	---	---	1,150,516	318,853	---	---	---	---	---
25 Services	2,024,451	---	---	---	---	---	---	---	---	---	---	---	2,024,451	---	---	---	---
26 Meters	1,806,110	---	---	---	---	---	---	---	---	---	---	---	---	1,806,110	---	---	---
27 Street Lighting	961,502	---	---	---	---	---	---	---	---	---	---	---	---	---	961,502	---	---
28 Subtotal Distributn	57,540,687	142,833	---	---	---	4,372,206	30,564,455	6,454,226	1,427,659	3,939,480	4,380,858	1,214,108	2,277,250	1,806,110	961,502	---	---
29 Subttl Prod Tran&Dist	1,270,214,754	483,834,174	494,300,253	159,575,769	44,964,367	11,064,910	31,662,297	6,454,226	1,427,659	3,939,480	4,380,858	1,214,108	2,277,250	1,806,110	961,502	---	22,351,791
30 General	82,622,571	31,471,547	32,152,325	10,379,788	2,924,759	719,730	2,059,510	419,823	92,864	256,248	284,958	78,973	148,126	117,480	62,542	---	1,453,898
31 Telecontrol - Common	21,382,183	8,688,720	8,879,292	2,866,516	807,711	120,223	19,721	---	---	---	---	---	---	---	---	---	---
32 Telecontrol - Specific	294,595	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	294,595
33 Feasibility Studies	327,726	239,504	---	88,222	---	---	---	---	---	---	---	---	---	---	---	---	---
34 Total Plant	1,374,841,829	524,233,945	535,331,870	172,910,295	48,696,837	11,904,863	33,741,528	6,874,049	1,520,523	4,195,728	4,665,816	1,293,081	2,425,376	1,923,590	********	---	24,100,284

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
	Hydraulic	
1	Bay D'Espoir	Production - Demand, Energy ratios Sch.5.1 L.1
2	Upper Salmon	Production - Demand, Energy ratios Sch.5.1 L.1
3	Hinds Lake	Production - Demand, Energy ratios Sch.5.1 L.1
4	Cat Arm	Production - Demand, Energy ratios Sch.5.1 L.1
5	Paradise River	Production - Demand, Energy ratios Sch.5.1 L.1
6	Snooks Arm/V Bight	Production - Demand, Energy ratios Sch.5.1 L.1
7	Subtotal Hydraulic	
8	Holyrood	Production - Demand, Energy ratios Sch.5.1 L.2
9	Gas Turbines	Production - Demand, Energy ratios Sch.5.1 L.3
10	Diesel	Production - Demand, Energy ratios Sch.5.1 L.3
11	Subtotal Production	
	Transmission	
12	Lines	Production - Demand,Energy Ratios Sch.5.1 L.1; Transmsn - Demand, Energy ratios Sch.5.1 L.7; Spec Assigned - Custmr
13	Term Stn	Production - Plant; Transmsn - Demand, Energy ratios Sch.5.1 L.7; Distrib. Sub. - Demand; Specif. Assigned - Customer
14	Term Stn-Gen Hydraul	Production - Demand, Energy Ratios Sch.5.1 L.1
15	Term Stn-Gen Holyrd	Production - Demand, Energy Ratios Sch.5.1 L.2
16	Term Stn-Gen GasTDsl	Production - Demand, Energy Ratios Sch.5.1 L.3
17	Subtotal Transmissn	

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Distribution	Distribution plant other than Substations prorated to functions based on special analysis
18	Substn Struct & Eqpt	Production - Demand; Dist Substns - Demand
19	Land&Land Improvemts	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.8,9
20	Poles	Primary, Secondary, Services - Demand, Customer - zero intercept ratios Sch.5.1 L.10-12
21	Prim Conductr & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.5.1 L.13
22	Submarine Conductor	Primary - Demand
23	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.5.1 L.15
24	Secondary Conductors	Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.16
25	Services	Services - Customer
26	Meters	Meters - Customer
27	Street Lighting	Street Lighting - Customer
28	Subtotal Distributn	
29	Subttl Prod Tran&Dist	
30	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.29
31	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L.11,17
32	Telecontrol - Specific	Specifically Assigned - Customer
33	Feasibility Studies	Production, Transmission, Distribution Substations - Demand
34	Total Plant	

Schedule 2.3A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Net Book Value

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	148,783,556	66,357,466	82,426,090	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Upper Salmon	166,558,775	74,285,214	92,273,561	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Hinds Lake	76,803,878	34,254,530	42,549,348	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Cat Arm	261,749,992	116,740,496	145,009,496	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Paradise River	21,182,677	9,447,474	11,735,203	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Snooks Arm/V Bight	146,985	65,555	81,430	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Hydraulic	675,225,863	301,150,735	374,075,128	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Holyrood	73,460,248	47,043,943	26,416,305	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Gas Turbines	7,015,104	7,015,104	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	Diesel	149,878	149,878	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Subtotal Production	755,851,093	355,359,660	400,491,433	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																	
12	Lines	171,798,087	18,314,685	22,749,631	89,107,542	36,544,255	---	1,060,473	---	---	---	---	---	---	---	---	---	4,021,501
13	Term Stn	69,682,555	172,458	194,361	46,991,473	5,828,807	5,540,578	---	---	---	---	---	---	---	---	---	---	10,954,878
14	Term Stn-Gen Hydraul	18,954,652	8,453,775	10,500,877	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	Term Stn-Gen Holyrd	7,680,330	4,918,483	2,761,847	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Term Stn-Gen GasTDsl	321,759	321,759	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Subtotal Transmissn	268,437,383	32,181,160	36,206,716	136,099,015	42,373,062	5,540,578	1,060,473	---	---	---	---	---	---	---	---	---	14,976,379

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Net Book Value

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
						Distribution											
Line No. Description	Total Amount	Produc -tion Demand	Production Energy	Trans- mission Demand	Rural Transmsn Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lghtng Customer	Accountng Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Distribution																	
18 Substn Struct & Eqpt	2,557,143	19,336	---	---	---	2,537,807	---	---	---	---	---	---	---	---	---	---	---
19 Land&Land Improvemts	203,633	---	---	---	---	---	135,528	37,560	---	---	23,917	6,628	---	---	---	---	---
20 Poles	12,330,788	---	---	---	---	---	8,013,656	2,220,898	---	---	1,544,801	428,125	123,308	---	---	---	---
21 Prim Conductr & Eqpt	4,269,928	---	---	---	---	---	3,343,354	926,574	---	---	---	---	---	---	---	---	---
22 Submarine Conductor	5,701,047	---	---	---	---	---	5,701,047	---	---	---	---	---	---	---	---	---	---
23 Transformers	3,097,398	---	---	---	---	---	---	---	823,908	2,273,490	---	---	---	---	---	---	---
24 Secondary Conductors	818,974	---	---	---	---	---	---	---	---	---	641,257	177,717	---	---	---	---	---
25 Services	1,196,349	---	---	---	---	---	---	---	---	---	---	---	1,196,349	---	---	---	---
26 Meters	1,042,693	---	---	---	---	---	---	---	---	---	---	---	---	1,042,693	---	---	---
27 Street Lighting	625,954	---	---	---	---	---	---	---	---	---	---	---	---	---	625,954	---	---
28 Subtotal Distributn	31,843,907	19,336	---	---	---	2,537,807	17,193,585	3,185,032	823,908	2,273,490	2,209,975	612,470	1,319,657	1,042,693	625,954	---	---
29 Subttl Prod Tran&Dist	1,056,132,383	387,560,156	436,698,149	136,099,015	42,373,062	8,078,385	18,254,058	3,185,032	823,908	2,273,490	2,209,975	612,470	1,319,657	1,042,693	625,954	---	14,976,379
30 General	51,022,515	18,723,310	21,097,201	6,575,041	2,047,073	390,273	881,867	153,871	39,804	109,834	106,765	29,589	63,754	50,373	30,240	---	723,520
31 Telecontrol - Common	8,898,805	3,416,832	3,850,237	1,199,945	373,591	48,850	9,350	---	---	---	---	---	---	---	---	---	---
32 Telecontrol - Specific	4,758	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	4,758
33 Feasibility Studies	610,988	507,913	---	103,075	---	---	---	---	---	---	---	---	---	---	---	---	---
34 Total Net Book Value	1,116,669,449	410,208,211	461,645,587	143,977,076	44,793,726	8,517,508	19,145,275	3,338,903	863,712	2,383,324	2,316,740	642,059	1,383,411	1,093,066	656,194	---	15,704,657

Functional Classification based on corresponding Plant in Service except for Transmission Lines & Stations which are actual amounts

Schedule 2.4A
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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Operating & Maintenance Expense

Line No.	Description	(1) Total Amount	(2) Produc -tion Demand	(3) Production Energy	(4) Trans- mission Demand	(5) Rural Transmsn Demand	(6) Distribution: Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
	Production																	
1	Hydraulic	6,558,880	2,925,260	3,633,620	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Holyrood	12,227,708	7,830,624	4,397,084	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Gas Turbines	439,846	439,846	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Diesel	144,892	144,892	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Subtotal Production	19,371,326	11,340,622	8,030,704	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																	
6	Lines	4,147,440	393,511	488,800	2,246,412	838,040	0	23,279	0	0	0	0	0	0	0	0	0	157,398
7	Terminal Stations	2,713,576	421,500	409,433	1,251,258	126,953	156,142	0	0	0	0	0	0	0	0	0	0	348,290
8	Subtotal Transmissn	6,861,016	815,011	898,233	3,497,670	964,993	156,142	23,279	---	---	---	---	---	---	---	---	---	505,688
	Distribution																	
9	Distribution Equipmt	3,897,716	9,989	---	---	---	305,764	2,137,480	451,367	99,841	275,502	306,369	84,907	159,256	---	67,241	---	---
10	Metering	152,675	---	---	---	---	---	---	---	---	---	---	---	---	152,675	---	---	---
11	Subtotal Distributn	4,050,391	9,989	---	---	---	305,764	2,137,480	451,367	99,841	275,502	306,369	84,907	159,256	152,675	67,241	---	---
12	Subttl Prod Tran&Dist	30,282,733	12,165,622	8,928,937	3,497,670	964,993	461,906	2,160,759	451,367	99,841	275,502	306,369	84,907	159,256	152,675	67,241	0	505,688
13	Customer Accounting	773,866	---	---	---	---	---	---	---	---	---	---	---	---	---	---	773,866	---
	Overheads																	
	Plant-Related																	
14	Production	492,556	244,465	248,091	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	Transmission	222,056	26,074	28,905	113,606	32,011	4,765	782	---	---	---	---	---	---	---	---	---	---
16	Production & Trans	191,430	76,354	78,031	25,190	7,098	1,056	173	---	---	---	---	---	---	---	---	---	15,913
17	Distribution	166,789	414	---	---	---	12,673	88,597	18,708	4,138	11,419	12,698	3,519	6,601	5,235	2,787	---	3,528
18	Other	3,226,672	1,230,346	1,256,392	405,810	114,289	27,940	79,189	16,133	3,569	9,847	10,950	3,035	5,692	4,515	2,403	---	---
19	Property Insurance	788,379	354,012	358,806	46,843	6,426	8,338	1,456	294	65	179	200	55	104	82	44	---	56,562
20	Expense-Related	21,439,229	8,398,266	6,163,892	2,414,538	666,161	318,866	1,491,632	311,591	68,923	190,187	211,495	58,614	109,939	105,396	46,418	534,221	349,090
21	Subtotal Overheads	26,527,111	10,329,931	8,134,117	3,005,987	825,985	373,638	1,661,829	346,726	76,695	211,632	235,343	65,223	122,336	115,228	51,652	534,221	436,568
22	Total Oper & Maint Exp	57,583,710	22,495,553	17,063,054	6,503,657	1,790,978	835,544	3,822,588	798,093	176,536	487,134	541,712	150,130	281,592	267,903	118,893	1,308,087	942,256

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Operating & Maintenance Expense
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
1	Hydraulic	Prorated on Hydraulic Plant in Service - Sch.2.2A L.7
2	Holyrood	Prorated on Holyrood Plant in Service - Sch.2.2A L.8
3	Gas Turbines	Prorated on Gas Turbines Plant in Service - Sch.2.2A L.9
4	Diesel	Prorated on Diesel Plant in Service - Sch.2.2A L.10
5	Subtotal Production	
	Transmission	
6	Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2A L.12
7	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2A L.13
8	Subtotal Transmissn	
	Distribution	
9	Distribution Equipmt	Prorated on Distribution Plant in Service except Meters- Sch.2.2A L.28
10	Metering	Meters - Customer
11	Subtotal Distributn	
12	Subttl Prod Tran&Dist	
13	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related	
14	Production	Prorated on Production Plant in Service - Sch.2.2A L.11
15	Transmission	Prorated on Transmission Plant in Service - Sch.2.2A L.17
16	Production & Trans	Prorated on Production & Transmission Plant in Service - Sch.2.2A L.11,17
17	Distribution	Prorated on Distribution Plant in Service - Sch.2.2A L.28
18	Other	Prorated on Total Production, Transmission, Distribution Substation Plant in Service - Sch.2.2A L.11,17,18
19	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub. & General Plant in Service - Sch.2.2A L.11,13-16,18,30,31
20	Expense-Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting expenses - L.12,13
21	Subtotal Overheads	
22	Total Oper & Maint Exp	

NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Depreciation Expense

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Distribution: Substations Demand	(7) Distribution: Primary Demand	(8) Distribution: Primary Customer	(9) Distribution: Transformers Demand	(10) Distribution: Transformers Customer	(11) Distribution: Secondary Demand	(12) Distribution: Secondary Customer	(13) Distribution: Services Customer	(14) Distribution: Meters Customer	(15) Distribution: St Lghtng Customer	(16) Distribution: Accountng Customer	(17) Specifically Assigned Customer	(18)
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	
	Production																		
	Hydraulic																		
1	Bay D'Espoir	791,927	353,199	438,728	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Upper Salmon	317,215	141,478	175,737	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Hinds Lake	330,996	147,624	183,372	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Cat Arm	280,491	125,099	155,392	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Paradise River	41,907	18,691	23,216	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
6	Snooks Arm/V Bight	3,528	1,573	1,955	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Hydraulic	1,766,064	787,664	978,400	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Holyrood	8,298,872	5,314,598	2,984,274	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Gas Turbines	927,206	927,206	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	Diesel	33,660	33,660	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Subtotal Production	11,025,802	7,063,128	3,962,674	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																		
12	Lines	1,593,213	42,913	53,304	1,125,534	255,705	---	6,824	---	---	---	---	---	---	---	---	---	---	108,933
13	Term Stn	1,103,974	4,602	2,582	725,825	51,213	61,442	---	---	---	---	---	---	---	---	---	---	---	258,310
14	Term Stn-Gen Hydraul	348,047	155,229	192,818	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	Term Stn-Gen Holyrd	323,142	206,940	116,202	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Term Stn-Gen GasTDsl	4,205	4,205	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Subtotal Transmissn	3,372,581	413,889	364,906	1,851,359	306,918	61,442	6,824	---	---	---	---	---	---	---	---	---	---	367,243

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Functional Classification of Depreciation Expense

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Distribution: Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Distribution																	
18	Substn Struct & Eqpt	119,386	1,597	---	---	---	117,789	---	---	---	---	---	---	---	---	---	---	---
19	Land&Land Improvemts	8,899	---	---	---	---	---	5,923	1,641	---	---	1,045	290	---	---	---	---	---
20	Poles	532,650	---	---	---	---	---	346,163	95,936	---	---	66,730	18,494	5,327	---	---	---	---
21	Prim Conductr & Eqpt	184,374	---	---	---	---	---	144,365	40,009	---	---	---	---	---	---	---	---	---
22	Submarine Conductor	243,933	---	---	---	---	---	243,933	---	---	---	---	---	---	---	---	---	---
23	Transformers	133,730	---	---	---	---	---	---	---	35,572	98,158	---	---	---	---	---	---	---
24	Secondary Conductors	35,354	---	---	---	---	---	---	---	---	---	27,682	7,672	---	---	---	---	---
25	Services	51,603	---	---	---	---	---	---	---	---	---	---	---	51,603	---	---	---	---
26	Meters	42,903	---	---	---	---	---	---	---	---	---	---	---	---	42,903	---	---	---
27	Street Lighting	27,087	---	---	---	---	---	---	---	---	---	---	---	---	---	27,087	---	---
28	Subtotal Distributn	1,379,919	1,597	---	---	---	117,789	740,384	137,586	35,572	98,158	95,457	26,456	56,930	42,903	27,087	---	---
29	Subttl Prod Tran&Dist	15,778,302	7,478,614	4,327,580	1,851,359	306,918	179,231	747,208	137,586	35,572	98,158	95,457	26,456	56,930	42,903	27,087	---	367,243
30	General	5,460,348	2,588,100	1,497,632	640,694	106,214	62,026	258,584	47,614	12,310	33,969	33,035	9,156	19,702	14,847	9,374	---	127,091
31	Telecontrol - Common	1,396,247	744,042	430,640	184,230	30,542	6,114	679	---	---	---	---	---	---	---	---	---	---
32	Telecontrol - Specific	1,300	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	1,300
33	Feasibility Studies	336,387	306,682	---	29,705	---	---	---	---	---	---	---	---	---	---	---	---	---
34	Total Depreciatn Expen	22,972,584	11,117,438	6,255,852	2,705,988	443,674	247,371	1,006,471	185,200	47,882	132,127	128,492	35,612	76,632	57,750	36,461	---	495,634

Functional Classification based on corresponding Plant in Service except for Transmission Lines & Stations which are actual amounts

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Basis of Allocation to Classes of Service

Line No.	(1) Description	(2) Total Amount	(3) Produc-tion Demand	(4) Production Energy	(5) Trans-mission Demand	(6) Rural Transmsn Demand	(7) Substations Demand	(8) Primary Demand	(9) Primary Customer	(10) Transformers Demand	(11) Transformers Customer	(12) Secondary Demand	(13) Secondary Customer	(14) Services Customer	(15) Meters Customer	(16) St Lghtng Customer	(17) Accountng Customer	(18) Specifically Assigned Customer
			Distribution															
			(CP kW)	(mWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	---	1,022,538	4,412,218	987,910	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Industrial	---	156,122	1,323,013	150,834	---	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																	
3	1.1 Domestic	---	20,153	92,779	19,471	19,471	19,335	17,857	9,173	17,576	9,173	16,834	9,173	9,173	9,173	---	9,173	---
4	1.12 Domestic AE	---	35,107	130,895	33,918	33,918	33,681	31,106	6,288	30,616	6,288	29,324	6,288	6,288	6,288	---	6,288	---
5	1.3 Special	---	79	285	76	76	75	69	2	68	2	65	2	2	2	---	2	---
6	2.1 GS 0-10 kW	---	2,759	14,772	2,666	2,666	2,647	2,445	1,581	2,406	1,581	2,304	1,581	3,162	3,162	---	1,581	---
7	2.2 GS 10-100 kW	---	8,036	50,592	7,764	7,764	7,710	7,121	717	7,009	717	6,713	717	5,787	5,787	---	717	---
8	2.3 GS 110-1,000	---	2,727	30,403	2,634	2,634	2,615	2,185	53	2,151	52	2,060	52	446	454	---	53	---
9	2.4 GS Over 1,000	---	0	0	0	0	0	0	0	0	0	0	0	0	0	---	0	---
10	3.0 GS AE 0-10 kV	---	0	0	0	0	0	0	0	0	0	0	0	0	0	---	0	---
11	4.1 Str&Area Lght	---	787	3,356	760	760	755	697	633	686	633	0	633	---	---	1	633	---
12	Subtotal Rural	---	69,648	323,082	67,289	67,289	66,818	61,480	18,447	60,512	18,446	57,300	18,446	24,858	24,867	1	18,447	---
13	Total	---	1,248,308	6,058,313	1,206,033	67,289	66,818	61,480	18,447	60,512	18,446	57,300	18,446	24,858	24,867	1	18,447	---
	Ratios																	
14	Newfoundland Power	---	0.8191	0.7283	0.8191	-----	---	---	---	---	---	---	---	---	---	---	---	---
15	Industrial		0.1251	0.2184	0.1251	-----	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																	
16	1.1 Domestic	---	0.0161	0.0153	0.0161	0.2894	0.2894	0.2905	0.4973	0.2905	0.4973	0.2938	0.4973	0.3690	0.3689	---	0.4973	---
17	1.12 Domestic AE	---	0.0281	0.0216	0.0281	0.5041	0.5041	0.5060	0.3409	0.5059	0.3409	0.5118	0.3409	0.2530	0.2529	---	0.3409	---
18	1.3 Special	---	0.0001	0.0000	0.0001	0.0011	0.0011	0.0011	0.0001	0.0011	0.0001	0.0011	0.0001	0.0001	0.0001	---	0.0001	---
19	2.1 GS 0-10 kW	---	0.0022	0.0024	0.0022	0.0396	0.0396	0.0398	0.0857	0.0398	0.0857	0.0402	0.0857	0.1272	0.1272	---	0.0857	---
20	2.2 GS 10-100 kW	---	0.0064	0.0084	0.0064	0.1154	0.1154	0.1158	0.0389	0.1158	0.0389	0.1172	0.0389	0.2328	0.2327	---	0.0389	---
21	2.3 GS 110-1,000	---	0.0022	0.0050	0.0022	0.0391	0.0391	0.0355	0.0029	0.0355	0.0028	0.0360	0.0028	0.0179	0.0183	---	0.0029	---
22	2.4 GS Over 1,000	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	3.0 GS AE 0-10 kV	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
24	4.1 Str&Area Lght	---	0.0006	0.0006	0.0006	0.0113	0.0113	0.0113	0.0343	0.0113	0.0343	---	0.0343	---	---	1.0000	0.0343	---
25	Subtotal Rural		0.0558	0.0533	0.0558	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	---

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Produc -tion Demand	(3) Production Energy	(4) Trans- mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Margin																	
1	Newfoundland Power	163,079,977	59,681,766	82,988,181	18,381,592	---	---	---	---	---	---	---	---	---	---	---	---	2,028,438
2	Industrial	37,655,787	9,112,264	24,884,183	2,806,500	---	---	---	---	---	---	---	---	---	---	---	---	852,840
	Rural																	
3	1.1 Domestic	9,926,234	1,176,256	1,745,054	362,288	1,838,626	539,671	1,822,770	598,574	88,154	416,473	241,801	113,432	177,193	157,012	---	648,930	---
4	1.12 Domestic AE	14,482,489	2,049,066	2,461,968	631,097	3,202,841	940,092	3,175,174	410,317	153,557	285,488	421,205	77,756	121,464	107,630	---	444,834	---
5	1.3 Special	29,434	4,611	5,360	1,414	7,177	2,093	7,043	131	341	91	934	25	39	34	---	141	---
6	2.1 GS 0-10 kW	1,530,392	161,033	277,842	49,605	251,748	73,882	249,576	103,166	12,067	71,781	33,094	19,550	61,080	54,123	---	111,845	---
7	2.2 GS 10-100 kW	3,721,648	469,032	951,571	144,461	733,146	215,199	726,883	46,787	35,154	32,553	96,424	8,866	111,791	99,058	---	50,723	---
8	2.3 GS 110-1,000	1,391,744	159,165	571,842	49,010	248,726	72,989	223,036	3,458	10,789	2,361	29,590	643	8,610	7,776	---	3,749	---
9	2.4 GS Over 1,000	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10	3.0 GS AE 0-10 kV	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
11	4.1 Str&Area Lght	628,754	45,934	63,122	14,141	71,766	21,073	71,147	41,306	3,441	28,739	---	7,828	---	---	215,476	44,781	---
12	Subtotal Rural	31,710,695	4,065,097	6,076,759	1,252,016	6,354,030	1,864,999	6,275,629	1,203,739	303,503	837,486	823,048	228,100	480,177	425,633	215,476	1,305,003	---
13	Total	232,446,459	72,859,127	113,949,123	22,440,108	6,354,030	1,864,999	6,275,629	1,203,739	303,503	837,486	823,048	228,100	480,177	425,633	215,476	1,305,003	2,881,278
	Allocated Margin																	
14	Newfoundland Power	6,624,318	2,774,685	2,776,295	973,875	---	---	---	---	---	---	---	---	---	---	---	---	99,463
15	Industrial	1,435,029	423,641	832,478	148,691	---	---	---	---	---	---	---	---	---	---	---	---	30,219
	Rural																	
16	1.1 Domestic	346,931	54,686	58,379	19,194	107,032	20,352	45,918	13,710	2,072	9,787	5,620	2,637	4,215	3,329	---	---	---
17	1.12 Domestic AE	549,435	95,264	82,363	33,436	186,446	35,453	79,989	9,398	3,607	6,709	9,791	1,807	2,890	2,282	---	---	---
18	1.3 Special	1,180	214	179	75	418	79	177	3	8	2	22	1	1	1	---	---	---
19	2.1 GS 0-10 kW	51,296	7,487	9,295	2,628	14,655	2,786	6,287	2,363	284	1,687	769	454	1,453	1,148	---	---	---
20	2.2 GS 10-100 kW	140,271	21,806	31,834	7,654	42,679	8,116	18,311	1,072	826	765	2,241	206	2,660	2,101	---	---	---
21	2.3 GS 110-1,000	53,439	7,400	19,130	2,597	14,479	2,753	5,619	79	254	55	688	15	205	165	---	---	---
22	2.4 GS Over 1,000	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	3.0 GS AE 0-10 kV	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
24	4.1 Str&Area Lght	19,065	2,136	2,112	749	4,178	795	1,792	946	81	675	---	182	---	---	5,419	---	---
25	Subtotal Rural	1,161,617	188,993	203,292	66,333	369,887	70,334	158,093	27,571	7,132	19,680	19,131	5,302	11,424	9,026	5,419	0	0
26	Total	9,220,964	3,387,319	3,812,065	1,188,899	369,887	70,334	158,093	27,571	7,132	19,680	19,131	5,302	11,424	9,026	5,419	0	129,682

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NEWFOUNDLAND & LABRADOR HYDRO
1995 Test Year - Generic - No Interconnection - BASE CASE

Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Produc-tion Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Rural Transmsn Demand	(6) Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lghtng Customer	(16) Accountng Customer	(17) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Allocated Revenue Requirement																	
27	Newfoundland Power	169,704,295	62,456,451	85,764,476	19,355,467	---	---	---	---	---	---	---	---	---	---	---	---	2,127,901
28	Industrial	39,090,816	9,535,905	25,716,661	2,955,191	---	---	---	---	---	---	---	---	---	---	---	---	883,059
	Rural																	
29	1.1 Domestic	10,273,165	1,230,942	1,803,433	381,482	1,945,658	560,023	1,868,688	612,284	90,226	426,260	247,421	116,069	181,408	160,341	---	648,930	---
30	1.12 Domestic AE	15,031,924	2,144,330	2,544,331	664,533	3,389,287	975,545	3,255,163	419,715	157,164	292,197	430,996	79,563	124,354	109,912	---	444,834	---
31	1.3 Special	30,614	4,825	5,539	1,489	7,595	2,172	7,220	134	349	93	956	26	40	35	---	141	---
32	2.1 GS 0-10 kW	1,581,688	168,520	287,137	52,233	266,403	76,668	255,863	105,529	12,351	73,468	33,863	20,004	62,533	55,271	---	111,845	---
33	2.2 GS 10-100 kW	3,861,919	490,838	983,405	152,115	775,825	223,315	745,194	47,859	35,980	33,318	98,665	9,072	114,451	101,159	---	50,723	---
34	2.3 GS 110-1,000	1,445,183	166,565	590,972	51,607	263,205	75,742	228,655	3,537	11,043	2,416	30,278	658	8,815	7,941	---	3,749	---
35	2.4 GS Over 1,000	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
36	3.0 GS AE 0-10 kV	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
37	4.1 Str&Area Lght	647,819	48,070	65,234	14,890	75,944	21,868	72,939	42,252	3,522	29,414	---	8,010	---	---	220,895	44,781	---
38	Subtotal Rural	32,872,312	4,254,090	6,280,051	1,318,349	6,723,917	1,935,333	6,433,722	1,231,310	310,635	857,166	842,179	233,402	491,601	434,659	220,895	1,305,003	0
39	Total	241,667,423	76,246,446	117,761,188	23,629,007	6,723,917	1,935,333	6,433,722	1,231,310	310,635	857,166	842,179	233,402	491,601	434,659	220,895	1,305,003	3,010,960

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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	Total	O&M: Transmission Lines	O&M: Transmission Terminals	O&M: Admin & General	O&M: Other	Depreciation: Lines & Terminals	Depreciation: Telecntr & Feas Study	Depreciation: General	Expense Credits: Rental Income	Expense Credits: Other	Interest & Gain/Loss	Subtotal Excl Margin	Margin
			(Plant)	(Plant)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(C7 & C8)	(Plant)	(C3toC6)	(NBV)		(NBV)
	Basis of Allocation - Amounts													
1	Newfoundland Power	---	3,241,824	9,564,153	12,805,977	---	---	---	281,502	9,564,153	25,611,954	11,490,091	---	11,490,091
	Industrial													
2	Albright & Wilson	---	429,800	1,506,406	1,936,206	---	---	---	49,505	1,506,406	3,872,412	1,292,359	---	1,292,359
3	Ab Price - S'ville	---	114,830	561,878	676,708	---	---	---	7,356	561,878	1,353,416	633,917	---	633,917
4	Ab Price - Gr Fall	---	---	70,692	70,692	---	---	---	137	70,692	141,384	23,174	---	23,174
5	Corner Brook Pulp	---	---	29,478	29,478	---	---	---	149	29,478	58,956	28,679	---	28,679
6	Deer Lake Power Co	---	---	35,695	35,695	---	---	---	441	35,695	71,390	29,737	---	29,737
7	Newfoundland Proce	---	572,000	1,185,566	1,757,566	---	---	---	26,458	1,185,566	3,515,132	1,474,837	---	1,474,837
8	Hope Brook Gold In	---	3,064,576	1,974,893	5,039,469	---	---	---	1,695	1,974,893	10,078,938	8,343	---	8,343
9	Subtl Industrl	---	4,181,206	5,364,608	9,545,814	---	---	---	85,741	5,364,608	19,091,628	3,491,046	---	3,491,046
10	Total	---	7,423,030	14,928,761	22,351,791	---	---	---	367,243	14,928,761	44,703,582	14,981,137	---	14,981,137
	Basis of Allocation - Ratios													
11	Newfoundland Power	---	0.4367	0.6407	0.5729	---	---	---	0.7665	0.6407	0.5729	0.7670	---	0.7670
	Industrial													
12	Albright & Wilson	---	0.0579	0.1009	0.0866	---	---	---	0.1348	0.1009	0.0866	0.0863	---	0.0863
13	Ab Price - S'ville	---	0.0155	0.0376	0.0303	---	---	---	0.0200	0.0376	0.0303	0.0423	---	0.0423
14	Ab Price - Gr Fall	---	---	0.0047	0.0032	---	---	---	0.0004	0.0047	0.0032	0.0015	---	0.0015
15	Corner Brook Pulp	---	---	0.0020	0.0013	---	---	---	0.0004	0.0020	0.0013	0.0019	---	0.0019
16	Deer Lake Power Co		---	0.0024	0.0016	---	---	---	0.0012	0.0024	0.0016	0.0020	---	0.0020
17	Newfoundland Proce	---	0.0771	0.0794	0.0786	---	---	---	0.0720	0.0794	0.0786	0.0984	---	0.0984
18	Hope Brook Gold In	---	0.4128	0.1323	0.2255	---	---	---	0.0046	0.1323	0.2255	0.0006	---	0.0006
19	Subtl Industrl	---	0.5633	0.3593	0.4271	---	---	---	0.2335	0.3593	0.4271	0.2330	---	0.2330
20	Total	---	1.0000	1.0000	1.0000	---	---	---	1.0000	1.0000	1.0000	1.0000	---	1.0000

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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		O&M				Depreciation			Expense Credits				
Line No. Description	Total	Transmission Lines	Transmission Terminals	Admin & General	Other	Lines & Terminals	Telecntr & Feas Study	General	Rental Income	Other	Interest & Gain/Loss	Subtotal Excl Margin	Margin
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Amounts Allocated													
21 Newfoundland Power	2,127,901	68,740	223,132	250,123	0	281,502	0	97,418	(269)	(1,272)	1,109,064	2,028,438	99,463
Industrial													
22 Albright & Wilson	285,707	9,113	35,145	37,817	0	49,505	1,300	17,132	(43)	(192)	124,743	274,520	11,187
23 Ab Price - S'ville	105,255	2,435	13,109	13,217	0	7,356	---	2,546	(16)	(67)	61,188	99,768	5,487
24 Ab Price - Gr Fall	5,643	---	1,649	1,381	0	137	0	47	(2)	(7)	2,237	5,442	201
25 Corner Brook Pulp	4,477	---	688	576	0	149	---	52	(1)	(3)	2,768	4,229	248
26 Deer Lake Power Co	5,246	---	833	697	0	441	---	153	(1)	(4)	2,870	4,989	257
27 Newfoundland Proce	264,644	12,129	27,659	34,328	0	26,458	0	9,156	(34)	(175)	142,356	251,877	12,767
28 Hope Brook Gold In	212,087	64,981	46,075	98,429	0	1,695	0	587	(56)	(501)	805	212,015	72
29 Subtl Industrl	883,059	88,658	125,158	186,445	---	85,741	1,300	29,673	(153)	(949)	336,967	852,840	30,219
30 Total	3,010,960	157,398	348,290	436,568	0	367,243	1,300	127,091	(422)	(2,221)	1,446,031	2,881,278	129,682

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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Functional Classification of Revenue Requirement

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Distribution										
Line			Production		Trans-mission	Substations	Primary		Transformers		Secondary		Services	Meters	St Lighting	Accounting	Specifically Assigned
No.	Description	Total Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																
1	Operating & Maintenance	18,937,015	15,721,070	208,155	45,812	45,636	1,247,657	345,775	61,387	169,393	257,172	71,272	116,965	89,750	42,209	514,762	---
2	Fuels	7,222,117	---	7,222,117	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Power Purchases - CF(L)Co	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Power Purchases - Other	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Depreciation	3,941,545	2,544,069	369,245	206,256	99,602	363,106	100,631	22,527	62,161	79,644	22,073	37,671	17,332	17,228	---	---
	Expense Credits																
6	Sundry	(19,779)	(16,420)	(217)	(48)	(48)	(1,303)	(361)	(64)	(177)	(269)	(74)	(122)	(94)	(44)	(538)	---
7	Building Rental Income	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
8	Tax Refunds	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Suppliers' Discounts	(24,865)	(20,642)	(273)	(60)	(60)	(1,638)	(454)	(81)	(222)	(338)	(94)	(154)	(118)	(55)	(676)	---
10	Pole Attachments	(158,148)	---	---	---	---	(102,779)	(28,484)	---	---	(19,813)	(5,491)	(1,581)	---	---	---	---
11	Subtotal Expenses	29,897,885	18,228,077	7,799,027	251,960	145,130	1,505,043	417,107	83,769	231,155	316,396	87,686	152,779	106,870	59,338	513,548	---
12	Interest	6,598,937	3,749,299	775,685	443,882	211,037	711,892	197,293	44,190	121,939	155,843	43,190	73,851	37,023	33,813	---	---
13	Disposal Gain/Loss	907	515	107	61	29	98	27	6	17	21	6	10	5	5	---	---
14	Subtotal Rev Reqt Excl Margin	36,497,729	21,977,891	8,574,819	695,903	356,196	2,217,033	614,427	127,965	353,111	472,260	130,882	226,640	143,898	93,156	513,548	---
15	Margin	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Total Revenue Requirement	36,497,729	21,977,891	8,574,819	695,903	356,196	2,217,033	614,427	127,965	353,111	472,260	130,882	226,640	143,898	93,156	513,548	---

Schedule 2.1.1B
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Functional Classification of Revenue Requirement
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4B L.15
2	Fuels	Production - Energy
3	Power Purchases - CF(L)Co	---
4	Power Purchases - Other	No balance
5	Depreciation	Carryforward from Sch.2.5B L.23
	Expense Credits	
6	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4B L.15
7	Building Rental Income	No balance
8	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4B L.15
9	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4B L.15
10	Pole Attachments	Prorated on Distribution Poles - Sch.2.2B L.10
11	Subtotal Expenses	
12	Interest	Prorated on Total Net Book Value - Sch.2.3B L.23
13	Disposal Gain/Loss	Prorated on Total Net Book Value - Sch.2.3B L.23
14	Subtotal Rev Reqt Excl Margin	
15	Margin	No balance
16	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

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

(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 Energy	Trans-mission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production:																
1 Hydraulic	1,268,641	565,814	702,827	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Thermal	28,253,827	18,093,751	10,160,076	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Diesel	41,892,990	41,892,990	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4 Subtotal Production	71,415,458	60,552,555	10,862,903	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
5 Lines	5,797,538	---	---	5,797,538	---	---	---	---	---	---	---	---	---	---	---	---
6 Terminal Stations	3,201,312	648,196	---	---	2,553,116	---	---	---	---	---	---	---	---	---	---	---
7 Subtotal Transmission	8,998,850	648,196	0	5,797,538	2,553,116	0	0	0	0	0	0	0	0	0	0	0
Distribution																
8 Substation Struct & Equip	2,763,606	2,479,483	---	---	284,123	---	---	---	---	---	---	---	---	---	---	---
9 Land & Land Improvements	267,021	---	---	---	---	177,715	49,252	---	---	31,362	8,692	---	---	---	---	---
10 Poles	17,958,342	---	---	---	---	11,670,947	3,234,477	---	---	2,249,821	623,514	179,583	---	---	---	---
11 Primary Conductor & Equip	4,179,482	---	---	---	---	3,272,534	906,948	---	---	---	---	---	---	---	---	---
12 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13 Transformers	2,796,968	---	---	---	---	---	---	743,993	2,052,975	---	---	---	---	---	---	---
14 Secondary Conductors	1,067,260	---	---	---	---	---	---	---	---	835,665	231,595	---	---	---	---	---
15 Services	1,237,983	---	---	---	---	---	---	---	---	---	---	1,237,983	---	---	---	---
16 Meters	684,492	---	---	---	---	---	---	---	---	---	---	---	684,492	---	---	---
17 Street Lighting	511,564	---	---	---	---	---	---	---	---	---	---	---	---	511,564	---	---
18 Subtotal Distribution	31,466,718	2,479,483	---	---	284,123	15,121,196	4,190,677	743,993	2,052,975	3,116,848	863,801	1,417,566	684,492	511,564	---	---
19 Subtotal Prod Trans & Dist	111,881,026	63,680,234	10,862,903	5,797,538	2,837,239	15,121,196	4,190,677	743,993	2,052,975	3,116,848	863,801	1,417,566	684,492	511,564	---	---
20 General	3,747,826	2,133,179	363,889	194,208	95,043	506,535	140,381	24,923	68,771	104,409	28,936	47,486	22,929	17,137	---	---
21 Telecontrol	38,346	29,357	5,008	2,673	1,308	---	---	---	---	---	---	---	---	---	---	---
22 Feasibility Studies	192,836	192,836	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23 Total Plant	115,860,034	66,035,606	11,231,800	5,994,419	2,933,590	15,627,731	4,331,058	768,916	2,121,746	3,221,257	892,737	1,465,052	707,421	528,701	---	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Production:	
1	Hydraulic	Production - Demand, Energy ratios Sch.5.1 L.1
2	Thermal	Production - Demand, Energy ratios Sch.5.1 L.2
3	Diesel	Production - Demand, Energy ratios Sch.5.1 L.3
4	Subtotal Production	
	Transmission	
5	Lines	Transmission - Demand, Energy ratios Sch.5.1 L.7
6	Terminal Stations	Production, Distribution Substations - Demand
7	Subtotal Transmission	
	Distribution	Distribution plant other than Substations prorated to functions based on special analysis
8	Substation Struct & Equip	Distribution Substations - Demand
9	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.8,9
10	Poles	Primary, Secondary, Services - Demand, Customer - zero intercept ratios Sch.5.1 L.10-12
11	Primary Conductor & Equip	Primary - Demand, Customer - zero intercept ratios Sch.5.1 L.13
12	Submarine Conductor	No balance
13	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.5.1 L.15
14	Secondary Conductors	Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.16
15	Services	Services - Customer
16	Meters	Meters - Customer
17	Street Lighting	Street Lighting - Customer
18	Subtotal Distribution	
19	Subtotal Prod Trans & Dist	
20	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.19
21	Telecontrol	Prorated on functionalized Production & Transmission Plant - L.19
22	Feasibility Studies	Production - Demand
23	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Functional Classification of Net Book Value

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production:																
1	Hydraulic	198,286	88,436	109,850	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Thermal	22,702,944	14,538,965	8,163,979	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Diesel	22,811,334	22,811,334	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Subtotal Production	45,712,564	37,438,735	8,273,829	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																
5	Lines	4,734,656	---	---	4,734,656	---	---	---	---	---	---	---	---	---	---	---	---
6	Terminal Stations	2,626,297	558,767	---	---	2,067,530	---	---	---	---	---	---	---	---	---	---	---
7	Subtotal Transmission	7,360,953	558,767	0	4,734,656	2,067,530	0	0	0	0	0	0	0	0	0	0	0
	Distribution																
8	Substation Struct & Equip	1,961,962	1,778,471	---	---	183,491	---	---	---	---	---	---	---	---	---	---	---
9	Land & Land Improvements	159,043	---	---	---	---	105,851	29,335	---	---	18,680	5,177	---	---	---	---	---
10	Poles	9,058,722	---	---	---	---	5,887,173	1,631,566	---	---	1,134,877	314,519	90,587	---	---	---	---
11	Primary Conductor & Equip	2,050,337	---	---	---	---	1,605,414	444,923	---	---	---	---	---	---	---	---	---
12	Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13	Transformers	1,773,193	---	---	---	---	---	---	471,669	1,301,524	---	---	---	---	---	---	---
14	Secondary Conductors	651,150	---	---	---	---	---	---	---	---	509,850	141,300	---	---	---	---	---
15	Services	697,668	---	---	---	---	---	---	---	---	---	---	697,668	---	---	---	---
16	Meters	395,167	---	---	---	---	---	---	---	---	---	---	---	395,167	---	---	---
17	Street Lighting	360,903	---	---	---	---	---	---	---	---	---	---	---	---	360,903	---	---
18	Subtotal Distribution	17,108,145	1,778,471	---	---	183,491	7,598,438	2,105,824	471,669	1,301,524	1,663,407	460,996	788,255	395,167	360,903	---	---
19	Subtotal Prod Trans & Dist	70,181,662	39,775,973	8,273,829	4,734,656	2,251,021	7,598,438	2,105,824	471,669	1,301,524	1,663,407	460,996	788,255	395,167	360,903	---	---
20	General	1,681,939	953,253	198,286	113,468	53,947	182,100	50,467	11,304	31,192	39,864	11,048	18,891	9,470	8,649	---	---
21	Telecontrol	37,532	27,126	5,642	3,229	1,535	---	---	---	---	---	---	---	---	---	---	---
22	Feasibility Studies	221,184	221,184	---	---	---	---	---	---	---	---	---	---	---	---	---	---
23	Total Net Book Value	72,122,317	40,977,536	8,477,757	4,851,353	2,306,503	7,780,538	2,156,291	482,973	1,332,716	1,703,271	472,044	807,146	404,637	369,552	---	---

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Functional Classification of Operating & Maintenance Expense

(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 Energy	Trans-mission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production:																
1 Diesel Production	10,021,065	10,021,065	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Distribution																
2 Distribution Equipment	1,557,041	125,418	---	---	14,372	764,867	211,975	37,633	103,845	157,658	43,693	71,704	---	25,876	---	---
3 Metering	57,862	---	---	---	---	---	---	---	---	---	---	---	57,862	---	---	---
4 Subtotal Distribution	1,614,903	125,418	---	---	14,372	764,867	211,975	37,633	103,845	157,658	43,693	71,704	57,862	25,876	---	---
5 Subtotal Prod & Dist	11,635,968	10,146,483	---	---	14,372	764,867	211,975	37,633	103,845	157,658	43,693	71,704	57,862	25,876	---	---
6 Customer Accounting	359,539	---	---	---	---	---	---	---	---	---	---	---	---	---	359,539	---
Overheads																
Plant-Related																
7 Production	804,384	682,030	122,354	---	---	---	---	---	---	---	---	---	---	---	---	---
8 Transmission	6,406	461	---	4,128	1,817	---	---	---	---	---	---	---	---	---	---	---
9 Production & Transmission	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
10 Distribution	92,116	7,258	---	---	832	44,265	12,268	2,178	6,010	9,124	2,529	4,150	2,004	1,498	---	---
11 Other	802,988	457,672	77,844	41,545	20,332	108,311	30,017	5,329	14,705	22,325	6,187	10,154	4,903	3,664	---	---
12 Property Insurance	56,822	46,648	7,957	139	2,078	---	---	---	---	---	---	---	---	---	---	---
13 Expense-Related	5,178,792	4,380,518	---	---	6,205	330,214	91,515	16,247	44,833	68,065	18,863	30,957	24,981	11,171	155,223	---
14 Subtotal Overheads	6,941,508	5,574,587	208,155	45,812	31,264	482,790	133,800	23,754	65,548	99,514	27,579	45,261	31,888	16,333	155,223	---
15 Total Oper & Maint Expenses	18,937,015	15,721,070	208,155	45,812	45,636	1,247,657	345,775	61,387	169,393	257,172	71,272	116,965	89,750	42,209	514,762	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Functional Classification of Operating & Maintenance Expense
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Production:	
1	Diesel Production	Prorated on Diesel Plant in Service - Sch. 2.2B L.3
	Distribution	
2	Distribution Equipment	Prorated on Distribution Plant in Service except Meters- Sch. 2.2B L.18
3	Metering	Meters - Customer
4	Subtotal Distribution	
5	Subtotal Prod & Dist	
6	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related	
7	Production	Prorated on Production Plant in Service - Sch. 2.2B L.4
8	Transmission	Prorated on Transmission Plant in Service - Sch. 2.2B L.7
9	Production & Transmission	Prorated on Production & Transmission Plant in Service - Sch. 2.2B L.4,7
10	Distribution	Prorated on Distribution Plant in Service - Sch. 2.2B L.18
11	Other	Prorated on Total Production, Transmission, Distribution Substation Plant in Service - Sch. 2.2B L.4,7,8
12	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub. & General Plant in Service - Sch.2.2B L.4,6,8,20,21
13	Expense-Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting expenses - L.5,6
14	Subtotal Overheads	
15	Total Oper & Maint Expenses	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Functional Classification of Depreciation Expense

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Transmission Demand	(5) Distribution Substations Demand	(6) Distribution Primary Demand	(7) Distribution Primary Customer	(8) Distribution Transformers Demand	(9) Distribution Transformers Customer	(10) Distribution Secondary Demand	(11) Distribution Secondary Customer	(12) Distribution Services Customer	(13) Distribution Meters Customer	(14) Distribution St Lighting Customer	(15) Distribution Accounting Customer	(16) Distribution Specifically Assigned Customer	(17)
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	
	Production:																	
1	Hydraulic	4,981	2,222	2,759	---	---	---	---	---	---	---	---	---	---	---	---	---	
2	Thermal	954,408	611,203	343,205	---	---	---	---	---	---	---	---	---	---	---	---	---	
3	Diesel	1,616,567	1,616,567	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
4	Subtotal Production	2,575,956	2,229,992	345,964	---	---	---	---	---	---	---	---	---	---	---	---	---	
	Transmission																	
5	Lines	193,251	---	---	193,251	---	---	---	---	---	---	---	---	---	---	---	---	
6	Terminal Stations	106,711	21,607	---	---	85,104	---	---	---	---	---	---	---	---	---	---	---	
7	Subtotal Transmission	299,962	21,607	0	193,251	85,104	0	0	0	0	0	0	0	0	0	0	0	
	Distribution																	
8	Substation Struct & Equip	86,012	77,794	---	---	8,218	---	---	---	---	---	---	---	---	---	---	---	
9	Land & Land Improvements	7,119	---	---	---	---	4,738	1,313	---	---	836	232	---	---	---	---	---	
10	Poles	406,944	---	---	---	---	264,469	73,295	---	---	50,982	14,129	4,069	---	---	---	---	
11	Primary Conductor & Equip	91,206	---	---	---	---	71,414	19,792	---	---	---	---	---	---	---	---	---	
12	Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
13	Transformers	79,444	---	---	---	---	---	---	21,132	58,312	---	---	---	---	---	---	---	
14	Secondary Conductors	29,239	---	---	---	---	---	---	---	---	22,894	6,345	---	---	---	---	---	
15	Services	31,269	---	---	---	---	---	---	---	---	---	---	31,269	---	---	---	---	
16	Meters	16,259	---	---	---	---	---	---	---	---	---	---	---	16,259	---	---	---	
17	Street Lighting	16,161	---	---	---	---	---	---	---	---	---	---	---	---	16,161	---	---	
18	Subtotal Distribution	763,653	77,794	---	---	8,218	340,621	94,400	21,132	58,312	74,712	20,706	35,338	16,259	16,161	---	---	
19	Subtotal Prod Trans & Dist	3,639,571	2,329,393	345,964	193,251	93,322	340,621	94,400	21,132	58,312	74,712	20,706	35,338	16,259	16,161	---	---	
20	General	240,251	153,765	22,837	12,757	6,160	22,485	6,231	1,395	3,849	4,932	1,367	2,333	1,073	1,067	---	---	
21	Telecontrol	3,799	2,987	444	248	120	---	---	---	---	---	---	---	---	---	---	---	
22	Feasibility Studies	57,924	57,924	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
23	Total Depreciation Expense	3,941,545	2,544,069	369,245	206,256	99,602	363,106	100,631	22,527	62,161	79,644	22,073	37,671	17,332	17,228	---	---	

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Basis of Allocation to Classes of Service

Line No.	Description	(1) Total Amount	(2)	(3) Production Demand	(4) Production Energy	(5) Trans-mission	(6) Substations	(7) Primary	(8) Primary	(9) Transformers	(10) Transformers	(11) Secondary	(12) Secondary	(13) Services	(14) Meters	(15) St Lighting	(16) Accounting	(17) Specifically Assigned
				Distribution														
				(AED kW)	(mWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
	Rural																	
1	1.2 Domestic Diesel	---		15,194	63,857	17,842	17,814	16,986	6,947	16,805	6,947	16,391	6,947	6,947	6,947	---	6,947	---
2	1.23 Churches & Schools	---		1,334	3,392	552	551	525	185	519	185	506	185	185	185	---	185	---
3	1.3 Special	---		4	16	5	5	5	1	5	1	5	1	1	1	---	1	---
4	2.1 GS 0-10 kW	---		0	0	0	0	0	0	0	0	0	0	0	0	---	0	---
5	2.2 GS 10-100 kW	---		154	127	6	6	6	2	6	2	6	2	16	16	---	2	---
7	2.3 GS 110-1,000 kVa	---		1,793	4,177	587	586	559	13	553	13	539	13	111	111	---	13	---
8	2.5 GS Diesel	---		5,961	24,695	5,201	5,193	4,952	1,082	4,899	1,082	4,778	1,082	2,164	2,164	---	1,082	---
9	4.1 Street & Area Lghtng	---		238	1,051	316	315	300	341	297	341	0	341	0	0	1	341	---
10	Total	---		24,678	97,315	24,509	24,470	23,333	8,571	23,084	8,571	22,225	8,571	9,424	9,424	1	8,571	---
	Ratios																	
	Rural																	
11	1.2 Domestic Diesel	---		0.6157	0.6562	0.7280	0.7280	0.7280	0.8105	0.7280	0.8105	0.7375	0.8105	0.7371	0.7371	---	0.8105	---
12	1.23 Churches & Schools	---		0.0541	0.0349	0.0225	0.0225	0.0225	0.0216	0.0225	0.0216	0.0228	0.0216	0.0196	0.0196	---	0.0216	---
13	1.3 Special	---		0.0002	0.0002	0.0002	0.0002	0.0002	0.0001	0.0002	0.0001	0.0002	0.0001	0.0001	0.0001	---	0.0001	---
14	2.1 GS 0-10 kW	---		---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	2.2 GS 10-100 kW	---		0.0062	0.0013	0.0002	0.0002	0.0003	0.0002	0.0003	0.0002	0.0003	0.0002	0.0017	0.0017	---	0.0002	---
17	2.3 GS 110-1,000 kVa	---		0.0726	0.0429	0.0240	0.0239	0.0240	0.0015	0.0240	0.0015	0.0243	0.0015	0.0118	0.0118	---	0.0015	---
18	2.5 GS Diesel	---		0.2416	0.2538	0.2122	0.2122	0.2122	0.1262	0.2122	0.1262	0.2150	0.1262	0.2296	0.2296	---	0.1262	---
19	4.1 Street & Area Lghtng	---		0.0096	0.0108	0.0129	0.0129	0.0129	0.0398	0.0129	0.0398	---	0.0398	---	---	1.0000	0.0398	---
20	Total	---		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Isolated Systems

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Transmission Demand	(5) Distribution Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Margin																
1	1.2 Domestic Diesel	23,559,178	13,531,511	5,626,699	506,603	259,308	1,613,959	498,000	93,158	286,202	348,294	106,082	167,057	106,068	---	416,237	---
2	1.23 Churches & Schools	1,616,407	1,188,248	298,883	15,673	8,021	49,884	13,263	2,877	7,622	10,752	2,825	4,449	2,825	---	11,085	---
3	1.3 Special	6,393	3,932	1,410	142	73	475	72	28	41	106	15	24	15	---	60	---
4	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	2.2 GS 10-100 kW	150,114	136,927	11,190	170	87	570	143	33	82	127	31	388	246	---	120	---
7	2.3 GS 110-1,000 kVa	2,064,107	1,596,397	368,052	16,667	8,530	53,115	932	3,066	536	11,453	199	2,680	1,701	---	779	---
8	2.5 GS Diesel	8,596,103	5,309,057	2,175,977	147,676	75,592	470,525	77,570	27,157	44,579	101,528	16,523	52,042	33,043	---	64,834	---
9	4.1 Street & Area Lghtng	505,427	211,819	92,608	8,972	4,585	28,505	24,447	1,646	14,049	---	5,207	---	---	93,156	20,433	---
10	Total	36,497,729	21,977,891	8,574,819	695,903	356,196	2,217,033	614,427	127,965	353,111	472,260	130,882	226,640	143,898	93,156	513,548	---
	Allocated Margin																
11	1.2 Domestic Diesel	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12	1.23 Churches & Schools	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13	1.3 Special	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
14	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	2.2 GS 10-100 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	2.3 GS 110-1,000 kVa	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
18	2.5 GS Diesel	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
19	4.1 Street & Area Lghtng	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
20	Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Total Allocated Revenue Requirement																
21	1.2 Domestic Diesel	23,559,178	13,531,511	5,626,699	506,603	259,308	1,613,959	498,000	93,158	286,202	348,294	106,082	167,057	106,068	---	416,237	---
22	1.23 Churches & Schools	1,616,407	1,188,248	298,883	15,673	8,021	49,884	13,263	2,877	7,622	10,752	2,825	4,449	2,825	---	11,085	---
23	1.3 Special	6,393	3,932	1,410	142	73	475	72	28	41	106	15	24	15	---	60	---
24	2.1 GS 0-10 kW	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
25	2.2 GS 10-100 kW	150,114	136,927	11,190	170	87	570	143	33	82	127	31	388	246	---	120	---
26	2.3 GS 110-1,000 kVa	2,064,107	1,596,397	368,052	16,667	8,530	53,115	932	3,066	536	11,453	199	2,680	1,701	---	779	---
27	2.5 GS Diesel	8,596,103	5,309,057	2,175,977	147,676	75,592	470,525	77,570	27,157	44,579	101,528	16,523	52,042	33,043	---	64,834	---
28	4.1 Street & Area Lghtng	505,427	211,819	92,608	8,972	4,585	28,505	24,447	1,646	14,049	---	5,207	---	---	93,156	20,433	---
29	Total	36,497,729	21,977,891	8,574,819	695,903	356,196	2,217,033	614,427	127,965	353,111	472,260	130,882	226,640	143,898	93,156	513,548	---

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Functional Classification of Revenue Requirement

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Distribution										Specifically
Line			Production	Trans-		Primary		Transformers		Secondary		Services	Meters	St Lighting	Accounting	Assigned
No.	Description	Total Amount	Demand	Energy	mission Demand	Substations Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																
1	Operating & Maintenance	3,905,098	390,385	---	555,594	647,393	751,371	208,233	103,554	285,745	166,802	46,227	113,848	111,064	35,239	469,080	20,563
2	Fuels	98,607	---	98,607	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Power Purchases - CF(L)Co	3,134,692	1,398,073	1,736,619	---	---	---	---	---	---	---	---	---	---	---	---	---	---
4	Power Purchases - Other	331,790	331,790	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
5	Depreciation	1,752,857	1,088,633	---	235,110	99,700	98,682	27,348	26,635	73,499	28,266	7,833	26,783	12,897	10,453	---	17,018
	Expense Credits																
6	Sundry	(4,079)	(408)	---	(580)	(676)	(786)	(218)	(108)	(298)	(174)	(48)	(119)	(116)	(37)	(490)	(21)
7	Building Rental Income	(6,828)	(2,702)	---	(1,902)	(568)	(663)	(184)	(91)	(252)	(147)	(41)	(101)	(62)	(31)	---	(84)
8	Tax Refunds	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9	Suppliers' Discounts	(5,127)	(513)	---	(729)	(850)	(987)	(273)	(136)	(375)	(219)	(61)	(149)	(146)	(46)	(616)	(27)
10	Pole Attachments	16,000	---	---	---	---	10,398	2,882	---	---	2,004	556	160	---	---	---	---
11	Subtotal Expenses	9,223,010	3,205,258	1,835,226	787,493	744,999	858,015	237,788	129,854	358,319	196,532	54,466	140,422	123,637	45,578	467,974	37,449
12	Interest	4,371,250	1,907,919	---	1,524,514	205,767	215,015	59,589	57,694	159,200	61,326	16,996	57,909	27,388	23,019	---	54,914
13	Disposal Gain/Loss	(12,802)	(5,586)	---	(4,465)	(603)	(630)	(175)	(169)	(466)	(180)	(50)	(170)	(80)	(67)	---	(161)
14	Subtotal Rev Reqt Excl Margin	13,581,458	5,107,591	1,835,226	2,307,542	950,163	1,072,400	297,202	187,379	517,053	257,678	71,412	198,161	150,945	68,530	467,974	92,202
15	Margin	394,505	172,189	---	137,587	18,570	19,405	5,378	5,207	14,368	5,535	1,534	5,226	2,472	2,078	---	4,956
16	Total Revenue Requirement	13,975,963	5,279,780	1,835,226	2,445,129	968,733	1,091,805	302,580	192,586	531,421	263,213	72,946	203,387	153,417	70,608	467,974	97,158

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Functional Classification of Revenue Requirement
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4C L.20
2	Fuels	Production - Energy
3	Power Purchases - CF(L)Co	Production - Demand, Energy ratios Sch.5.1 L.5
4	Power Purchases - Other	Production - Demand, Energy ratios Sch.5.1 L.6
5	Depreciation	Carryforward from Sch.2.5C L.22
	Expense Credits	
6	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4C L.20
7	Building Rental Income	Prorated on General Plant - Sch.2.2C L.19
8	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4C L.20
9	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4C L.20
10	Pole Attachments	Prorated on Distribution Poles - Sch.2.2C L.9
11	Subtotal Expenses	
12	Interest	Prorated on Total Net Book Value - Sch.2.3C L.22
13	Disposal Gain/Loss	Prorated on Total Net Book Value - Sch.2.3C L.22
14	Subtotal Rev Reqt Excl Margin	
15	Margin	Prorated on Total Net Book Value - Sch.2.3C L.22
16	Total Revenue Requirement	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

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

(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 Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production																
1 Gas Turbine	22,702,318	22,702,318	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Diesel	2,525,409	2,525,409	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Subtotal Production	25,227,727	25,227,727	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
4 Lines	13,926,739	---	---	13,472,543	---	---	---	---	---	---	---	---	---	---	---	454,196
5 Terminal Stations	4,696,773	---	---	4,363,220	---	---	---	---	---	---	---	---	---	---	---	333,553
6 Subtotal Transmission	18,623,512	---	---	17,835,763	---	---	---	---	---	---	---	---	---	---	---	787,749
Distribution																
7 Substation Struct & Equip	5,429,098	100,684	---	---	5,328,414	---	---	---	---	---	---	---	---	---	---	---
8 Land & Land Improvements	328,937	---	---	---	---	218,924	60,672	---	---	38,634	10,707	---	---	---	---	---
9 Poles	6,791,442	---	---	---	---	4,413,690	1,223,207	---	---	850,832	235,799	67,914	---	---	---	---
10 Primary Conductor & Equip	2,029,955	---	---	---	---	1,589,455	440,500	---	---	---	---	---	---	---	---	---
11 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12 Transformers	3,223,765	---	---	---	---	---	---	857,521	2,366,244	---	---	---	---	---	---	---
13 Secondary Conductors	628,122	---	---	---	---	---	---	---	---	491,820	136,302	---	---	---	---	---
14 Services	874,857	---	---	---	---	---	---	---	---	---	---	874,857	---	---	---	---
15 Meters	582,086	---	---	---	---	---	---	---	---	---	---	---	582,086	---	---	---
16 Street Lighting	291,818	---	---	---	---	---	---	---	---	---	---	---	---	291,818	---	---
17 Subtotal Distribution	20,180,080	100,684	---	---	5,328,414	6,222,069	1,724,379	857,521	2,366,244	1,381,286	382,808	942,771	582,086	291,818	---	---
18 Subtotal Prod Trans & Dist	64,031,319	25,328,411	---	17,835,763	5,328,414	6,222,069	1,724,379	857,521	2,366,244	1,381,286	382,808	942,771	582,086	291,818	---	787,749
19 General	2,175,707	860,629	---	606,038	181,053	211,418	58,592	29,138	80,402	46,934	13,007	32,034	19,779	9,916	---	26,767
20 Telecontrol	1,114,039	652,633	---	461,406	---	---	---	---	---	---	---	---	---	---	---	---
21 Feasibility Studies	6,672	---	---	---	6,672	---	---	---	---	---	---	---	---	---	---	---
22 Total Plant	67,327,737	26,841,673	---	18,903,207	5,516,139	6,433,487	1,782,971	886,659	2,446,646	1,428,220	395,815	974,805	601,865	301,734	---	814,516

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

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

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
1	Gas Turbine	Production - Demand, Energy ratios Sch.5.1 L.3
2	Diesel	Production - Demand, Energy ratios Sch.5.1 L.3
3	Subtotal Production	
	Transmission	
4	Lines	Transmission - Demand, Energy ratios Sch.5.1 L.7
5	Terminal Stations	Transmission - Demand, Energy ratios Sch.5.1 L.7
6	Subtotal Transmission	
	Distribution	Distribution plant other than Substations prorated to functions based on special analysis
7	Substation Struct & Equip	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.8,9
9	Poles	Primary, Secondary, Services - Demand, Customer - zero intercept ratios Sch.5.1 L.10-12
10	Primary Conductor & Equip	Primary - Demand, Customer - zero intercept ratios Sch.5.1 L.13
11	Submarine Conductor	No balance
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.5.1 L.15
13	Secondary Conductors	Secondary - Demand, Customer - zero intercept ratios Sch.5.1 L.16
14	Services	Services - Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	Subtotal Distribution	
18	Subtotal Prod Trans & Dist	
19	General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
20	Telecontrol	Prorated on functionalized Production & Transmission plant - L.3,6
21	Feasibility Studies	Transmission - Demand, Distribution Substns - Demand
22	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Functional Classification of Net Book Value

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
									Distribution							
Line No. Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production																
1 Gas Turbine	19,792,087	19,792,087	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Diesel	377,660	377,660	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Subtotal Production	20,169,747	20,169,747	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
4 Lines	12,425,458	---	---	12,161,467	---	---	---	---	---	---	---	---	---	---	---	263,991
5 Terminal Stations	4,309,790	---	---	3,981,057	---	---	---	---	---	---	---	---	---	---	---	328,733
6 Subtotal Transmission	16,735,248	---	---	16,142,524	---	---	---	---	---	---	---	---	---	---	---	592,724
Distribution																
7 Substation Structures & Equi	2,243,567	33,148	---	---	2,210,419	---	---	---	---	---	---	---	---	---	---	---
8 Land & Land Improvements	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Poles	2,984,251	---	---	---	---	1,939,435	537,493	---	---	373,867	103,613	29,843	---	---	---	---
10 Primary Conductor & Equipmen	487,043	---	---	---	---	381,355	105,688	---	---	---	---	---	---	---	---	---
11 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12 Transformers	2,341,077	---	---	---	---	---	---	622,726	1,718,351	---	---	---	---	---	---	---
13 Secondary Conductors	367,897	---	---	---	---	---	---	---	---	288,063	79,834	---	---	---	---	---
14 Services	595,201	---	---	---	---	---	---	---	---	---	---	595,201	---	---	---	---
15 Meters	295,615	---	---	---	---	---	---	---	---	---	---	---	295,615	---	---	---
16 Street Lighting	248,463	---	---	---	---	---	---	---	---	---	---	---	---	248,463	---	---
17 Subtotal Distribution	9,563,114	33,148	---	---	2,210,419	2,320,790	643,181	622,726	1,718,351	661,930	183,447	625,044	295,615	248,463	---	---
18 Subtotal Prod Trans & Dist	46,468,109	20,202,895	---	16,142,524	2,210,419	2,320,790	643,181	622,726	1,718,351	661,930	183,447	625,044	295,615	248,463	---	592,724
19 General	584,403	254,080	---	203,015	27,799	29,187	8,089	7,832	21,611	8,325	2,307	7,861	3,718	3,125	---	7,454
20 Telecontrol	711,869	395,410	---	316,459	---	---	---	---	---	---	---	---	---	---	---	---
21 Feasibility Studies	10,691	---	---	---	10,691	---	---	---	---	---	---	---	---	---	---	---
22 Total Net Book Value	47,775,072	20,852,385	---	16,661,998	2,248,909	2,349,977	651,270	630,558	1,739,962	670,255	185,754	632,905	299,333	251,588	---	600,178

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Functional Classification of Operating & Maintenance Expense

Line No.	Description	(1) Total Amount	(2) Production Demand	(3) Production Energy	(4) Trans-mission Demand	(5) Distribution Substations Demand	(6) Primary Demand	(7) Primary Customer	(8) Transformers Demand	(9) Transformers Customer	(10) Secondary Demand	(11) Secondary Customer	(12) Services Customer	(13) Meters Customer	(14) St Lighting Customer	(15) Accounting Customer	(16) Specifically Assigned Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																
1	Gas Turbine	111,147	111,147	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2	Diesel	46,862	46,862	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Subtotal Production	158,009	158,009	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	Transmission																
4	Lines	311,616	---	---	301,453	---	---	---	---	---	---	---	---	---	---	---	10,163
5	Terminal Stations	13,246	---	---	12,305	---	---	---	---	---	---	---	---	---	---	---	941
6	Subtotal Transmission	324,862	---	---	313,758	---	---	---	---	---	---	---	---	---	---	---	11,104
	Distribution																
7	Distribution Equipment	1,538,220	7,903	---	---	418,220	488,362	135,344	67,306	185,723	108,415	30,046	73,997	---	22,904	---	---
8	Metering	73,982	---	---	---	---	---	---	---	---	---	---	---	73,982	---	---	---
9	Subtotal Distribution	1,612,202	7,903	---	---	418,220	488,362	135,344	67,306	185,723	108,415	30,046	73,997	73,982	22,904	---	---
10	Subtotal Prod Trans & Dist	2,095,073	165,912	---	313,758	418,220	488,362	135,344	67,306	185,723	108,415	30,046	73,997	73,982	22,904	---	11,104
11	Customer Accounting	325,538	---	---	---	---	---	---	---	---	---	---	---	---	---	325,538	---
	Overheads																
	Plant-Related																
12	Production	8,534	8,534	---	---	---	---	---	---	---	---	---	---	---	---	---	---
13	Transmission	13,258	---	---	12,697	---	---	---	---	---	---	---	---	---	---	---	561
14	Production & Transmission	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
15	Distribution	58,647	293	---	---	15,485	18,082	5,011	2,492	6,877	4,014	1,113	2,740	1,692	848	---	---
16	Other	309,647	123,448	---	86,938	25,369	29,588	8,200	4,078	11,252	6,569	1,820	4,483	2,768	1,388	---	3,746
17	Property Insurance	27,059	19,041	---	3,853	3,909	---	---	---	---	---	---	---	---	---	---	256
18	Expense-Related	1,067,342	73,157	---	138,348	184,410	215,339	59,678	29,678	81,893	47,804	13,248	32,628	32,622	10,099	143,542	4,896
19	Subtotal Overheads	1,484,487	224,473	---	241,836	229,173	263,009	72,889	36,248	100,022	58,387	16,181	39,851	37,082	12,335	143,542	9,459
20	Total Oper & Maint Expenses	3,905,098	390,385	---	555,594	647,393	751,371	208,233	103,554	285,745	166,802	46,227	113,848	111,064	35,239	469,080	20,563

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Functional Classification of Operating & Maintenance Expense
Documentation

Line No.	(1) Description	(2) Basis of Functional Classification
	Production	
1	Gas Turbine	Prorated on Gas Turbines Plant in Service - Sch. 2.2C L.1
2	Diesel	Prorated on Diesel Plant in Service - Sch. 2.2C L.2
3	Subtotal Production	
	Transmission	
4	Lines	Transmission - Demand, Energy ratios Sch 5.1 L.7
5	Terminal Stations	Transmission - Demand, Energy ratios Sch 5.1 L.7
6	Subtotal Transmission	
	Distribution	
7	Distribution Equipment	Prorated on Distribution Plant in Service except Meters- Sch. 2.2C L.17
8	Metering	Meters - Customer
9	Subtotal Distribution	
10	Subtotal Prod Trans & Dist	
11	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related	
12	Production	Prorated on Production Plant in Service - Sch. 2.2C L.3
13	Transmission	Prorated on Transmission Plant in Service - Sch. 2.2C L.6
14	Production & Transmission	No balance
15	Distribution	Prorated on Distribution Plant in Service - Sch. 2.2C L.17
16	Other	Prorated on Total Production, Transmission, Distribution Substation Plant in Service - Sch. 2.2C L.3,6,7
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub. & General Plant in Service - Sch.2.2C L.3,5,7,19,20
18	Expense-Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting expenses - L.10,11
19	Subtotal Overheads	
20	Total Oper & Maint Expenses	

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Functional Classification of Depreciation Expense

(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 Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Production																
1 Gas Turbine	908,961	908,961	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2 Diesel	26,563	26,563	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3 Subtotal Production	935,524	935,524	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Transmission																
4 Lines	168,782	---	---	153,854	---	---	---	---	---	---	---	---	---	---	---	14,928
5 Terminal Stations	49,488	---	---	48,582	---	---	---	---	---	---	---	---	---	---	---	906
6 Subtotal Transmission	218,270	---	---	202,436	---	---	---	---	---	---	---	---	---	---	---	15,834
Distribution																
7 Substation Structures & Equi	87,244	1,960	---	---	85,284	---	---	---	---	---	---	---	---	---	---	---
8 Land & Land Improvements	0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
9 Poles	118,178	---	---	---	---	76,803	21,285	---	---	14,805	4,103	1,182	---	---	---	---
10 Primary Conductor & Equipmen	19,172	---	---	---	---	15,012	4,160	---	---	---	---	---	---	---	---	---
11 Submarine Conductor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
12 Transformers	93,167	---	---	---	---	---	---	24,782	68,385	---	---	---	---	---	---	---
13 Secondary Conductors	14,679	---	---	---	---	---	---	---	---	11,494	3,185	---	---	---	---	---
14 Services	23,737	---	---	---	---	---	---	---	---	---	---	23,737	---	---	---	---
15 Meters	12,000	---	---	---	---	---	---	---	---	---	---	---	12,000	---	---	---
16 Street Lighting	9,726	---	---	---	---	---	---	---	---	---	---	---	---	9,726	---	---
17 Subtotal Distribution	377,903	1,960	---	---	85,284	91,815	25,445	24,782	68,385	26,299	7,288	24,919	12,000	9,726	---	---
18 Subtotal Prod Trans & Dist	1,531,697	937,484	---	202,436	85,284	91,815	25,445	24,782	68,385	26,299	7,288	24,919	12,000	9,726	---	15,834
19 General	114,550	70,112	---	15,139	6,378	6,867	1,903	1,853	5,114	1,967	545	1,864	897	727	---	1,184
20 Telecontrol	98,572	81,037	---	17,535	---	---	---	---	---	---	---	---	---	---	---	---
21 Feasibility Studies	8,038	---	---	---	8,038	---	---	---	---	---	---	---	---	---	---	---
22 Total Depreciation Expense	1,752,857	1,088,633	---	235,110	99,700	98,682	27,348	26,635	73,499	28,266	7,833	26,783	12,897	10,453	---	17,018

Functional Classification based on corresponding Plant in Service

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Basis of Allocation to Classes of Service

Line No.	(1) Description	(2) Total Amount	(3) Production Demand	(4) Production Energy	(5) Trans-mission Demand	(6) Distribution Substations Demand	(7) Primary Demand	(8) Primary Customer	(9) Transformers Demand	(10) Transformers Customer	(11) Secondary Demand	(12) Secondary Customer	(13) Services Customer	(14) Meters Customer	(15) St Lighting Customer	(16) Accounting Customer	(17) Specifically Assigned Customer
			(AED kW)	(mWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																
1	Industrial - DND	---	23,342	152,912	12,395	---	---	---	---	---	---	---	---	---	---	---	1
2	Industrial - IOCC Primary	---	40,145	241,273	42,000	---	---	---	---	---	---	---	---	---	---	---	---
3	Industrial - IOCC Secondary	---	4,410	1,234	0	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																
4	1.1 Domestic	---	2,168	9,572	2,214	2,183	2,096	844	2,062	844	2,013	844	844	844	---	844	---
5	1.1A Domestic All Electric	---	69,271	269,217	74,960	73,914	70,966	5,862	69,831	5,862	68,158	5,862	5,862	5,862	---	5,862	---
6	2.1 GS 0-10 kW	---	1,610	5,665	1,099	1,084	1,041	374	1,024	374	999	374	749	749	---	374	---
7	2.2 GS 10-100 kW	---	10,543	61,401	8,091	7,978	7,660	478	7,537	478	7,356	478	3,862	3,862	---	478	---
8	2.3 GS 110-1,000 kVa	---	12,416	85,264	8,899	8,775	8,425	87	8,290	87	8,091	87	746	746	---	87	---
9	2.4 GS over 1,000 kVa	---	8,801	64,092	7,226	7,125	0	3	0	3	0	3	0	27	---	3	---
10	4.1 Street & Area Lghtng	---	495	2,469	562	554	532	109	523	109	0	109	0	0	1	109	---
11	Total	---	173,201	893,099	157,446	101,613	90,720	7,758	89,267	7,758	86,617	7,758	12,063	12,089	1	7,758	1
	Ratios																
12	Industrial - DND	---	0.1348	0.1712	0.0787	---	---	---	---	---	---	---	---	---	---	---	1.0000
13	Industrial - IOCC Primary	---	0.2318	0.2702	0.2668	---	---	---	---	---	---	---	---	---	---	---	---
14	Industrial - IOCC Secondary	---	0.0255	0.0014	---	---	---	---	---	---	---	---	---	---	---	---	---
	Rural																
15	1.1 Domestic	---	0.0125	0.0107	0.0141	0.0215	0.0231	0.1088	0.0231	0.1088	0.0232	0.1088	0.0700	0.0698	---	0.1088	---
16	1.1A Domestic All Electric	---	0.3999	0.3014	0.4761	0.7274	0.7823	0.7556	0.7823	0.7556	0.7869	0.7556	0.4860	0.4849	---	0.7556	---
17	2.1 GS 0-10 kW	---	0.0093	0.0063	0.0070	0.0107	0.0115	0.0483	0.0115	0.0483	0.0115	0.0483	0.0621	0.0619	---	0.0483	---
18	2.2 GS 10-100 kW	---	0.0609	0.0688	0.0514	0.0785	0.0844	0.0617	0.0844	0.0617	0.0849	0.0617	0.3201	0.3194	---	0.0617	---
19	2.3 GS 110-1,000 kVa	---	0.0717	0.0955	0.0565	0.0864	0.0929	0.0112	0.0929	0.0112	0.0934	0.0112	0.0618	0.0617	---	0.0112	---
20	2.4 GS over 1,000 kVa	---	0.0508	0.0718	0.0459	0.0701	---	0.0004	---	0.0004	---	0.0004	---	0.0022	---	0.0004	---
21	4.1 Street & Area Lghtng	---	0.0029	0.0028	0.0036	0.0055	0.0059	0.0141	0.0059	0.0141	---	0.0141	---	---	1.0000	0.0141	---
22	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

1995 Test Year - Generic - No Interconnection - BASE CASE
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 No. Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Allocated Revenue Requirement Excluding Margin																
1 Industrial - DND	1,276,427	688,345	314,218	181,662	---	---	---	---	---	---	---	---	---	---	---	92,202
2 Industrial - IOCC Primary	2,295,190	1,183,843	495,791	615,556	---	---	---	---	---	---	---	---	---	---	---	---
3 Industrial - IOCC Secondary	132,598	130,062	2,536	---	---	---	---	---	---	---	---	---	---	---	---	---
Rural																
4 1.1 Domestic	343,233	63,942	19,669	32,449	20,413	24,777	32,333	4,328	56,251	5,988	7,769	13,865	10,538	---	50,911	---
5 1.1A Domestic All Electric	6,766,294	2,042,760	553,213	1,098,619	691,156	838,887	224,568	146,582	390,688	202,765	53,960	96,299	73,192	---	353,605	---
6 2.1 GS 0-10 kW	189,755	47,465	11,641	16,107	10,136	12,306	14,343	2,149	24,954	2,972	3,446	12,301	9,350	---	22,585	---
7 2.2 GS 10-100 kW	953,662	310,911	126,173	118,582	74,601	90,549	18,329	15,821	31,888	21,883	4,404	63,441	48,219	---	28,861	---
8 2.3 GS 110-1,000 kVa	931,649	366,145	175,209	130,425	82,053	99,592	3,334	17,401	5,800	24,070	801	12,255	9,314	---	5,250	---
9 2.4 GS over 1,000 kVa	564,640	259,535	131,702	105,905	66,624	---	119	---	207	---	29	---	332	---	187	---
10 4.1 Street & Area Lghtng	128,010	14,583	5,074	8,237	5,180	6,289	4,176	1,098	7,265	---	1,003	---	---	68,530	6,575	---
11 Total	13,581,458	5,107,591	1,835,226	2,307,542	950,163	1,072,400	297,202	187,379	517,053	257,678	71,412	198,161	150,945	68,530	467,974	92,202
Allocated Margin																
12 Industrial - DND	38,994	23,206	---	10,832	---	---	---	---	---	---	---	---	---	---	---	4,956
13 Industrial - Primary	76,612	39,910	---	36,702	---	---	---	---	---	---	---	---	---	---	---	---
14 Industrial - IOCC Secondary	4,385	4,385	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Rural																
15 1.1 Domestic	8,041	2,156	---	1,935	399	448	585	120	1,563	129	167	366	173	---	---	---
16 1.1A Domestic All Electric	191,300	68,864	---	65,505	13,508	15,180	4,063	4,072	10,857	4,355	1,158	2,540	1,198	---	---	---
17 2.1 GS 0-10 kW	4,609	1,600	---	960	198	223	260	60	693	64	74	324	153	---	---	---
18 2.2 GS 10-100 kW	25,334	10,482	---	7,070	1,458	1,638	332	440	886	470	95	1,673	790	---	---	---
19 2.3 GS 110-1,000 kVa	25,242	12,344	---	7,777	1,604	1,802	60	484	161	517	17	323	153	---	---	---
20 2.4 GS over 1,000 kVa	16,381	8,750	---	6,315	1,302	---	2	---	6	---	1	---	5	---	---	---
21 4.1 Street & Area Lghtng	3,607	492	---	491	101	114	76	31	202	---	22	---	---	2,078	---	---
22 Total	394,505	172,189	---	137,587	18,570	19,405	5,378	5,207	14,368	5,535	1,534	5,226	2,472	2,078	---	4,956

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line				Trans-	Distribution											
No. Description	Total Amount	Production Demand	Production Energy	mission Demand	Substations Demand	Primary Demand	Primary Customer	Transformers Demand	Transformers Customer	Secondary Demand	Secondary Customer	Services Customer	Meters Customer	St Lighting Customer	Accounting Customer	Specifically Assigned Customer
	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
Total Allocated Revenue Requirement																
23 Industrial - DND	1,315,421	711,551	314,218	192,494	---	---	---	---	---	---	---	---	---	---	---	97,158
24 Industrial - IOCC Primary	2,371,802	1,223,753	495,791	652,258	---	---	---	---	---	---	---	---	---	---	---	---
25 Industrial - IOCC Secondary	136,983	134,447	2,536	---	---	---	---	---	---	---	---	---	---	---	---	---
Rural																
26 1.1 Domestic	351,274	66,098	19,669	34,384	20,812	25,225	32,918	4,448	57,814	6,117	7,936	14,231	10,711	---	50,911	---
27 1.1A Domestic All Electric	6,957,594	2,111,624	553,213	1,164,124	704,664	854,067	228,631	150,654	401,545	207,120	55,118	98,839	74,390	---	353,605	---
28 2.1 GS 0-10 kW	194,364	49,065	11,641	17,067	10,334	12,529	14,603	2,209	25,647	3,036	3,520	12,625	9,503	---	22,585	---
29 2.2 GS 10-100 kW	978,996	321,393	126,173	125,652	76,059	92,187	18,661	16,261	32,774	22,353	4,499	65,114	49,009	---	28,861	---
30 2.3 GS 110-1000 kVa	956,891	378,489	175,209	138,202	83,657	101,394	3,394	17,885	5,961	24,587	818	12,578	9,467	---	5,250	---
31 2.4 GS over 1000 kVa	581,021	268,285	131,702	112,220	67,926	---	121	---	213	---	30	---	337	---	187	---
32 4.1 Street & Area Lghtng	131,617	15,075	5,074	8,728	5,281	6,403	4,252	1,129	7,467	---	1,025	---	---	70,608	6,575	---
33 Total	13,975,963	5,279,780	1,835,226	2,445,129	968,733	1,091,805	302,580	192,586	531,421	263,213	72,946	203,387	153,417	70,608	467,974	97,158

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Calculation of Generation AED Factors

Line No.	(1) Rate Class	(2) Sales+Losses for AED mWhs	(3) Class NCP at Generator	(4) Average Demand Amount	(5) Average Demand Weighted	(6) Excess Demand Amount	(7) Excess Demand Weighted	(8) Total Weighted	(9) Total Amount
	Island Interconnected								
1	Newfoundland Light & Power	4,412,218	1,026,915	503,678	0.4035	523,237	0.3947	0.7982	996,367
2	Industrial	1,299,065	170,650	148,295	0.1188	22,355	0.0169	0.1357	169,345
	Rural								
3	1.1 Domestic	92,779	22,346	10,591	0.0085	11,755	0.0089	0.0174	21,660
4	1.12 Domestic All Electric	130,895	37,583	14,942	0.0120	22,641	0.0171	0.0290	36,261
5	1.3 Special	285	87	33	0.0000	54	0.0000	0.0001	84
6	2.1 General Service 0-10 kW	14,772	4,520	1,686	0.0014	2,834	0.0021	0.0035	4,355
7	2.2 General Service 10-100 kW	50,592	11,702	5,775	0.0046	5,927	0.0045	0.0091	11,356
	2.3 General Service 110-1,000 kVa								
8	Secondary	27,470	7,617	3,136	0.0025	4,481	0.0034	0.0059	7,355
9	Primary	2,933	812	335	0.0003	477	0.0004	0.0006	784
	2.4 General Service Over 1,000 kVa								
10	Secondary	0	0	0	0.0000	0	0.0000	0.0000	0
11	Primary	0	0	0	0.0000	0	0.0000	0.0000	0
12	3.0 General Service AE 0-10 kVa	0	0	0	0.0000	0	0.0000	0.0000	0
13	4.1 Street and Area Lighting	3,356	764	383	0.0003	381	0.0003	0.0006	742
14	Subtotal Rural	323,082	85,431	36,882	0.0295	48,549	0.0366	0.0662	82,597
15	Subtotal Island Interconnected	6,034,365	1,282,996	688,854	0.5518	594,142	0.4482	1.0000	1,248,308

Note: Island Interconnected Generation AED is used for Deficit Allocation.
Island Interconnected production costs are allocated using CP.

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Calculation of Generation AED Factors

Line No.	Rate Class	(2) Sales+Losses for AED mWhs	(3) Class NCP at Generator	(4) Average Demand Amount	(5) Average Demand Weighted	(6) Excess Demand Amount	(7) Excess Demand Weighted	(8) Total Weighted	(9) Total Amount
	Isolated Systems								
1	1.2 Domestic Diesel	63,857	20,033	7,290	0.2954	12,743	0.3203	0.6157	15,194
2	1.23 Churches & Schools	3,392	1,914	387	0.0157	1,527	0.0384	0.0541	1,334
3	1.3 Special	16	6	2	0.0001	4	0.0001	0.0002	4
4	2.1 General Service 0-10 kW	0	0	0	0.0000	0	0.0000	0.0000	0
5	2.2 General Service 10-100 kW	127	239	14	0.0006	225	0.0056	0.0062	154
7	2.3 General Service 110-1,000 kVa	4,177	2,598	477	0.0193	2,121	0.0533	0.0726	1,793
8	2.5 General Service Diesel	24,695	7,885	2,819	0.1142	5,066	0.1273	0.2416	5,961
9	4.1 Street and Area Lighting	1,051	310	120	0.0049	190	0.0048	0.0096	238
10	Total Isolated Systems	97,315	32,985	11,109	0.4502	21,876	0.5498	1.0000	24,678

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Calculation of Generation AED Factors

Line No.	(1) Rate Class	(2) Sales+Losses for AED mWhs	(3) Class NCP at Generator	(4) Average Demand Amount	(5) Average Demand Weighted	(6) Excess Demand Amount	(7) Excess Demand Weighted	(8) Total Weighted	(9) Total Amount
	Labrador Interconnected								
1	DND Boiler	152,912	26,172	17,456	0.1008	8,716	0.0340	0.1348	23,342
2	IOCC Primary	241,273	46,203	27,543	0.1590	18,660	0.0728	0.2318	40,145
3	IOCC Secondary	1,234	6,463	141	0.0008	6,322	0.0247	0.0255	4,410
4	1.1 Domestic	9,572	2,685	1,093	0.0063	1,593	0.0062	0.0125	2,168
5	1.1A Domestic All Electric	269,217	87,798	30,733	0.1774	57,065	0.2225	0.3999	69,271
6	2.1 General Service 0-10 kW	5,665	2,072	647	0.0037	1,426	0.0056	0.0093	1,610
7	2.2 General Service 10-100 kW	61,401	12,242	7,009	0.0405	5,233	0.0204	0.0609	10,543
8	2.3 General Service 110-1,000 kVa	85,264	13,706	9,733	0.0562	3,973	0.0155	0.0717	12,416
9	2.4 General Service Over 1,000 kVa	64,092	9,515	7,316	0.0422	2,198	0.0086	0.0508	8,801
10	4.1 Street and Area Lighting	2,469	597	282	0.0016	315	0.0012	0.0029	495
11	Total Labrador Interconnected	893,099	207,453	101,952	0.5886	105,501	0.4114	1.0000	173,201

NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Functionalization & Classification Ratios

Line No.	Description	(1) Total Amount	(2) Generation & Transmission Demand	(3) Generation & Transmission Energy	(4) Primary Demand	(5) Primary Customer	(6) Transformers Demand	(7) Transformers Customer	(8) Secondary Demand	(9) Secondary Customer	(10) Services Customer	(11) Meters Customer	(12) St Lighting Customer
		(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
	Generation												
1	Hydraulic	100.00%	44.60%	55.40%									
2	Holyrood	100.00%	64.04%	35.96%									
3	Diesel & Gas Turbine	100.00%	100.00%	0.00%									
	Purchased Power												
4	Island	100.00%	0.00%	100.00%									
5	Labrador - CF(L)Co	100.00%	44.60%	55.40%									
6	Labrador - Other	100.00%	100.00%	0.00%									
7	Transmission Lines & Terminals	100.00%	100.00%	0.00%									
	Distribution												
	Land & Land Improvements												
8	Primary	85.00%			78.3%	21.7%							
9	Secondary	15.00%							78.3%	21.7%			
	Poles												
10	Primary	83.00%			78.3%	21.7%							
11	Secondary	16.00%							78.3%	21.7%			
12	Services	1.00%									100.00%		
13	Primary Conductor & Equipment	100.00%			78.3%	21.7%							
14	Submarine Conductor	100.00%			100.00%								
15	Transformers	100.00%					26.6%	73.4%					
16	Secondary Conductors	100.00%							78.3%	21.7%			
17	Services	100.00%									100.0%		
18	Meters	100.00%										100.00%	
19	Street Lighting	100.00%											100.0%

Schedule 5.2
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Calculation of System Load Factor

Island Interconnected:

1	Sales+Losses for System Load Factor	6,058,313	mWh
2		8.76	
3	Average Demand	691,588	MW
4	Coincident Peak at Generation	1,248,308	MW
5	System Load Factor	55.40%	

Schedule 5.3
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NEWFOUNDLAND & LABRADOR HYDRO

1995 Test Year - Generic - No Interconnection - BASE CASE

Holyrood Capacity Factor

Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Annual Hours	Net Capacity Factor
1	1990 Actual	1,839,736,900	475.00	8,760	44.21%
2	1991 Actual	1,436,236,300	475.00	8,760	34.52%
3	1992 Actual	1,706,212,840	475.00	8,784	40.89%
4	1993 Actual	1,558,883,340	475.00	8,760	37.46%
5	1994 Forecast	944,110,000	475.00	8,760	22.69%
6	5 Year Average	1,497,035,876	475.00	8,765	35.96%

Newfoundland and Labrador Hydro
Summary of Base Case vs St. Anthony Interconnection Scenario

(1) Revenue to cost ratios for Rural are as follows:

Rural	Base Case (NLH-1)	Interconnection Case (NLH-2)
Island Interconnected	0.74	0.66
Isolated Systems	0.30	0.25
Combined Ratio[1]	0.50	0.52

(2) Based on the assumptions used in this case, overall revenue requirement for the Interconnection Case is $400,000 lower than the Base Case.

(3) Upon interconnection of the St. Anthony system to the main island grid, there are a number of factors which affect the allocation of costs to customer classes. These are as follows:

(i) Rural Island Interconnected load on the interconnected system will be higher and therefore will attract more common costs. This factor, in turn, will result in a lower cost allocation to Newfoundland Power and Island Industrial customers.

(ii) The costs of the common generation assets on the St. Anthony system will result in higher costs being allocated to Newfoundland Power and Island Industrial customers. Rural Island Interconnected will also be allocated its proportionate share of these costs but this amount will be lower than when the Rural Isolated Systems were attributed all these costs.

(iii) The costs of existing and new transmission and distribution assets on the St. Anthony system will be allocated entirely to Rural Island Interconnected thus resulting in higher costs for this rate class.

(iv) The costs of the Rural Isolated Systems will be lower as a result of the interconnection of the St. Anthony system. This, in combination with the effect on the Rural Island Interconnected costs outlined above, will result in an overall lower Rural deficit which is allocated to other customer classes.

(v) The lower rates charged to the St. Anthony customers after interconnection will result in lower Rural revenues. This will increase the Rural deficit which is allocated to other customer classes.

The effects upon the various customer classes are outlined in the attached **SCHEDULE A.**

Note (1) The combined revenue to cost ratio is higher for the total Rural Island Interconnected and Isolated Systems despite being lower for these individual systems. The level of costs and revenues on each system is different and therefore individual ratios cannot be directly related to the total ratio.

SCHEDULE A

Newfoundland and Labrador Hydro
1995 Cost of Service Comparison
Base Case vs. St. Anthony Interconnection Scenario

Analysis of Costs by Customer
($ millions)

		NLP	Industrial	Rural Deficit
1.	For the Interconnection Scenario, Rural load on the Island Interconnected system is higher. This causes an increase in Rural Island Interconnected cost allocation, and a corresponding decrease in NLP and Industrial cost allocation.	(1.4)	(0.3)	1.7
2.	For the Interconnection Scenario, common generation costs on the Island Interconnected system increase due to interconnecting existing plant and adding new plant for the interconnection. These cost increases are allocated to all customers on the Island Interconnected system.	4.6	0.8	0.4
3.	For the Interconnection Scenario, Rural transmission and distribution costs increase, also due to interconnecting existing plant and adding new plant for the interconnection. These costs increases are allocated 100% to Rural.	—	—	8.0
Change in Island Interconnected Cost of Service		3.2	0.5	10.1
4.	Isolated Systems costs decrease due to interconnecting existing plant.	—	—	(14.1)
5.	The decrease in rates for the Rural load which was interconnected yield a revenue reduction.	—	—	1.0
Change in Rural Deficit		—	—	(3.0)
6.	The decrease in Rural Deficit results in a cost reduction for NLP and Industrial.	(2.2)	(0.5)	—
Net Customer Change, After Deficit Allocation		1.0	0.0	—