Q. Provide the 2004 Forecast Cost of Service with the Holyrood capacity factor being the average for the three year period 2001 – 2003.

A. Please see attached.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total System
Revenue Requirement

	1	2	3	4	5	6	7	8
Line No.	Description	Total Amount ($)	Island Interconnected ($)	Island Isolated ($)	Labrador Isolated ($)	L'Anse au Loup ($)	Labrador Interconnected ($)	Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	93,048,681	72,460,822	5,166,240	10,011,783	1,115,316	4,294,520	Detailed Analysis
2	Fuels - No. 6 Fuel	84,819,538	84,819,538	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	7,377,404	54,612	1,390,213	5,848,510	68,661	15,408	Detailed Analysis
4	Fuels - Gas Turbine	350,959	265,277	-	-	-	85,682	
5	Power Purchases -CF(L)Co	2,433,927	-	-	-	-	2,433,927	Detailed Analysis
6	Power Purchases - Other	30,880,947	29,928,330	-	34,275	812,107	106,235	Detailed Analysis
7	Depreciation	33,931,301	27,884,999	891,817	2,163,918	401,179	2,589,389	Detailed Analysis
	Expense Credits:							
8	Sundry	(456,000)	(355,106)	(25,318)	(49,064)	(5,466)	(21,046)	Total O&M Expenses
9	Building Rental Income	(14,028)	(7,200)	-	-	-	(6,828)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(22,800)	(17,755)	(1,266)	(2,453)	(273)	(1,052)	Total O&M Expenses
12	Pole Attachments	(1,256,348)	(883,099)	(26,512)	(87,859)	(55,402)	(203,476)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(70,964)	(70,964)	-	-	-	-	Island Interconnected
15	Application Fees	(44,112)	(19,452)	(660)	(4,452)	(840)	(18,708)	Detailed Analysis
16	Meter Test Revenues	(90,000)	(53,193)	(2,147)	(6,604)	(2,698)	(25,357)	Weighted Customers
17	**Total Expense Credits**	**(1,954,252)**	**(1,406,769)**	**(55,903)**	**(150,432)**	**(64,679)**	**(276,467)**	
18	**Subtotal Expenses**	**250,888,505**	**214,006,808**	**7,392,367**	**17,908,054**	**2,332,583**	**9,248,693**	
19	Disposal Gain/Loss	541,189	515,443	-	8,248	-	17,498	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**251,429,694**	**214,522,251**	**7,392,367**	**17,916,302**	**2,332,583**	**9,266,191**	
21	Return on Debt	105,975,462	98,909,681	906,771	2,185,084	412,602	3,561,324	Rate Base
22	Return on Equity	16,610,081	15,958,071	-	-	-	652,010	Rate Base
23	**Total Revenue Requirement**	**374,015,236**	**329,390,002**	**8,299,138**	**20,101,385**	**2,745,185**	**13,479,526**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,366,212,659	1,276,638,287	11,652,916	26,534,805	5,314,268	46,072,383	Schedule 2.3
2	Cash Working Capital	3,075,000	2,873,391	26,228	59,723	11,961	103,697	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	11,872,074	11,872,074	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,150,830	48,247	131,042	1,913,083	20,307	38,151	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	884,126	796,938	-	-	-	87,188	Detailed Fuel Analysis
6	Inventory/Supplies	19,387,000	17,679,828	201,676	530,500	118,425	856,571	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	81,886,000	76,517,226	698,435	1,590,403	318,519	2,761,417	Prorated on Average Net Book Value - L. 1
8	Total Rate Base	**1,485,467,689**	**1,386,425,990**	**12,710,297**	**30,628,515**	**5,783,479**	**49,919,408**	
9	Less: Rural Portion	(213,760,883)	(164,638,592)	(12,710,297)	(30,628,515)	(5,783,479)	-	Schedule 2.6, L. 9
10	Rate Base Available for Equity Return	**1,271,706,806**	**1,221,787,398**	**-**	**-**	**-**	**49,919,408**	
	Corporate Targets:							
11	Capital Structure: Percent of Debt	86.13% (1)						
12	Return	8.283%						
13	Weighted Average Return: Debt	**7.134%**						
14	Capital Structure: Percent of Equity	12.15% (1)						
15	Return	10.750%						
16	Weighted Average Return: Equity	**1.306%**						
17	Weighted Average Cost of Capital	**8.440%**						
	Return on Rate Base by System (%):							
18	Return on Rate Base - Debt Component	-	7.134%	7.134%	7.134%	7.134%	7.134%	
19	Return on Rate Base - Equity Component	-	1.306%	-	-	-	1.306%	
	Return on Rate Base ($):							
20	Return on Debt	105,975,462	98,909,681	906,771	2,185,084	412,602	3,561,324	Schedule 2.6, L.11
21	Return on Equity	16,610,081	15,958,071	-	-	-	652,010	Schedule 2.6, L.12
22	Return on Rate Base ($)	**122,585,542**	**114,867,751**	**906,771**	**2,185,084**	**412,602**	**4,213,334**	Schedule 2.6, L.13
	Return on Total Rate Base (%):							
23	Return on Rate Base - Debt Component	7.134%	7.134%	7.134%	7.134%	7.134%	7.134%	L. 20 divided by L.8
24	Return on Rate Base - Equity Component	1.118%	1.151%	-	-	-	1.306%	L. 21 divided by L.8
25	Return on Rate Base (%)	**8.252%**	**8.285%**	**7.134%**	**7.134%**	**7.134%**	**8.440%**	L. 22 divided by L.8

(1) Debt and equity weightings reflect a 1.72% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total System
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credits ($)	Deficit ($)	Revenue Requirement After Deficit and Revenue Credit Allocation ($)	Revenue to Cost Coverage (Col.2/3)
	Total System						
1	Newfoundland Power	258,880,440	222,125,455	(18,003)	36,366,228	258,473,680	1.17
2	Island Industrial	52,314,817	52,696,762	22,426	-	52,719,188	0.99
3	Labrador Industrial	2,654,841	2,654,841	-	-	2,654,841	1.00
4	CFB - Goose Bay Secondary	3,014,118	129,975	2,884,143	-	3,014,118	23.19
5	Rural Labrador Interconnected	12,705,760	10,694,710	(2,748,588)	4,757,553	12,703,675	1.19
	Rural Deficit Areas						
6	Island Interconnected	35,167,578	54,567,786	(4,423)	(19,395,785)	35,167,578	0.64
7	Island Isolated	1,575,076	8,299,138	-	(6,724,062)	1,575,076	0.19
8	Labrador Isolated	6,192,661	20,101,385	-	(13,908,724)	6,192,661	0.31
9	L'Anse au Loup	1,514,420	2,745,185	-	(1,230,765)	1,514,420	0.55
10	Revenue Credit Applied to Deficit (4.7%)	-	-	(135,555)	135,555	-	-
11	**Subtotal**	**44,449,735**	**85,713,494**	**(139,977)**	**(41,123,781)**	**44,449,735**	**0.52**
12	**Total**	**374,019,711**	**374,015,236**	**-**	**-**	**374,015,236**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credit ($)	Deficit Allocation ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	Island Interconnected						
1	Newfoundland Power	258,880,440	222,125,455	(18,003)			
2	NLP RSP Activity	-					
3	**Subtotal Newfoundland Power**	**258,880,440**	**222,125,455**	**(18,003)**	**36,366,228**	**258,473,680**	**1.17**
4	Industrial - Firm	52,265,065	52,673,705	(4,269)		52,669,436	
5	Industrial - Non-Firm	49,752	23,057	26,695		49,752	
6	Industrial RSP Activity	-				-	
7	**Subtotal Industrial**	**52,314,817**	**52,696,762**	**22,426**	**-**	**52,719,188**	**0.99**
	Rural						
8	1.1 Domestic	10,683,201	17,777,856	(1,441)	(7,093,214)	10,683,201	0.60
9	1.12 Domestic All Electric	10,037,617	18,545,563	(1,503)	(8,506,443)	10,037,617	0.54
10	1.3 Special	11,976	34,920	(3)	(22,941)	11,976	0.34
11	2.1 General Service 0-10 kW	2,496,805	3,081,431	(250)	(584,376)	2,496,805	0.81
12	2.2 General Service 10-100 kW	6,391,221	8,470,460	(687)	(2,078,553)	6,391,221	0.75
13	2.3 General Service 110-1,000 kVa	3,047,893	3,917,770	(318)	(869,559)	3,047,893	0.78
14	2.4 General Service Over 1,000 kVa	1,664,826	1,853,498	(150)	(188,522)	1,664,826	0.90
15	4.1 Street and Area Lighting	834,039	886,287	(72)	(52,176)	834,039	0.94
16	**Subtotal Rural**	**35,167,578**	**54,567,786**	**(4,423)**	**(19,395,785)**	**35,167,578**	**0.64**
17	**Total Island Interconnected**	**346,362,835**	**329,390,002**	**-**	**16,970,443**	**346,360,446**	**1.05**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	49,752
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(23,057)
Credit to be allocated to Island Interconnected Firm Customers	26,695

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credit ($)	Deficit ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	Island Isolated						
1	1.2 Domestic Diesel	754,966	5,870,751		(5,115,785)	754,966	0.13
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0	0	0.00
4	2.1 General Service 0-10 kW	183,904	682,905		(499,001)	183,904	0.27
5	2.2 GS 10-100 kW	327,167	768,955		(441,788)	327,167	0.43
6	2.3 GS 110-1,000 kVa	268,173	854,064		(585,891)	268,173	0.31
7	2.4 General Service Over 1,000 kVa	0	0		0	0	0.00
8	2.5 GS Diesel	0	0		0	0	0.00
9	2.5G Gov't General Service Diesel	0	0		0	0	0.00
10	4.1 Street and Area Lighting	40,866	122,464		(81,598)	40,866	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	**Total**	**1,575,076**	**8,299,138**		**(6,724,062)**	**1,575,076**	**0.19**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credit ($)	Deficit ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated						
1	1.2 Domestic Diesel	2,658,603	11,889,899		(9,231,296)	2,658,603	0.22
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0	0	0.00
4	2.1 General Service 0-10 kW	1,076,037	2,162,356		(1,086,319)	1,076,037	0.50
5	2.2 GS 10-100 kW	1,937,147	4,220,846		(2,283,699)	1,937,147	0.46
6	2.3 GS 110-1,000 kVa	201,739	761,003		(559,264)	201,739	0.27
7	2.4 General Service Over 1,000 kVa	215,182	845,108		(629,926)	215,182	0.25
8	2.5 GS Diesel	0	0		0	0	0.00
9	2.5G Gov't General Service Diesel	0	0		0	0	0.00
10	4.1 Street and Area Lighting	103,953	222,174		(118,221)	103,953	0.47
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	**Total**	**6,192,661**	**20,101,385**		**(13,908,724)**	**6,192,661**	**0.31**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credit ($)	Deficit ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup						
1	1.1 Domestic	816,534	1,724,604		(908,070)	816,534	0.47
2	1.12 Domestic All Electric	29,967	69,808		(39,841)	29,967	0.43
3	2.1 General Service 0-10 kW	139,296	201,687		(62,391)	139,296	0.69
4	2.2 General Service 10-100 kW	403,188	592,506		(189,318)	403,188	0.68
5	2.3 General Service 110-1,000 kVa	89,510	119,680		(30,170)	89,510	0.75
6	4.1 Street and Area Lighting	35,925	36,900		(975)	35,925	0.97
7	**Total L'Anse Au Loup**	**1,514,420**	**2,745,185**		**(1,230,765)**	**1,514,420**	**0.55**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credit ($)	Deficit Allocation ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected						
1	Industrial IOCC Firm	2,648,437	2,648,437		-	2,648,437	1.00
2	Industrial IOCC Non-Firm	6,404	6,404		-	6,404	1.00
3	**Subtotal Industrial**	**2,654,841**	**2,654,841**		**-**	**2,654,841**	**1.00**
4	**CFB - Goose Bay Secondary**	3,014,118	129,975	2,884,143	-	3,014,118	23.19
	Rural						
5	1.1 Domestic	226,846	342,865	(88,118)	152,524	407,271	0.66
6	1.1A Domestic All Electric	6,181,493	6,592,070	(1,694,191)	2,932,489	7,830,368	0.94
7	2.1 General Service 0-10 kW	180,931	171,930	(44,187)	76,483	204,226	1.05
8	2.2 General Service 10-100 kW	1,812,581	1,114,853	(286,522)	495,944	1,324,274	1.63
9	2.3 General Service 110-1,000 kVa	2,406,094	1,419,163	(364,731)	631,316	1,685,748	1.70
10	2.4 General Service Over 1,000 kVa	1,710,447	881,503	(226,550)	392,138	1,047,090	1.94
11	4.1 Street and Area Lighting	187,368	172,326	(44,288)	76,659	204,696	1.09
12	**Subtotal Rural**	**12,705,760**	**10,694,710**	**(2,748,588)**	**4,757,553**	**12,703,675**	**1.19**
13	**Total Labrador Interconnected**	**18,374,719**	**13,479,526**	**135,555**	**4,757,553**	**18,372,633**	**1.36**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2		3,014,118
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3		(129,975)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5		-
Revenue Credit		2,884,143
Revenue Credit Applied to Deficit	**4.7%**	135,555
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		2,748,588
		2,884,143

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total System
Rural Deficit Allocation

	1	2	3	4	5	6
		Before Deficit and Revenue Credit Allocation				
Line No.	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	222,125,455	85,192,021	134,668,971	2,264,463	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	10,694,710	7,169,958	833,802	2,690,950	Schedule 1.3.1, p. 3
3	**Total**	**232,820,165**	**92,361,979**	**135,502,773**	**4,955,413**	
4	Deficit Classified	41,123,781	16,314,196	23,934,295	875,291	Prorated on Line 3
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
5	Newfoundland Power		1,067,783	4,902,167	6,192	
6	**Subtotal Island Interconnected**		**1,067,783**	**4,902,167**	**6,192**	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		125,804	575,167	9,268	
8	**Subtotal Labrador Interconnected**		**125,804**	**575,167**	**9,268**	
9	**Total**		**1,193,586**	**5,477,334**	**15,460**	
10	Deficit Unit Costs		$13.67 $/KW	$4.37 $/MWH	$56.62 $/Customer	Line 4 / Line 9

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

Rural Customer Costs per Rural Customer:
Island Interconnected: $365.73
Labrador Interconnected: $290.35

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
			Deficit Allocation			
	Rate Class	Allocated Revenue Reqt ($)	Demand ($)	Energy ($)	Customer ($)	Source
	ALLOCATION OF DEFICIT:					
11	Island Interconnected	36,366,228	14,594,683	21,420,990	350,556	Line 6 x Line 10
12	Labrador Interconnected	4,757,553	1,719,513	2,513,305	524,735	Line 8 x Line 10
13	**Allocated Totals**	**41,123,781**	**16,314,196**	**23,934,295**	**875,291**	
	CUSTOMER DEFICIT ALLOCATION:					
	Island Interconnected:					
14	Newfoundland Power	36,366,228				
15	Sub-Total Island Interconnected	36,366,228				
	Labrador Interconnected:					
16	Rural Labrador Interconnected	4,757,553				
17	Subtotal Labrador Interconnected	4,757,553				
18	**Total**	**41,123,781**				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Interconnected										
1	Newfoundland Power	-	0.01797	0.02840	0.04637	188,705.27	-	0.02091	0.03305	0.05396	219,584.67
2	Industrial - Firm	6.25	-	0.02840	-	9,916.48	6.25	-	0.02840	-	9,915.68
3	Industrial - Non-Firm	-	-	0.02882	-	-	-	-	0.06219	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.09588	0.03183	0.12770	28.76	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11137	0.03178	0.14316	28.72	-	-	-	-	-
6	1.3 Special	-	0.12400	0.03161	0.15561	28.57	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.08289	0.03198	0.11487	31.92	-	-	-	-	-
8	2.2 General Service 10-100 kW	25.36	-	0.03197	-	50.22	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	19.63	-	0.03178	-	51.71	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	15.37	-	0.03171	-	51.86	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11313	0.03209	0.14522	43.61	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.23521	0.36367	0.59888	29.72					
2	2.1 General Service 0-10 kW	-	0.16544	0.35649	0.52193	33.81					
3	2.2 GS 10-100 kW	47.32	-	0.34758	-	56.94					
4	2.3 GS 110-1,000 kVa	28.19	-	0.38538	-	60.92					
5	2.4 General Service Over 1,000 kVa	6.51	-	0.33186	-	55.87					
6	**Subtotal Metered Demand Classes**	37.12	-	0.35315	-	57.27					
7	4.1 Street and Area Lighting	-	0.27800	0.37006	0.64807	56.09					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.36869	0.46498	0.83367	32.02	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.26746	0.46645	0.73391	37.66	-	-	-	-	-
10	2.2 GS 10-100 kW	87.09	-	0.46910	-	71.67	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	49.65	-	0.46724	-	74.16	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.40914	0.46729	0.87643	49.84	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.19333	0.33189	0.52522	28.82	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.14465	0.33407	0.47872	32.61	-	-	-	-	-
16	2.2 GS 10-100 kW	42.98	-	0.33344	-	54.35	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	13.47	-	0.33236	-	55.96	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	6.51	-	0.33186	-	55.87	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.22819	0.33313	0.56133	59.21	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.10494	0.05987	0.16481	33.10	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.12224	0.05982	0.18206	33.08	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07381	0.06022	0.13403	35.53	-	-	-	-	-
4	2.2 General Service 10-100 kW	20.75	-	0.06017	-	49.02	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	8.22	-	0.06031	-	50.25	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.10867	0.06060	0.16927	47.96	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	3.03	-	0.00160	-	0.00	3.03	-	0.00160	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00160	0.00160	0.00	-	-	0.00160	0.00160	0.00
9	CFB - Goose Bay Secondary	-	-	0.00167	0.00167	78.04	-	-	0.00167	0.00167	78.04
	Rural										
10	1.1 Domestic	-	0.01654	0.00173	0.01826	22.09	-	-	-	0.02170	26.23
11	1.1A Domestic All Electric	-	0.01647	0.00174	0.01821	22.23	-	0.01964	0.00205	0.02164	26.40
12	**Subtotal Domestic**	-	0.01648	0.00174	0.01822	22.21	-	0.01957	0.00207	0.02164	26.39
13	2.1 General Service 0-10 kW	-	0.01221	0.00174	0.01395	24.36	-	0.01957	0.00207	0.01657	28.94
14	2.2 General Service 10-100 kW	3.63	-	0.00176	-	37.85	4.32	-	0.00209	-	44.96
15	2.3 General Service 110-1,000 kVa	4.51	-	0.00176	-	38.98	5.36	-	0.00209	-	46.31
16	2.4 General Service Over 1,000 kVa	6.16	-	0.00172	-	37.75	7.32	-	0.00204	-	44.84
17	4.1 Street and Area Lighting	-	0.01716	0.00175	0.01891	43.36	0.00	0.02038	0.00208	0.02246	51.51

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Island Interconnected								
1	Newfoundland Power	222,125,455	85,192,021	134,668,971	2,264,463	258,473,680	99,132,696	156,705,968	2,635,016
2	Industrial - Firm	52,673,705	13,353,140	38,844,573	475,991	52,669,436	13,352,058	38,841,425	475,952
3	Industrial - Non-Firm	23,057	-	23,057	-	49,752	-	49,752	-
	Rural								
4	1.1 Domestic	17,777,856	10,150,073	3,369,374	4,258,409	-	-	-	-
5	1.12 Domestic All Electric	18,545,563	12,600,351	3,595,559	2,349,653	-	-	-	-
6	1.3 Special	34,920	27,280	6,955	686	-	-	-	-
7	2.1 General Service 0-10 kW	3,081,431	1,692,252	652,947	736,232	-	-	-	-
8	2.2 General Service 10-100 kW	8,470,460	5,840,545	2,102,007	527,908	-	-	-	-
9	2.3 General Service 110-1,000 kVa	3,917,770	2,761,701	1,109,532	46,537	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,853,498	1,076,951	772,814	3,734	-	-	-	-
11	4.1 Street and Area Lighting	886,287	339,392	96,271	450,624	-	-	-	-
12	**Subtotal Rural**	**54,567,786**	**34,488,544**	**11,705,458**	**8,373,783**				
13	**Total Island Interconnected**	**329,390,002**	**133,033,706**	**185,242,059**	**11,114,238**				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	Isolated Systems:								
1	1.2 Domestic Diesel	17,760,649	6,559,470	10,142,127	1,059,052				
2	2.1 General Service 0-10 kW	2,845,260	836,318	1,802,044	206,898				
3	2.2 GS 10-100 kW	4,989,801	1,569,626	3,338,176	82,000				
4	2.3 GS 110-1,000 kVa	1,615,067	356,067	1,250,958	8,042				
5	2.4 General Service Over 1,000 kVa	845,108	47,962	796,475	670				
6	**Subtotal Metered Demand Classes**	7,449,976	1,973,655	5,385,609	90,712				
7	4.1 Street and Area Lighting	344,638	114,927	152,984	76,727				
8	**Total Isolated Systems**	**28,400,523**	**9,484,370**	**17,482,764**	**1,433,389**				
	Island Isolated								
9	1.2 Domestic Diesel	5,870,751	2,455,489	3,096,746	318,515	-	-	-	-
10	2.1 General Service 0-10 kW	682,905	228,943	399,285	54,676	-	-	-	-
11	2.2 GS 10-100 kW	768,955	283,906	469,568	15,481	-	-	-	-
12	2.3 GS 110-1,000 kVa	854,064	255,194	596,200	2,670	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	122,464	46,560	53,177	22,726	-	-	-	-
15	**Total Island Isolated**	**8,299,138**	**3,270,093**	**4,614,977**	**414,068**				
	Labrador Isolated								
16	1.2 Domestic Diesel	11,889,899	4,103,981	7,045,381	740,537	-	-	-	-
17	2.1 General Service 0-10 kW	2,162,356	607,375	1,402,759	152,222	-	-	-	-
18	2.2 GS 10-100 kW	4,220,846	1,285,719	2,868,608	66,519	-	-	-	-
19	2.3 GS 110-1,000 kVa	761,003	100,873	654,758	5,372	-	-	-	-
20	2.4 General Service Over 1,000 kVa	845,108	47,962	796,475	670	-	-	-	-
21	4.1 Street and Area Lighting	222,174	68,367	99,807	54,001	-	-	-	-
22	**Total Labrador Isolated**	**20,101,385**	**6,214,277**	**12,867,787**	**1,019,321**				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total ($)	Demand ($)	Energy ($)	Customer ($)	Total ($)	Demand ($)	Energy ($)	Customer ($)
	L'Anse au Loup								
1	1.1 Domestic	1,724,604	910,464	519,393	294,747	-	-	-	-
2	1.12 Domestic All Electric	69,808	41,806	20,459	7,542	-	-	-	-
3	2.1 General Service 0-10 kW	201,687	78,907	64,374	58,406	-	-	-	-
4	2.2 General Service 10-100 kW	592,506	322,217	233,230	37,059	-	-	-	-
5	2.3 General Service 110-1,000 kVa	119,680	69,018	49,456	1,206	-	-	-	-
6	4.1 Street and Area Lighting	36,900	12,606	7,030	17,264	-	-	-	-
7	**Total L'Anse au Loup**	**2,745,185**	**1,435,018**	**893,942**	**416,225**				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,648,437	2,251,876	396,561	-	2,648,437	2,251,876	396,561	-
9	Industrial - IOCC Non-Firm	6,404	-	6,404	-	6,404	-	6,404	-
10	CFB - Goose Bay Secondary	129,975	-	129,039	936	129,975	-	129,039	936
	Rural								
11	1.1 Domestic	342,865	139,573	14,596	188,697	407,271	165,791	17,337	224,143
12	1.1A Domestic All Electric	6,592,070	4,239,203	447,787	1,905,080	7,830,368	5,035,523	531,902	2,262,943
13	**Subtotal Domestic**	**6,934,935**	**4,378,775**	**462,383**	**2,093,777**	**8,237,639**	**5,201,314**	**549,240**	**2,487,086**
14	2.1 General Service 0-10 kW	171,930	48,397	6,900	116,633	204,226	57,488	8,196	138,542
15	2.2 General Service 10-100 kW	1,114,853	737,933	100,199	276,721	1,324,274	876,551	119,021	328,703
16	2.3 General Service 110-1,000 kVa	1,419,163	1,211,930	150,266	56,967	1,685,748	1,439,587	178,493	67,669
17	2.4 General Service Over 1,000 kVa	881,503	767,338	111,447	2,718	1,047,090	911,480	132,382	3,228
18	4.1 Street and Area Lighting	172,326	25,584	2,608	144,134	204,696	30,390	3,097	171,209
19	**Subtotal Rural**	**10,694,710**	**7,169,958**	**833,802**	**2,690,950**	**12,703,675**	**8,516,810**	**990,429**	**3,196,436**
20	**Total Labrador Incterconnected**	**13,479,526**	**9,421,833**	**1,365,806**	**2,691,886**	**15,488,491**	**10,768,686**	**1,522,433**	**3,196,436**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	-	4,741,400	1	12
2	Industrial - Firm	2,136,000	1,367,800	4	48
3	Industrial - Non-Firm	5,600	800	-	-
	Rural				
4	1.1 Domestic	-	105,865	12,337	148,044
5	1.12 Domestic All Electric	-	113,135	6,817	81,804
6	1.3 Special	-	220	2	24
7	2.1 General Service 0-10 kW	-	20,416	1,922	23,064
8	2.2 General Service 10-100 kW	230,279	65,748	876	10,512
9	2.3 General Service 110-1,000 kVa	140,665	34,917	75	900
10	2.4 General Service Over 1,000 kVa	70,054	24,374	6	72
11	4.1 Street and Area Lighting	-	3,000	861	10,332
12	**Subtotal Rural**	**440,997**	**367,675**	**22,896**	**274,752**
13	**Total Island Interconnected**	**2,582,597**	**6,477,675**	**22,901**	**274,812**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	27,888	2,970	35,640
2	2.1 General Service 0-10 kW	-	5,055	510	6,120
3	2.2 GS 10-100 kW	33,172	9,604	120	1,440
4	2.3 GS 110-1,000 kVa	12,629	3,246	11	132
5	2.4 General Service Over 1,000 kVa	7,369	2,400	1	12
6	**Subtotal Metered Demand Classes**	53,171	15,250	132	1,584
7	4.1 Street and Area Lighting	-	413	114	1,368
8	**Total Isolated Systems**	**53,171**	**48,606**	**3,726**	**44,712**
	Island Isolated				
9	1.2 Domestic Diesel	-	6,660	829	9,948
10	2.1 General Service 0-10 kW	-	856	121	1,452
11	2.2 GS 10-100 kW	3,260	1,001	18	216
12	2.3 GS 110-1,000 kVa	5,140	1,276	3	36
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	114	38	456
15	**Total Island Isolated**	**8,400**	**9,907**	**1,009**	**12,108**
	Labrador Isolated				
16	1.2 Domestic Diesel	-	21,228	2,141	25,692
17	2.1 General Service 0-10 kW	-	4,199	389	4,668
18	2.2 GS 10-100 kW	29,912	8,603	102	1,224
19	2.3 GS 110-1,000 kVa	7,489	1,970	8	96
20	2.4 General Service Over 1,000 kVa	7,369	2,400	1	12
21	4.1 Street and Area Lighting	-	300	76	912
22	**Total Labrador Isolated**	**44,771**	**38,700**	**2,717**	**32,604**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	8,676	742	8,904
2	1.12 Domestic All Electric	-	342	19	228
3	2.1 General Service 0-10 kW	-	1,069	137	1,644
4	2.2 General Service 10-100 kW	15,529	3,876	63	756
5	2.3 General Service 110-1,000 kVa	8,392	820	2	24
6	4.1 Street and Area Lighting	-	116	30	360
7	**Total L'Anse au Loup**	**23,921**	**14,899**	**993**	**11,916**
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	247,700	1	12
9	Industrial - IOCC Non-Firm	-	4,000		
10	CFB - Goose Bay Secondary	-	77,200	1	12
	Rural				
11	1.1 Domestic	-	8,441	712	8,544
12	1.1A Domestic All Electric	-	257,334	7,143	85,716
13	**Subtotal Domestic**	**-**	**265,775**	**7,855**	**94,260**
14	2.1 General Service 0-10 kW	-	3,963	399	4,788
15	2.2 General Service 10-100 kW	203,048	56,906	609	7,311
16	2.3 General Service 110-1,000 kVa	268,538	85,210	122	1,461
17	2.4 General Service Over 1,000 kVa	124,484	64,946	6	72
18	4.1 Street and Area Lighting	-	1,491	277	3,324
19	**Subtotal Rural**	**596,070**	**478,291**	**9,268**	**111,216**
20	**Total Labrador Incterconnected**	**1,340,070**	**807,191**	**9,270**	**111,240**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	4,458,623	547,680	3,910,943
2	O&M Overhead	4,332,383	400,808	3,931,575
3	Depreciation	6,214,180	179,823	6,034,358
4	Return (Note 1)	15,796,433	183,453	15,612,980
5	**Total**	**30,801,620**	**1,311,764**	**29,489,857**
6	Capacity (kW)		118,000	1,591,800
7	Cost ($/kW)	$29.64	$11.12	$18.53
8	Rate ($/kWh)	$0.00648		

Note 1 Gas Turbine Return

Gas Turbine NBV - Sch.2.3A L.10	1,919,319
NBV Including Alloc General, Telecontrol & Feasibility Study	2,016,352
Percent of Total Prod Demand NBV - Schedule 2.3A, L.40, C.3	0.50%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	29,447,273
2	Transmission Energy Output (MWh)	6,516,300
3	Rate ($/kWh)	$0.00452

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
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		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																	
1	Operating & Maintenance	72,460,822	20,818,201	25,037,727	7,842,518	4,469,632	1,115,931	4,932,535	1,189,706	243,269	430,607	659,951	729,001	420,440	202,490	83,408	2,179,052	803,617
2	Fuels-No. 6 Fuel	84,819,538	-	84,819,538	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	54,612	-	-	-	54,612	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	265,277	265,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	29,928,330	12,420,675	17,080,954	-	426,701	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	27,884,999	6,154,717	7,672,696	6,034,358	2,491,138	480,948	2,172,567	509,423	110,063	194,822	279,602	310,035	151,250	90,235	39,565	343,784	849,797
	Expense Credits																	
8	Sundry	(355,106)	(102,023)	(122,701)	(38,434)	(21,904)	(5,469)	(24,173)	(5,830)	(1,192)	(2,110)	(3,234)	(3,573)	(2,060)	(992)	(409)	(10,679)	(3,938)
9	Building Rental Income	(7,200)	(2,155)	(2,634)	(701)	(399)	(107)	(484)	(117)	(24)	(42)	(65)	(72)	(41)	(20)	(8)	(255)	(74)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(17,755)	(5,101)	(6,135)	(1,922)	(1,095)	(273)	(1,209)	(292)	(60)	(106)	(162)	(179)	(103)	(50)	(20)	(534)	(197)
12	Pole Attachments	(883,099)	-	-	-	-	-	(510,739)	(174,546)	-	-	(90,401)	(107,413)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(70,964)	-	-	(70,964)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(19,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,452)	-
16	Meter Test Revenues	(53,193)	-	-	-	-	-	-	-	-	-	-	-	-	(53,193)	-	-	-
17	**Total Expense Credits**	**(1,406,769)**	**(109,279)**	**(131,470)**	**(112,020)**	**(23,399)**	**(5,849)**	**(536,604)**	**(180,785)**	**(1,276)**	**(2,258)**	**(93,862)**	**(111,236)**	**(2,205)**	**(54,255)**	**(437)**	**(30,920)**	**(4,210)**
18	**Subtotal Expenses**	**214,006,808**	**39,549,590**	**134,479,444**	**13,764,856**	**7,418,684**	**1,591,029**	**6,568,497**	**1,518,344**	**352,057**	**623,170**	**845,692**	**927,800**	**569,485**	**238,470**	**122,536**	**2,491,916**	**1,649,204**
19	Disposal Gain / Loss	515,443	161,333	218,309	69,437	32,751	4,076	13,145	3,175	759	1,344	1,700	1,902	919	558	291	947	4,796
20	**Subtotal Revenue Requirement Ex. Return**	**214,522,251**	**39,710,924**	**134,697,754**	**13,834,293**	**7,451,435**	**1,595,105**	**6,581,642**	**1,521,519**	**352,817**	**624,515**	**847,391**	**929,702**	**570,404**	**239,028**	**122,826**	**2,492,862**	**1,654,000**
21	Return on Debt	98,909,681	30,729,490	42,323,267	13,196,885	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	914,478
22	Return on Equity	15,958,071	5,625,977	7,748,575	2,416,095	-	-	-	-	-	-	-	-	-	-	-	-	167,423
23	**Total Revenue Reqmt**	**329,390,002**	**76,066,391**	**184,769,595**	**29,447,273**	**13,687,845**	**2,373,834**	**9,094,923**	**2,128,573**	**497,630**	**880,846**	**1,172,552**	**1,293,428**	**746,837**	**345,660**	**178,171**	**2,674,510**	**2,735,900**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	19	20	21
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	790,576	512,161	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
	Expense Credits			
8	Sundry	(3,874)	(2,510)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on General Plant - Sch.2.2 L.35
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(194)	(125)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(4,068)**	**(2,635)**	
18	**Subtotal Expenses**	**786,508**	**509,525**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	**786,508**	**509,525**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Reqmt**	**786,508**	**509,525**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
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											
Line		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	187,010,803	78,734,647	108,276,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	169,883,402	71,523,727	98,359,674	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,352,443	33,408,693	45,943,749	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	264,379,817	111,308,284	153,071,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,857,009	9,202,163	12,654,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,502,667	50,312,603	69,190,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	2,113,835	355,841	489,353	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**844,099,976**	**354,845,958**	**487,985,376**	**-**	**1,268,641**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	184,940,225	83,093,643	101,846,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	22,497,317	22,497,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,011,062	-	-	-	7,011,062	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**1,058,548,579**	**460,436,918**	**589,831,958**	**-**	**8,279,703**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	239,086,914	-	-	153,486,699	80,469,312	-	168,000	-	-	-	-	-	-	-	-	-	4,962,902
15	Lines - Hydraulic	50,148,749	21,113,455	29,035,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	92,576,769	-	-	59,329,866	19,900,837	-	-	-	-	-	-	-	-	-	-	-	13,346,066
17	Term Stns - Hydraulic	28,035,122	11,803,251	16,231,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	9,970,272	4,479,643	5,490,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	1,183,617	382,749	-	-	800,868	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	9,695,739	-	-	-	-	9,695,739	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**141,461,519**	**16,665,643**	**21,722,500**	**59,329,866**	**20,701,705**	**9,695,739**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**13,346,066**
22	**Subtotal Transmission**	**430,697,182**	**37,779,097**	**50,757,795**	**212,816,566**	**101,171,017**	**9,695,739**	**168,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**18,308,968**
	Distribution																	
23	Substations	8,197,609	-	-	-	1,197,785	6,999,824	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	718,717	-	-	-	-	-	541,877	69,033	-	-	62,852	44,956	-	-	-	-	-
25	Poles	57,740,138	-	-	-	-	-	33,393,893	11,412,454	-	-	5,910,742	7,023,048	-	-	-	-	-
26	Primary Conductor & Eqpt	12,925,089	-	-	-	-	-	11,464,554	1,460,535	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
28	Transformers	7,330,650	-	-	-	-	-	-	-	2,646,365	4,684,286	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,067,885	-	-	-	-	-	-	-	-	-	1,205,577	862,308	-	-	-	-	-
30	Services	4,573,685	-	-	-	-	-	-	-	-	-	-	-	4,573,685	-	-	-	-
31	Meters	2,245,103	-	-	-	-	-	-	-	-	-	-	-	-	2,245,103	-	-	-
32	Street Lighting	907,339	-	-	-	-	-	-	-	-	-	-	-	-	-	907,339	-	-
33	**Subtotal Distribution**	**104,904,271**	**-**	**-**	**-**	**1,197,785**	**6,999,824**	**53,598,381**	**12,942,022**	**2,646,365**	**4,684,286**	**7,179,171**	**7,930,312**	**4,573,685**	**2,245,103**	**907,339**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,594,150,032**	**498,216,015**	**640,589,753**	**212,816,566**	**110,648,505**	**16,695,563**	**53,766,381**	**12,942,022**	**2,646,365**	**4,684,286**	**7,179,171**	**7,930,312**	**4,573,685**	**2,245,103**	**907,339**	**-**	**18,308,968**
35	General	148,474,674	44,447,806	54,313,522	14,460,831	8,235,921	2,208,443	9,990,085	2,409,877	492,768	872,240	1,336,802	1,476,668	851,646	408,783	168,952	5,266,047	1,534,284
36	Telecontrol - Custmr & Spec	269,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170,900	98,244
37	Feasibility Studies	217,135	122,500	-	94,635	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	290,900	90,914	116,895	38,835	20,191	3,047	9,811	2,362	483	855	1,310	1,447	835	410	166	-	3,341
39	Software - General	1,393,732	435,580	560,054	186,061	96,738	14,597	47,007	11,315	2,314	4,095	6,277	6,933	3,999	1,963	793	-	16,007
40	**Total Plant**	**1,744,795,617**	**543,312,815**	**695,580,225**	**227,596,928**	**119,001,354**	**18,921,650**	**63,813,284**	**15,365,575**	**3,141,929**	**5,561,476**	**8,523,559**	**9,415,361**	**5,430,164**	**2,656,258**	**1,077,249**	**5,436,947**	**19,960,843**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
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		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	148,596,879	62,561,748	86,035,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	163,610,642	68,882,791	94,727,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	73,413,524	30,908,310	42,505,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	258,833,029	108,972,994	149,860,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,116,576	8,890,428	12,226,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,280,253	50,218,963	69,061,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	772,769	262,036	360,352	-	150,381	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**785,623,672**	**330,697,271**	**454,776,020**	**-**	**150,381**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	36,604,946	16,446,602	20,158,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	1,919,319	1,919,319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	850,555	-	-	-	850,555	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**824,998,492**	**349,063,192**	**474,934,363**	**-**	**1,000,936**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	188,923,696	-	-	126,526,242	58,766,296	-	62,117	-	-	-	-	-	-	-	-	-	3,569,042
15	Lines - Hydraulic	48,319,129	20,343,154	27,975,975	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	63,088,890	-	-	39,085,656	16,432,568	-	-	-	-	-	-	-	-	-	-	-	7,570,665
17	Term Stns - Hydraulic	20,554,593	8,653,824	11,900,768	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	4,489,558	2,017,158	2,472,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	964,060	279,981	-	-	684,079	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	6,022,272	-	-	-	-	6,022,272	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**95,119,371**	**10,950,963**	**14,373,168**	**39,085,656**	**17,116,647**	**6,022,272**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,570,665**
22	**Subtotal Transmission**	**332,362,196**	**31,294,117**	**42,349,143**	**165,611,899**	**75,882,942**	**6,022,272**	**62,117**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,139,707**
	Distribution																	
23	Substations	3,821,489	-	-	-	683,695	3,137,794	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	425,169	-	-	-	-	-	320,556	40,837	-	-	37,181	26,594	-	-	-	-	-
25	Poles	30,559,357	-	-	-	-	-	17,673,943	6,040,118	-	-	3,128,300	3,716,996	-	-	-	-	-
26	Primary Conductor & Eqpt	6,783,411	-	-	-	-	-	6,016,885	766,525	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	4,268,692	-	-	-	-	-	4,268,692	-	-	-	-	-	-	-	-	-	-
28	Transformers	4,633,615	-	-	-	-	-	-	-	1,672,735	2,960,880	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	823,828	-	-	-	-	-	-	-	-	-	480,292	343,536	-	-	-	-	-
30	Services	1,917,810	-	-	-	-	-	-	-	-	-	-	-	1,917,810	-	-	-	-
31	Meters	1,209,266	-	-	-	-	-	-	-	-	-	-	-	-	1,209,266	-	-	-
32	Street Lighting	648,558	-	-	-	-	-	-	-	-	-	-	-	-	-	648,558	-	-
33	**Subtotal Distribution**	**55,091,196**	**-**	**-**	**-**	**683,695**	**3,137,794**	**28,280,077**	**6,847,481**	**1,672,735**	**2,960,880**	**3,645,773**	**4,087,126**	**1,917,810**	**1,209,266**	**648,558**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**1,212,451,884**	**380,357,310**	**517,283,506**	**165,611,899**	**77,567,573**	**9,160,066**	**28,342,193**	**6,847,481**	**1,672,735**	**2,960,880**	**3,645,773**	**4,087,126**	**1,917,810**	**1,209,266**	**648,558**	**-**	**11,139,707**
35	General	62,067,665	18,580,755	22,704,973	6,045,139	3,442,906	923,207	4,176,209	1,007,414	205,994	364,627	558,830	617,300	356,018	170,886	70,628	2,201,394	641,385
36	Telecontrol - Custmr & Spec	224,773	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,841	80,933
37	Feasibility Studies	217,135	122,500	-	94,635	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	247,265	77,569	105,494	33,775	15,819	1,868	5,780	1,396	341	604	744	834	391	247	132	-	2,272
39	Software - General	1,429,565	448,468	609,913	195,268	91,458	10,800	33,417	8,074	1,972	3,491	4,299	4,819	2,261	1,426	765	-	13,134
40	**Total Net Book Value**	**1,276,638,287**	**399,586,601**	**540,703,886**	**171,980,715**	**81,117,756**	**10,095,941**	**32,557,600**	**7,864,365**	**1,881,043**	**3,329,602**	**4,209,646**	**4,710,079**	**2,276,481**	**1,381,824**	**720,083**	**2,345,235**	**11,877,430**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Hydraulic	6,435,405	2,705,340	3,720,393	-	9,672	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	15,330,091	6,887,810	8,442,281	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	487,340	487,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	348,284	-	-	-	348,284	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,730,714	1,187,779	1,521,576	-	21,359	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**25,331,834**	**11,268,269**	**13,684,250**	**-**	**379,315**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,640,022	265,712	365,408	1,931,625	1,012,704	-	2,114	-	-	-	-	-	-	-	-	-	62,458
9	Terminal Stations	3,127,365	368,436	480,231	1,311,637	457,664	214,349	-	-	-	-	-	-	-	-	-	-	295,049
10	Other	1,351,249	118,526	159,245	667,681	317,409	30,419	527	-	-	-	-	-	-	-	-	-	57,442
11	**Subtotal Transmission**	**8,118,636**	**752,675**	**1,004,884**	**3,910,943**	**1,787,777**	**244,768**	**2,641**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**414,948**
	Distribution																	
12	Other	5,169,859	-	-	-	60,320	352,507	2,699,185	651,753	133,269	235,898	361,539	399,366	230,328	-	45,693	-	-
13	Meters	110,556	-	-	-	-	-	-	-	-	-	-	-	-	110,556	-	-	-
14	**Subtotal Distribution**	**5,280,415**	**-**	**-**	**-**	**60,320**	**352,507**	**2,699,185**	**651,753**	**133,269**	**235,898**	**361,539**	**399,366**	**230,328**	**110,556**	**45,693**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**38,730,885**	**12,020,944**	**14,689,135**	**3,910,943**	**2,227,411**	**597,275**	**2,701,826**	**651,753**	**133,269**	**235,898**	**361,539**	**399,366**	**230,328**	**110,556**	**45,693**	**-**	**414,948**
16	Customer Accounting	1,424,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,424,207	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	2,108,655	917,202	1,174,960	-	16,493	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	470,495	358,707	-	-	111,787	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	2,069,447	181,524	243,885	1,022,557	486,114	46,587	807	-	-	-	-	-	-	-	-	-	87,972
20	Distribution	1,095,667	-	-	-	12,510	73,109	559,805	135,172	27,640	48,925	74,982	82,828	47,770	23,449	9,477	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	373,682	116,361	148,972	48,744	25,486	4,052	13,667	3,291	673	1,191	1,825	2,016	1,163	569	231	1,164	4,275
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,727,795	184,292	155,189	650,676	334,423	51,046	164,388	39,570	8,091	14,322	21,950	24,247	13,984	6,864	2,774	-	55,979
24	Property Insurance	1,139,916	438,132	559,367	61,988	32,271	15,880	8,392	2,024	414	733	1,123	1,240	715	343	142	4,567	12,583
	Revenue-Related:																	
25	Municipal Tax	790,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	512,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	21,121,042	6,322,856	7,726,289	2,057,104	1,171,589	314,159	1,421,125	342,813	70,098	124,079	190,165	210,061	121,150	58,151	24,034	749,114	218,257
28	Prod, Trans, and Distn Expense-Related	896,296	278,184	339,931	90,506	51,546	13,822	62,525	15,083	3,084	5,459	8,367	9,242	5,330	2,558	1,057	-	9,603
29	**Subtotal Admin & General**	**32,305,731**	**8,797,258**	**10,348,592**	**3,931,575**	**2,242,220**	**518,655**	**2,230,709**	**537,953**	**110,000**	**194,709**	**298,412**	**329,634**	**190,112**	**91,935**	**37,715**	**754,845**	**388,669**
30	**Total Operating & Maintenance Expenses**	**72,460,822**	**20,818,201**	**25,037,727**	**7,842,518**	**4,469,632**	**1,115,931**	**4,932,535**	**1,189,706**	**243,269**	**430,607**	**659,951**	**729,001**	**420,440**	**202,490**	**83,408**	**2,179,052**	**803,617**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	19	20	21
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	**Subtotal Production**	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	**Subtotal Transmission**	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	**Subtotal Distribution**	-	-	
15	**Subttl Prod, Trans, & Dist**	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel		-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	790,576	-	Revenue-related
26	PUB Assessment	-	512,161	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	**Subtotal Admin & General**	**790,576**	**512,161**	
30	**Total Operating & Maintenance Expenses**	**790,576**	**512,161**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
Line		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	1,494,183	629,076	865,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	574,502	241,875	332,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	433,231	182,397	250,834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	841,223	354,169	487,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	100,137	42,159	57,977	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	197,964	83,346	114,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	26,458	8,908	12,250	-	5,301	-	-	-	-	-	-	-	-	-	-	-	-
8	**Subtotal Hydraulic**	**3,667,698**	**1,541,930**	**2,120,467**	**-**	**5,301**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9	Holyrood	2,233,964	1,003,720	1,230,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	95,580	95,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	99,154	-	-	-	99,154	-	-	-	-	-	-	-	-	-	-	-	-
13	**Subtotal Production**	**6,096,396**	**2,641,230**	**3,350,711**	**-**	**104,455**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
14	Lines	4,416,610	-	-	2,601,303	1,578,701	-	9,013	-	-	-	-	-	-	-	-	-	227,592
15	Lines - Hydraulic	272,332	114,656	157,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	3,031,769	-	-	2,335,117	199,776	-	-	-	-	-	-	-	-	-	-	-	496,876
17	Term Stns - Hydraulic	841,805	354,414	487,391	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	335,736	150,846	184,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	13,286	10,241	-	-	3,045	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	128,836	-	-	-	-	128,836	-	-	-	-	-	-	-	-	-	-	-
21	**Subtotal Term Stns**	**4,351,432**	**515,501**	**672,281**	**2,335,117**	**202,821**	**128,836**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**496,876**
22	**Subtotal Transmission**	**9,040,374**	**630,158**	**829,957**	**4,936,420**	**1,781,522**	**128,836**	**9,013**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**724,468**
	Distribution																	
23	Substations	243,145	-	-	-	37,834	205,310	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	20,509	-	-	-	-	-	15,463	1,970	-	-	1,794	1,283	-	-	-	-	-
25	Poles	1,560,376	-	-	-	-	-	902,440	308,411	-	-	159,733	189,792	-	-	-	-	-
26	Primary Conductor & Eqpt	347,690	-	-	-	-	-	308,401	39,289	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-
28	Transformers	213,932	-	-	-	-	-	-	-	77,230	136,703	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	50,675	-	-	-	-	-	-	-	-	-	29,544	21,132	-	-	-	-	-
30	Services	95,614	-	-	-	-	-	-	-	-	-	-	-	95,614	-	-	-	-
31	Meters	63,028	-	-	-	-	-	-	-	-	-	-	-	-	63,028	-	-	-
32	Street Lighting	28,256	-	-	-	-	-	-	-	-	-	-	-	-	-	28,256	-	-
33	**Subtotal Distribution**	**2,896,492**	**-**	**-**	**-**	**37,834**	**205,310**	**1,499,573**	**349,670**	**77,230**	**136,703**	**191,070**	**212,206**	**95,614**	**63,028**	**28,256**	**-**	**-**
34	**Subttl Prod, Trans, & Dist**	**18,033,263**	**3,271,388**	**4,180,668**	**4,936,420**	**1,923,811**	**334,147**	**1,508,586**	**349,670**	**77,230**	**136,703**	**191,070**	**212,206**	**95,614**	**63,028**	**28,256**	**-**	**724,468**
35	General	9,211,030	2,757,441	3,369,487	897,117	510,938	137,007	619,762	149,503	30,570	54,112	82,932	91,609	52,834	25,360	10,481	326,694	95,183
36	Telecontrol - Custmr & Spec	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,090	8,910
37	Feasibility Studies	86,129	30,000	-	56,129	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	58,180	10,554	13,488	15,926	6,207	1,078	4,867	1,128	249	441	616	685	308	203	91	-	2,337
39	Software - General	470,397	85,334	109,052	128,766	50,182	8,716	39,351	9,121	2,015	3,566	4,984	5,535	2,494	1,644	737	-	18,898
40	**Total Deprecn Expense**	**27,884,999**	**6,154,717**	**7,672,696**	**6,034,358**	**2,491,138**	**480,948**	**2,172,567**	**509,423**	**110,063**	**194,822**	**279,602**	**310,035**	**151,250**	**90,235**	**39,565**	**343,784**	**849,797**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Rural Prod & Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	1,276,638,287	399,586,601	540,703,886	171,980,715	81,117,756	10,095,941	32,557,600	7,864,365	1,881,043	3,329,602	4,209,646	4,710,079	2,276,481	1,381,824	720,083	2,345,235	11,877,430
2	Cash Working Capital	2,873,391	899,369	1,216,988	387,085	182,576	22,723	73,279	17,701	4,234	7,494	9,475	10,601	5,124	3,110	1,621	5,279	26,733
3	Fuel Inventory - No. 6 Fuel	11,872,074	-	11,872,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	48,247	-	-	-	48,247	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	796,938	796,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	17,679,828	5,505,331	7,048,240	2,306,215	1,205,828	191,731	646,613	155,698	31,837	56,354	86,368	95,405	55,023	26,916	10,916	55,092	202,261
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	76,517,226	23,949,821	32,407,896	10,307,922	4,861,914	605,115	1,951,388	471,362	112,743	199,565	252,311	282,306	136,444	82,822	43,159	140,565	711,892
8	Total Rate Base	**1,386,425,990**	**430,738,060**	**593,249,085**	**184,981,937**	**87,416,321**	**10,915,511**	**35,228,880**	**8,509,126**	**2,029,857**	**3,593,015**	**4,557,800**	**5,098,390**	**2,473,072**	**1,494,672**	**775,778**	**2,546,170**	**12,818,316**
9	Less: Rural Asset Portion	(164,638,592)	-	-	-	(87,416,321)	(10,915,511)	(35,228,880)	(8,509,126)	(2,029,857)	(3,593,015)	(4,557,800)	(5,098,390)	(2,473,072)	(1,494,672)	(775,778)	(2,546,170)	-
10	Rate Base Available for Equity Return	**1,221,787,398**	**430,738,060**	**593,249,085**	**184,981,937**	-	-	-	-	-	-	-	-	-	-	-	-	**12,818,316**
11	Return on Debt	98,909,681	30,729,490	42,323,267	13,196,885	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	914,478
12	Return on Equity	15,958,071	5,625,977	7,748,575	2,416,095	-	-	-	-	-	-	-	-	-	-	-	-	167,423
13	Return on Rate Base	**114,867,751**	**36,355,468**	**50,071,842**	**15,612,980**	**6,236,410**	**778,729**	**2,513,280**	**607,054**	**144,813**	**256,331**	**325,160**	**363,727**	**176,433**	**106,632**	**55,345**	**181,648**	**1,081,901**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
								Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned Customer
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	-	1,067,783	4,902,167	1,036,700	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	167,387	1,414,178	162,514	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	26,368	121,106	25,601	25,601	23,952	23,952	12,337	21,530	12,337	21,530	12,337	12,337	12,337	-	12,337	-
5	1.12 Domestic All Electric	-	32,781	129,422	31,827	31,827	29,777	29,777	6,817	26,766	6,817	26,766	6,817	6,817	6,817	-	6,817	-
6	1.3 Special	-	71	252	69	69	65	65	2	58	2	58	2	2	2	-	2	-
7	2.1 GS 0-10 kW	-	4,375	23,355	4,248	4,248	3,974	3,974	1,922	3,572	1,922	3,572	1,922	3,844	3,844	-	1,922	-
8	2.2 GS 10-100 kW	-	15,105	75,212	14,665	14,665	13,720	13,720	876	12,331	876	12,331	876	7,071	7,071	-	876	-
9	2.3 GS 110-1,000 kVa	-	7,176	39,716	6,967	6,967	6,518	6,518	75	5,354	75	5,354	75	643	643	-	75	-
10	2.4 GS Over 1,000 kVa	-	2,801	27,582	2,719	2,719	2,544	2,544	6	1,911	6	1,911	6	51	51	-	6	-
11	4.1 Street and Area Lighting	-	874	3,432	849	849	794	794	861	714	861	714	861	-	-	1	861	-
12	**Subtotal Rural**	-	**89,551**	**420,076**	**86,944**	**86,944**	**81,345**	**81,345**	**22,896**	**72,236**	**22,896**	**72,236**	**22,896**	**30,765**	**30,765**	**1**	**22,896**	-
13	**Total**	-	**1,324,720**	**6,737,249**	**1,286,158**	**86,944**	**81,345**	**81,345**	**22,896**	**72,236**	**22,896**	**72,236**	**22,896**	**30,765**	**30,765**	**1**	**22,896**	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8060	0.7276	0.8060	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.1264	0.2099	0.1264	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0199	0.0180	0.0199	0.2944	0.2944	0.2944	0.5388	0.2980	0.5388	0.2980	0.5388	0.4010	0.4010	-	0.5388	-
18	1.12 Domestic All Electric	-	0.0247	0.0192	0.0247	0.3661	0.3661	0.3661	0.2977	0.3705	0.2977	0.3705	0.2977	0.2216	0.2216	-	0.2977	-
19	1.3 Special	-	0.0001	0.0000	0.0001	0.0008	0.0008	0.0008	0.0001	0.0008	0.0001	0.0008	0.0001	0.0001	0.0001	-	0.0001	-
20	2.1 GS 0-10 kW	-	0.0033	0.0035	0.0033	0.0489	0.0489	0.0489	0.0839	0.0495	0.0839	0.0495	0.0839	0.1249	0.1249	-	0.0839	-
21	2.2 GS 10-100 kW	-	0.0114	0.0112	0.0114	0.1687	0.1687	0.1687	0.0383	0.1707	0.0383	0.1707	0.0383	0.2298	0.2298	-	0.0383	-
22	2.3 GS 110-1,000 kVa	-	0.0054	0.0059	0.0054	0.0801	0.0801	0.0801	0.0033	0.0741	0.0033	0.0741	0.0033	0.0209	0.0209	-	0.0033	-
23	2.4 GS Over 1,000 kVa	-	0.0021	0.0041	0.0021	0.0313	0.0313	0.0313	0.0003	0.0265	0.0003	0.0265	0.0003	0.0017	0.0017	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0007	0.0005	0.0007	0.0098	0.0098	0.0098	0.0376	0.0099	0.0376	0.0099	0.0376	-	-	1.0000	0.0376	-
25	**Subtotal Rural**	-	**0.0676**	**0.0624**	**0.0676**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-
26	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	Newfoundland Power	-	229,268,380
2	Industrial - Firm	-	50,417,591
3	Industrial - Non-Firm	-	228,581
	Rural		
4	1.1 Domestic	9,835,316	9,835,316
5	1.12 Domestic All Electric	9,234,552	9,234,552
6	1.3 Special	10,229	10,229
7	2.1 GS 0-10 kW	2,276,050	2,276,050
8	2.2 GS 10-100 kW	6,145,471	6,145,471
9	2.3 GS 110-1,000 kVa	2,785,166	2,785,166
10	2.4 GS Over 1,000 kVa	1,524,942	1,524,942
11	4.1 Street and Area Lighting	768,505	768,505
12	**Subtotal Rural**	**32,580,231**	**32,580,231**
13	**Total**	**32,580,231**	**312,494,783**
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7337
15	Industrial - Firm	-	0.1613
16	Industrial - Non-Firm	-	0.0007
	Rural		
17	1.1 Domestic	0.3019	0.0315
18	1.12 Domestic All Electric	0.2834	0.0296
19	1.3 Special	0.0003	0.0000
20	2.1 GS 0-10 kW	0.0699	0.0073
21	2.2 GS 10-100 kW	0.1886	0.0197
22	2.3 GS 110-1,000 kVa	0.0855	0.0089
23	2.4 GS Over 1,000 kVa	0.0468	0.0049
24	4.1 Street and Area Lighting	0.0236	0.0025
25	**Subtotal Rural**	**1.0000**	**0.1043**
26	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	142,904,533	32,008,749	98,008,982	11,151,048	-	-	-	-	-	-	-	-	-	-	-	-	1,361,930
2	Industrial - Firm	35,413,693	5,017,719	28,273,650	1,748,048	-	-	-	-	-	-	-	-	-	-	-	-	292,069
3	Industrial - Non-Firm	16,909	-	16,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	12,025,069	790,436	2,421,266	275,368	2,194,069	469,677	1,937,959	819,837	105,157	336,506	252,565	500,949	228,738	95,853	-	1,343,223	-
5	1.12 Domestic All Electric	12,153,427	982,669	2,587,540	342,337	2,727,665	583,903	2,409,270	453,013	130,731	185,941	313,988	276,807	126,393	52,965	-	742,219	-
6	1.3 Special	22,138	2,139	5,032	745	5,937	1,271	5,244	133	285	55	683	81	37	16	-	218	-
7	2.1 GS 0-10 kW	2,093,864	131,145	466,940	45,688	364,029	77,927	321,536	127,724	17,447	52,425	41,904	78,044	71,271	29,866	-	209,263	-
8	2.2 GS 10-100 kW	5,512,588	452,788	1,503,720	157,740	1,256,835	269,047	1,110,127	58,213	60,225	23,894	144,648	35,570	131,094	54,935	-	95,377	-
9	2.3 GS 110-1,000 kVa	2,532,235	215,102	794,034	74,936	597,075	127,814	527,380	4,984	26,151	2,046	62,810	3,045	11,919	4,995	-	8,166	-
10	2.4 GS Over 1,000 kVa	1,227,328	83,963	551,439	29,251	233,063	49,891	205,858	399	9,333	164	22,417	244	954	400	-	653	-
11	4.1 Street and Area Lighting	620,466	26,213	68,614	9,132	72,762	15,576	64,269	57,216	3,487	23,485	8,376	34,961	-	-	122,826	93,744	-
12	**Subtotal Rural**	**36,187,116**	**2,684,456**	**8,398,585**	**935,197**	**7,451,435**	**1,595,105**	**6,581,642**	**1,521,519**	**352,817**	**624,515**	**847,391**	**929,702**	**570,404**	**239,028**	**122,826**	**2,492,862**	-
13	**Total**	**214,522,251**	**39,710,924**	**134,697,754**	**13,834,293**	**7,451,435**	**1,595,105**	**6,581,642**	**1,521,519**	**352,817**	**624,515**	**847,391**	**929,702**	**570,404**	**239,028**	**122,826**	**2,492,862**	**1,654,000**
	Allocated Return on Debt																	
14	Newfoundland Power	66,961,553	24,769,319	30,795,319	10,637,269	-	-	-	-	-	-	-	-	-	-	-	-	759,646
15	Industrial - Firm	14,589,039	3,882,860	8,883,840	1,667,508	-	-	-	-	-	-	-	-	-	-	-	-	154,832
16	Industrial - Non-Firm	5,196	-	5,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,453,427	611,663	760,784	262,681	1,836,305	229,296	740,033	327,097	43,161	138,118	96,914	195,986	70,751	42,760	-	97,877	-
18	1.12 Domestic All Electric	6,044,280	760,419	813,029	326,564	2,282,894	285,061	920,009	180,743	53,658	76,319	120,483	108,295	39,095	23,628	-	54,083	-
19	1.3 Special	12,059	1,655	1,581	711	4,969	620	2,002	53	117	22	262	32	11	7	-	16	-
20	2.1 GS 0-10 kW	934,147	101,484	146,717	43,583	304,671	38,044	122,783	50,959	7,161	21,518	16,079	30,533	22,045	13,323	-	15,248	-
21	2.2 GS 10-100 kW	2,779,673	350,380	472,482	150,472	1,051,896	131,348	423,915	23,226	24,719	9,807	55,504	13,916	40,549	24,507	-	6,950	-
22	2.3 GS 110-1,000 kVa	1,296,296	166,453	249,493	71,484	499,717	62,399	201,386	1,989	10,734	840	24,101	1,191	3,687	2,228	-	595	-
23	2.4 GS Over 1,000 kVa	577,445	64,973	173,267	27,903	195,060	24,357	78,609	159	3,831	67	8,602	95	295	178	-	48	-
24	4.1 Street and Area Lighting	256,565	20,285	21,559	8,711	60,897	7,604	24,542	22,828	1,431	9,639	3,214	13,678	-	-	55,345	6,831	-
25	**Subtotal Rural**	**17,353,893**	**2,077,311**	**2,638,912**	**892,108**	**6,236,410**	**778,729**	**2,513,280**	**607,054**	**144,813**	**256,331**	**325,160**	**363,727**	**176,433**	**106,632**	**55,345**	**181,648**	-
26	**Total**	**98,909,681**	**30,729,490**	**42,323,267**	**13,196,885**	**6,236,410**	**778,729**	**2,513,280**	**607,054**	**144,813**	**256,331**	**325,160**	**363,727**	**176,433**	**106,632**	**55,345**	**181,648**	**914,478**
	Allocated Return on Equity																	
27	Newfoundland Power	12,259,370	4,534,785	5,638,030	1,947,479	-	-	-	-	-	-	-	-	-	-	-	-	139,076
28	Industrial - Firm	2,670,972	710,877	1,626,460	305,289	-	-	-	-	-	-	-	-	-	-	-	-	28,347
29	Industrial - Non-Firm	951	-	951	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	299,360	111,984	139,285	48,092	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	347,856	139,218	148,850	59,788	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	723	303	289	130	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	53,420	18,580	26,861	7,979	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	178,199	64,148	86,502	27,549	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	89,239	30,474	45,677	13,087	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	48,726	11,895	31,722	5,109	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	9,256	3,714	3,947	1,595	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**1,026,777**	**380,316**	**483,134**	**163,328**	-	-	-	-	-	-	-	-	-	-	-	-	-
39	**Total**	**15,958,071**	**5,625,977**	**7,748,575**	**2,416,095**	-	-	-	-	-	-	-	-	-	-	-	-	**167,423**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	19	20
		Revenue Related	
Line No.	Description	Municipal Tax	PUB Assessment
	Allocated Rev Reqmt Excl Return		($)
1	Newfoundland Power	-	373,824
2	Industrial - Firm	-	82,206
3	Industrial - Non-Firm	-	373
	Rural		
4	1.1 Domestic	237,431	16,037
5	1.12 Domestic All Electric	222,928	15,057
6	1.3 Special	247	17
7	2.1 GS 0-10 kW	54,945	3,711
8	2.2 GS 10-100 kW	148,356	10,020
9	2.3 GS 110-1,000 kVa	67,236	4,541
10	2.4 GS Over 1,000 kVa	36,813	2,486
11	4.1 Street and Area Lighting	18,552	1,253
12	**Subtotal Rural**	**786,508**	**53,122**
13	**Total**	**786,508**	**509,525**
	Allocated Return on Debt		
14	Newfoundland Power	-	-
15	Industrial - Firm	-	-
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	-	-
18	1.12 Domestic All Electric	-	-
19	1.3 Special	-	-
20	2.1 GS 0-10 kW	-	-
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	-	-
23	2.4 GS Over 1,000 kVa	-	-
24	4.1 Street and Area Lighting	-	-
25	**Subtotal Rural**	-	-
26	**Total**	-	-
	Allocated Return on Equity		
27	Newfoundland Power	-	-
28	Industrial - Firm	-	-
29	Industrial - Non-Firm	-	-
	Rural		
30	1.1 Domestic	-	-
31	1.12 Domestic All Electric	-	-
32	1.3 Special	-	-
33	2.1 GS 0-10 kW	-	-
34	2.2 GS 10-100 kW	-	-
35	2.3 GS 110-1,000 kVa	-	-
36	2.4 GS Over 1,000 kVa	-	-
37	4.1 Street and Area Lighting	-	-
38	**Subtotal Rural**	-	-
39	**Total**	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
Line		Total	Production	Production and Transmission	Transmission	Rural Prod & Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	222,125,455	61,312,852	134,442,331	23,735,796	-	-	-	-	-	-	-	-	-	-	-	-	2,260,652
41	Industrial - Firm	52,673,705	9,611,456	38,783,950	3,720,844	-	-	-	-	-	-	-	-	-	-	-	-	475,248
42	Industrial - Non-Firm	23,057	-	22,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	17,777,856	1,514,082	3,321,335	586,140	4,030,374	698,973	2,677,992	1,146,934	148,318	474,624	349,478	696,935	299,489	138,613	-	1,441,100	-
44	1.12 Domestic All Electric	18,545,563	1,882,306	3,549,419	728,689	5,010,559	868,963	3,329,279	633,756	184,389	262,261	434,471	385,102	165,487	76,593	-	796,302	-
45	1.3 Special	34,920	4,097	6,902	1,586	10,906	1,891	7,246	186	401	77	946	113	49	22	-	234	-
46	2.1 GS 0-10 kW	3,081,431	251,209	640,517	97,249	668,700	115,970	444,319	178,683	24,608	73,942	57,984	108,577	93,316	43,189	-	224,511	-
47	2.2 GS 10-100 kW	8,470,460	867,316	2,062,705	335,761	2,308,731	400,395	1,534,042	81,439	84,944	33,701	200,152	49,487	171,643	79,442	-	102,327	-
48	2.3 GS 110-1,000 kVa	3,917,770	412,029	1,089,204	159,507	1,096,792	190,213	728,766	6,973	36,885	2,885	86,911	4,237	15,606	7,223	-	8,761	-
49	2.4 GS Over 1,000 kVa	1,853,498	160,832	756,428	62,262	428,123	74,248	284,468	558	13,164	231	31,019	339	1,248	578	-	701	-
50	4.1 Street and Area Lighting	886,287	50,212	94,120	19,438	133,659	23,180	88,810	80,045	4,919	33,124	11,590	48,639	-	-	178,171	100,574	-
51	**Subtotal Rural**	**54,567,786**	**5,142,082**	**11,520,631**	**1,990,634**	**13,687,845**	**2,373,834**	**9,094,923**	**2,128,573**	**497,630**	**880,846**	**1,172,552**	**1,293,428**	**746,837**	**345,660**	**178,171**	**2,674,510**	**-**
52	**Total**	**329,390,002**	**76,066,391**	**184,769,595**	**29,447,273**	**13,687,845**	**2,373,834**	**9,094,923**	**2,128,573**	**497,630**	**880,846**	**1,172,552**	**1,293,428**	**746,837**	**345,660**	**178,171**	**2,674,510**	**2,735,900**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	103,360	226,640	40,013	-	-	-	-	-	-	-	-	-	-	-	-	3,811
54	Industrial - Firm	-	15,024	60,624	5,816	-	-	-	-	-	-	-	-	-	-	-	-	743
55	Industrial - Non-Firm	-	-	373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	-	21,899	48,039	8,478	58,294	10,110	38,734	16,589	2,145	6,865	5,055	10,080	4,332	2,005	-	20,844	-
57	1.12 Domestic All Electric	-	24,469	46,140	9,472	65,134	11,296	43,278	8,238	2,397	3,409	5,648	5,006	2,151	996	-	10,351	-
58	1.3 Special	(0)	31	53	12	83	14	55	1	3	1	7	1	0	0	-	2	-
59	2.1 GS 0-10 kW	0	4,875	12,429	1,887	12,976	2,250	8,622	3,467	478	1,435	1,125	2,107	1,811	838	-	4,357	-
60	2.2 GS 10-100 kW	-	16,526	39,302	6,397	43,990	7,629	29,229	1,552	1,619	642	3,814	943	3,270	1,514	-	1,950	-
61	2.3 GS 110-1,000 kVa	-	7,690	20,328	2,977	20,469	3,550	13,601	130	688	54	1,622	79	291	135	-	164	-
62	2.4 GS Over 1,000 kVa	-	3,484	16,386	1,349	9,274	1,608	6,162	12	285	5	672	7	27	13	-	15	-
63	4.1 Street and Area Lighting	-	1,148	2,151	444	3,055	530	2,030	1,830	112	757	265	1,112	-	-	4,072	2,299	-
64	**Subtotal Rural**	**0**	**80,121**	**184,827**	**31,017**	**213,275**	**36,988**	**141,711**	**31,820**	**7,727**	**13,168**	**18,207**	**19,335**	**11,883**	**5,500**	**4,072**	**39,981**	**-**
65	**Total**	**0**	**198,504**	**472,463**	**76,846**	**213,275**	**36,988**	**141,711**	**31,820**	**7,727**	**13,168**	**18,207**	**19,335**	**11,883**	**5,500**	**4,072**	**39,981**	**4,554**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	222,125,455	61,416,212	134,668,971	23,775,809	-	-	-	-	-	-	-	-	-	-	-	-	2,264,463
67	Industrial - Firm	52,673,705	9,626,480	38,844,573	3,726,660	-	-	-	-	-	-	-	-	-	-	-	-	475,991
68	Industrial - Non-Firm	23,057	-	23,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	17,777,856	1,535,981	3,369,374	594,618	4,088,668	709,083	2,716,726	1,163,523	150,463	481,489	354,533	707,015	303,820	140,618	-	1,461,944	-
70	1.12 Domestic All Electric	18,545,563	1,906,774	3,595,559	738,162	5,075,693	880,259	3,372,557	641,995	186,786	265,670	440,119	390,108	167,638	77,588	-	806,654	-
71	1.3 Special	34,920	4,128	6,955	1,598	10,989	1,906	7,302	187	404	78	953	114	49	23	-	235	-
72	2.1 GS 0-10 kW	3,081,431	256,084	652,947	99,137	681,676	118,221	452,941	182,150	25,086	75,377	59,109	110,683	95,126	44,028	-	228,868	-
73	2.2 GS 10-100 kW	8,470,460	883,842	2,102,007	342,158	2,352,721	408,024	1,563,271	82,991	86,563	34,343	203,966	50,429	174,913	80,955	-	104,276	-
74	2.3 GS 110-1,000 kVa	3,917,770	419,719	1,109,532	162,484	1,117,261	193,763	742,367	7,103	37,573	2,939	88,533	4,316	15,897	7,358	-	8,924	-
75	2.4 GS Over 1,000 kVa	1,853,498	164,316	772,814	63,611	437,397	75,856	290,630	570	13,450	236	31,691	346	1,276	590	-	716	-
76	4.1 Street and Area Lighting	886,287	51,359	96,271	19,882	136,714	23,710	90,840	81,874	5,031	33,881	11,855	49,751	-	-	182,244	102,873	-
77	**Subtotal Rural**	**54,567,786**	**5,222,203**	**11,705,458**	**2,021,650**	**13,901,120**	**2,410,822**	**9,236,634**	**2,160,392**	**505,357**	**894,013**	**1,190,759**	**1,312,763**	**758,720**	**351,160**	**182,244**	**2,714,491**	**-**
78	**Total**	**329,390,002**	**76,264,895**	**185,242,059**	**29,524,120**	**13,901,120**	**2,410,822**	**9,236,634**	**2,160,392**	**505,357**	**894,013**	**1,190,759**	**1,312,763**	**758,720**	**351,160**	**182,244**	**2,714,491**	**2,740,454**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	19	20	
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Proration
	Total Revenue Requiremt	($)	($)	
40	Newfoundland Power	-	373,824	
41	Industrial - Firm	-	82,206	
42	Industrial - Non-Firm	-	373	
	Rural			
43	1.1 Domestic	237,431	16,037	
44	1.12 Domestic All Electric	222,928	15,057	
45	1.3 Special	247	17	
46	2.1 GS 0-10 kW	54,945	3,711	
47	2.2 GS 10-100 kW	148,356	10,020	
48	2.3 GS 110-1,000 kVa	67,236	4,541	
49	2.4 GS Over 1,000 kVa	36,813	2,486	
50	4.1 Street and Area Lighting	18,552	1,253	
51	**Subtotal Rural**	**786,508**	**53,122**	
52	**Total**	**786,508**	**509,525**	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(373,824)	Re-classification to demand, energy and customer is based on rate class revenue
54	Industrial - Firm	-	(82,206)	requirements excluding revenue-related items.
55	Industrial - Non-Firm	-	(373)	
	Rural			
56	1.1 Domestic	(237,431)	(16,037)	
57	1.12 Domestic All Electric	(222,928)	(15,057)	
58	1.3 Special	(247)	(17)	
59	2.1 GS 0-10 kW	(54,945)	(3,711)	
60	2.2 GS 10-100 kW	(148,356)	(10,020)	
61	2.3 GS 110-1,000 kVa	(67,236)	(4,541)	
62	2.4 GS Over 1,000 kVa	(36,813)	(2,486)	
63	4.1 Street and Area Lighting	(18,552)	(1,253)	
64	**Subtotal Rural**	**(786,508)**	**(53,122)**	
65	**Total**	**(786,508)**	**(509,525)**	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	**Subtotal Rural**	-	-	
78	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			OM&A				Depreciation				Expense Credits							
Line No.	Description	Total Amount ($)	Transmission Lines ($) (Plant)	Transmission Terminals ($) (Plant)	Administrative & General ($) (C3 & C4)	Other ($) (Direct)	Transmission Lines ($) (Direct)	Transmission Terminals ($) (Direct)	Telecontrol & Feasibility Study ($) (Direct)	General ($) (C7 & C8)	Rental Income ($) (Plant)	Other ($) (C4 + C5)	Gains/Losses ($) (NBV)	Subtotal Excluding Return ($)	Return on Debt ($) (NBV)	Return on Equity ($) (NBV)	Subtotal Excl Rev Related ($)	Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		4,839,976	9,447,648	14,287,624	-	-	-	-	639,496	9,447,648	14,287,624	9,320,850	-	9,320,850	9,320,850	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	-	-	-	-	26,063	489,197	612,123	557,787	-	557,787	557,787	-	-
3	Abitibi Consolidated - GF		-	17,148	17,148	-	-	-	-	160	17,148	17,148	11,236	-	11,236	11,236	-	-
4	Corner Brook P& P - CB		-	2,117,396	2,117,396	-	-	-	-	21,337	2,117,396	2,117,396	547,549	-	547,549	547,549	-	-
5	Corner Brook P& P - DL		-	23,100	23,100	-	-	-	-	208	23,100	23,100	21,686	-	21,686	21,686	-	-
6	North Atlantic Refining Limited		-	1,251,577	1,251,577	-	-	-	-	46,114	1,251,577	1,251,577	761,531	-	761,531	761,531	-	-
7	**Subtotal Industrial**		**122,926**	**3,898,418**	**4,021,344**	**-**	**-**	**-**	**-**	**93,882**	**3,898,418**	**4,021,344**	**1,899,789**	**-**	**1,899,789**	**1,899,789**	**-**	**-**
8	**Total**		**4,962,902**	**13,346,066**	**18,308,968**	**-**	**-**	**-**	**-**	**733,378**	**13,346,066**	**18,308,968**	**11,220,639**	**-**	**11,220,639**	**11,220,639**	**-**	**-**
9	**Basis of Allocation - Ratios**																	
10	Newfoundland Power		0.9752	0.7079	0.7804	-	-	-	-	0.8720	0.7079	0.7804	0.8307	-	0.8307	0.8307	-	-
	Industrial																	
11	Abitibi Consolidated - S'ville		0.0248	0.0367	0.0334	-	-	-	-	0.0355	0.0367	0.0334	0.0497	-	0.0497	0.0497	-	-
12	Abitibi Consolidated - GF		-	0.0013	0.0009	-	-	-	-	0.0002	0.0013	0.0009	0.0010	-	0.0010	0.0010	-	-
13	Corner Brook P& P - CB		-	0.1587	0.1156	-	-	-	-	0.0291	0.1587	0.1156	0.0488	-	0.0488	0.0488	-	-
14	Corner Brook P& P - DL		-	0.0017	0.0013	-	-	-	-	0.0003	0.0017	0.0013	0.0019	-	0.0019	0.0019	-	-
15	North Atlantic Refining Ltd.		-	0.0938	0.0684	-	-	-	-	0.0629	0.0938	0.0684	0.0679	-	0.0679	0.0679	-	-
16	**Subtotal Industrial**		**0.0248**	**0.2921**	**0.2196**	**-**	**-**	**-**	**-**	**0.1280**	**0.2921**	**0.2196**	**0.1693**	**-**	**0.1693**	**0.1693**	**-**	**-**
17	**Total**		**1.0000**	**1.0000**	**1.0000**	**-**	**-**	**-**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**	**1.0000**	**1.0000**	**-**	**-**
	Amounts Allocated																	
18	Newfoundland Power	2,264,463	84,529	232,383	303,302	-	226,143	413,353	-	101,515	(53)	(3,227)	3,984	1,361,930	759,646	139,076	2,260,652	3,811
	Industrial																	
19	Abitibi Consolidated - S'ville	111,428	2,147	12,033	12,994	-	1,449	15,704	8,910	4,137	(3)	(138)	238	57,472	45,459	8,323	111,254	174
20	Abitibi Consolidated - GF	2,059	-	422	364	-	-	160	-	25	(0)	(4)	5	972	916	168	2,055	3
21	Corner Brook P& P - CB	174,566	-	52,081	44,949	-	-	21,337	-	3,387	(12)	(478)	234	121,499	44,625	8,170	174,294	272
22	Corner Brook P& P - DL	3,399	-	568	490	-	-	208	-	33	(0)	(5)	9	1,303	1,767	324	3,394	5
23	North Atlantic Refining Ltd.	184,539	-	30,785	26,569	-	-	46,114	-	7,320	(7)	(283)	325	110,824	62,064	11,363	184,251	288
24	**Subtotal Industrial**	**475,991**	**2,147**	**95,889**	**85,366**	**-**	**1,449**	**83,523**	**8,910**	**14,903**	**(22)**	**(908)**	**812**	**292,069**	**154,832**	**28,347**	**475,248**	**743**
25	**Total**	**2,740,454**	**86,676**	**328,272**	**388,669**	**-**	**227,592**	**496,876**	**8,910**	**116,419**	**(74)**	**(4,135)**	**4,796**	**1,654,000**	**914,478**	**167,423**	**2,735,900**	**4,554**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,166,240	2,049,928	2,335,368	-	33,134	267,286	85,864	19,913	35,248	66,940	68,113	48,591	15,954	8,319	92,301	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,390,213	-	1,390,213	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	891,817	378,505	437,259	-	4,961	29,005	9,735	1,984	3,512	7,066	7,413	5,984	2,806	949	2,638	-
	Expense Credits																
8	Sundry	(25,318)	(10,046)	(11,445)	-	(162)	(1,310)	(421)	(98)	(173)	(328)	(334)	(238)	(78)	(41)	(452)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,266)	(502)	(572)	-	(8)	(65)	(21)	(5)	(9)	(16)	(17)	(12)	(4)	(2)	(23)	-
12	Pole Attachments	(26,512)	-	-	-	-	(15,333)	(5,240)	-	-	(2,714)	(3,225)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)	-
16	Meter Test Revenues	(2,147)	-	-	-	-	-	-	-	-	-	-	-	(2,147)	-	-	-
17	**Total Expense Credits**	**(55,903)**	**(10,548)**	**(12,017)**	**-**	**(170)**	**(16,709)**	**(5,682)**	**(102)**	**(181)**	**(3,058)**	**(3,575)**	**(250)**	**(2,230)**	**(43)**	**(1,135)**	**-**
18	**Subtotal Expenses**	**7,392,367**	**2,417,884**	**4,150,823**	**-**	**37,924**	**279,583**	**89,916**	**21,795**	**38,580**	**70,948**	**71,950**	**54,324**	**16,530**	**9,225**	**93,804**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**7,392,367**	**2,417,884**	**4,150,823**	**-**	**37,924**	**279,583**	**89,916**	**21,795**	**38,580**	**70,948**	**71,950**	**54,324**	**16,530**	**9,225**	**93,804**	**-**
21	Return on Debt	906,771	375,762	441,481	-	10,109	30,855	10,335	2,709	4,796	7,820	8,094	7,193	3,946	1,272	2,399	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**8,299,138**	**2,793,647**	**4,592,304**	**-**	**48,033**	**310,438**	**100,251**	**24,505**	**43,375**	**78,768**	**80,045**	**61,517**	**20,476**	**10,498**	**96,203**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	36,796	2,485	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(180)	(12)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on General Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(9)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(189)**	**(13)**	
18	**Subtotal Expenses**	**36,607**	**2,472**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**36,607**	**2,472**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**36,607**	**2,472**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
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											
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		Specifically Assigned
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Accounting Customer ($)	Customer ($)
	Production																
1	Diesel	14,456,674	6,616,984	7,839,690	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**14,456,674**	**6,616,984**	**7,839,690**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	433,738	305,338	-	-	128,400	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	20,028	-	-	-	-	15,100	1,924	-	-	1,751	1,253	-	-	-	-	-
8	Poles	1,624,275	-	-	-	-	939,396	321,041	-	-	166,274	197,564	-	-	-	-	-
9	Primary Conductor & Equipment	95,037	-	-	-	-	84,298	10,739	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	214,384	-	-	-	-	-	-	77,393	136,991	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	158,033	-	-	-	-	-	-	-	-	92,133	65,900	-	-	-	-	-
13	Services	188,844	-	-	-	-	-	-	-	-	-	-	188,844	-	-	-	-
14	Meters	90,636	-	-	-	-	-	-	-	-	-	-	-	90,636	-	-	-
15	Street Lighting	32,332	-	-	-	-	-	-	-	-	-	-	-	-	32,332	-	-
16	**Subtotal Distribution**	**2,857,307**	**305,338**	**-**	**-**	**128,400**	**1,038,794**	**333,704**	**77,393**	**136,991**	**260,158**	**264,716**	**188,844**	**90,636**	**32,332**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**17,313,980**	**6,922,321**	**7,839,690**	**-**	**128,400**	**1,038,794**	**333,704**	**77,393**	**136,991**	**260,158**	**264,716**	**188,844**	**90,636**	**32,332**	**-**	**-**
18	General	2,573,968	1,059,350	1,220,810	-	12,170	98,463	31,630	7,336	12,985	24,659	25,091	17,900	4,160	3,065	56,349	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	15,137	6,052	6,854	-	112	908	292	68	120	227	231	165	79	28	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**19,903,086**	**7,987,723**	**9,067,354**	**-**	**140,683**	**1,138,165**	**365,626**	**84,796**	**150,096**	**285,045**	**290,039**	**206,909**	**94,876**	**35,425**	**56,349**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.6
2	**Subtotal Production**	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	**Subtotal Transmission**	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	**Subtotal Distribution**	
17	**Subttl Prod, Trans, & Dist**	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.10, 11
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Production																
1	Diesel	9,102,333	4,166,241	4,936,092	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**9,102,333**	**4,166,241**	**4,936,092**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	251,386	126,196	-	-	125,190	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	578,994	-	-	-	-	334,860	114,439	-	-	59,270	70,424	-	-	-	-	-
9	Primary Conductor & Equipment	7,526	-	-	-	-	6,676	850	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	85,477	-	-	-	-	-	-	30,857	54,620	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	47,153	-	-	-	-	-	-	-	-	27,490	19,663	-	-	-	-	-
13	Services	82,960	-	-	-	-	-	-	-	-	-	-	82,960	-	-	-	-
14	Meters	48,819	-	-	-	-	-	-	-	-	-	-	-	48,819	-	-	-
15	Street Lighting	14,742	-	-	-	-	-	-	-	-	-	-	-	-	14,742	-	-
16	**Subtotal Distribution**	**1,117,057**	**126,196**	-	-	**125,190**	**341,536**	**115,290**	**30,857**	**54,620**	**86,761**	**90,087**	**82,960**	**48,819**	**14,742**	-	-
17	**Subttl Prod, Trans, & Dist**	**10,219,391**	**4,292,437**	**4,936,092**	-	**125,190**	**341,536**	**115,290**	**30,857**	**54,620**	**86,761**	**90,087**	**82,960**	**48,819**	**14,742**	-	-
18	General	1,421,476	585,027	674,193	-	6,721	54,376	17,468	4,051	7,171	13,618	13,857	9,885	2,298	1,692	31,119	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,049	5,061	5,820	-	148	403	136	36	64	102	106	98	58	17	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**11,652,916**	**4,882,525**	**5,616,105**	-	**132,059**	**396,315**	**132,894**	**34,945**	**61,855**	**100,481**	**104,050**	**92,943**	**51,174**	**16,451**	**31,119**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	2,154,631	986,199	1,168,432	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	260,466	119,218	141,248	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**2,415,097**	**1,105,417**	**1,309,679**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	281,331	31,048	-	-	13,056	105,631	33,933	7,870	13,930	26,454	26,918	19,203	-	3,288	-	-
8	Meters	4,463	-	-	-	-	-	-	-	-	-	-	-	4,463	-	-	-
9	**Subtotal Distribution**	**285,794**	**31,048**	-	-	**13,056**	**105,631**	**33,933**	**7,870**	**13,930**	**26,454**	**26,918**	**19,203**	**4,463**	**3,288**	-	-
10	**Subttl Prod, Trans, & Dist**	**2,700,891**	**1,136,466**	**1,309,679**	-	**13,056**	**105,631**	**33,933**	**7,870**	**13,930**	**26,454**	**26,918**	**19,203**	**4,463**	**3,288**	-	-
11	Customer Accounting	60,451	-	-	-	-	-	-	-	-	-	-	-	-	-	60,451	-
	Administrative & General:																
	Plant-Related:																
12	Production	276,263	126,449	149,814	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	230,288	24,609	-	-	10,349	83,723	26,895	6,238	11,041	20,968	21,335	15,220	7,305	2,606	-	-
15	Prod, Trans, Distn Plant	326,867	130,685	148,004	-	2,424	19,611	6,300	1,461	2,586	4,911	4,998	3,565	1,711	610	-	-
16	Prod, Trans, Distn and Gen Plt	4,263	1,711	1,942	-	30	244	78	18	32	61	62	44	20	8	12	-
17	Property Insurance	13,005	5,944	6,747	-	105	73	24	5	10	18	19	13	3	2	42	-
	Revenue Related:																
18	Municipal Tax	36,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	2,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	1,452,429	597,766	688,874	-	6,868	55,560	17,848	4,139	7,327	13,915	14,158	10,100	2,348	1,729	31,796	-
21	Prod, Trans, and Distn Expense-Related	62,503	26,300	30,308	-	302	2,444	785	182	322	612	623	444	103	76	-	-
22	**Subtotal Admin & General**	**2,404,898**	**913,462**	**1,025,689**	-	**20,077**	**161,656**	**51,931**	**12,044**	**21,318**	**40,486**	**41,195**	**29,388**	**11,490**	**5,031**	**31,850**	-
23	**Total Operating & Maintenance Expenses**	**5,166,240**	**2,049,928**	**2,335,368**	-	**33,134**	**267,286**	**85,864**	**19,913**	**35,248**	**66,940**	**68,113**	**48,591**	**15,954**	**8,319**	**92,301**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	36,796	-	Revenue-related
19	PUB Assessment	-	2,485	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**36,796**	**2,485**	
23	**Total Operating & Maintenance Expenses**	**36,796**	**2,485**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	683,107	312,666	370,441	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**683,107**	**312,666**	**370,441**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	12,162	7,882	-	-	4,280	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	40,455	-	-	-	-	23,397	7,996	-	-	4,141	4,921	-	-	-	-	-
9	Primary Conductor & Equipment	426	-	-	-	-	378	48	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	4,430	-	-	-	-	-	-	1,599	2,831	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,779	-	-	-	-	-	-	-	-	1,620	1,159	-	-	-	-	-
13	Services	5,015	-	-	-	-	-	-	-	-	-	-	5,015	-	-	-	-
14	Meters	2,544	-	-	-	-	-	-	-	-	-	-	-	2,544	-	-	-
15	Street Lighting	785	-	-	-	-	-	-	-	-	-	-	-	-	785	-	-
16	**Subtotal Distribution**	**68,597**	**7,882**	**-**	**-**	**4,280**	**23,775**	**8,044**	**1,599**	**2,831**	**5,762**	**6,080**	**5,015**	**2,544**	**785**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**751,703**	**320,547**	**370,441**	**-**	**4,280**	**23,775**	**8,044**	**1,599**	**2,831**	**5,762**	**6,080**	**5,015**	**2,544**	**785**	**-**	**-**
18	General	120,506	49,596	57,155	-	570	4,610	1,481	343	608	1,154	1,175	838	195	143	2,638	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,608	8,361	9,663	-	112	620	210	42	74	150	159	131	66	20	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**891,817**	**378,505**	**437,259**	**-**	**4,961**	**29,005**	**9,735**	**1,984**	**3,512**	**7,066**	**7,413**	**5,984**	**2,806**	**949**	**2,638**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
1	Average Net Book Value	11,652,916	4,882,525	5,616,105	-	132,059	396,315	132,894	34,945	61,855	100,481	104,050	92,943	51,174	16,451	31,119	-
2	Cash Working Capital	26,228	10,989	12,640	-	297	892	299	79	139	226	234	209	115	37	70	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	131,042	-	131,042	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	201,676	80,939	91,879	-	1,426	11,533	3,705	859	1,521	2,888	2,939	2,097	961	359	571	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	698,435	292,641	336,610	-	7,915	23,754	7,965	2,094	3,707	6,022	6,236	5,571	3,067	986	1,865	-
8	Total Rate Base	**12,710,297**	**5,267,094**	**6,188,276**	**-**	**141,697**	**432,493**	**144,863**	**37,977**	**67,223**	**109,618**	**113,460**	**100,820**	**55,318**	**17,833**	**33,625**	**-**
9	Less: Rural Portion	(12,710,297)	(5,267,094)	(6,188,276)	-	(141,697)	(432,493)	(144,863)	(37,977)	(67,223)	(109,618)	(113,460)	(100,820)	(55,318)	(17,833)	(33,625)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	906,771	375,762	441,481	-	10,109	30,855	10,335	2,709	4,796	7,820	8,094	7,193	3,946	1,272	2,399	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**906,771**	**375,762**	**441,481**	**-**	**10,109**	**30,855**	**10,335**	**2,709**	**4,796**	**7,820**	**8,094**	**7,193**	**3,946**	**1,272**	**2,399**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	1,655	7,047	1,655	1,596	1,596	829	1,506	829	1,506	829	829	829	-	829	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	154	906	154	148	148	121	140	121	140	121	242	242	-	121	-
5	2.2 GS 10-100 kW	-	190	1,059	190	183	183	18	173	18	173	18	145	145	-	18	-
6	2.3 GS 110-1,000 kVa	-	171	1,350	171	165	165	3	156	3	156	3	26	26	-	3	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	31	120	31	30	30	38	28	38	28	38	-	-	38	38	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	-	**2,201**	**10,483**	**2,201**	**2,122**	**2,122**	**1,009**	**2,003**	**1,009**	**2,003**	**1,009**	**1,242**	**1,242**	**38**	**1,009**	-
	Ratios																
13	1.2 Domestic Diesel	-	0.7520	0.6723	0.7520	0.7520	0.7520	0.8216	0.7520	0.8216	0.7520	0.8216	0.6675	0.6675	-	0.8216	-
14	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0699	0.0864	0.0699	0.0699	0.0699	0.1199	0.0699	0.1199	0.0699	0.1199	0.1948	0.1948	-	0.1199	-
17	2.2 GS 10-100 kW	-	0.0862	0.1010	0.0862	0.0862	0.0862	0.0178	0.0862	0.0178	0.0862	0.0178	0.1170	0.1170	-	0.0178	-
18	2.3 GS 110-1,000 kVa	-	0.0778	0.1288	0.0778	0.0778	0.0778	0.0030	0.0778	0.0030	0.0778	0.0030	0.0207	0.0207	-	0.0030	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0142	0.0115	0.0142	0.0142	0.0142	0.0377	0.0142	0.0377	0.0142	0.0377	-	-	1.0000	0.0377	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	698,723	698,723
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	164,971	164,971
5	2.2 GS 10-100 kW	352,892	352,892
6	2.3 GS 110-1,000 kVa	261,797	261,797
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	38,001	38,001
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**1,516,384**	**1,516,384**
	Ratios		
13	1.2 Domestic Diesel	0.4608	0.4608
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1088	0.1088
17	2.2 GS 10-100 kW	0.2327	0.2327
18	2.3 GS 110-1,000 kVa	0.1726	0.1726
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0251	0.0251
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,224,187	1,818,178	2,790,455	-	28,518	210,238	73,876	16,389	31,697	53,351	59,115	36,260	11,033	-	77,070	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	609,654	168,985	358,653	-	2,651	19,540	10,783	1,523	4,626	4,959	8,628	10,585	3,221	-	11,249	-
5	2.2 GS 10-100 kW	685,766	208,373	419,406	-	3,268	24,094	1,604	1,878	688	6,114	1,284	6,355	1,934	-	1,673	-
6	2.3 GS 110-1,000 kVa	763,666	188,044	534,628	-	2,949	21,744	267	1,695	115	5,518	214	1,125	342	-	279	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	109,093	34,305	47,681	-	538	3,967	3,386	309	1,453	1,007	2,710	-	-	9,225	3,533	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**7,392,367**	**2,417,884**	**4,150,823**	**-**	**37,924**	**279,583**	**89,916**	**21,795**	**38,580**	**70,948**	**71,950**	**54,324**	**16,530**	**9,225**	**93,804**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	646,563	282,562	296,792	-	7,602	23,202	8,491	2,037	3,940	5,881	6,650	4,801	2,634	-	1,971	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	73,250	26,262	38,146	-	707	2,156	1,239	189	575	547	971	1,401	769	-	288	-
17	2.2 GS 10-100 kW	83,189	32,383	44,608	-	871	2,659	184	233	86	674	144	841	462	-	43	-
18	2.3 GS 110-1,000 kVa	90,398	29,224	56,863	-	786	2,400	31	211	14	608	24	149	82	-	7	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	13,371	5,331	5,071	-	143	438	389	38	181	111	305	-	-	1,272	90	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**906,771**	**375,762**	**441,481**	**-**	**10,109**	**30,855**	**10,335**	**2,709**	**4,796**	**7,820**	**8,094**	**7,193**	**3,946**	**1,272**	**2,399**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	16,868	1,139	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	3,983	269	
5	2.2 GS 10-100 kW	8,519	575	
6	2.3 GS 110-1,000 kVa	6,320	427	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	917	62	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**36,607**	**2,472**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	5,870,751	2,100,740	3,087,247	-	36,120	233,440	82,367	18,427	35,637	59,231	65,765	41,061	13,667	-	79,041	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	682,905	195,247	396,799	-	3,357	21,696	12,022	1,713	5,202	5,505	9,599	11,986	3,990	-	11,537	-
30	2.2 GS 10-100 kW	768,955	240,756	464,014	-	4,139	26,753	1,788	2,112	774	6,788	1,428	7,196	2,395	-	1,716	-
31	2.3 GS 110-1,000 kVa	854,064	217,267	591,491	-	3,736	24,143	298	1,906	129	6,126	238	1,274	424	-	286	-
32	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	122,464	39,637	52,752	-	682	4,405	3,776	348	1,634	1,118	3,015	-	-	10,498	3,623	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**8,299,138**	**2,793,647**	**4,592,304**	**-**	**48,033**	**310,438**	**100,251**	**24,505**	**43,375**	**78,768**	**80,045**	**61,517**	**20,476**	**10,498**	**96,203**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	6,463	9,498	-	111	718	253	57	110	182	202	126	42	-	243	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	-	1,223	2,486	-	21	136	75	11	33	34	60	75	25	-	72	-
42	2.2 GS 10-100 kW	-	2,882	5,554	-	50	320	21	25	9	81	17	86	29	-	21	-
43	2.3 GS 110-1,000 kVa	0	1,730	4,710	-	30	192	2	15	1	49	2	10	3	-	2	-
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	-	320	425	-	5	36	30	3	13	9	24	-	-	85	29	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**12,617**	**22,673**	**-**	**217**	**1,402**	**383**	**111**	**166**	**356**	**306**	**298**	**99**	**85**	**367**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	5,870,751	2,107,203	3,096,746	-	36,231	234,158	82,620	18,484	35,747	59,414	65,967	41,187	13,709	-	79,284	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	682,905	196,470	399,285	-	3,378	21,832	12,098	1,723	5,234	5,540	9,659	12,061	4,015	-	11,609	-
54	2.2 GS 10-100 kW	768,955	243,637	469,568	-	4,189	27,074	1,810	2,137	783	6,869	1,445	7,282	2,424	-	1,737	-
55	2.3 GS 110-1,000 kVa	854,064	218,997	596,200	-	3,765	24,336	300	1,921	130	6,175	240	1,284	427	-	288	-
56	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	122,464	39,956	53,177	-	687	4,440	3,806	350	1,647	1,127	3,039	-	-	10,582	3,652	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**8,299,138**	**2,806,264**	**4,614,977**	**-**	**48,250**	**311,840**	**100,634**	**24,615**	**43,541**	**79,124**	**80,350**	**61,814**	**20,575**	**10,582**	**96,570**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line No.	Description	Municipal Tax ($)	PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	16,868	1,139	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	3,983	269	
30	2.2 GS 10-100 kW	8,519	575	
31	2.3 GS 110-1,000 kVa	6,320	427	
32	2.4 GS Over 1,000 kVa	-	-	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	917	62	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**36,607**	**2,472**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(16,868)	(1,139)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(3,983)	(269)	
42	2.2 GS 10-100 kW	(8,519)	(575)	
43	2.3 GS 110-1,000 kVa	(6,320)	(427)	
44	2.4 GS Over 1,000 kVa	-	-	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(917)	(62)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(36,607)**	**(2,472)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	10,011,783	3,304,128	4,741,021	-	194,537	676,637	204,534	43,134	76,350	120,432	132,350	81,186	28,321	21,030	249,498	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	5,848,510	-	5,848,510	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	34,275	-	34,275	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,163,918	761,227	1,090,482	-	42,055	126,961	38,650	7,678	13,591	22,139	24,613	15,929	8,680	4,188	7,724	-
	Expense Credits																
8	Sundry	(49,064)	(16,192)	(23,234)	-	(953)	(3,316)	(1,002)	(211)	(374)	(590)	(649)	(398)	(139)	(103)	(1,223)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(2,453)	(810)	(1,162)	-	(48)	(166)	(50)	(11)	(19)	(30)	(32)	(20)	(7)	(5)	(61)	-
12	Pole Attachments	(87,859)	-	-	-	-	(50,813)	(17,366)	-	-	(8,994)	(10,686)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(4,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,452)	-
16	Meter Test Revenues	(6,604)	-	-	-	-	-	-	-	-	-	-	-	(6,604)	-	-	-
17	**Total Expense Credits**	**(150,432)**	**(17,002)**	**(24,396)**	**-**	**(1,001)**	**(54,295)**	**(18,418)**	**(222)**	**(393)**	**(9,614)**	**(11,368)**	**(418)**	**(6,750)**	**(108)**	**(5,736)**	**-**
18	**Subtotal Expenses**	**17,908,054**	**4,048,353**	**11,689,892**	**-**	**235,591**	**749,304**	**224,766**	**50,590**	**89,548**	**132,958**	**145,596**	**96,697**	**30,251**	**25,109**	**251,485**	**-**
19	Disposal Gain / Loss	8,248	2,721	3,817	-	305	651	201	43	76	113	127	96	49	22	27	-
20	**Subtotal Revenue Requirement Ex. Return**	**17,916,302**	**4,051,074**	**11,693,709**	**-**	**235,896**	**749,955**	**224,967**	**50,633**	**89,624**	**133,071**	**145,723**	**96,793**	**30,300**	**25,132**	**251,513**	**-**
21	Return on Debt	2,185,084	675,944	1,084,842	-	75,202	161,716	49,933	10,697	18,935	28,113	31,562	23,686	12,165	5,483	6,805	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**20,101,385**	**4,727,018**	**12,778,552**	**-**	**311,099**	**911,671**	**274,900**	**61,330**	**108,559**	**161,184**	**177,285**	**120,478**	**42,466**	**30,614**	**258,318**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	129,855	8,771	Carryforward from Sch.2.4 L.23
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(636)	(43)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on General Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(32)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(668)**	**(45)**	
18	**Subtotal Expenses**	**129,187**	**8,726**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**129,187**	**8,726**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**129,187**	**8,726**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
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											
							Primary Lines		Line Transformers		Secondary Lines						
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	35,663,882	13,848,529	21,815,353	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**35,663,882**	**13,848,529**	**21,815,353**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	2,790,260	1,680,300	-	-	1,109,960	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	11,816	-	-	-	-	8,909	1,135	-	-	1,033	739	-	-	-	-	-
8	Poles	5,470,213	-	-	-	-	3,163,687	1,081,199	-	-	559,975	665,353	-	-	-	-	-
9	Primary Conductor & Equipment	794,994	-	-	-	-	705,159	89,834	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	684,751	-	-	-	-	-	-	247,195	437,556	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	221,578	-	-	-	-	-	-	-	-	129,180	92,398	-	-	-	-	-
13	Services	465,268	-	-	-	-	-	-	-	-	-	-	465,268	-	-	-	-
14	Meters	278,727	-	-	-	-	-	-	-	-	-	-	-	278,727	-	-	-
15	Street Lighting	120,520	-	-	-	-	-	-	-	-	-	-	-	-	120,520	-	-
16	**Subtotal Distribution**	**10,838,127**	**1,680,300**	-	-	**1,109,960**	**3,877,755**	**1,172,168**	**247,195**	**437,556**	**690,188**	**758,490**	**465,268**	**278,727**	**120,520**	-	-
17	**Subttl Prod, Trans, & Dist**	**46,502,009**	**15,528,828**	**21,815,353**	-	**1,109,960**	**3,877,755**	**1,172,168**	**247,195**	**437,556**	**690,188**	**758,490**	**465,268**	**278,727**	**120,520**	-	-
18	General	5,811,609	1,951,973	2,817,492	-	107,945	377,116	113,995	24,040	42,553	67,122	73,764	45,248	13,891	11,721	164,750	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	40,656	13,577	19,073	-	970	3,390	1,025	216	383	603	663	407	244	105	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**52,354,274**	**17,494,378**	**24,651,918**	-	**1,218,875**	**4,258,261**	**1,287,187**	**271,451**	**480,491**	**757,913**	**832,917**	**510,923**	**292,863**	**132,346**	**164,750**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.7
2	**Subtotal Production**	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	**Subtotal Transmission**	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	**Subtotal Distribution**	
17	**Subttl Prod, Trans, & Dist**	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.10, 11
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution: Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	17,587,594	6,829,383	10,758,211	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**17,587,594**	**6,829,383**	**10,758,211**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,791,205	869,326	-	-	921,879	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,572	-	-	-	-	1,939	247	-	-	225	161	-	-	-	-	-
8	Poles	2,776,648	-	-	-	-	1,605,869	548,810	-	-	284,240	337,729	-	-	-	-	-
9	Primary Conductor & Equipment	317,306	-	-	-	-	281,450	35,856	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	347,788	-	-	-	-	-	-	125,552	222,237	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	73,699	-	-	-	-	-	-	-	-	42,966	30,732	-	-	-	-	-
13	Services	283,126	-	-	-	-	-	-	-	-	-	-	283,126	-	-	-	-
14	Meters	150,129	-	-	-	-	-	-	-	-	-	-	-	150,129	-	-	-
15	Street Lighting	64,739	-	-	-	-	-	-	-	-	-	-	-	-	64,739	-	-
16	**Subtotal Distribution**	**5,807,212**	**869,326**	-	-	**921,879**	**1,889,258**	**584,913**	**125,552**	**222,237**	**327,431**	**368,623**	**283,126**	**150,129**	**64,739**	-	-
17	**Subttl Prod, Trans, & Dist**	**23,394,806**	**7,698,709**	**10,758,211**	-	**921,879**	**1,889,258**	**584,913**	**125,552**	**222,237**	**327,431**	**368,623**	**283,126**	**150,129**	**64,739**	-	-
18	General	3,112,415	1,045,382	1,508,912	-	57,810	201,965	61,050	12,875	22,789	35,947	39,504	24,233	7,440	6,277	88,232	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	27,584	9,077	12,685	-	1,087	2,228	690	148	262	386	435	334	177	76	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**26,534,805**	**8,753,168**	**12,279,807**	-	**980,776**	**2,093,451**	**646,652**	**138,574**	**245,288**	**363,764**	**408,562**	**307,693**	**157,746**	**71,092**	**88,232**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
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		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Production																
1	Diesel	4,134,741	1,605,548	2,529,193	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	416,233	161,626	254,607	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**4,550,974**	**1,767,174**	**2,783,800**	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	1,014,633	161,457	-	-	106,654	372,606	112,631	23,753	42,044	66,319	72,882	44,707	-	11,581	-	-
8	Meters	13,725	-	-	-	-	-	-	-	-	-	-	-	13,725	-	-	-
9	**Subtotal Distribution**	**1,028,359**	**161,457**	-	-	**106,654**	**372,606**	**112,631**	**23,753**	**42,044**	**66,319**	**72,882**	**44,707**	**13,725**	**11,581**	-	-
10	**Subttl Prod, Trans, & Dist**	**5,579,333**	**1,928,631**	**2,783,800**	-	**106,654**	**372,606**	**112,631**	**23,753**	**42,044**	**66,319**	**72,882**	**44,707**	**13,725**	**11,581**	-	-
11	Customer Accounting	162,780	-	-	-	-	-	-	-	-	-	-	-	-	-	162,780	-
	Administrative & General:																
	Plant-Related:																
12	Production	401,747	156,001	245,746	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	197,738	30,656	-	-	20,251	70,748	21,386	4,510	7,983	12,592	13,838	8,489	5,085	2,199	-	-
15	Prod, Trans, Distn Plant	39,419	13,163	18,492	-	941	3,287	994	210	371	585	643	394	236	102	-	-
16	Prod, Trans, Distn and General Plt	308,544	103,101	145,284	-	7,183	25,096	7,586	1,600	2,832	4,467	4,909	3,011	1,726	780	971	-
17	Property Insurance	34,209	13,509	19,036	-	941	291	88	19	33	52	57	35	11	9	127	-
	Revenue Related:																
18	Municipal Tax	129,855	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	8,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	3,020,274	1,014,434	1,464,241	-	56,099	195,986	59,243	12,494	22,115	34,883	38,335	23,515	7,219	6,091	85,620	-
21	Prod, Trans, and Distn Expense-Related	129,115	44,632	64,422	-	2,468	8,623	2,606	550	973	1,535	1,687	1,035	318	268	-	-
22	**Subtotal Admin & General**	**4,269,671**	**1,375,497**	**1,957,221**	-	**87,883**	**304,031**	**91,903**	**19,381**	**34,306**	**54,113**	**59,469**	**36,479**	**14,595**	**9,449**	**86,718**	-
23	**Total Operating & Maintenance Expenses**	**10,011,783**	**3,304,128**	**4,741,021**	-	**194,537**	**676,637**	**204,534**	**43,134**	**76,350**	**120,432**	**132,350**	**81,186**	**28,321**	**21,030**	**249,498**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	**Subtotal Transmission**	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	**Subtotal Distribution**	-	-	
10	**Subttl Prod, Trans, & Dist**	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	129,855	-	Revenue-related
19	PUB Assessment	-	8,771	Revenue-related
20	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.10, 11
21	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.10
22	**Subtotal Admin & General**	**129,855**	**8,771**	
23	**Total Operating & Maintenance Expenses**	**129,855**	**8,771**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Production																
1	Diesel	1,526,961	592,929	934,031	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,526,961**	**592,929**	**934,031**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	95,816	59,761	-	-	36,054	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	228	-	-	-	-	172	22	-	-	20	14	-	-	-	-	-
8	Poles	152,383	-	-	-	-	88,130	30,119	-	-	15,599	18,535	-	-	-	-	-
9	Primary Conductor & Equipment	20,520	-	-	-	-	18,201	2,319	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	17,685	-	-	-	-	-	-	6,384	11,301	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	4,959	-	-	-	-	-	-	-	-	2,891	2,068	-	-	-	-	-
13	Services	13,457	-	-	-	-	-	-	-	-	-	-	13,457	-	-	-	-
14	Meters	7,825	-	-	-	-	-	-	-	-	-	-	-	7,825	-	-	-
15	Street Lighting	3,546	-	-	-	-	-	-	-	-	-	-	-	-	3,546	-	-
16	**Subtotal Distribution**	**316,418**	**59,761**	**-**	**-**	**36,054**	**106,504**	**32,459**	**6,384**	**11,301**	**18,510**	**20,617**	**13,457**	**7,825**	**3,546**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,843,379**	**652,691**	**934,031**	**-**	**36,054**	**106,504**	**32,459**	**6,384**	**11,301**	**18,510**	**20,617**	**13,457**	**7,825**	**3,546**	**-**	**-**
18	General	272,454	91,511	132,087	-	5,061	17,680	5,344	1,127	1,995	3,147	3,458	2,121	651	549	7,724	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	48,084	17,025	24,364	-	940	2,778	847	167	295	483	538	351	204	92	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**2,163,918**	**761,227**	**1,090,482**	**-**	**42,055**	**126,961**	**38,650**	**7,678**	**13,591**	**22,139**	**24,613**	**15,929**	**8,680**	**4,188**	**7,724**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	26,534,805	8,753,168	12,279,807	-	980,776	2,093,451	646,652	138,574	245,288	363,764	408,562	307,693	157,746	71,092	88,232	-
2	Cash Working Capital	59,723	19,701	27,639	-	2,207	4,712	1,455	312	552	819	920	693	355	160	199	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	1,913,083	-	1,913,083	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	530,500	177,269	249,795	-	12,351	43,149	13,043	2,751	4,869	7,680	8,440	5,177	2,968	1,341	1,669	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,590,403	524,634	736,009	-	58,784	125,474	38,758	8,306	14,702	21,803	24,488	18,442	9,455	4,261	5,288	-
8	Total Rate Base	**30,628,515**	**9,474,772**	**15,206,333**	**-**	**1,054,118**	**2,266,785**	**699,909**	**149,942**	**265,410**	**394,066**	**442,409**	**332,005**	**170,523**	**76,854**	**95,388**	**-**
9	Less: Rural Portion	(30,628,515)	(9,474,772)	(15,206,333)	-	(1,054,118)	(2,266,785)	(699,909)	(149,942)	(265,410)	(394,066)	(442,409)	(332,005)	(170,523)	(76,854)	(95,388)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	2,185,084	675,944	1,084,842	-	75,202	161,716	49,933	10,697	18,935	28,113	31,562	23,686	12,165	5,483	6,805	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**2,185,084**	**675,944**	**1,084,842**	**-**	**75,202**	**161,716**	**49,933**	**10,697**	**18,935**	**28,113**	**31,562**	**23,686**	**12,165**	**5,483**	**6,805**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Distribution: Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer (Wtd Rural Cust)	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	5,102	22,729	5,102	4,901	4,901	2,141	4,599	2,141	4,599	2,141	2,141	2,141	-	2,141	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	750	4,496	750	721	721	389	676	389	676	389	778	778	-	389	-
5	2.2 GS 10-100 kW	-	1,591	9,211	1,591	1,528	1,528	102	1,434	102	1,434	102	823	823	-	102	-
6	2.3 GS 110-1,000 kVa	-	125	2,109	125	120	120	8	113	8	113	8	69	69	-	8	-
7	2.4 GS Over 1,000 kVa	-	60	2,570	60	57	57	1	54	1	54	1	9	9	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	85	321	85	81	81	76	76	76	76	76	-	-	76	76	-
11	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	-	**7,712**	**41,437**	**7,712**	**7,409**	**7,409**	**2,717**	**6,952**	**2,717**	**6,952**	**2,717**	**3,819**	**3,819**	**76**	**2,717**	-
	Ratios																
13	1.2 Domestic Diesel	-	0.6615	0.5485	0.6615	0.6615	0.6615	0.7880	0.6615	0.7880	0.6615	0.7880	0.5606	0.5606	-	0.7880	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0973	0.1085	0.0973	0.0973	0.0973	0.1432	0.0973	0.1432	0.0973	0.1432	0.2037	0.2037	-	0.1432	-
17	2.2 GS 10-100 kW	-	0.2063	0.2223	0.2063	0.2063	0.2063	0.0375	0.2063	0.0375	0.2063	0.0375	0.2156	0.2156	-	0.0375	-
18	2.3 GS 110-1,000 kVa	-	0.0162	0.0509	0.0162	0.0162	0.0162	0.0029	0.0162	0.0029	0.0162	0.0029	0.0180	0.0180	-	0.0029	-
19	2.4 GS Over 1,000 kVa	-	0.0077	0.0620	0.0077	0.0077	0.0077	0.0004	0.0077	0.0004	0.0077	0.0004	0.0022	0.0022	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0110	0.0077	0.0110	0.0110	0.0110	0.0280	0.0110	0.0280	0.0110	0.0280	-	-	1.0000	0.0280	-
23	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,352,629	2,352,629
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	972,294	972,294
5	2.2 GS 10-100 kW	1,593,493	1,593,493
6	2.3 GS 110-1,000 kVa	192,430	192,430
7	2.4 GS Over 1,000 kVa	164,634	164,634
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	75,934	75,934
11	4.1G Gov't Street and Area Lighting	-	-
12	**Total**	**5,351,414**	**5,351,414**
	Ratios		
13	1.2 Domestic Diesel	0.4396	0.4396
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1817	0.1817
17	2.2 GS 10-100 kW	0.2978	0.2978
18	2.3 GS 110-1,000 kVa	0.0360	0.0360
19	2.4 GS Over 1,000 kVa	0.0308	0.0308
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0142	0.0142
23	4.1G Gov't Street and Area Lighting	-	-
24	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	10,560,686	2,679,835	6,414,383	-	156,048	496,104	177,275	33,494	70,624	88,028	114,830	54,258	16,985	-	198,193	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	1,929,429	394,020	1,268,796	-	22,944	72,943	32,209	4,925	12,832	12,943	20,863	19,716	6,172	-	36,010	-
5	2.2 GS 10-100 kW	3,771,621	835,648	2,599,535	-	48,660	154,699	8,446	10,444	3,365	27,450	5,471	20,864	6,531	-	9,442	-
6	2.3 GS 110-1,000 kVa	689,368	65,774	595,267	-	3,830	12,176	662	822	264	2,161	429	1,738	544	-	741	-
7	2.4 GS Over 1,000 kVa	770,352	31,321	725,199	-	1,824	5,798	83	391	33	1,029	54	217	68	-	93	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	194,845	44,476	90,529	-	2,590	8,234	6,293	556	2,507	1,461	4,076	-	-	25,132	7,035	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total**	**17,916,302**	**4,051,074**	**11,693,709**	**-**	**235,896**	**749,955**	**224,967**	**50,633**	**89,624**	**133,071**	**145,723**	**96,793**	**30,300**	**25,132**	**251,513**	**-**
	Allocated Return on Debt																
13	1.2 Domestic Diesel	1,329,212	447,145	595,072	-	49,747	106,977	39,347	7,076	14,921	18,597	24,871	13,277	6,819	-	5,362	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	232,926	65,744	117,708	-	7,314	15,729	7,149	1,040	2,711	2,734	4,519	4,825	2,478	-	974	-
17	2.2 GS 10-100 kW	449,225	139,432	241,163	-	15,513	33,358	1,875	2,207	711	5,799	1,185	5,106	2,622	-	255	-
18	2.3 GS 110-1,000 kVa	71,635	10,975	55,224	-	1,221	2,626	147	174	56	456	93	425	218	-	20	-
19	2.4 GS Over 1,000 kVa	74,756	5,226	67,278	-	581	1,250	18	83	7	217	12	53	27	-	3	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	27,329	7,421	8,399	-	826	1,775	1,397	117	530	309	883	-	-	5,483	190	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total**	**2,185,084**	**675,944**	**1,084,842**	**-**	**75,202**	**161,716**	**49,933**	**10,697**	**18,935**	**28,113**	**31,562**	**23,686**	**12,165**	**5,483**	**6,805**	**-**
	Allocated Return on Equity																
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	56,794	3,836	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	23,472	1,585	
5	2.2 GS 10-100 kW	38,468	2,598	
6	2.3 GS 110-1,000 kVa	4,645	314	
7	2.4 GS Over 1,000 kVa	3,974	268	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	1,833	124	
11	4.1G Gov't Street and Area Lighting	-	-	
12	**Total**	**129,187**	**8,726**	
	Allocated Return on Debt			
13	1.2 Domestic Diesel	-	-	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	-	-	
17	2.2 GS 10-100 kW	-	-	
18	2.3 GS 110-1,000 kVa	-	-	
19	2.4 GS Over 1,000 kVa	-	-	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	
24	**Total**	-	-	
	Allocated Return on Equity			
25	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
				Production and			Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		Specifically
Line		Total	Production	Transmission	Transmission	Substations										Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
26	1.2 Domestic Diesel	11,889,899	3,126,981	7,009,455	-	205,796	603,081	216,622	40,570	85,544	106,625	139,701	67,535	23,804	-	203,555	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	2,162,356	459,764	1,386,504	-	30,258	88,672	39,358	5,965	15,543	15,677	25,382	24,541	8,650	-	36,984	-
30	2.2 GS 10-100 kW	4,220,846	975,080	2,840,698	-	64,173	188,058	10,320	12,651	4,075	33,249	6,656	25,969	9,154	-	9,698	-
31	2.3 GS 110-1,000 kVa	761,003	76,749	650,491	-	5,051	14,802	809	996	320	2,617	522	2,163	762	-	761	-
32	2.4 GS Over 1,000 kVa	845,108	36,547	792,477	-	2,405	7,049	101	474	40	1,246	65	270	95	-	95	-
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4.1 Street and Area Lighting	222,174	51,897	98,927	-	3,415	10,009	7,690	673	3,037	1,770	4,959	-	-	30,614	7,226	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	**Total**	**20,101,385**	**4,727,018**	**12,778,552**	**-**	**311,099**	**911,671**	**274,900**	**61,330**	**108,559**	**161,184**	**177,285**	**120,478**	**42,466**	**30,614**	**258,318**	**-**
	Re-classification of Revenue-Related																
38	1.2 Domestic Diesel	(0)	16,027	35,926	-	1,055	3,091	1,110	208	438	547	716	346	122	-	1,043	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	(0)	5,390	16,255	-	355	1,040	461	70	182	184	298	288	101	-	434	-
42	2.2 GS 10-100 kW	(0)	9,580	27,910	-	630	1,848	101	124	40	327	65	255	90	-	95	-
43	2.3 GS 110-1,000 kVa	-	503	4,267	-	33	97	5	7	2	17	3	14	5	-	5	-
44	2.4 GS Over 1,000 kVa	0	184	3,999	-	12	36	1	2	0	6	0	1	0	-	0	-
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.1 Street and Area Lighting	0	461	879	-	30	89	68	6	27	16	44	-	-	272	64	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	**Total**	**(0)**	**32,146**	**89,236**	**-**	**2,116**	**6,200**	**1,747**	**417**	**690**	**1,096**	**1,127**	**905**	**319**	**272**	**1,642**	**-**
	Total Allocated Revenue Requirement																
50	1.2 Domestic Diesel	11,889,899	3,143,008	7,045,381	-	206,850	606,172	217,732	40,778	85,983	107,172	140,417	67,881	23,926	-	204,598	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	2,162,356	465,154	1,402,759	-	30,613	89,711	39,820	6,035	15,725	15,861	25,680	24,829	8,751	-	37,418	-
54	2.2 GS 10-100 kW	4,220,846	984,660	2,868,608	-	64,803	189,905	10,422	12,775	4,115	33,575	6,721	26,225	9,243	-	9,793	-
55	2.3 GS 110-1,000 kVa	761,003	77,253	654,758	-	5,084	14,899	815	1,002	322	2,634	525	2,177	767	-	766	-
56	2.4 GS Over 1,000 kVa	845,108	36,732	796,475	-	2,417	7,084	102	477	40	1,252	66	272	96	-	96	-
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4.1 Street and Area Lighting	222,174	52,358	99,807	-	3,446	10,098	7,758	679	3,064	1,785	5,003	-	-	30,886	7,290	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	**Total**	**20,101,385**	**4,759,164**	**12,867,787**	**-**	**313,214**	**917,870**	**276,647**	**61,747**	**109,249**	**162,281**	**178,411**	**121,383**	**42,784**	**30,886**	**259,960**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
26	1.2 Domestic Diesel	56,794	3,836	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	23,472	1,585	
30	2.2 GS 10-100 kW	38,468	2,598	
31	2.3 GS 110-1,000 kVa	4,645	314	
32	2.4 GS Over 1,000 kVa	3,974	268	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	1,833	124	
36	4.1G Gov't Street and Area Lighting	-	-	
37	**Total**	**129,187**	**8,726**	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(56,794)	(3,836)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(23,472)	(1,585)	
42	2.2 GS 10-100 kW	(38,468)	(2,598)	
43	2.3 GS 110-1,000 kVa	(4,645)	(314)	
44	2.4 GS Over 1,000 kVa	(3,974)	(268)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(1,833)	(124)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	**Total**	**(129,187)**	**(8,726)**	
	Total Allocated Revenue Requirement			
50	1.2 Domestic Diesel	-	-	
51	1.2G Government Domestic Diesel	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	
53	2.1 GS 0-10 kW	-	-	
54	2.2 GS 10-100 kW	-	-	
55	2.3 GS 110-1,000 kVa	-	-	
56	2.4 GS Over 1,000 kVa	-	-	
57	2.5 GS Diesel	-	-	
58	2.5G Gov't General Service Diesel	-	-	
59	4.1 Street and Area Lighting	-	-	
60	4.1G Gov't Street and Area Lighting	-	-	
61	**Total**	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Expenses																
1	Operating & Maintenance	1,115,316	584,305	-	-	2,653	214,816	65,005	6,910	12,231	37,753	41,701	11,291	9,507	2,607	91,007	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	68,661	-	68,661	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	812,107	-	812,107	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	401,179	158,284	-	-	1,268	125,126	38,535	4,267	7,553	22,217	24,715	6,010	4,006	1,504	7,693	-
	Expense Credits																
8	Sundry	(5,466)	(2,863)	-	-	(13)	(1,053)	(319)	(34)	(60)	(185)	(204)	(55)	(47)	(13)	(446)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(273)	(143)	-	-	(1)	(53)	(16)	(2)	(3)	(9)	(10)	(3)	(2)	(1)	(22)	-
12	Pole Attachments	(55,402)	-	-	-	-	(32,042)	(10,950)	-	-	(5,671)	(6,739)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(840)	-	-	-	-	-	-	-	-	-	-	-	-	-	(840)	-
16	Meter Test Revenues	(2,698)	-	-	-	-	-	-	-	-	-	-	-	(2,698)	-	-	-
17	**Total Expense Credits**	(64,679)	(3,007)	-	-	(14)	(33,147)	(11,285)	(36)	(63)	(5,866)	(6,953)	(58)	(2,747)	(13)	(1,308)	-
18	**Subtotal Expenses**	2,332,583	739,582	880,768	-	3,908	306,795	92,255	11,141	19,721	54,105	59,462	17,243	10,765	4,098	97,391	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	2,332,583	739,582	880,768	-	3,908	306,795	92,255	11,141	19,721	54,105	59,462	17,243	10,765	4,098	97,391	-
21	Return on Debt	412,602	103,200	1,449	-	1,633	162,934	50,852	5,224	9,246	28,146	31,884	7,990	5,041	1,773	3,230	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	2,745,185	842,782	882,217	-	5,541	469,729	143,108	16,365	28,968	82,251	91,347	25,233	15,806	5,870	100,621	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax ($)	PUB Assessment ($)	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	33,283	2,248	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	Production - Energy
3	Fuels-Diesel	-	-	Production - Energy
4	Fuels-Gas Turbine	-	-	Production - Energy
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.12
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(163)	(11)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on General Plant - Sch.2.2 L.18
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(8)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(171)**	**(12)**	
18	**Subtotal Expenses**	**33,112**	**2,236**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	**Subtotal Revenue Requirement Ex. Return**	**33,112**	**2,236**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**33,112**	**2,236**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Production																
1	Diesel	3,326,329	3,326,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**3,326,329**	**3,326,329**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	90,204	44,995	-	-	45,210	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	15,995	-	-	-	-	12,059	1,536	-	-	1,399	1,000	-	-	-	-	-
8	Poles	5,320,337	-	-	-	-	3,077,006	1,051,575	-	-	544,632	647,123	-	-	-	-	-
9	Primary Conductor & Equipment	761,458	-	-	-	-	675,413	86,045	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	335,429	-	-	-	-	-	-	121,090	214,339	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	198,216	-	-	-	-	-	-	-	-	115,560	82,656	-	-	-	-	-
13	Services	197,863	-	-	-	-	-	-	-	-	-	-	197,863	-	-	-	-
14	Meters	113,890	-	-	-	-	-	-	-	-	-	-	-	113,890	-	-	-
15	Street Lighting	45,683	-	-	-	-	-	-	-	-	-	-	-	-	45,683	-	-
16	**Subtotal Distribution**	**7,079,075**	**44,995**	-	-	**45,210**	**3,764,479**	**1,139,156**	**121,090**	**214,339**	**661,591**	**730,780**	**197,863**	**113,890**	**45,683**	-	-
17	**Subttl Prod, Trans, & Dist**	**10,405,404**	**3,371,324**	-	-	**45,210**	**3,764,479**	**1,139,156**	**121,090**	**214,339**	**661,591**	**730,780**	**197,863**	**113,890**	**45,683**	-	-
18	General	1,272,676	687,690	-	-	2,958	246,339	74,544	7,924	14,026	43,293	47,821	12,948	11,384	2,989	120,761	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	9,097	2,947	-	-	40	3,291	996	106	187	578	639	173	100	40	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**11,687,177**	**4,061,961**	-	-	**48,208**	**4,014,109**	**1,214,696**	**129,120**	**228,552**	**705,463**	**779,239**	**210,983**	**125,373**	**48,712**	**120,761**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.8
2	**Subtotal Production**	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	**Subtotal Transmission**	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	**Subtotal Distribution**	
17	**Subtl Prod, Trans, & Dist**	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.11, 12
19	Telecontrol - Specific	Specifically Assigned - Customer
20	Feasibility Studies	Production, Transmission - Demand
21	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
22	Software - Cust Acctng	Customer Accounting
23	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	1,084,155	1,084,155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,084,155**	**1,084,155**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	21,599	1,552	-	-	20,046	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	8,105	-	-	-	-	6,111	778	-	-	709	507	-	-	-	-	-
8	Poles	3,026,277	-	-	-	-	1,750,241	598,150	-	-	309,794	368,092	-	-	-	-	-
9	Primary Conductor & Equipment	302,743	-	-	-	-	268,533	34,210	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	179,795	-	-	-	-	-	-	64,906	114,889	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	66,755	-	-	-	-	-	-	-	-	38,918	27,837	-	-	-	-	-
13	Services	98,863	-	-	-	-	-	-	-	-	-	-	98,863	-	-	-	-
14	Meters	61,344	-	-	-	-	-	-	-	-	-	-	-	61,344	-	-	-
15	Street Lighting	21,878	-	-	-	-	-	-	-	-	-	-	-	-	21,878	-	-
16	**Subtotal Distribution**	**3,787,359**	**1,552**	**-**	**-**	**20,046**	**2,024,885**	**633,138**	**64,906**	**114,889**	**349,421**	**396,436**	**98,863**	**61,344**	**21,878**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**4,871,514**	**1,085,708**	**-**	**-**	**20,046**	**2,024,885**	**633,138**	**64,906**	**114,889**	**349,421**	**396,436**	**98,863**	**61,344**	**21,878**	**-**	**-**
18	General	437,010	236,138	-	-	1,016	84,587	25,597	2,721	4,816	14,866	16,421	4,446	3,909	1,026	41,467	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,744	1,280	-	-	24	2,387	747	77	135	412	467	117	72	26	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**5,314,268**	**1,323,126**	**-**	**-**	**21,086**	**2,111,860**	**659,481**	**67,703**	**119,840**	**364,699**	**413,324**	**103,426**	**65,325**	**22,931**	**41,467**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
				Production and													Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Production																
1	Diesel	307,160	307,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	30,176	30,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**337,335**	**337,335**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
8	Other	224,540	1,451	-	-	1,457	121,357	36,723	3,904	6,910	21,328	23,558	6,379	-	1,473	-	-
9	Meters	5,608	-	-	-	-	-	-	-	-	-	-	-	5,608	-	-	-
10	**Subtotal Distribution**	**230,148**	**1,451**	**-**	**-**	**1,457**	**121,357**	**36,723**	**3,904**	**6,910**	**21,328**	**23,558**	**6,379**	**5,608**	**1,473**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**567,483**	**338,786**	**-**	**-**	**1,457**	**121,357**	**36,723**	**3,904**	**6,910**	**21,328**	**23,558**	**6,379**	**5,608**	**1,473**	**-**	**-**
12	Customer Accounting	59,492	-	-	-	-	-	-	-	-	-	-	-	-	-	59,492	-
	Administrative & General:																
	Plant-Related:																
13	Production	48,877	48,877	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	42,060	267	-	-	269	22,366	6,768	719	1,273	3,931	4,342	1,176	677	271	-	-
16	Prod, Trans, Distn Plant	8,820	2,858	-	-	38	3,191	966	103	182	561	619	168	97	39	-	-
17	Prod,Trans, Distn & General Plt	2,503	870	-	-	10	860	260	28	49	151	167	45	27	10	26	-
18	Property Insurance	7,636	6,610	-	-	78	401	121	13	23	71	78	21	19	5	197	-
	Revenue Related:																
19	Municipal Tax	33,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	2,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	329,781	178,197	-	-	767	63,832	19,316	2,053	3,634	11,218	12,391	3,355	2,950	775	31,292	-
22	Prod, Trans, and Distn Expense-Related	13,132	7,840	-	-	34	2,808	850	90	160	494	545	148	130	34	-	-
23	**Subtotal Admin & General**	**488,340**	**245,519**	**-**	**-**	**1,196**	**93,459**	**28,281**	**3,006**	**5,321**	**16,425**	**18,143**	**4,912**	**3,898**	**1,134**	**31,515**	**-**
24	**Total Operating & Maintenance Expenses**	**1,115,316**	**584,305**	**-**	**-**	**2,653**	**214,816**	**65,005**	**6,910**	**12,231**	**37,753**	**41,701**	**11,291**	**9,507**	**2,607**	**91,007**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L8
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
19	Municipal Tax	33,283	-	Revenue-related
20	PUB Assessment	-	2,248	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**33,283**	**2,248**	
24	**Total Operating & Maintenance Expenses**	**33,283**	**2,248**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Production																
1	Diesel	111,416	111,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**111,416**	**111,416**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,201	149	-	-	1,052	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	394	-	-	-	-	297	38	-	-	34	25	-	-	-	-	-
8	Poles	156,008	-	-	-	-	90,227	30,835	-	-	15,970	18,976	-	-	-	-	-
9	Primary Conductor & Equipment	18,181	-	-	-	-	16,127	2,055	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	10,157	-	-	-	-	-	-	3,667	6,490	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,077	-	-	-	-	-	-	-	-	2,960	2,117	-	-	-	-	-
13	Services	5,053	-	-	-	-	-	-	-	-	-	-	5,053	-	-	-	-
14	Meters	3,197	-	-	-	-	-	-	-	-	-	-	-	3,197	-	-	-
15	Street Lighting	1,280	-	-	-	-	-	-	-	-	-	-	-	-	1,280	-	-
16	**Subtotal Distribution**	**200,550**	**149**	-	-	**1,052**	**106,651**	**32,928**	**3,667**	**6,490**	**18,965**	**21,117**	**5,053**	**3,197**	**1,280**	-	-
17	**Subtotal Prod Tran & Dist**	**311,966**	**111,565**	-	-	**1,052**	**106,651**	**32,928**	**3,667**	**6,490**	**18,965**	**21,117**	**5,053**	**3,197**	**1,280**	-	-
18	General	81,074	43,809	-	-	188	15,693	4,749	505	894	2,758	3,046	825	725	190	7,693	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	8,138	2,910	-	-	27	2,782	859	96	169	495	551	132	83	33	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**401,179**	**158,284**	-	-	**1,268**	**125,126**	**38,535**	**4,267**	**7,553**	**22,217**	**24,715**	**6,010**	**4,006**	**1,504**	**7,693**	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	5,314,268	1,323,126	-	-	21,086	2,111,860	659,481	67,703	119,840	364,699	413,324	103,426	65,325	22,931	41,467	-
2	Cash Working Capital	11,961	2,978	-	-	47	4,753	1,484	152	270	821	930	233	147	52	93	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	20,307	-	20,307	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	118,425	41,159	-	-	488	40,675	12,308	1,308	2,316	7,148	7,896	2,138	1,270	494	1,224	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	318,519	79,304	-	-	1,264	126,577	39,527	4,058	7,183	21,859	24,773	6,199	3,915	1,374	2,485	-
8	Total Rate Base	**5,783,479**	**1,446,567**	**20,307**	**-**	**22,886**	**2,283,865**	**712,801**	**73,222**	**129,609**	**394,527**	**446,923**	**111,995**	**70,658**	**24,850**	**45,269**	**-**
9	Less: Rural Portion	(5,783,479)	(1,446,567)	(20,307)	-	(22,886)	(2,283,865)	(712,801)	(73,222)	(129,609)	(394,527)	(446,923)	(111,995)	(70,658)	(24,850)	(45,269)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	412,602	103,200	1,449	-	1,633	162,934	50,852	5,224	9,246	28,146	31,884	7,990	5,041	1,773	3,230	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**412,602**	**103,200**	**1,449**	**-**	**1,633**	**162,934**	**50,852**	**5,224**	**9,246**	**28,146**	**31,884**	**7,990**	**5,041**	**1,773**	**3,230**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lightin Customer	Accounting Customer	Specifically Assigned Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	2,420	9,503	2,420	2,269	2,269	742	2,047	742	2,047	742	742	742	-	742	-
2	1.12 Domestic All Electric	-	111	375	111	104	104	19	94	19	94	19	19	19	-	19	-
3	2.1 GS 0-10 kW	-	209	1,171	209	196	196	137	176	137	176	137	274	274	-	137	-
4	2.2 GS 10-100 kW	-	852	4,245	852	799	799	63	721	63	721	63	509	509	-	63	-
5	2.3 GS 110-1,000 kVa	-	182	898	182	171	171	2	154	2	154	2	17	17	-	2	-
6	4.1 Street and Area Lighting	-	33	127	33	31	31	30	28	30	28	30	-	-	1	30	-
7	**Total**	**-**	**3,807**	**16,319**	**3,807**	**3,570**	**3,570**	**993**	**3,220**	**993**	**3,220**	**993**	**1,561**	**1,561**	**1**	**993**	**0**
	Ratios																
8	1.2 Domestic Diesel	-	0.6357	0.5823	0.6357	0.6357	0.6357	0.7472	0.6357	0.7472	0.6357	0.7472	0.4754	0.4754	-	0.7472	-
9	1.12 Domestic All Electric	-	0.0292	0.0230	0.0292	0.0292	0.0292	0.0191	0.0292	0.0191	0.0292	0.0191	0.0122	0.0122	-	0.0191	-
10	2.1 GS 0-10 kW	-	0.0548	0.0717	0.0548	0.0548	0.0548	0.1380	0.0548	0.1380	0.0548	0.1380	0.1756	0.1756	-	0.1380	-
11	2.2 GS 10-100 kW	-	0.2238	0.2602	0.2238	0.2238	0.2238	0.0634	0.2238	0.0634	0.2238	0.0634	0.3258	0.3258	-	0.0634	-
12	2.3 GS 110-1,000 kVa	-	0.0478	0.0550	0.0478	0.0478	0.0478	0.0020	0.0478	0.0020	0.0478	0.0020	0.0110	0.0110	-	0.0020	-
13	4.1 Street and Area Lighting	-	0.0087	0.0078	0.0087	0.0087	0.0087	0.0302	0.0087	0.0302	0.0087	0.0302	-	-	1.0000	0.0302	-
14	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**0.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	729,206	729,206
2	1.12 Domestic All Electric	27,591	27,591
3	2.1 GS 0-10 kW	130,749	130,749
4	2.2 GS 10-100 kW	366,667	366,667
5	2.3 GS 110-1,000 kVa	84,626	84,626
6	4.1 Street and Area Lighting	32,775	32,775
7	**Total**	**1,371,614**	**1,371,614**
	Ratios		
8	1.2 Domestic Diesel	0.5316	0.5316
9	1.12 Domestic All Electric	0.0201	0.0201
10	2.1 GS 0-10 kW	0.0953	0.0953
11	2.2 GS 10-100 kW	0.2673	0.2673
12	2.3 GS 110-1,000 kVa	0.0617	0.0617
13	4.1 Street and Area Lighting	0.0239	0.0239
14	**Total**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmsn Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	1,454,994	470,135	512,890	-	2,484	195,022	68,936	7,082	14,736	34,393	44,432	8,198	5,118	-	72,774	-
2	1.12 Domestic All Electric	58,998	21,603	20,218	-	114	8,961	1,765	325	377	1,580	1,138	210	131	-	1,863	-
3	2.1 GS 0-10 kW	169,667	40,506	63,195	-	214	16,803	12,728	610	2,721	2,963	8,204	3,027	1,890	-	13,437	-
4	2.2 GS 10-100 kW	514,442	165,533	229,133	-	875	68,667	5,853	2,494	1,251	12,110	3,773	5,618	3,508	-	6,179	-
5	2.3 GS 110-1,000 kVa	104,862	35,375	48,475	-	187	14,674	186	533	40	2,588	120	189	118	-	196	-
6	4.1 Street and Area Lighting	29,621	6,430	6,857	-	34	2,667	2,787	97	596	470	1,796	-	-	4,098	2,942	-
7	**Total**	**2,332,583**	**739,582**	**880,768**	**-**	**3,908**	**306,795**	**92,255**	**11,141**	**19,721**	**54,105**	**59,462**	**17,243**	**10,765**	**4,098**	**97,391**	**-**
	Allocated Return on Debt																
8	1.2 Domestic Diesel	269,611	65,602	844	-	1,038	103,574	37,998	3,321	6,909	17,892	23,825	3,799	2,397	-	2,413	-
9	1.12 Domestic All Electric	10,810	3,014	33	-	48	4,759	973	153	177	822	610	97	61	-	62	-
10	2.1 GS 0-10 kW	32,021	5,652	104	-	89	8,924	7,016	286	1,276	1,542	4,399	1,403	885	-	446	-
11	2.2 GS 10-100 kW	78,064	23,098	377	-	365	36,468	3,226	1,169	587	6,300	2,023	2,603	1,642	-	205	-
12	2.3 GS 110-1,000 kVa	14,818	4,936	80	-	78	7,793	102	250	19	1,346	64	88	55	-	7	-
13	4.1 Street and Area Lighting	7,279	897	11	-	14	1,417	1,536	45	279	245	963	-	-	1,773	98	-
14	**Total**	**412,602**	**103,200**	**1,449**	**-**	**1,633**	**162,934**	**50,852**	**5,224**	**9,246**	**28,146**	**31,884**	**7,990**	**5,041**	**1,773**	**3,230**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line No.	Description	Municipal Tax ($)	PUB Assessment ($)	Basis of Proration
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	17,604	1,189	
2	1.12 Domestic All Electric	666	45	
3	2.1 GS 0-10 kW	3,156	213	
4	2.2 GS 10-100 kW	8,852	598	
5	2.3 GS 110-1,000 kVa	2,043	138	
6	4.1 Street and Area Lighting	791	53	
7	**Total**	**33,112**	**2,236**	
	Allocated Return on Debt			
8	1.2 Domestic Diesel	-	-	
9	1.12 Domestic All Electric	-	-	
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	-	-	
13	4.1 Street and Area Lighting	-	-	
14	**Total**	-	-	
	Allocated Return on Equity			
15	All Classes	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Total Revenue Requirement																
16	1.2 Domestic Diesel	1,724,604	535,737	513,733	-	3,522	298,596	106,934	10,403	21,646	52,285	68,257	11,997	7,515	-	75,187	-
17	1.12 Domestic All Electric	69,808	24,617	20,251	-	162	13,721	2,738	478	554	2,403	1,748	307	192	-	1,925	-
18	2.1 GS 0-10 kW	201,687	46,158	63,299	-	303	25,726	19,744	896	3,997	4,505	12,603	4,430	2,775	-	13,882	-
19	2.2 GS 10-100 kW	592,506	188,631	229,510	-	1,240	105,135	9,079	3,663	1,838	18,409	5,795	8,222	5,150	-	6,384	-
20	2.3 GS 110-1,000 kVa	119,680	40,311	48,555	-	265	22,468	288	783	58	3,934	184	277	174	-	203	-
21	4.1 Street and Area Lighting	36,900	7,328	6,869	-	48	4,084	4,323	142	875	715	2,760	-	-	5,870	3,040	-
22	**Total**	**2,745,185**	**842,782**	**882,217**	**-**	**5,541**	**469,729**	**143,108**	**16,365**	**28,968**	**82,251**	**91,347**	**25,233**	**15,806**	**5,870**	**100,621**	**-**
	Re-classification of Revenue-Related																
23	1.2 Domestic Diesel	0	5,902	5,660	-	39	3,290	1,178	115	238	576	752	132	83	-	828	-
24	1.12 Domestic All Electric	-	253	208	-	2	141	28	5	6	25	18	3	2	-	20	-
25	2.1 GS 0-10 kW	0	784	1,075	-	5	437	335	15	68	77	214	75	47	-	236	-
26	2.2 GS 10-100 kW	(0)	3,057	3,720	-	20	1,704	147	59	30	298	94	133	83	-	103	-
27	2.3 GS 110-1,000 kVa	0	748	901	-	5	417	5	15	1	73	3	5	3	-	4	-
28	4.1 Street and Area Lighting	(0)	172	161	-	1	96	101	3	21	17	65	-	-	138	71	-
29	**Total**	**0**	**10,917**	**11,725**	**-**	**72**	**6,084**	**1,795**	**212**	**363**	**1,065**	**1,146**	**349**	**219**	**138**	**1,262**	**-**
	Total Allocated Revenue Requirement																
30	1.2 Domestic Diesel	1,724,604	541,639	519,393	-	3,561	301,885	108,112	10,518	21,884	52,861	69,009	12,129	7,598	-	76,015	-
31	1.12 Domestic All Electric	69,808	24,871	20,459	-	164	13,862	2,766	483	560	2,427	1,766	310	194	-	1,945	-
32	2.1 GS 0-10 kW	201,687	46,942	64,374	-	309	26,163	20,079	912	4,064	4,581	12,817	4,505	2,822	-	14,118	-
33	2.2 GS 10-100 kW	592,506	191,688	233,230	-	1,260	106,838	9,226	3,722	1,868	18,708	5,889	8,355	5,233	-	6,487	-
34	2.3 GS 110-1,000 kVa	119,680	41,059	49,456	-	270	22,885	294	797	59	4,007	187	282	177	-	206	-
35	4.1 Street and Area Lighting	36,900	7,499	7,030	-	49	4,180	4,425	146	896	732	2,824	-	-	6,008	3,111	-
36	**Total**	**2,745,185**	**853,699**	**893,942**	**-**	**5,613**	**475,813**	**144,903**	**16,577**	**29,331**	**83,316**	**92,493**	**25,582**	**16,025**	**6,008**	**101,883**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line No.	Description	Municipal Tax ($)	PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
16	1.2 Domestic Diesel	17,604	1,189	
17	1.12 Domestic All Electric	666	45	
18	2.1 GS 0-10 kW	3,156	213	
19	2.2 GS 10-100 kW	8,852	598	
20	2.3 GS 110-1,000 kVa	2,043	138	
21	4.1 Street and Area Lighting	791	53	
22	**Total**	**33,112**	**2,236**	
	Re-classification of Revenue-Related			
23	1.2 Domestic Diesel	(17,604)	(1,189)	Re-classification to demand, energy and customer is based on rate class revenue
24	1.12 Domestic All Electric	(666)	(45)	requirements excluding revenue-related items.
25	2.1 GS 0-10 kW	(3,156)	(213)	
26	2.2 GS 10-100 kW	(8,852)	(598)	
27	2.3 GS 110-1,000 kVa	(2,043)	(138)	
28	4.1 Street and Area Lighting	(791)	(53)	
29	**Total**	**(33,112)**	**(2,236)**	
	Total Allocated Revenue Requirement			
30	1.2 Domestic Diesel	-	-	
31	1.12 Domestic All Electric	-	-	
32	2.1 GS 0-10 kW	-	-	
33	2.2 GS 10-100 kW	-	-	
34	2.3 GS 110-1,000 kVa	-	-	
35	4.1 Street and Area Lighting	-	-	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Expenses																
1	Operating & Maintenance	4,294,520	471,049	-	420,358	500,149	657,640	175,418	117,072	207,228	120,879	124,394	103,282	91,168	30,612	1,005,608	145
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	15,408	15,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	85,682	85,682	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,433,927	1,094,394	1,339,533	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	106,235	-	-	-	106,235	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,589,389	1,004,888	-	585,356	170,708	303,703	80,314	57,337	101,492	56,331	58,252	48,979	24,731	15,884	81,314	100
	Expense Credits																
8	Sundry	(21,046)	(2,308)	-	(2,060)	(2,451)	(3,223)	(860)	(574)	(1,016)	(592)	(610)	(506)	(447)	(150)	(4,928)	(1)
9	Building Rental Income	(6,828)	(2,273)	-	(1,794)	(682)	(879)	(227)	(151)	(268)	(156)	(161)	(134)	(64)	(40)	-	(0)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,052)	(115)	-	(103)	(123)	(161)	(43)	(29)	(51)	(30)	(30)	(25)	(22)	(8)	(246)	(0)
12	Pole Attachments	(203,476)	-	-	-	-	(117,680)	(40,217)	-	-	(20,829)	(24,749)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(18,708)	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,708)	-
16	Meter Test Revenues	(25,357)	-	-	-	-	-	-	-	-	-	-	-	(25,357)	-	-	-
17	**Total Expense Credits**	**(276,467)**	**(4,697)**	**-**	**(3,957)**	**(3,255)**	**(121,943)**	**(41,347)**	**(754)**	**(1,334)**	**(21,608)**	**(25,550)**	**(665)**	**(25,890)**	**(197)**	**(23,883)**	**(1)**
18	**Subtotal Expenses**	**9,248,693**	**2,666,724**	**1,339,533**	**1,001,757**	**773,837**	**839,400**	**214,385**	**173,656**	**307,385**	**155,601**	**157,096**	**151,595**	**90,008**	**46,299**	**1,063,039**	**244**
19	Disposal Gain / Loss	17,498	4,749	-	6,076	1,436	1,996	525	393	696	374	383	364	147	119	238	2
20	**Subtotal Revenue Requirement Ex. Return**	**9,266,191**	**2,671,473**	**1,339,533**	**1,007,833**	**775,273**	**841,396**	**214,911**	**174,049**	**308,082**	**155,975**	**157,480**	**151,960**	**90,155**	**46,418**	**1,063,277**	**245**
21	Return on Debt	3,561,324	975,516	-	1,227,495	292,671	406,265	106,887	79,884	141,402	75,975	77,943	73,885	29,960	24,085	49,005	351
22	Return on Equity	652,010	178,598	-	224,731	53,582	74,379	19,569	14,625	25,888	13,910	14,270	13,527	5,485	4,409	8,972	64
23	**Total Revenue Requirement**	**13,479,526**	**3,825,587**	**1,339,533**	**2,460,059**	**1,121,526**	**1,322,040**	**341,366**	**268,559**	**475,371**	**245,860**	**249,693**	**239,371**	**125,600**	**74,912**	**1,121,254**	**661**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	245,184	24,335	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,202)	(119)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on General Plant - Sch.2.2 L.19
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(60)	(6)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	**Total Expense Credits**	**(1,262)**	**(125)**	
18	**Subtotal Expenses**	**243,922**	**24,210**	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	**243,922**	**24,210**	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.8
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.10
23	**Total Revenue Requirement**	**243,922**	**24,210**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,483,441	3,483,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,972,725**	**25,972,725**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,538,092	-	-	16,083,896	-	454,196	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,334,238	-	-	4,416,794	912,390	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**21,872,330**	-	-	**20,500,690**	912,390	454,196	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,876,688	-	-	-	6,876,688	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	412,065	-	-	-	-	310,676	39,579	-	-	36,035	25,775	-	-	-	-	-
9	Poles	11,577,159	-	-	-	-	6,695,627	2,288,249	-	-	1,185,131	1,408,153	-	-	-	-	-
10	Primary Conductor & Eqpt	2,336,007	-	-	-	-	2,072,038	263,969	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	515,827	-	-	-	-	515,827	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,791,523	-	-	-	-	-	-	1,729,740	3,061,783	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	968,802	-	-	-	-	-	-	-	-	564,812	403,991	-	-	-	-	-
14	Services	1,525,983	-	-	-	-	-	-	-	-	-	-	1,525,983	-	-	-	-
15	Meters	732,296	-	-	-	-	-	-	-	-	-	-	-	732,296	-	-	-
16	Street Lighting	452,294	-	-	-	-	-	-	-	-	-	-	-	-	452,294	-	-
17	**Subtotal Distribution**	**30,188,644**	-	-	-	6,876,688	**9,594,168**	**2,591,796**	**1,729,740**	**3,061,783**	**1,785,978**	**1,837,918**	**1,525,983**	**732,296**	**452,294**	-	-
18	**Subttl Prod, Trans, & Dist**	**78,033,699**	**25,972,725**	-	**20,500,690**	7,789,077	**10,048,364**	**2,591,796**	**1,729,740**	**3,061,783**	**1,785,978**	**1,837,918**	**1,525,983**	**732,296**	**452,294**	-	**5,054**
19	General	6,431,826	471,138	-	475,038	795,480	1,070,827	286,916	191,485	338,944	197,711	203,461	168,929	163,335	50,070	2,018,302	190
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	68,223	22,707	-	17,923	6,810	8,785	2,266	1,512	2,677	1,561	1,607	1,334	640	395	-	4
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**84,533,748**	**26,466,571**	-	**20,993,652**	**8,591,368**	**11,127,975**	**2,880,978**	**1,922,737**	**3,403,404**	**1,985,250**	**2,042,986**	**1,696,246**	**896,272**	**502,759**	**2,018,302**	**5,248**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.9
2	Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	
	Transmission	
4	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	
7	Substations	Production - Demand; Dist Substns - Demand
8	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
14	Services	Services Customer
15	Meters	Meters - Customer
16	Street Lighting	Street Lighting - Customer
17	**Subtotal Distribution**	
18	**Subttl Prod, Trans, & Dist**	
19	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch2.4 L.11, 12
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
23	Software - Cust Acctng	
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
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 and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	11,466,748	11,466,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	875,096	875,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**12,341,844**	**12,341,844**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	12,589,120	-	-	12,459,557	-	129,563	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,272,354	-	-	3,372,393	895,441	-	-	-	-	-	-	-	-	-	-	4,521
6	**Subtotal Transmission**	**16,861,475**	-	-	**15,831,950**	**895,441**	**129,563**	-	-	-	-	-	-	-	-	-	**4,521**
	Distribution																
7	Substations	2,633,357	-	-	-	2,633,357	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	145,408	-	-	-	-	109,630	13,966	-	-	12,716	9,095	-	-	-	-	-
9	Poles	5,905,175	-	-	-	-	3,415,246	1,167,170	-	-	604,501	718,258	-	-	-	-	-
10	Primary Conductor & Eqpt	983,949	-	-	-	-	872,763	111,186	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	389,197	-	-	-	-	389,197	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,701,291	-	-	-	-	-	-	975,166	1,726,125	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	521,267	-	-	-	-	-	-	-	-	303,898	217,368	-	-	-	-	-
14	Services	905,253	-	-	-	-	-	-	-	-	-	-	905,253	-	-	-	-
15	Meters	335,637	-	-	-	-	-	-	-	-	-	-	-	335,637	-	-	-
16	Street Lighting	297,124	-	-	-	-	-	-	-	-	-	-	-	-	297,124	-	-
17	**Subtotal Distribution**	**14,817,658**	-	-	-	**2,633,357**	**4,786,837**	**1,292,322**	**975,166**	**1,726,125**	**921,115**	**944,722**	**905,253**	**335,637**	**297,124**	-	-
18	**Subttl Prod, Trans, & Dist**	**44,020,977**	**12,341,844**	-	**15,831,950**	**3,528,798**	**4,916,400**	**1,292,322**	**975,166**	**1,726,125**	**921,115**	**944,722**	**905,253**	**335,637**	**297,124**	-	**4,521**
19	General	1,999,503	146,466	-	147,678	247,296	332,895	89,195	59,528	105,370	61,464	63,251	52,516	50,777	15,565	627,442	59
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	51,904	14,552	-	18,667	4,161	5,797	1,524	1,150	2,035	1,086	1,114	1,067	396	350	-	5
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**46,072,383**	**12,502,861**	-	**15,998,295**	**3,780,255**	**5,255,092**	**1,383,042**	**1,035,844**	**1,833,530**	**983,665**	**1,009,087**	**958,836**	**386,810**	**313,039**	**627,442**	**4,585**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution: Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	123,558	123,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	28,458	28,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**152,017**	**152,017**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
4	Transmission Lines	47,654	-	-	46,345	-	1,309	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	46,816	-	-	38,764	8,008	-	-	-	-	-	-	-	-	-	-	44
6	Other	72,727	-	-	68,166	3,034	1,510	-	-	-	-	-	-	-	-	-	17
7	**Subtotal Transmission**	**167,197**	**-**	**-**	**153,275**	**11,041**	**2,819**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**61**
	Distribution																
8	Other	1,052,147	-	-	-	245,627	342,693	92,576	61,784	109,363	63,793	65,648	54,506	-	16,155	-	-
9	Meters	52,702	-	-	-	-	-	-	-	-	-	-	-	52,702	-	-	-
10	**Subtotal Distribution**	**1,104,849**	**-**	**-**	**-**	**245,627**	**342,693**	**92,576**	**61,784**	**109,363**	**63,793**	**65,648**	**54,506**	**52,702**	**16,155**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**1,424,062**	**152,017**	**-**	**153,275**	**256,669**	**345,512**	**92,576**	**61,784**	**109,363**	**63,793**	**65,648**	**54,506**	**52,702**	**16,155**	**-**	**61**
12	Customer Accounting	651,223	-	-	-	-	-	-	-	-	-	-	-	-	-	651,223	-
	Administrative & General:																
	Plant-Related:																
13	Production	58,172	58,172	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	66,372	-	-	62,209	2,769	1,378	-	-	-	-	-	-	-	-	-	15
15	Distribution	187,587	-	-	-	42,731	59,617	16,105	10,748	19,025	11,098	11,421	9,482	4,550	2,810	-	-
16	Prod, Trans, Distn Plant	66,148	22,017	-	17,378	6,603	8,518	2,197	1,466	2,595	1,514	1,558	1,294	621	383	-	4
17	Prod, Trans, Distn & General Plt	391,675	122,629	-	97,271	39,807	51,560	13,349	8,909	15,769	9,198	9,466	7,859	4,153	2,329	9,352	24
18	Property Insurance	55,235	32,738	-	6,056	10,628	1,326	355	237	420	245	252	209	202	62	2,499	6
	Revenue-Related:																
19	Municipal Tax	245,184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	24,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,091,572	79,959	-	80,621	135,004	181,735	48,694	32,498	57,524	33,554	34,530	28,670	27,720	8,498	342,535	32
22																	
	Prod,Trans & Distn Expense-Related	32,955	3,518	-	3,547	5,940	7,996	2,142	1,430	2,531	1,476	1,519	1,261	1,220	374	-	1
23	**Subtotal Admin & General**	**2,219,235**	**319,032**	**-**	**267,083**	**243,481**	**312,128**	**82,842**	**55,288**	**97,864**	**57,085**	**58,746**	**48,775**	**38,466**	**14,457**	**354,385**	**84**
24	**Total Operating & Maintenance Expenses**	**4,294,520**	**471,049**	**-**	**420,358**	**500,149**	**657,640**	**175,418**	**117,072**	**207,228**	**120,879**	**124,394**	**103,282**	**91,168**	**30,612**	**1,005,608**	**145**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	**Subtotal Production**	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	**Subtotal Transmission**	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	**Subtotal Distribution**	-	-	
11	**Subttl Prod, Trans, & Dist**	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	245,184	-	Revenue-related
20	PUB Assessment	-	24,335	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22				
	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	**Subtotal Admin & General**	**245,184**	**24,335**	
24	**Total Operating & Maintenance Expenses**	**245,184**	**24,335**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution: Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	59,314	59,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**960,843**	**960,843**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	456,030	-	-	441,062	-	14,967	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	113,876	-	-	110,761	3,025	-	-	-	-	-	-	-	-	-	-	90
6	**Subtotal Transmission**	**569,905**	-	-	**551,823**	**3,025**	**14,967**	-	-	-	-	-	-	-	-	-	**90**
	Distribution																
7	Substations	132,110	-	-	-	132,110	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	6,581	-	-	-	-	4,962	632	-	-	576	412	-	-	-	-	-
9	Poles	311,255	-	-	-	-	180,014	61,520	-	-	31,863	37,859	-	-	-	-	-
10	Primary Conductor & Eqpt	42,964	-	-	-	-	38,109	4,855	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	15,886	-	-	-	-	15,886	-	-	-	-	-	-	-	-	-	-
12	Transformers	133,965	-	-	-	-	-	-	48,361	85,604	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	25,210	-	-	-	-	-	-	-	-	14,698	10,513	-	-	-	-	-
14	Services	41,101	-	-	-	-	-	-	-	-	-	-	41,101	-	-	-	-
15	Meters	17,689	-	-	-	-	-	-	-	-	-	-	-	17,689	-	-	-
16	Street Lighting	13,514	-	-	-	-	-	-	-	-	-	-	-	-	13,514	-	-
17	**Subtotal Distribution**	**740,274**	-	-	-	**132,110**	**238,970**	**67,007**	**48,361**	**85,604**	**47,136**	**48,783**	**41,101**	**17,689**	**13,514**	-	-
18	**Subttl Prod, Trans, & Dist**	**2,271,023**	**960,843**	-	**551,823**	**135,135**	**253,938**	**67,007**	**48,361**	**85,604**	**47,136**	**48,783**	**41,101**	**17,689**	**13,514**	-	**90**
19	General	259,126	18,981	-	19,138	32,048	43,142	11,559	7,715	13,655	7,965	8,197	6,806	6,580	2,017	81,314	8
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	59,239	25,064	-	14,394	3,525	6,624	1,748	1,262	2,233	1,230	1,272	1,072	461	353	-	2
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**2,589,389**	**1,004,888**	-	**585,356**	**170,708**	**303,703**	**80,314**	**57,337**	**101,492**	**56,331**	**58,252**	**48,979**	**24,731**	**15,884**	**81,314**	**100**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production and Transmission Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	46,072,383	12,502,861	-	15,998,295	3,780,255	5,255,092	1,383,042	1,035,844	1,833,530	983,665	1,009,087	958,836	386,810	313,039	627,442	4,585
2	Cash Working Capital	103,697	28,141	-	36,008	8,508	11,828	3,113	2,331	4,127	2,214	2,271	2,158	871	705	1,412	10
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	38,151	38,151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	87,188	87,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	856,571	268,183	-	212,726	87,055	112,759	29,193	19,483	34,486	20,116	20,701	17,188	9,082	5,094	20,451	53
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,761,417	749,378	-	958,882	226,575	314,972	82,895	62,085	109,895	58,957	60,481	57,469	23,184	18,762	37,607	275
8	Total Rate Base	**49,919,408**	**13,673,902**	**-**	**17,205,911**	**4,102,394**	**5,694,650**	**1,498,242**	**1,119,743**	**1,982,039**	**1,064,953**	**1,092,540**	**1,035,651**	**419,947**	**337,601**	**686,913**	**4,923**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**49,919,408**	**13,673,902**	**-**	**17,205,911**	**4,102,394**	**5,694,650**	**1,498,242**	**1,119,743**	**1,982,039**	**1,064,953**	**1,092,540**	**1,035,651**	**419,947**	**337,601**	**686,913**	**4,923**
11	Return on Debt	3,561,324	975,516	-	1,227,495	292,671	406,265	106,887	79,884	141,402	75,975	77,943	73,885	29,960	24,085	49,005	351
12	Return on Equity	652,010	178,598	-	224,731	53,582	74,379	19,569	14,625	25,888	13,910	14,270	13,527	5,485	4,409	8,972	64
13	Return on Rate Base	**4,213,334**	**1,154,115**	**-**	**1,452,226**	**346,253**	**480,644**	**126,456**	**94,509**	**167,289**	**89,885**	**92,213**	**87,412**	**35,445**	**28,494**	**57,977**	**416**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 24
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Demand
5	Fuel Inventory - Gas Turbine	Production - Demand
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 24
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.13
12	Return on Equity	L.10 x Sch.1.1,p2,L.16
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	87,442	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	70,231	280,561	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	4,531	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	2,466	10,166	2,177	2,090	2,090	712	1,959	712	1,959	712	712	712	-	712	-
5	1.1A Domestic All Electric	-	74,423	309,916	65,701	63,076	63,076	7,143	59,120	7,143	59,120	7,143	7,143	7,143		7,143	
6	2.1GS 0-10 kW	-	849	4,773	750	720	720	399	675	399	675	399	798	798	-	399	-
7	2.2GS 10-100 kW	-	12,865	68,184	11,358	10,904	10,904	609	8,885	609	8,885	609	4,917	4,917	-	609	-
8	2.3GS 110-1,000 kVa	-	21,093	102,116	18,621	17,877	17,877	122	14,640	122	14,640	122	1,044	1,044	-	122	-
9	2.4GS Over 1,000 kVa	-	13,661	78,217	12,060	11,578	11,578	6	10,852	6	10,852	6	51	51	-	6	-
10	4.1Street and Area Lighting	-	447	1,796	395	379	379	277	355	277	355	277	-	-	1	277	-
11	**Subtotal Rural**		**125,804**	**575,167**	**111,060**	**106,623**	**106,623**	**9,268**	**96,484**	**9,268**	**96,484**	**9,268**	**14,666**	**14,666**	**1**	**9,268**	**-**
12	**Total Labrador Interconnected**		**196,035**	**947,700**	**173,060**	**106,623**	**106,623**	**9,269**	**96,484**	**9,269**	**96,484**	**9,269**	**14,666**	**14,666**	**1**	**9,269**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0923	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3583	0.2960	0.3583	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0048	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0126	0.0107	0.0126	0.0196	0.0196	0.0768	0.0203	0.0768	0.0203	0.0768	0.0485	0.0485	-	0.0768	-
17	1.1A Domestic All Electric	-	0.3796	0.3270	0.3796	0.5916	0.5916	0.7706	0.6127	0.7706	0.6127	0.7706	0.4871	0.4871	-	0.7706	-
18	2.1GS 0-10 kW	-	0.0043	0.0050	0.0043	0.0067	0.0067	0.0430	0.0070	0.0430	0.0070	0.0430	0.0544	0.0544	-	0.0430	-
19	2.2GS 10-100 kW	-	0.0656	0.0719	0.0656	0.1023	0.1023	0.0657	0.0921	0.0657	0.0921	0.0657	0.3353	0.3353	-	0.0657	-
20	2.3GS 110-1,000 kVa	-	0.1076	0.1078	0.1076	0.1677	0.1677	0.0131	0.1517	0.0131	0.1517	0.0131	0.0712	0.0712	-	0.0131	-
21	2.4GS Over 1,000 kVa	-	0.0697	0.0825	0.0697	0.1086	0.1086	0.0006	0.1125	0.0006	0.1125	0.0006	0.0035	0.0035	-	0.0006	-
22	4.1Street and Area Lighting	-	0.0023	0.0019	0.0023	0.0036	0.0036	0.0299	0.0037	0.0299	0.0037	0.0299	-	-	1.0000	0.0299	-
23	**Subtotal Rural**		**0.6417**	**0.6069**	**0.6417**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
24	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.1320	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0196	0.0153	0.0196	0.0196	0.0196	0.0768	0.0203	0.0768	0.0203	0.0768	0.0485	0.0485	-	0.0768	-
27	1.1A Domestic All Electric	-	0.5916	0.4677	0.5916	0.5916	0.5916	0.7706	0.6127	0.7706	0.6127	0.7706	0.4871	0.4871	-	0.7706	-
28	2.1GS 0-10 kW	-	0.0067	0.0072	0.0067	0.0067	0.0067	0.0430	0.0070	0.0430	0.0070	0.0430	0.0544	0.0544	-	0.0430	-
29	2.2GS 10-100 kW	-	0.1023	0.1029	0.1023	0.1023	0.1023	0.0657	0.0921	0.0657	0.0921	0.0657	0.3353	0.3353	-	0.0657	-
30	2.3GS 110-1,000 kVa	-	0.1677	0.1541	0.1677	0.1677	0.1677	0.0131	0.1517	0.0131	0.1517	0.0131	0.0712	0.0712	-	0.0131	-
31	2.4GS Over 1,000 kVa	-	0.1086	0.1180	0.1086	0.1086	0.1086	0.0006	0.1125	0.0006	0.1125	0.0006	0.0035	0.0035	-	0.0006	-
32	4.1Street and Area Lighting	-	0.0036	0.0027	0.0036	0.0036	0.0036	0.0299	0.0037	0.0299	0.0037	0.0299	-	-	1.0000	0.0299	-
33	**Subtotal Rural**		**1.0000**	**0.8680**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**0.9999**	**1.0000**	**1.0000**	**1.0000**	**0.9999**	**-**
34	**Total Labrador Interconnected**		**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	3,363,030
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	206,586	206,586
5	1.1A Domestic All Electric	5,560,637	5,560,637
6	2.1GS 0-10 kW	148,782	148,782
7	2.2GS 10-100 kW	1,650,655	1,650,655
8	2.3GS 110-1,000 kVa	2,173,122	2,173,122
9	2.4GS Over 1,000 kVa	186,109	1,567,094
10	4.1Street and Area Lighting	178,320	178,320
11	**Subtotal Rural**	**10,104,211**	**11,485,196**
12	**Total Labrador Interconnected**	**10,104,211**	**14,848,226**
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2265
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0204	0.0139
17	1.1A Domestic All Electric	0.5503	0.3745
18	2.1GS 0-10 kW	0.0147	0.0100
19	2.2GS 10-100 kW	0.1634	0.1112
20	2.3GS 110-1,000 kVa	0.2151	0.1464
21	2.4GS Over 1,000 kVa	0.0184	0.1055
22	4.1Street and Area Lighting	0.0176	0.0120
23	**Subtotal Rural**	**1.0000**	**0.7735**
24	**Total Labrador Interconnected**	**1.0000**	**1.0000**
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2265
	Rural		
26	1.1Domestic	0.0204	0.0139
27	1.1A Domestic All Electric	0.5503	0.3745
28	2.1GS 0-10 kW	0.0147	0.0100
29	2.2GS 10-100 kW	0.1634	0.1112
30	2.3GS 110-1,000 kVa	0.2151	0.1464
31	2.4GS Over 1,000 kVa	0.0184	0.1055
32	4.1Street and Area Lighting	0.0176	0.0120
33	**Subtotal Rural**	**1.0000**	**0.7735**
34	**Total Labrador Interconnected**	**1.0000**	**1.0000**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Boiler	129,512	-	123,595	-	-	-	23	-	33	-	17	-	-	-	115	245
2	IOCC Firm	1,714,697	957,073	396,561	361,063	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	6,404	-	6,404	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	250,063	33,604	14,369	12,677	15,196	16,492	16,508	3,534	23,665	3,167	12,097	7,378	4,377	-	81,676	-
5	1.1A Domestic All Electric	4,598,489	1,014,199	438,053	382,614	458,634	497,751	165,617	106,647	237,418	95,572	121,359	74,014	43,911	-	819,397	-
6	2.1GS 0-10 kW	127,974	11,572	6,746	4,366	5,233	5,679	9,251	1,217	13,262	1,090	6,779	8,269	4,906	-	45,771	-
7	2.2GS 10-100 kW	771,890	175,323	96,376	66,142	79,283	86,045	14,125	16,028	20,249	14,363	10,351	50,951	30,229	-	69,886	-
8	2.3GS 110-1,000 kVa	957,519	287,452	144,336	108,443	129,990	141,076	2,824	26,409	4,048	23,666	2,069	10,816	6,417	-	13,970	-
9	2.4GS Over 1,000 kVa	588,636	186,159	110,556	70,230	84,184	91,364	139	19,575	199	17,542	102	533	316	-	688	-
10	4.1Street and Area Lighting	121,007	6,090	2,538	2,298	2,754	2,989	6,423	640	9,207	574	4,706	-	-	46,418	31,776	-
11	**Subtotal Rural**	**7,415,578**	**1,714,399**	**812,973**	**646,770**	**775,273**	**841,396**	**214,888**	**174,049**	**308,048**	**155,975**	**157,463**	**151,960**	**90,155**	**46,418**	**1,063,162**	**-**
12	**Total**	**9,266,191**	**2,671,473**	**1,339,533**	**1,007,833**	**775,273**	**841,396**	**214,911**	**174,049**	**308,082**	**155,975**	**157,480**	**151,960**	**90,155**	**46,418**	**1,063,277**	**245**
	Allocated Return on Debt																
13	CFB - Goose Bay Boiler	392	-	-	-	-	-	12	-	15	-	8	-	-	-	5	351
14	IOCC Firm	789,244	349,485	-	439,759	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
16	1.1Domestic	78,441	12,271	-	15,440	5,737	7,963	8,211	1,622	10,862	1,542	5,987	3,587	1,455	-	3,764	-
17	1.1A Domestic All Electric	1,685,076	370,346	-	466,007	173,137	240,337	82,371	48,948	108,969	46,553	60,066	35,986	14,592	-	37,765	-
18	2.1GS 0-10 kW	37,153	4,226	-	5,317	1,975	2,742	4,601	558	6,087	531	3,355	4,020	1,630	-	2,110	-
19	2.2GS 10-100 kW	289,890	64,021	-	80,558	29,930	41,547	7,025	7,356	9,294	6,996	5,123	24,773	10,045	-	3,221	-
20	2.3GS 110-1,000 kVa	390,205	104,966	-	132,079	49,072	68,118	1,404	12,121	1,858	11,528	1,024	5,259	2,132	-	644	-
21	2.4GS Over 1,000 kVa	247,546	67,978	-	85,537	31,780	44,115	69	8,985	92	8,545	50	259	105	-	32	-
22	4.1Street and Area Lighting	43,377	2,224	-	2,798	1,040	1,443	3,194	294	4,226	280	2,329	-	-	24,085	1,465	-
23	**Subtotal Rural**	**2,771,689**	**626,031**	**-**	**787,737**	**292,671**	**406,265**	**106,875**	**79,884**	**141,386**	**75,975**	**77,935**	**73,885**	**29,960**	**24,085**	**49,000**	**-**
24	**Total**	**3,561,324**	**975,516**	**-**	**1,227,495**	**292,671**	**406,265**	**106,887**	**79,884**	**141,402**	**75,975**	**77,943**	**73,885**	**29,960**	**24,085**	**49,005**	**351**
	Allocated Return on Equity																
25	CFB - Goose Bay Boiler	72	-	-	-	-	-	2	-	3	-	2	-	-	-	1	64
26	IOCC Firm	144,495	63,984	-	80,511	-	-	-	-	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
28	1.1Domestic	14,361	2,247	-	2,827	1,050	1,458	1,503	297	1,989	282	1,096	657	266	-	689	-
29	1.1A Domestic All Electric	308,505	67,803	-	85,317	31,698	44,001	15,080	8,961	19,950	8,523	10,997	6,588	2,672	-	6,914	-
30	2.1GS 0-10 kW	6,802	774	-	973	362	502	842	102	1,114	97	614	736	298	-	386	-
31	2.2GS 10-100 kW	53,073	11,721	-	14,749	5,480	7,606	1,286	1,347	1,702	1,281	938	4,536	1,839	-	590	-
32	2.3GS 110-1,000 kVa	71,439	19,217	-	24,181	8,984	12,471	257	2,219	340	2,111	187	963	390	-	118	-
33	2.4GS Over 1,000 kVa	45,321	12,445	-	15,660	5,818	8,077	13	1,645	17	1,564	9	47	19	-	6	-
34	4.1Street and Area Lighting	7,942	407	-	512	190	264	585	54	774	51	426	-	-	4,409	268	-
35	**Subtotal Rural**	**507,443**	**114,614**	**-**	**144,219**	**53,582**	**74,379**	**19,567**	**14,625**	**25,885**	**13,910**	**14,268**	**13,527**	**5,485**	**4,409**	**8,971**	**-**
36	**Total**	**652,010**	**178,598**	**-**	**224,731**	**53,582**	**74,379**	**19,569**	**14,625**	**25,888**	**13,910**	**14,270**	**13,527**	**5,485**	**4,409**	**8,972**	**64**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	($)	($)	
1	CFB - Goose Bay Boiler	-	5,483	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	4,987	337	
5	1.1A Domestic All Electric	134,237	9,067	
6	2.1GS 0-10 kW	3,592	243	
7	2.2GS 10-100 kW	39,848	2,691	
8	2.3GS 110-1,000 kVa	52,461	3,543	
9	2.4GS Over 1,000 kVa	4,493	2,555	
10	4.1Street and Area Lighting	4,305	291	
11	**Subtotal Rural**	**243,922**	**18,727**	
12	**Total**	**243,922**	**24,210**	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	**Subtotal Rural**	**-**	**-**	
24	**Total**	**-**	**-**	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	**Subtotal Rural**	**-**	**-**	
36	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production and Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
37	CFB - Goose Bay Boiler	129,975	-	123,595	-	-	-	37	-	51	-	27	-	-	-	121	661
38	IOCC Firm	2,648,437	1,370,543	396,561	881,333	-	-	-	-	-	-	-	-	-	-	-	-
39	IOCC Non-Firm	6,404	-	6,404	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
40	1.1Domestic	342,865	48,121	14,369	30,944	21,983	25,913	26,222	5,452	36,516	4,991	19,180	11,621	6,098	-	86,129	-
41	1.1A Domestic All Electric	6,592,070	1,452,348	438,053	933,938	663,469	782,089	263,068	164,556	366,337	150,648	192,422	116,588	61,175	-	864,076	-
42	2.1GS 0-10 kW	171,930	16,571	6,746	10,656	7,570	8,924	14,695	1,878	20,463	1,719	10,748	13,025	6,834	-	48,266	-
43	2.2GS 10-100 kW	1,114,853	251,065	96,376	161,448	114,693	135,198	22,437	24,731	31,245	22,641	16,411	80,260	42,113	-	73,696	-
44	2.3GS 110-1,000 kVa	1,419,163	411,636	144,336	264,704	188,046	221,666	4,485	40,749	6,246	37,305	3,281	17,037	8,940	-	14,731	-
45	2.4GS Over 1,000 kVa	881,503	266,583	110,556	171,427	121,782	143,555	221	30,205	308	27,652	162	839	440	-	726	-
46	4.1Street and Area Lighting	172,326	8,721	2,538	5,608	3,984	4,696	10,202	988	14,206	905	7,462	-	-	74,912	33,508	-
47	**Subtotal Rural**	**10,694,710**	**2,455,044**	**812,973**	**1,578,726**	**1,121,526**	**1,322,040**	**341,330**	**268,559**	**475,320**	**245,860**	**249,666**	**239,371**	**125,600**	**74,912**	**1,121,133**	**-**
48	**Total**	**13,479,526**	**3,825,587**	**1,339,533**	**2,460,059**	**1,121,526**	**1,322,040**	**341,366**	**268,559**	**475,371**	**245,860**	**249,693**	**239,371**	**125,600**	**74,912**	**1,121,254**	**661**
	Re-classification of Revenue-Related																
49	CFB - Goose Bay Boiler	-	-	5,444	-	-	-	2	-	2	-	1	-	-	-	5	29
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
52	1.1Domestic	-	759	227	488	347	409	414	86	576	79	303	183	96	-	1,359	-
53	1.1A Domestic All Electric	(0)	32,274	9,734	20,754	14,744	17,380	5,846	3,657	8,141	3,348	4,276	2,591	1,359	-	19,201	-
54	2.1GS 0-10 kW	-	378	154	243	173	204	335	43	467	39	245	297	156	-	1,101	-
55	2.2GS 10-100 kW	(0)	9,960	3,823	6,405	4,550	5,363	890	981	1,239	898	651	3,184	1,671	-	2,924	-
56	2.3GS 110-1,000 kVa	0	16,912	5,930	10,875	7,726	9,107	184	1,674	257	1,533	135	700	367	-	605	-
57	2.4GS Over 1,000 kVa	-	2,149	891	1,382	982	1,157	2	243	2	223	1	7	4	-	6	-
58	4.1Street and Area Lighting	(0)	239	70	154	109	129	280	27	389	25	204	-	-	2,052	918	-
59	**Subtotal Rural**	**(0)**	**62,670**	**20,829**	**40,300**	**28,629**	**33,748**	**7,950**	**6,711**	**11,071**	**6,144**	**5,815**	**6,962**	**3,653**	**2,052**	**26,114**	**-**
60	**Total**	**(0)**	**62,670**	**26,273**	**40,300**	**28,629**	**33,748**	**7,952**	**6,711**	**11,073**	**6,144**	**5,816**	**6,962**	**3,653**	**2,052**	**26,119**	**29**
	Total Allocated Revenue Requirement																
61	CFB - Goose Bay Boiler	129,975	-	129,039	-	-	-	38	-	54	-	28	-	-	-	126	690
62	IOCC Firm	2,648,437	1,370,543	396,561	881,333	-	-	-	-	-	-	-	-	-	-	-	-
63	IOCC Non-Firm	6,404	-	6,404	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.1Domestic	342,865	48,880	14,596	31,433	22,330	26,322	26,636	5,538	37,092	5,070	19,483	11,805	6,194	-	87,488	-
65	1.1A Domestic All Electric	6,592,070	1,484,622	447,787	954,692	678,213	799,468	268,914	168,213	374,478	153,995	196,698	119,179	62,534	-	883,277	-
66	2.1GS 0-10 kW	171,930	16,949	6,900	10,899	7,743	9,127	15,030	1,920	20,930	1,758	10,994	13,322	6,990	-	49,367	-
67	2.2GS 10-100 kW	1,114,853	261,024	100,199	167,853	119,243	140,562	23,327	25,712	32,484	23,539	17,063	83,444	43,784	-	76,620	-
68	2.3GS 110-1,000 kVa	1,419,163	428,547	150,266	275,579	195,771	230,772	4,669	42,423	6,502	38,837	3,415	17,737	9,307	-	15,337	-
69	2.4GS Over 1,000 kVa	881,503	268,732	111,447	172,809	122,763	144,712	223	30,448	310	27,875	163	846	444	-	732	-
70	4.1Street and Area Lighting	172,326	8,960	2,608	5,762	4,093	4,825	10,481	1,015	14,595	929	7,666	-	-	76,964	34,426	-
71	**Subtotal Rural**	**10,694,710**	**2,517,714**	**833,802**	**1,619,026**	**1,150,156**	**1,355,788**	**349,280**	**275,270**	**486,391**	**252,004**	**255,481**	**246,333**	**129,253**	**76,964**	**1,147,247**	**-**
72	**Total**	**13,479,526**	**3,888,257**	**1,365,806**	**2,500,359**	**1,150,156**	**1,355,788**	**349,318**	**275,270**	**486,445**	**252,004**	**255,509**	**246,333**	**129,253**	**76,964**	**1,147,373**	**690**

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	Basis of Proration
	Total Revenue Requirement	($)	($)	
37	CFB - Goose Bay Boiler	-	5,483	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	4,987	337	
41	1.1A Domestic All Electric	134,237	9,067	
42	2.1GS 0-10 kW	3,592	243	
43	2.2GS 10-100 kW	39,848	2,691	
44	2.3GS 110-1,000 kVa	52,461	3,543	
45	2.4GS Over 1,000 kVa	4,493	2,555	
46	4.1Street and Area Lighting	4,305	291	
47	**Subtotal Rural**	**243,922**	**18,727**	
48	**Total**	**243,922**	**24,210**	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(5,483)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(4,987)	(337)	
53	1.1A Domestic All Electric	(134,237)	(9,067)	
54	2.1GS 0-10 kW	(3,592)	(243)	
55	2.2GS 10-100 kW	(39,848)	(2,691)	
56	2.3GS 110-1,000 kVa	(52,461)	(3,543)	
57	2.4GS Over 1,000 kVa	(4,493)	(2,555)	
58	4.1Street and Area Lighting	(4,305)	(291)	
59	**Subtotal Rural**	**(243,922)**	**(18,727)**	
60	**Total**	**(243,922)**	**(24,210)**	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:	-	-	
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	**Subtotal Rural**	**-**	**-**	
72	**Total**	**-**	**-**	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Functionalization & Classification Ratios

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							Distribution											
								Primary Lines		Line Transformers		Secondary Lines						
Line No.	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Demand (%)	Rural Prod & Transmission Demand (%)	Substations Demand (%)	Demand (%)	Customer (%)	Demand (%)	Customer (%)	Demand (%)	Customer (%)	Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	42.10%	57.90%														
2	Hydraulic - GNP	100%	0.00%	0.00%		100.0%												
3	Holyrood	100%	44.93%	55.07%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	0.00%	0.00%		100.0%												
6	Dsl / Gas Tur Island Isolated	100%	45.77%	54.23%														
7	Dsl / Gas Tur Labrador Isolated	100%	38.83%	61.17%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
12	Diesel Island Intercnctd - GNP	100%	0.00%	0.00%		100.0%												
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	42.10%	57.90%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	42.10%	57.90%														
21	Term Stns - Holyrood	100%	44.93%	55.07%														
22	Term Stns - Gas Tur	100%	100%															
23	Term Stns - Diesel GNP	100%	0.00%	0.00%		100.0%												
24	Terminal Stations - Distribution	100%					100%											
25	Term Stns - Custmr Specific	100%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Functionalization & Classification Ratios

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	**Island Isolated**	**Labrador Isolated**	**L'Anse au Loup**	**Labrador Interconnected**
1	Sales+Losses for System Load Factor (MWh)	6,737,249	10,483	41,437	16,319	947,700
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	766,991	1,193	4,717	1,858	107,889
4	Coincident Peak at Generation (kW)	1,324,720	2,201	7,712	3,807	196,035
5	System Load Factor	57.90%	54.23%	61.17%	48.80%	55.04%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Holyrood Capacity Factor

	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
3	2001 Actual	2,098,489,700	466	8,760	51.41%
4	2002 Actual	2,385,262,000	466	8,760	58.43%
5	2003 Forecast	2,259,860,000	466	8,760	55.36%
6	3-Year Average	2,247,870,567	466	8,760	55.07%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC-153 NLH Holyrood Capacity Factor 3-yr Average
Total System
Power Purchases

	1	2	3	4	5	6	7	
Line No.		Total ($)	Production Demand ($)	Production & Transmission Energy ($)	Transmission Demand ($)	Rural Transmission Demand ($)	Distribution Demand ($)	Basis of Functional Classification
	Island Interconnected:							
1	DLP Secondary	-		-				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	-		-				Production - Energy (Secondary)
3	Wheeling	426,701				426,701		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	29,501,629	12,420,675	17,080,954				Energy: System Load Factor
7	**Subtotal**	**29,928,330**	**12,420,675**	**17,080,954**	**-**	**426,701**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,433,927	1,094,394	1,339,533				Energy: System Load Factor
9	Other	106,235					106,235	
10	**Subtotal**	**2,540,162**	**1,094,394**	**1,339,533**	**-**	**-**	**106,235**	
	Isolated Systems:							
11	Mary's Harbour	34,275		34,275				Production - Energy
12	L'Anse au Loup	812,107		812,107				Production - Energy
13	**Subtotal**	**846,382**	**-**	**846,382**	**-**	**-**	**-**	
14	**Total**	**33,314,874**	**13,515,068**	**19,266,870**	**-**	**426,701**	**106,235**	