Q. Provide the actual 2002 Cost of Service assuming that the Island Interconnected System load factor was as forecast.

A. Please see attached.

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Total System
Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Island Interconnected ($)	4 Island Isolated ($)	5 Labrador Isolated ($)	6 L'Anse au Loup ($)	7 Labrador Interconnected ($)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	91,428,712	70,141,750	5,080,799	10,002,543	864,189	5,339,430	Detailed Analysis
2	Fuels - No. 6 Fuel	113,136,174	113,136,174	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	6,766,197	58,752	1,402,899	5,230,393	72,276	1,878	Detailed Analysis
4	Fuels - Gas Turbine	153,229	84,804	-	-	-	68,425	
5	Power Purchases -CF(L)Co	2,385,311	-	-	-	-	2,385,311	Detailed Analysis
6	Power Purchases - Other	13,495,750	12,553,533	-	24,960	731,346	185,912	Detailed Analysis
7	Depreciation	31,100,390	25,329,207	868,021	1,881,139	389,121	2,632,902	Detailed Analysis
	Expense Credits:							
8	Sundry	(518,513)	(397,790)	(28,814)	(56,727)	(4,901)	(30,281)	Total O&M Expenses
9	Building Rental Income	(15,049)	(6,340)	-	-	-	(8,709)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(72,027)	(55,257)	(4,003)	(7,880)	(681)	(4,206)	Total O&M Expenses
12	Pole Attachments	(901,625)	(634,060)	(19,021)	(63,046)	(39,753)	(145,745)	Detailed Analysis
13	Secondary Energy Revenues	(2,729)	(2,729)	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(414,522)	(414,522)	-	-	-	-	Island Interconnected
15	Misc Customer Revenue and Meter Testing Revenue	(81,584)	(50,992)	(2,404)	(5,716)	(2,187)	(20,284)	Customers
16	Application Fees	(31,630)	(19,440)	(660)	(4,446)	(854)	(6,230)	Detailed Analysis
17	**Total Expense Credits**	**(2,037,679)**	**(1,581,130)**	**(54,902)**	**(137,815)**	**(48,376)**	**(215,455)**	
18	**Subtotal Expenses**	**256,428,083**	**219,723,089**	**7,296,816**	**17,001,220**	**2,008,555**	**10,398,402**	
19	Disposal Gain/Loss	2,769,458	1,726,802	929,479	35,375	-	77,802	Detailed Analysis
20	**Subtotal Rev Reqt Excl Return**	**259,197,541**	**221,449,891**	**8,226,295**	**17,036,595**	**2,008,555**	**10,476,204**	
21	Return on Debt	90,974,541	84,500,802	862,867	1,795,049	377,394	3,438,429	Rate Base
22	Return on Equity	7,128,698	6,812,370	-	-	-	316,328	Rate Base
23	**Total Revenue Requirement**	**357,300,781**	**312,763,063**	**9,089,162**	**18,831,644**	**2,385,949**	**14,230,962**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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	1,229,385,071	1,143,164,665	11,646,114	22,630,662	5,099,161	46,844,469	Schedule 2.3
2	Cash Working Capital	3,579,000	3,327,994	33,904	65,883	14,845	136,374	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	14,775,997	14,775,997	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,271,503	52,714	164,597	1,987,144	33,240	33,808	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	695,178	644,683	-	-	-	50,495	Detailed Fuel Analysis
6	Inventory/Supplies	19,966,000	18,197,949	208,335	501,521	123,991	934,204	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	85,501,687	79,505,201	809,968	1,573,925	354,638	3,257,955	Prorated on Average Net Book Value - L. 1
8	Total Rate Base	**1,356,174,436**	**1,259,669,203**	**12,862,918**	**26,759,134**	**5,625,876**	**51,257,306**	
9	Less: Rural Portion	(201,052,565)	(155,804,637)	(12,862,918)	(26,759,134)	(5,625,876)	-	Schedule 2.6, L. 9
10	Rate Base Available for Equity Return	**1,155,121,871**	**1,103,864,565**	**-**	**-**	**-**	**51,257,306**	
	Corporate Targets:							
11	Capital Structure: Percent of Debt	82.41% (1)						
12	Return	8.140%						
13	Weighted Average Return: Debt	**6.708%**						
14	Capital Structure: Percent of Equity	15.97% (1)						
15	Return	3.864%						
16	Weighted Average Return: Equity	**0.617%**						
17	Weighted Average Cost of Capital	**7.325%**						
	Return on Rate Base by System (%):							
18	Return on Rate Base - Debt Component	-	6.708%	6.708%	6.708%	6.708%	6.708%	
19	Return on Rate Base - Equity Component	-	0.617%	-	-	-	0.617%	
	Return on Rate Base ($):							
20	Return on Debt	90,974,541	84,500,802	862,867	1,795,049	377,394	3,438,429	Schedule 2.6, L.11
21	Return on Equity	7,128,698	6,812,370	-	-	-	316,328	Schedule 2.6, L.12
22	Return on Rate Base ($)	**98,103,239**	**91,313,172**	**862,867**	**1,795,049**	**377,394**	**3,754,758**	Schedule 2.6, L.13
	Return on Total Rate Base (%):							
23	Return on Rate Base - Debt Component	6.708%	6.708%	6.708%	6.708%	6.708%	6.708%	L. 20 divided by L.8
24	Return on Rate Base - Equity Component	0.526%	0.541%	-	-	-	0.617%	L. 21 divided by L.8
25	Return on Rate Base (%)	**7.234%**	**7.249%**	**6.708%**	**6.708%**	**6.708%**	**7.325%**	L. 22 divided by L.8

(1) Debt and equity weightings reflect a 1.62% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credits ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation ($)	7 Revenue to Cost Coverage (Col.2/3)
	Total System						
1	Newfoundland Power	245,524,223	210,617,468	(98,661)	39,322,753	249,841,560	1.17
2	Island Industrial	55,855,978	49,786,978	123,188	-	49,910,166	1.12
3	Labrador Industrial	3,077,098	3,077,098	-	-	3,077,098	1.00
4	CFB - Goose Bay Secondary	2,917,874	129,919	2,725,431	62,524	2,917,874	22.46
5	Rural Labrador Interconnected	11,975,342	11,023,945	(2,725,431)	5,305,303	13,603,817	1.09
	Rural Deficit Areas						
6	Island Interconnected	31,072,394	52,358,617	(24,527)	(21,261,697)	31,072,394	0.59
7	Island Isolated	1,313,476	9,089,162	-	(7,775,686)	1,313,476	0.14
8	Labrador Isolated	4,342,919	18,831,644	-	(14,488,726)	4,342,919	0.23
9	L'Anse au Loup	1,221,478	2,385,949	-	(1,164,471)	1,221,478	0.51
10	**Subtotal**	**37,950,266**	**82,665,372**	**(24,527)**	**(44,690,580)**	**37,950,266**	**0.46**
11	**Total**	**357,300,781**	**357,300,781**	**-**	**-**	**357,300,781**	**1.00**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected						
1	Newfoundland Power	210,913,025	210,617,468	(98,661)			
2	NLP RSP Activity	34,611,198					
3	**Subtotal Newfoundland Power**	**245,524,223**	**210,617,468**	**(98,661)**	**39,322,753**	**249,841,560**	**1.17**
4	Industrial - Firm	43,470,598	49,416,891	(23,149)		49,393,742	
5	Industrial - Non-Firm	516,424	370,088	146,336		516,424	
6	Industrial RSP Activity	11,868,956				-	
7	**Subtotal Industrial**	**55,855,978**	**49,786,978**	**123,188**	**-**	**49,910,166**	**1.12**
	Rural						
8	1.1 Domestic	9,768,903	18,777,734	(8,796)	(9,000,035)	9,768,903	0.52
9	1.12 Domestic All Electric	8,755,990	19,182,126	(8,986)	(10,417,150)	8,755,990	0.46
10	1.3 Special	10,812	36,473	(17)	(25,644)	10,812	0.30
11	2.1 General Service 0-10 kW	1,778,336	2,602,779	(1,219)	(823,224)	1,778,336	0.68
12	2.2 General Service 10-100 kW	5,092,151	6,257,527	(2,931)	(1,162,444)	5,092,151	0.81
13	2.3 General Service 110-1,000 kVa	3,490,776	3,065,030	(1,436)	427,182	3,490,776	1.14
14	2.4 General Service Over 1,000 kVa	1,431,905	1,530,212	(717)	(97,591)	1,431,905	0.94
15	4.1 Street and Area Lighting	743,520	906,737	(425)	(162,792)	743,520	0.82
16	**Subtotal Rural**	**31,072,394**	**52,358,617**	**(24,527)**	**(21,261,697)**	**31,072,394**	**0.59**
17	**Total Island Interconnected**	**332,452,595**	**312,763,063**	**-**	**18,061,056**	**330,824,120**	**1.06**

Note1:
Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2	516,424
Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3	(370,088)
Credit to be allocated to Firm Customers	146,336

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	Island Isolated						
1	1.2 Domestic Diesel	723,648	6,624,180		(5,900,532)	723,648	0.11
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	68,120	376,606		(308,486)	68,120	0.18
4	2.2 GS 10-100 kW	0	0		0	0	0.00
5	2.3 GS 110-1,000 kVa	77,541	484,694		(407,153)	77,541	0.16
6	2.5 GS Diesel	407,564	1,466,561		(1,058,996)	407,564	0.28
7	2.5G Gov't General Service Diesel	0	0		0	0	0.00
8	4.1 Street and Area Lighting	36,602	137,122		(100,520)	36,602	0.27
9	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
10	**Total**	**1,313,476**	**9,089,162**		**(7,775,686)**	**1,313,476**	**0.14**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	Labrador Isolated						
1	1.2 Domestic Diesel	2,024,114	11,802,464		(9,778,350)	2,024,114	0.17
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	215,453	814,014		(598,561)	215,453	0.26
4	2.2 GS 10-100 kW	38,125	150,824		(112,699)	38,125	0.25
5	2.3 GS 110-1,000 kVa	177,307	670,608		(493,300)	177,307	0.26
6	2.4 General Service Over 1,000 kVa	162,863	790,193		(627,330)	162,863	0.21
7	2.5 GS Diesel	1,655,219	4,413,992		(2,758,774)	1,655,219	0.37
8	2.5G Gov't General Service Diesel	0	0		0	0	0.00
9	4.1 Street and Area Lighting	69,838	189,550		(119,712)	69,838	0.37
10	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
11	**Total**	**4,342,919**	**18,831,644**		**(14,488,726)**	**4,342,919**	**0.23**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup						
1	1.1 Domestic	678,105	1,576,988		(898,883)	678,105	0.43
2	1.12 Domestic All Electric	26,343	69,264		(42,921)	26,343	0.38
3	2.1 General Service 0-10 kW	127,569	228,715		(101,145)	127,569	0.56
4	2.2 General Service 10-100 kW	291,077	416,160		(125,083)	291,077	0.70
5	2.3 General Service 110-1,000 kVa	66,672	57,230		9,442	66,672	1.16
6	4.1 Street and Area Lighting	31,712	37,593		(5,882)	31,712	0.84
7	**Total L'Anse Au Loup**	**1,221,478**	**2,385,949**		**(1,164,471)**	**1,221,478**	**0.51**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues ($)	3 Cost of Service Before Deficit and Revenue Credit Allocation ($)	4 Revenue Credit ($)	5 Deficit Allocation ($)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	7 Revenue to Cost Coverage (Col.2/3)
	Labrador Interconnected						
1	Industrial IOCC Firm	3,070,429	3,070,429		-	3,070,429	1.00
2	Industrial IOCC Non-Firm	6,669	6,669		-	6,669	1.00
3	**Subtotal Industrial**	**3,077,098**	**3,077,098**		**-**	**3,077,098**	**1.00**
4	**CFB - Goose Bay Secondary**	2,917,874	129,919	2,725,431	62,524	2,917,874	22.46
	Rural						
5	1.1 Domestic	193,247	352,974	(87,265)	169,870	435,578	0.55
6	1.1A Domestic All Electric	5,591,699	8,063,846	(1,993,611)	3,880,747	9,950,982	0.69
7	2.1 General Service 0-10 kW	194,153	220,680	(54,558)	106,203	272,325	0.88
8	2.2 General Service 10-100 kW	2,004,091	1,002,314	(247,800)	482,366	1,236,880	2.00
9	2.3 General Service 110-1,000 kVa	2,318,335	824,858	(203,928)	396,965	1,017,895	2.81
10	2.4 General Service Over 1,000 kVa	1,517,950	400,620	(99,045)	192,799	494,375	3.79
11	4.1 Street and Area Lighting	155,865	158,653	(39,224)	76,352	195,782	0.98
12	**Subtotal Rural**	**11,975,342**	**11,023,945**	**(2,725,431)**	**5,305,303**	**13,603,817**	**1.09**
13	**Total Labrador Interconnected**	**17,970,314**	**14,230,962**	**(0)**	**5,367,827**	**19,598,789**	**1.26**

Note1:
Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	2,917,874
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(129,919)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	(62,524)
Credit to be allocated to Firm Regulated Customers	2,725,431

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Total System
Rural Deficit Allocation

Line No.	1 Rate Class	2 Allocated Revenue Reqt ($)	3 Demand ($)	4 Energy ($)	5 Customer ($)	6 Source
			Before Deficit and Revenue Credit Allocation			
	CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:					
1	Newfoundland Power	210,617,468	75,306,168	133,293,834	2,017,466	Schedule 1.3.1, p. 1
2	CFB - Goose Bay Secondary	129,919	-	129,245	673	Schedule 1.3.1, p. 5
3	Rural Labrador Interconnected	11,023,945	7,371,180	836,743	2,816,023	Schedule 1.3.1, p. 5
4	**Total**	**221,771,332**	**82,677,348**	**134,259,822**	**4,834,162**	
5	Deficit Classified	44,690,580	16,660,849	27,055,568	974,163	Prorated on Line 4
	UNIT COSTS OF DEFICIT:		CP kW	MWH	Customers *	
	Island Interconnected:					
6	Newfoundland Power		1,085,031	4,692,154	5,369	
7	**Subtotal Island Interconnected**		**1,085,031**	**4,692,154**	**5,369**	
	Labrador Interconnected:					
8	CFB - Goose Bay Secondary		0	85,133	2	
9	Rural Labrador Interconnected		109,305	551,154	9,080	
10	**Subtotal Labrador Interconnected**		**109,305**	**636,286**	**9,082**	
11	**Total**		**1,194,336**	**5,328,440**	**14,451**	
12	Deficit Unit Costs		$13.95 $/KW	$5.08 $/MWH	$67.41 $/Customer	Line 5 / Line 11

* 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:	$375.77
Labrador Interconnected:	$310.14

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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:					
13	Island Interconnected	39,322,753	15,136,051	23,824,775	361,928	Line 7 x Line 12
14	Labrador Interconnected	5,367,827	1,524,798	3,230,793	612,236	Line 10 x Line 12
15	**Allocated Totals**	**44,690,580**	**16,660,849**	**27,055,568**	**974,163**	
	CUSTOMER DEFICIT ALLOCATION:					
	Island Interconnected:					
16	Newfoundland Power	39,322,753				
17	Sub-Total Island Interconnected	39,322,753				
	Labrador Interconnected:					
18	CFB - Goose Bay Secondary	62,524				
19	Rural Labrador Interconnected	5,305,303				
20	Subtotal Labrador Interconnected	5,367,827				
21	**Total**	**44,690,580**				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
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	-	0.01641	0.02905	0.04546	168,122.16	-	0.01947	0.03446	0.05393	199,432.18
2	Industrial - Firm	4.68	-	0.02905	-	10,367.86	4.67	-	0.02903	-	10,363.00
3	Industrial - Non-Firm	-	-	0.02905	-	-	-	-	0.04053	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.09887	0.03226	0.13114	29.60	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11970	0.03226	0.15197	29.60	-	-	-	-	-
6	1.3 Special	-	0.11671	0.03226	0.14897	29.60	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.08909	0.03226	0.12136	32.71	-	-	-	-	-
8	2.2 General Service 10-100 kW	18.77	-	0.03226	-	51.61	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	9.62	-	0.03210	-	50.97	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	11.64	-	0.03169	-	45.15	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10426	0.03226	0.13652	42.19	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Island Isolated										
1	1.2 Domestic Diesel	-	0.54833	0.35780	0.90613	34.49	-	-	-	-	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	0.30109	0.35780	0.65889	34.49	-	-	-	-	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	22.38	-	0.35780	-	73.26	-	-	-	-	-
6	2.5 GS Diesel	-	0.39749	0.35780	0.75529	39.61	-	-	-	-	-
7	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-
8	4.1 Street and Area Lighting	-	0.58269	0.35780	0.94049	50.97	-	-	-	-	-
9	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.	Rate Class	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Labrador Isolated										
1	1.2 Domestic Diesel	-	0.26412	0.30619	0.57031	31.14	-	-	-	-	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	0.15057	0.30619	0.45676	31.14	-	-	-	-	-
4	2.2 GS 10-100 kW	7.23	-	0.30619	-	58.81	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	7.67	-	0.30619	-	60.76	-	-	-	-	-
6	2.4 General Service Over 1,000 kVa	5.22	-	0.30619	-	60.76	-	-	-	-	-
7	2.5 GS Diesel	-	0.17831	0.30619	0.48450	35.05	-	-	-	-	-
8	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-
9	4.1 Street and Area Lighting	-	0.28049	0.30619	0.58667	53.28	-	-	-	-	-
10	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.10067	0.05977	0.16044	33.78	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.12381	0.05977	0.18357	33.78	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.09247	0.05977	0.15223	36.43	-	-	-	-	-
4	2.2 General Service 10-100 kW	14.23	-	0.05977	-	52.49	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	2.32	-	0.05977	-	53.82	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.10430	0.05977	0.16406	48.77	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Labrador Interconnected										
1	Industrial - IOCC Firm	3.60	-	0.00175	-	0.00	3.60	-	0.00175	-	0.00
2	Industrial - IOCC Non-Firm	-	-	0.00175	0.00175	0.00	-	-	0.00175	0.00175	0.00
3	CFB - Goose Bay Secondary	-	-	0.00166	0.00166	56.12	-	-	0.00247	0.00247	83.13
	Rural							-	-		
4	1.1 Domestic	-	0.01900	0.00179	0.02079	23.90	-	0.02344	0.00221	0.02566	29.50
5	1.1A Domestic All Electric	-	0.02166	0.00179	0.02346	23.90	-	0.02673	0.00221	0.02895	29.50
6	Domestic	-	0.02159	0.00179	0.02338	23.90	-	- 0.02664	- 0.00221	0.02885	29.50
7	2.1 General Service 0-10 kW	-	0.01436	0.00179	0.01615	26.33	-	- 0.01773	- 0.00220	0.01993	32.49
8	2.2 General Service 10-100 kW	2.21	-	0.00179	-	41.06	2.73	-	0.00221	-	50.67
9	2.3 General Service 110-1,000 kVa	2.26	-	0.00180	-	42.27	2.79	-	0.00222	-	52.16
10	2.4 General Service Over 1,000 kVa	2.51	-	0.00163	-	20.46	3.09	-	0.00201	-	25.25
11	4.1 Street and Area Lighting	-	0.01792	0.00178	0.01970	40.60	0.00	0.02211	0.00220	0.02431	50.11

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Isolated Government Rate Classes
Unit Demand, Energy & Customer Amounts

Line No.	1 Rate Class	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand			Non-Demand		Demand			Non-Demand	
		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	1.2G Government Domestic Diesel										
1	Island Isolated	-	-	-	-	0.00					
2	Labrador Isolated	-	-	-	-	0.00					
3	**Domestic**	**-**	**-**	**-**	**-**	**0.00**					
	2.5G Gov't General Service Diesel										
4	Island Isolated	-	-	-	-	0.00					
5	Labrador Isolated	-	-	-	-	0.00					
6	**General Service**	**-**	**-**	**-**	**-**	**0.00**					
	4.1G Gov't Street and Area Lighting										
7	Island Isolated	-	-	-	-	0.00					
8	Labrador Isolated	-	-	-	-	0.00					
9	**Street Lighting**	**-**	**-**	**-**	**-**	**0.00**					

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
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	210,617,468	75,306,168	133,293,834	2,017,466	249,841,560	89,330,723	158,117,651	2,393,186
2	Industrial - Firm	49,416,891	10,429,943	38,489,290	497,657	49,393,742	10,425,057	38,471,260	497,424
3	Industrial - Non-Firm	370,088	-	370,088	-	516,424	-	516,424	-
	Rural								
4	1.1 Domestic	18,777,734	10,873,519	3,548,098	4,356,117	-	-	-	-
5	1.12 Domestic All Electric	19,182,126	13,229,638	3,565,719	2,386,768	-	-	-	-
6	1.3 Special	36,473	28,018	7,745	710	-	-	-	-
7	2.1 General Service 0-10 kW	2,602,779	1,364,115	493,974	744,690	-	-	-	-
8	2.2 General Service 10-100 kW	6,257,527	3,791,154	1,932,710	533,663	-	-	-	-
9	2.3 General Service 110-1,000 kVa	3,065,030	1,671,644	1,350,114	43,273	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,530,212	801,046	725,915	3,251	-	-	-	-
11	4.1 Street and Area Lighting	906,737	303,818	94,014	508,905	-	-	-	-
12	**Subtotal Rural**	**52,358,617**	**32,062,951**	**11,718,289**	**8,577,377**				
13	**Total Island Interconnected**	**312,763,063**	**117,799,063**	**183,871,500**	**11,092,500**				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
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 Isolated								
1	1.2 Domestic Diesel	6,624,180	3,786,964	2,471,091	366,125	-	-	-	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	376,606	166,089	197,375	13,142	-	-	-	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	484,694	128,904	354,910	879	-	-	-	-
6	2.5 GS Diesel	1,466,561	741,975	667,897	56,688	-	-	-	-
7	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-
8	4.1 Street and Area Lighting	137,122	69,861	42,899	24,362	-	-	-	-
9	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-
10	**Total Island Isolated**	**9,089,162**	**4,893,793**	**3,734,172**	**461,197**				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
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 ($)	Customer ($)
	Labrador Isolated								
1	1.2 Domestic Diesel	11,802,464	5,119,922	5,935,520	747,021	-	-	-	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	814,014	262,814	534,447	16,753	-	-	-	-
4	2.2 GS 10-100 kW	150,824	19,940	127,767	3,117	-	-	-	-
5	2.3 GS 110-1,000 kVa	670,608	118,554	546,524	5,530	-	-	-	-
6	2.4 General Service Over 1,000 kVa	790,193	57,903	731,561	729	-	-	-	-
7	2.5 GS Diesel	4,413,992	1,558,849	2,676,759	178,384	-	-	-	-
8	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-
9	4.1 Street and Area Lighting	189,550	66,858	72,985	49,707	-	-	-	-
10	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-
11	**Total Labrador Isolated**	**18,831,644**	**7,204,840**	**10,625,564**	**1,001,241**				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
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	1,576,988	804,058	477,324	295,606	-	-	-	-
2	1.12 Domestic All Electric	69,264	41,313	19,943	8,007	-	-	-	-
3	2.1 General Service 0-10 kW	228,715	101,285	65,464	61,966	-	-	-	-
4	2.2 General Service 10-100 kW	416,160	189,687	192,248	34,225	-	-	-	-
5	2.3 General Service 110-1,000 kVa	57,230	11,885	43,999	1,345	-	-	-	-
6	4.1 Street and Area Lighting	37,593	11,994	6,873	18,726	-	-	-	-
7	**Total L'Anse au Loup**	**2,385,949**	**1,160,222**	**805,851**	**419,876**				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
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 ($)	Customer ($)
	Labrador Interconnected								
1	Industrial - IOCC Firm	3,070,429	2,681,999	388,431	-	3,070,429	2,681,999	388,431	-
2	Industrial - IOCC Non-Firm	6,669	-	6,669	-	6,669	-	6,669	-
3	CFB - Goose Bay Secondary	129,919	-	129,245	673	192,443	-	191,445	998
	Rural								
4	1.1 Domestic	352,974	147,316	13,908	191,750	435,578	181,791	17,163	236,624
5	1.1A Domestic All Electric	8,063,846	5,590,161	462,703	2,010,981	9,950,982	6,898,395	570,987	2,481,600
6	**Subtotal Domestic**	**8,416,819**	**5,737,477**	**476,611**	**2,202,731**	**10,386,560**	**7,080,187**	**588,150**	**2,718,224**
7	2.1 General Service 0-10 kW	220,680	75,150	9,340	136,190	272,325	92,737	11,526	168,062
8	2.2 General Service 10-100 kW	1,002,314	596,942	110,901	294,471	1,236,880	736,641	136,854	363,384
9	2.3 General Service 110-1,000 kVa	824,858	619,683	153,180	51,995	1,017,895	764,704	189,028	64,163
10	2.4 General Service Over 1,000 kVa	400,620	315,950	84,130	540	494,375	389,890	103,818	666
11	4.1 Street and Area Lighting	158,653	25,977	2,580	130,096	195,782	32,056	3,184	160,542
12	**Subtotal Rural**	**11,023,945**	**7,371,180**	**836,743**	**2,816,023**	**13,603,817**	**9,096,215**	**1,032,561**	**3,475,041**
13	**Total Labrador Interconnected**	**14,230,962**	**10,053,178**	**1,361,088**	**2,816,696**	**16,873,358**	**11,778,214**	**1,619,105**	**3,475,041**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Isolated Government Rate Classes
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 ($)	Customer ($)
	1.2G Government Domestic Diesel								
1	Island Isolated	-	-	-	-				
2	Labrador Isolated	-	-	-	-				
3	**Subtotal Domestic**	-	-	-	-				
	2.5G Gov't General Service Diesel								
4	Island Isolated	-	-	-	-				
5	Labrador Isolated	-	-	-	-				
6	**Subtotal General Service**	-	-	-	-				
	4.1G Gov't Street and Area Lighting								
7	Island Isolated	-	-	-	-				
8	Labrador Isolated	-	-	-	-				
9	**Subtotal Street Lighting**	-	-	-	-				
10	**Total Government Rate Classes**	-	-	-	-				

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Bills (Total No)
	Island Interconnected			
1	Newfoundland Power	-	4,588,662	12
2	Industrial - Firm	2,230,236	1,325,000	48
3	Industrial - Non-Firm	64,462	12,740	-
	Rural			
4	1.1 Domestic	-	109,975	147,166
5	1.12 Domestic All Electric	-	110,521	80,634
6	1.3 Special	-	240	24
7	2.1 General Service 0-10 kW	-	15,311	22,765
8	2.2 General Service 10-100 kW	202,032	59,905	10,341
9	2.3 General Service 110-1,000 kVa	173,680	42,053	849
10	2.4 General Service Over 1,000 kVa	68,820	22,910	72
11	4.1 Street and Area Lighting	-	2,914	12,063
12	**Subtotal Rural**	**444,532**	**363,830**	**273,914**
13	**Total Island Interconnected**	**2,739,230**	**6,290,232**	**273,974**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units Billing Demands (kW)	3 Units Sales (MWh)	4 Units Bills (Total No)
	Island Isolated			
1	1.2 Domestic Diesel	-	6,906	10,614
2	1.2G Government Domestic Diesel	-	-	-
3	1.23 Churches, Schools & Com Halls	-	552	381
4	2.2 GS 10-100 kW	-	-	-
5	2.3 GS 110-1,000 kVa	5,760	992	12
6	2.5 GS Diesel	-	1,867	1,431
7	2.5G Gov't General Service Diesel	-	-	-
8	4.1 Street and Area Lighting	-	120	478
9	4.1G Gov't Street and Area Lighting	-	-	-
10	**Total Island Isolated**	**5,760**	**10,436**	**12,916**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Demands, Sales, & Number of Bills

	1	2	3	4
			Units	
Line No.	Rate Class	Billing Demands (kW)	Sales (MWh)	Bills (Total No)
	Labrador Isolated			
1	1.2 Domestic Diesel	-	19,385	23,989
2	1.2G Government Domestic Diesel	-	-	-
3	1.23 Churches, Schools & Com Halls	-	1,745	538
4	2.2 GS 10-100 kW	2,759	417	53
5	2.3 GS 110-1,000 kVa	15,458	1,785	91
6	2.4 General Service Over 1,000 kVa	11,097	2,389	12
7	2.5 GS Diesel	-	8,742	5,089
8	2.5G Gov't General Service Diesel	-	-	-
9	4.1 Street and Area Lighting	-	238	933
10	4.1G Gov't Street and Area Lighting	-	-	-
11	**Total Labrador Isolated**	**29,314**	**34,703**	**30,705**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units Billing Demands (kW)	3 Units Sales (MWh)	4 Units Bills (Total No)
	L'Anse au Loup			
1	1.1 Domestic	-	7,987	8,750
2	1.12 Domestic All Electric	-	334	237
3	2.1 General Service 0-10 kW	-	1,095	1,701
4	2.2 General Service 10-100 kW	13,331	3,217	652
5	2.3 General Service 110-1,000 kVa	5,123	736	25
6	4.1 Street and Area Lighting	-	115	384
7	**Total L'Anse au Loup**	**18,454**	**13,484**	**11,749**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Billing Demands (kW)	3 Sales (MWh)	4 Bills (Total No)
		Units		
	Labrador Interconnected			
1	Industrial - IOCC Firm	744,000	222,234	12
2	Industrial - IOCC Non-Firm	-	3,815	
3	CFB - Goose Bay Secondary	-	77,650	12
	Rural			
4	1.1 Domestic	-	7,754	8,022
5	1.1A Domestic All Electric	-	258,033	84,131
6	**Subtotal Domestic**	-	**265,788**	**92,153**
7	2.1 General Service 0-10 kW	-	5,231	5,173
8	2.2 General Service 10-100 kW	269,828	62,057	7,172
9	2.3 General Service 110-1,000 kVa	273,917	85,232	1,230
10	2.4 General Service Over 1,000 kVa	126,011	51,662	26
11	4.1 Street and Area Lighting	-	1,450	3,204
12	**Subtotal Rural**	**669,756**	**471,419**	**108,958**
13	**Total Labrador Interconnected**	**1,413,756**	**775,119**	**108,982**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Isolated Government Rate Classes
Demands, Sales, & Number of Bills

Line No.	1 Rate Class	2 Units: Billing Demands (kW)	3 Units: Sales (MWh)	4 Units: Bills (Total No)
	1.2G Government Domestic Diesel			
1	Island Isolated	-	-	-
2	Labrador Isolated	-	-	-
3	**Subtotal Domestic**	-	-	-
	2.5G Gov't General Service Diesel			
4	Island Isolated	-	-	-
5	Labrador Isolated	-	-	-
6	**Subtotal General Service**	-	-	-
	4.1G Gov't Street and Area Lighting			
7	Island Isolated	-	-	-
8	Labrador Isolated	-	-	-
9	**Subtotal Street Lighting**	-	-	-
10	**Total Government Rate Classes**	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Calculation of Firming Up Charge

Line No.	Description	1 Total	2 Gas Turbine	3 Transmission & Terminals
1	Operating & Maintenance	5,179,142	1,081,603	4,097,539
2	O&M Overhead	4,652,927	795,245	3,857,683
3	Depreciation	7,009,556	248,632	6,760,924
4	Return (Note 1)	14,110,251	223,021	13,887,230
5	**Total**	**30,951,877**	**2,348,501**	**28,603,375**
6	Capacity (kW)		118,000	1,485,500
7	Cost ($/kW)	$39.16	$19.90	$19.26
8	Rate ($/kWh)	$0.00894		

Note 1 Gas Turbine Return

Gas Turbine NBV - Sch.2.3A L.9	2,633,854
NBV Including Alloc General, Telecontrol & Feasibility Study	2,788,339
Percent of Total Prod Demand NBV - Schedule 2.3A, L.40, C.3	0.84%

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Calculation of Transmission Wheeling Charge

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	28,399,966
2	Transmission Energy Output (MWh)	6,329,806
3	Rate ($/kWh)	$0.00449

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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	70,141,750	24,775,695	18,646,689	7,955,221	4,557,845	1,144,916	5,068,808	1,217,869	264,785	468,692	689,611	758,795	433,684	337,260	94,411	2,943,000	784,470
2	Fuels-No. 6 Fuel	113,136,174	-	113,136,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	58,752	-	-	-	58,752	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	84,804	84,804	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	12,553,533	5,499,178	6,608,061	-	446,294	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	25,329,207	5,558,984	5,465,017	6,760,924	2,603,343	492,153	1,932,991	439,675	101,998	180,545	245,867	271,575	115,172	80,465	40,207	213,011	827,281
	Expense Credits																	
8	Sundry	(397,790)	(140,509)	(105,750)	(45,116)	(25,849)	(6,493)	(28,746)	(6,907)	(1,502)	(2,658)	(3,911)	(4,303)	(2,460)	(1,913)	(535)	(16,690)	(4,449)
9	Building Rental Income	(6,340)	(2,027)	(2,389)	(895)	(485)	(70)	(218)	(52)	(11)	(20)	(30)	(33)	(19)	(9)	(4)	-	(79)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(55,257)	(19,518)	(14,690)	(6,267)	(3,591)	(902)	(3,993)	(959)	(209)	(369)	(543)	(598)	(342)	(266)	(74)	(2,318)	(618)
12	Pole Attachments	(634,060)	-	-	-	-	-	(366,707)	(125,323)	-	-	(64,907)	(77,122)	-	-	-	-	-
13	Secondary Energy	(2,729)	-	(2,729)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(414,522)	-	-	(414,522)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Misc Cust & Mtr Test Rev	(50,992)	-	-	-	-	-	-	-	-	-	-	-	-	(50,992)	-	-	-
16	Application Fees	(19,440)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,440)	-
17	**Total Expense Credits**	(1,581,130)	(162,053)	(125,557)	(466,800)	(29,924)	(7,465)	(399,665)	(133,242)	(1,722)	(3,047)	(69,391)	(82,056)	(2,820)	(53,179)	(614)	(38,449)	(5,146)
18	**Subtotal Expenses**	219,723,089	35,756,606	143,730,385	14,249,345	7,636,309	1,629,604	6,602,133	1,524,302	365,062	646,190	866,087	948,314	546,036	364,545	134,004	3,117,562	1,606,604
19	Disposal Gain / Loss	1,726,802	503,661	727,347	263,390	127,126	14,065	40,318	9,467	2,689	4,761	5,241	5,818	2,685	1,793	1,123	483	16,834
20	**Subtotal Revenue Requirement Ex. Return**	221,449,891	36,260,267	144,457,732	14,512,736	7,763,436	1,643,669	6,642,451	1,533,769	367,751	650,951	871,327	954,132	548,721	366,339	135,127	3,118,045	1,623,439
21	Return on Debt	84,500,802	24,422,063	36,093,263	12,717,268	6,151,688	683,225	1,961,074	460,686	130,223	230,506	255,142	283,208	131,353	87,053	54,253	23,235	816,562
22	Return on Equity	6,812,370	2,246,780	3,320,506	1,169,962	-	-	-	-	-	-	-	-	-	-	-	-	75,122
23	**Total Revenue Reqmt**	312,763,063	62,929,109	183,871,500	28,399,966	13,915,124	2,326,894	8,603,526	1,994,455	497,974	881,456	1,126,469	1,237,340	680,073	453,392	189,381	3,141,280	2,515,123

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.25
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	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
9	Building Rental Income	Prorated on General Plant - Sch.2.2 L.34
10	Tax Refunds	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
12	Pole Attachments	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	Production - Energy
14	Wheeling Revenues	Transmission - Demand
15	Misc Cust & Mtr Test Rev	Meters - Customer
16	Application Fees	Accounting - Customer
17	**Total Expense Credits**	
18	**Subtotal Expenses**	
19	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.40
20	**Subtotal Revenue Requirement Ex. Return**	
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**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	183,416,234	71,935,847	111,480,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	169,392,819	66,435,864	102,956,955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,405,165	31,142,706	48,262,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	263,672,850	103,412,492	160,260,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,645,679	8,489,435	13,156,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other Hydraulic	2,113,835	331,485	513,709	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Hydraulic**	**719,646,582**	**281,747,829**	**436,630,113**	**-**	**1,268,641**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
8	Holyrood	178,648,933	119,319,622	59,329,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Gas Turbines	23,547,556	23,547,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Diesel	7,240,521	-	-	-	7,240,521	-	-	-	-	-	-	-	-	-	-	-	-
12	**Subtotal Production**	**929,083,592**	**424,615,007**	**495,959,423**	**-**	**8,509,162**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
13	Lines	227,238,489	-	-	144,808,671	78,902,490	-	84,000	-	-	-	-	-	-	-	-	-	3,443,327
14	Lines - Hydraulic	39,435,603	15,466,643	23,968,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Terminal Stations	92,001,630	-	-	57,344,484	20,249,978	-	-	-	-	-	-	-	-	-	-	-	14,407,168
16	Term Stns - Hydraulic	26,681,952	10,464,662	16,217,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Term Stns - Holyrood	9,964,226	6,655,106	3,309,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Gas Tur/Dsl	1,183,617	526,908	-	-	656,709	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Distribution	9,012,861	-	-	-	-	9,012,861	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Term Stns**	**138,844,286**	**17,646,676**	**19,526,410**	**57,344,484**	**20,906,687**	**9,012,861**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14,407,168**
21	**Subtotal Transmission**	**405,518,377**	**33,113,319**	**43,495,370**	**202,153,155**	**99,809,177**	**9,012,861**	**84,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,850,495**
	Distribution																	
22	Substations	8,014,477	-	-	-	1,197,785	6,816,692	-	-	-	-	-	-	-	-	-	-	-
23	Land & Land Improvements	702,229	-	-	-	-	-	529,446	67,449	-	-	61,410	43,924	-	-	-	-	-
24	Poles	53,293,669	-	-	-	-	-	30,822,287	10,533,600	-	-	5,455,566	6,482,216	-	-	-	-	-
25	Primary Conductor & Eqpt	10,902,676	-	-	-	-	-	9,670,674	1,232,002	-	-	-	-	-	-	-	-	-
26	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
27	Transformers	7,126,611	-	-	-	-	-	-	-	2,572,706	4,553,904	-	-	-	-	-	-	-
28	Secondary Conductor&Eqpt	2,029,877	-	-	-	-	-	-	-	-	-	1,183,418	846,459	-	-	-	-	-
29	Services	4,213,761	-	-	-	-	-	-	-	-	-	-	-	4,213,761	-	-	-	-
30	Meters	1,985,259	-	-	-	-	-	-	-	-	-	-	-	-	1,985,259	-	-	-
31	Street Lighting	917,314	-	-	-	-	-	-	-	-	-	-	-	-	-	917,314	-	-
32	**Subtotal Distribution**	**97,383,929**	**-**	**-**	**-**	**1,197,785**	**6,816,692**	**49,220,462**	**11,833,052**	**2,572,706**	**4,553,904**	**6,700,394**	**7,372,599**	**4,213,761**	**1,985,259**	**917,314**	**-**	**-**
33	**Subttl Prod, Trans, & Dist**	**1,431,985,898**	**457,728,326**	**539,454,793**	**202,153,155**	**109,516,124**	**15,829,553**	**49,304,462**	**11,833,052**	**2,572,706**	**4,553,904**	**6,700,394**	**7,372,599**	**4,213,761**	**1,985,259**	**917,314**	**-**	**17,850,495**
34	General	89,417,827	28,582,036	33,685,301	12,623,096	6,838,541	988,448	3,078,730	738,894	160,648	284,361	418,394	460,369	263,121	123,966	57,280	-	1,114,643
35	Telecontrol - Common	44,177,227	15,356,860	18,098,796	6,782,271	3,634,098	302,383	2,818	-	-	-	-	-	-	-	-	-	6,858
36	Telecontrol - Specific	6,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	204,372	42,837	-	161,535	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Software - General	3,259,348	1,041,837	1,227,855	460,122	249,270	36,030	112,222	26,933	5,856	10,365	15,251	16,781	9,591	4,519	2,088	-	40,630
39	Software - Cust Acctng	319,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319,517	-
40	**Total Plant**	**1,569,371,048**	**502,751,896**	**592,466,745**	**222,180,179**	**120,238,032**	**17,156,414**	**52,498,233**	**12,598,879**	**2,739,210**	**4,848,630**	**7,134,039**	**7,849,748**	**4,486,473**	**2,113,743**	**976,682**	**319,517**	**19,012,625**

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

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

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	147,753,660	57,948,986	89,804,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	164,268,087	64,425,944	99,842,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	74,244,931	29,118,862	45,126,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	259,556,718	101,798,145	157,758,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,083,587	8,268,983	12,814,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other Small Hydraulic	825,686	260,696	404,006	-	160,983	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Hydraulic**	**667,732,670**	**261,821,615**	**405,750,071**	**-**	**160,983**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
8	Holyrood	35,373,179	23,625,746	11,747,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Gas Turbines	2,633,854	2,633,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Diesel	1,081,582	-	-	-	1,081,582	-	-	-	-	-	-	-	-	-	-	-	-
12	**Subtotal Production**	**706,821,284**	**288,081,216**	**417,497,504**	**-**	**1,242,565**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
13	Lines	184,529,549	-	-	122,239,482	59,882,385	-	41,315	-	-	-	-	-	-	-	-	-	2,366,366
14	Lines - Hydraulic	38,009,822	14,907,452	23,102,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Terminal Stations	67,802,966	-	-	42,336,144	17,089,363	-	-	-	-	-	-	-	-	-	-	-	8,377,459
16	Term Stns - Hydraulic	20,741,095	8,134,658	12,606,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Term Stns - Holyrood	5,080,172	3,393,047	1,687,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Gas Tur/Dsl	988,176	439,923	-	-	548,253	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Distribution	5,636,504	-	-	-	-	5,636,504	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Term Stns**	**100,248,914**	**11,967,628**	**14,293,563**	**42,336,144**	**17,637,617**	**5,636,504**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,377,459**
21	**Subtotal Transmission**	**322,788,284**	**26,875,080**	**37,395,933**	**164,575,626**	**77,520,002**	**5,636,504**	**41,315**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,743,825**
	Distribution																	
22	Substations	3,984,047	-	-	-	759,364	3,224,683	-	-	-	-	-	-	-	-	-	-	-
23	Land & Land Improvements	448,806	-	-	-	-	-	338,377	43,108	-	-	39,248	28,073	-	-	-	-	-
24	Poles	27,285,430	-	-	-	-	-	15,780,474	5,393,020	-	-	2,793,155	3,318,781	-	-	-	-	-
25	Primary Conductor & Eqpt	5,360,889	-	-	-	-	-	4,755,108	605,780	-	-	-	-	-	-	-	-	-
26	Submarine Conductor	4,815,229	-	-	-	-	-	4,815,229	-	-	-	-	-	-	-	-	-	-
27	Transformers	4,754,702	-	-	-	-	-	-	-	1,716,447	3,038,254	-	-	-	-	-	-	-
28	Secondary Conductor&Eqpt	878,491	-	-	-	-	-	-	-	-	-	512,160	366,331	-	-	-	-	-
29	Services	1,713,373	-	-	-	-	-	-	-	-	-	-	-	1,713,373	-	-	-	-
30	Meters	1,144,491	-	-	-	-	-	-	-	-	-	-	-	-	1,144,491	-	-	-
31	Street Lighting	716,819	-	-	-	-	-	-	-	-	-	-	-	-	-	716,819	-	-
32	**Subtotal Distribution**	**51,102,277**	**-**	**-**	**-**	**759,364**	**3,224,683**	**25,689,189**	**6,041,908**	**1,716,447**	**3,038,254**	**3,344,563**	**3,713,185**	**1,713,373**	**1,144,491**	**716,819**	**-**	**-**
33	**Subttl Prod, Trans, & Dist**	**1,080,711,845**	**314,956,295**	**454,893,436**	**164,575,626**	**79,521,930**	**8,861,187**	**25,730,504**	**6,041,908**	**1,716,447**	**3,038,254**	**3,344,563**	**3,713,185**	**1,713,373**	**1,144,491**	**716,819**	**-**	**10,743,825**
34	General	36,986,616	10,779,161	15,568,413	5,632,487	2,721,583	303,268	880,609	206,780	58,744	103,982	114,465	127,081	58,639	39,169	24,533	-	367,700
35	Telecontrol - Common	21,610,964	6,680,477	9,648,657	3,490,782	1,670,618	119,555	876	-	-	-	-	-	-	-	-	-	-
36	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	204,372	42,837	-	161,535	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Software - General	3,331,350	970,869	1,402,233	507,313	245,130	27,315	79,316	18,624	5,291	9,366	10,310	11,446	5,282	3,528	2,210	-	33,118
39	Software - Cust Acctng	319,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319,517	-
40	**Total Net Book Value**	**1,143,164,665**	**333,429,640**	**481,512,739**	**174,367,742**	**84,159,261**	**9,311,325**	**26,691,305**	**6,267,313**	**1,780,483**	**3,151,602**	**3,469,339**	**3,851,712**	**1,777,294**	**1,187,188**	**743,562**	**319,517**	**11,144,643**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
1	Hydraulic	7,303,971	2,859,567	4,431,528	-	12,876	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	14,346,977	9,582,346	4,764,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	16,720	16,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine/Diesel	1,414,180	1,081,603	-	-	332,577	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Production**	**23,081,848**	**13,540,237**	**9,196,159**	**-**	**345,453**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
6	Transmission Lines	4,795,974	278,158	431,067	2,604,297	1,419,014	-	1,511	-	-	-	-	-	-	-	-	-	61,926
7	Terminal Stations	3,615,484	459,517	508,465	1,493,242	544,407	234,694	-	-	-	-	-	-	-	-	-	-	375,160
8	**Subtotal Transmission**	**8,411,458**	**737,675**	**939,532**	**4,097,539**	**1,963,421**	**234,694**	**1,511**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**437,087**
	Distribution																	
9	Other	5,263,552	-	-	-	66,087	376,106	2,715,703	652,880	141,947	251,258	369,689	406,778	232,491	-	50,612	-	-
10	Meters	187,782	-	-	-	-	-	-	-	-	-	-	-	-	187,782	-	-	-
11	**Subtotal Distribution**	**5,451,333**	**-**	**-**	**-**	**66,087**	**376,106**	**2,715,703**	**652,880**	**141,947**	**251,258**	**369,689**	**406,778**	**232,491**	**187,782**	**50,612**	**-**	**-**
12	**Subtl Prod, Trans, & Dist**	**36,944,639**	**14,277,912**	**10,135,691**	**4,097,539**	**2,374,960**	**610,799**	**2,717,214**	**652,880**	**141,947**	**251,258**	**369,689**	**406,778**	**232,491**	**187,782**	**50,612**	**-**	**437,087**
13	Customer Accounting	1,878,391	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,878,391	-
	Overheads																	
	Plant-Related:																	
14	Production	1,390,900	635,677	742,484	-	12,739	-	-	-	-	-	-	-	-	-	-	-	-
15	Transmission	696,530	56,876	74,709	347,224	171,435	15,481	144	-	-	-	-	-	-	-	-	-	30,661
16	Distribution	563,007	-	-	-	6,925	39,409	284,559	68,411	14,874	26,328	38,737	42,623	24,361	11,477	5,303	-	-
17	Prod, Trans, Distn	692,237	221,271	260,778	97,723	52,941	7,652	23,834	5,720	1,244	2,201	3,239	3,564	2,037	960	443	-	8,629
18	Telecontrol Plant	3,032,316	1,053,928	1,242,105	465,462	249,405	20,752	193	-	-	-	-	-	-	-	-	-	471
19	Prod, Trans, Distn and General Plant	40,973	13,126	15,468	5,801	3,139	448	1,371	329	72	127	186	205	117	55	25	8	496
20	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,525,032	161,910	124,289	577,657	309,320	45,233	140,889	33,813	7,352	13,013	19,147	21,067	12,041	5,673	2,621	-	51,008
21	Property Insurance	653,830	262,820	306,643	41,488	22,210	9,255	1,666	399	87	154	226	249	142	67	31	-	8,394
	Expense Related:																	
22	Municipal Tax	720,485	-	-	-	8,734	49,709	358,926	86,289	18,761	33,208	48,861	53,762	30,728	24,819	6,689	-	-
23	Other Expense Related	22,003,410	8,092,175	5,744,522	2,322,328	1,346,037	346,178	1,540,013	370,027	80,450	142,404	209,526	230,546	131,767	106,428	28,685	1,064,600	247,724
24	**Subtotal Overheads**	**31,318,720**	**10,497,783**	**8,510,998**	**3,857,683**	**2,182,885**	**534,117**	**2,351,594**	**564,989**	**122,838**	**217,434**	**319,921**	**352,017**	**201,193**	**149,478**	**43,799**	**1,064,609**	**347,383**
25	**Total Operating & Maintenance Expenses**	**70,141,750**	**24,775,695**	**18,646,689**	**7,955,221**	**4,557,845**	**1,144,916**	**5,068,808**	**1,217,869**	**264,785**	**468,692**	**689,611**	**758,795**	**433,684**	**337,260**	**94,411**	**2,943,000**	**784,470**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Functional Classification of Operating & Maintenance Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Hydraulic	Prorated on Hydraulic Plant in Service - Sch.2.2 L.7
2	Holyrood / Thermal	Prorated on Holyrood Plant in Service - Sch.2.2 L.8
3	Roddickton	Prorated on Roddickton Plant in Service - Sch.2.2 L.10
4	Gas Turbine/Diesel	Prorated on Gas Turbines & Diesel Plant in Service - Sch.2.2 L.9, 11
5	**Subtotal Production**	
	Transmission	
6	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.13, 14
7	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.20
8	**Subtotal Transmission**	
	Distribution	
9	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L. 46
10	Meters	Meters - Customer
11	**Subtotal Distribution**	
12	**Subttl Prod, Trans, & Dist**	
13	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
14	Production	Prorated on Production Plant in Service - Sch.2.2 L.12
15	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.21
16	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.32
17	Prod, Trans, Distn	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.33
18	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.35, 36
19	Prod, Trans, Distn and General Plant	Prorated on Total Plant in Service, Sch. 2.2, L. 40
20	Prod, Trans, Distn, Excl Hydraulic & Holyrood	Prorated on Total Plant in Service, Sch. 2.2, L. 33 Less L. 7 and L. 8
21	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.12, 20, 22, 34 - 36
	Expense Related:	
22	Municipal Tax	Prorated on Distribution Expenses, L. 11
23	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 12, 13
24	**Subtotal Overheads**	
25	**Total Operating & Maintenance Expenses**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	1,393,381	546,484	846,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	704,016	276,115	427,901	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	348,192	136,561	211,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	652,358	255,855	396,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	82,072	32,189	49,884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other Small Hydraulic	26,458	8,298	12,859	-	5,301	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Hydraulic**	**3,206,477**	**1,255,501**	**1,945,675**	**-**	**5,301**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
8	Holyrood	1,959,560	1,308,790	650,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Gas Turbines	145,196	145,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Diesel	144,438	-	-	-	144,438	-	-	-	-	-	-	-	-	-	-	-	-
12	**Subtotal Production**	**5,455,671**	**2,709,488**	**2,596,445**	**-**	**149,739**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
13	Lines	3,476,661	-	-	2,139,187	1,174,030	-	7,021	-	-	-	-	-	-	-	-	-	156,423
14	Lines - Hydraulic	179,171	70,271	108,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Terminal Stations	2,415,843	(0)	(0)	1,822,288	175,904	-	-	-	-	-	-	-	-	-	-	-	417,650
16	Term Stns - Hydraulic	696,589	273,202	423,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Term Stns - Holyrood	276,817	184,886	91,931	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Gas Tur/Dsl	10,890	8,483	-	-	2,407	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Distribution	123,813	-	-	-	-	123,813	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Term Stns**	**3,523,952**	**466,571**	**515,318**	**1,822,288**	**178,312**	**123,813**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**417,650**
21	**Subtotal Transmission**	**7,179,784**	**536,842**	**624,218**	**3,961,476**	**1,352,342**	**123,813**	**7,021**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**574,073**
	Distribution																	
22	Substations	233,563	-	-	-	37,834	195,729	-	-	-	-	-	-	-	-	-	-	-
23	Land & Land Improvements	20,671	-	-	-	-	-	15,585	1,985	-	-	1,808	1,293	-	-	-	-	-
24	Poles	1,371,959	-	-	-	-	-	793,470	271,170	-	-	140,445	166,874	-	-	-	-	-
25	Primary Conductor & Eqpt	282,711	-	-	-	-	-	250,765	31,946	-	-	-	-	-	-	-	-	-
26	Submarine Conductor	273,268	-	-	-	-	-	273,268	-	-	-	-	-	-	-	-	-	-
27	Transformers	196,065	-	-	-	-	-	-	-	70,779	125,285	-	-	-	-	-	-	-
28	Secondary Conductor&Eqpt	48,648	-	-	-	-	-	-	-	-	-	28,362	20,286	-	-	-	-	-
29	Services	79,921	-	-	-	-	-	-	-	-	-	-	-	79,921	-	-	-	-
30	Meters	55,837	-	-	-	-	-	-	-	-	-	-	-	-	55,837	-	-	-
31	Street Lighting	27,901	-	-	-	-	-	-	-	-	-	-	-	-	-	27,901	-	-
32	**Subtotal Distribution**	**2,590,544**	**-**	**-**	**-**	**37,834**	**195,729**	**1,333,088**	**305,102**	**70,779**	**125,285**	**170,614**	**188,453**	**79,921**	**55,837**	**27,901**	**-**	**-**
33	**Subtl Prod, Trans, & Dist**	**15,225,998**	**3,246,330**	**3,220,663**	**3,961,476**	**1,539,914**	**319,542**	**1,340,109**	**305,102**	**70,779**	**125,285**	**170,614**	**188,453**	**79,921**	**55,837**	**27,901**	**-**	**574,073**
34	General	5,311,509	1,132,465	1,123,511	1,381,940	537,191	111,470	467,490	106,433	24,691	43,705	59,518	65,741	27,880	19,478	9,733	-	200,262
35	Telecontrol - Common	3,085,157	830,372	823,807	1,013,298	384,214	31,670	1,796	-	-	-	-	-	-	-	-	-	-
36	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	89,263	50,413	-	38,850	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Software - General	1,404,269	299,404	297,037	365,360	142,024	29,471	123,596	28,139	6,528	11,555	15,735	17,381	7,371	5,150	2,573	-	52,946
39	Software - Cust Acctng	213,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,011	-
40	**Total Deprecn Expense**	**25,329,207**	**5,558,984**	**5,465,017**	**6,760,924**	**2,603,343**	**492,153**	**1,932,991**	**439,675**	**101,998**	**180,545**	**245,867**	**271,575**	**115,172**	**80,465**	**40,207**	**213,011**	**827,281**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	1,143,164,665	333,429,640	481,512,739	174,367,742	84,159,261	9,311,325	26,691,305	6,267,313	1,780,483	3,151,602	3,469,339	3,851,712	1,777,294	1,187,188	743,562	319,517	11,144,643
2	Cash Working Capital	3,327,994	970,684	1,401,785	507,621	245,005	27,107	77,704	18,245	5,183	9,175	10,100	11,213	5,174	3,456	2,165	930	32,444
3	Fuel Inventory - No. 6 Fuel	14,775,997	-	14,775,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	52,714	-	-	-	52,714	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	644,683	644,683	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	18,197,949	5,829,758	6,870,064	2,576,334	1,394,244	198,941	608,754	146,093	31,763	56,223	82,724	91,023	52,024	24,510	11,325	3,705	220,465
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	79,505,201	23,189,477	33,488,410	12,126,986	5,853,137	647,587	1,856,336	435,881	123,830	219,189	241,287	267,880	123,608	82,567	51,713	22,222	775,091
8	Total Rate Base	**1,259,669,203**	**364,064,242**	**538,048,995**	**189,578,684**	**91,704,361**	**10,184,960**	**29,234,098**	**6,867,532**	**1,941,259**	**3,436,189**	**3,803,449**	**4,221,829**	**1,958,100**	**1,297,722**	**808,765**	**346,374**	**12,172,644**
9	Less: Rural Asset Portion	(155,804,637)	-	-	-	(91,704,361)	(10,184,960)	(29,234,098)	(6,867,532)	(1,941,259)	(3,436,189)	(3,803,449)	(4,221,829)	(1,958,100)	(1,297,722)	(808,765)	(346,374)	-
10	Rate Base Available for Equity Return	**1,103,864,565**	**364,064,242**	**538,048,995**	**189,578,684**	-	-	-	-	-	-	-	-	-	-	-	-	**12,172,644**
11	Return on Debt	84,500,802	24,422,063	36,093,263	12,717,268	6,151,688	683,225	1,961,074	460,686	130,223	230,506	255,142	283,208	131,353	87,053	54,253	23,235	816,562
12	Return on Equity	6,812,370	2,246,780	3,320,506	1,169,962	-	-	-	-	-	-	-	-	-	-	-	-	75,122
13	Return on Rate Base	**91,313,172**	**26,668,842**	**39,413,769**	**13,887,230**	**6,151,688**	**683,225**	**1,961,074**	**460,686**	**130,223**	**230,506**	**255,142**	**283,208**	**131,353**	**87,053**	**54,253**	**23,235**	**891,684**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (1 CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Rural Prod & Transmission Demand (CP kW)	7 Substations Demand (CP kW)	8 Primary Lines Demand (CP kW)	9 Primary Lines Customer (Rural Cust)	10 Line Transformers Demand (CP kW)	11 Line Transformers Customer (Rural Cust)	12 Secondary Lines Demand (CP kW)	13 Secondary Lines Customer (Rural Cust)	14 Services Customer (Wtd Rural Cust)	15 Meters Customer	16 Street Lighting Customer	17 Accounting Customer (Rural Cust)	18 Specifically Assigned Customer
	Amounts																	
1	Newfoundland Power	-	1,085,031	4,692,154	1,047,534	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	150,277	1,354,884	145,084	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	13,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	27,299	124,899	26,356	26,356	26,191	24,305	12,264	23,940	12,264	22,977	12,264	12,264	12,264	-	12,264	-
5	1.12 Domestic All Electric	-	33,214	125,519	32,066	32,066	31,866	29,572	6,720	29,127	6,720	27,955	6,720	6,720	6,720	-	6,720	-
6	1.3 Special	-	70	273	68	68	67	63	2	62	2	59	2	2	2	-	2	-
7	2.1 GS 0-10 kW	-	3,425	17,389	3,306	3,306	3,286	3,049	1,897	3,003	1,897	2,882	1,897	3,794	3,794	-	1,897	-
8	2.2 GS 10-100 kW	-	9,518	68,034	9,189	9,189	9,132	8,474	862	8,347	862	8,011	862	6,956	6,956	-	862	-
9	2.3 GS 110-1,000 kVa	-	4,236	47,526	4,090	4,090	4,064	3,771	66	3,051	66	2,928	66	564	606	-	71	-
10	2.4 GS Over 1,000 kVa	-	2,060	25,553	1,988	1,988	1,976	1,834	6	983	6	944	6	26	51	-	6	-
11	4.1 Street and Area Lighting	-	763	3,309	736	736	732	679	1,005	669	1,005	642	1,005	-	-	1	1,005	-
12	**Subtotal Rural**	-	**80,585**	**412,502**	**77,800**	**77,800**	**77,313**	**71,747**	**22,821**	**69,181**	**22,821**	**66,398**	**22,821**	**30,324**	**30,393**	**1**	**22,826**	-
13	**Total**	-	**1,315,893**	**6,472,568**	**1,270,418**	**77,800**	**77,313**	**71,747**	**22,821**	**69,181**	**22,821**	**66,398**	**22,821**	**30,324**	**30,393**	**1**	**22,826**	-
	Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8246	0.7249	0.8246	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.1142	0.2093	0.1142	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	0.0020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	-	0.0207	0.0193	0.0207	0.3388	0.3388	0.3388	0.5374	0.3460	0.5374	0.3460	0.5374	0.4044	0.4035	-	0.5373	-
18	1.12 Domestic All Electric	-	0.0252	0.0194	0.0252	0.4122	0.4122	0.4122	0.2944	0.4210	0.2944	0.4210	0.2944	0.2216	0.2211	-	0.2944	-
19	1.3 Special	-	0.0001	0.0000	0.0001	0.0009	0.0009	0.0009	0.0001	0.0009	0.0001	0.0009	0.0001	0.0001	0.0001	-	0.0001	-
20	2.1 GS 0-10 kW	-	0.0026	0.0027	0.0026	0.0425	0.0425	0.0425	0.0831	0.0434	0.0831	0.0434	0.0831	0.1251	0.1248	-	0.0831	-
21	2.2 GS 10-100 kW	-	0.0072	0.0105	0.0072	0.1181	0.1181	0.1181	0.0378	0.1207	0.0378	0.1207	0.0378	0.2294	0.2289	-	0.0378	-
22	2.3 GS 110-1,000 kVa	-	0.0032	0.0073	0.0032	0.0526	0.0526	0.0526	0.0029	0.0441	0.0029	0.0441	0.0029	0.0186	0.0200	-	0.0031	-
23	2.4 GS Over 1,000 kVa	-	0.0016	0.0039	0.0016	0.0256	0.0256	0.0256	0.0003	0.0142	0.0003	0.0142	0.0003	0.0008	0.0017	-	0.0003	-
24	4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0095	0.0095	0.0095	0.0440	0.0097	0.0440	0.0097	0.0440	-	-	1.0000	0.0440	-
25	**Subtotal Rural**	-	**0.0612**	**0.0637**	**0.0612**	**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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																	
1	Newfoundland Power	147,866,459	29,898,712	104,721,639	11,966,600	-	-	-	-	-	-	-	-	-	-	-	-	1,279,507
2	Industrial - Firm	36,381,219	4,140,987	30,238,920	1,657,380	-	-	-	-	-	-	-	-	-	-	-	-	343,932
3	Industrial - Non-Firm	290,758	-	290,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	13,438,363	752,242	2,787,546	301,076	2,629,952	556,812	2,250,206	824,230	127,258	349,813	301,518	512,740	221,915	147,821	-	1,675,234	-
5	1.12 Domestic All Electric	13,264,377	915,241	2,801,390	366,314	3,199,821	677,464	2,737,790	451,605	154,833	191,667	366,852	280,936	121,590	80,993	-	917,881	-
6	1.3 Special	24,522	1,938	6,085	776	6,777	1,435	5,798	134	328	57	777	84	36	24	-	273	-
7	2.1 GS 0-10 kW	1,890,562	94,371	388,088	37,771	329,935	69,854	282,295	127,499	15,965	54,112	37,826	79,315	68,656	45,733	-	259,141	-
8	2.2 GS 10-100 kW	4,376,760	262,276	1,518,424	104,973	916,957	194,138	784,555	57,917	44,370	24,581	105,127	36,029	125,861	83,838	-	117,715	-
9	2.3 GS 110-1,000 kVa	2,158,657	116,725	1,060,710	46,718	408,089	86,400	349,163	4,419	16,216	1,875	38,421	2,749	10,198	7,310	-	9,664	-
10	2.4 GS Over 1,000 kVa	1,080,321	56,754	570,312	22,715	198,422	42,010	169,771	403	5,226	171	12,382	251	465	620	-	820	-
11	4.1 Street and Area Lighting	677,895	21,018	73,861	8,412	73,484	15,558	62,873	67,561	3,556	28,674	8,425	42,029	-	-	135,127	137,317	-
12	**Subtotal Rural**	**36,911,456**	**2,220,567**	**9,206,415**	**888,755**	**7,763,436**	**1,643,669**	**6,642,451**	**1,533,769**	**367,751**	**650,951**	**871,327**	**954,132**	**548,721**	**366,339**	**135,127**	**3,118,045**	**-**
13	**Total**	**221,449,891**	**36,260,267**	**144,457,732**	**14,512,736**	**7,763,436**	**1,643,669**	**6,642,451**	**1,533,769**	**367,751**	**650,951**	**871,327**	**954,132**	**548,721**	**366,339**	**135,127**	**3,118,045**	**1,623,439**
	Allocated Return on Debt																	
14	Newfoundland Power	57,464,403	20,137,420	26,165,063	10,486,132	-	-	-	-	-	-	-	-	-	-	-	-	675,788
15	Industrial - Firm	11,937,451	2,789,043	7,555,298	1,452,335	-	-	-	-	-	-	-	-	-	-	-	-	140,775
16	Industrial - Non-Firm	72,647	-	72,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,204,414	506,651	696,478	263,828	2,083,954	231,450	664,336	247,567	45,063	123,871	88,290	152,193	53,122	35,127	-	12,484	-
18	1.12 Domestic All Electric	5,767,115	616,435	699,937	320,995	2,535,514	281,602	808,287	135,645	54,827	67,870	107,421	83,388	29,106	19,246	-	6,840	-
19	1.3 Special	11,629	1,305	1,520	680	5,370	596	1,712	40	116	20	227	25	9	6	-	2	-
20	2.1 GS 0-10 kW	694,404	63,561	96,965	33,098	261,438	29,036	83,343	38,296	5,653	19,162	11,076	23,543	16,435	10,868	-	1,931	-
21	2.2 GS 10-100 kW	1,821,150	176,649	379,383	91,986	726,590	80,697	231,627	17,396	15,712	8,704	30,783	10,694	30,129	19,923	-	877	-
22	2.3 GS 110-1,000 kVa	870,992	78,617	265,022	40,938	323,366	35,914	103,085	1,327	5,742	664	11,250	816	2,441	1,737	-	72	-
23	2.4 GS Over 1,000 kVa	431,434	38,225	142,494	19,905	157,228	17,462	50,122	121	1,851	61	3,626	74	111	147	-	6	-
24	4.1 Street and Area Lighting	225,164	14,156	18,455	7,372	58,228	6,467	18,562	20,293	1,259	10,154	2,467	12,475	-	-	54,253	1,023	-
25	**Subtotal Rural**	**15,026,302**	**1,495,599**	**2,300,255**	**778,802**	**6,151,688**	**683,225**	**1,961,074**	**460,686**	**130,223**	**230,506**	**255,142**	**283,208**	**131,353**	**87,053**	**54,253**	**23,235**	**-**
26	**Total**	**84,500,802**	**24,422,063**	**36,093,263**	**12,717,268**	**6,151,688**	**683,225**	**1,961,074**	**460,686**	**130,223**	**230,506**	**255,142**	**283,208**	**131,353**	**87,053**	**54,253**	**23,235**	**816,562**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Allocated Return on Equity																	
27	Newfoundland Power	5,286,607	1,852,601	2,407,132	964,703	-	-	-	-	-	-	-	-	-	-	-	-	62,171
28	Industrial - Firm	1,098,221	256,586	695,072	133,612	-	-	-	-	-	-	-	-	-	-	-	-	12,951
29	Industrial - Non-Firm	6,683	-	6,683	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	134,957	46,611	64,075	24,272	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	150,634	56,711	64,393	29,531	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	323	120	140	63	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	17,813	5,847	8,921	3,045	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	59,616	16,251	34,902	8,463	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	35,380	7,233	24,381	3,766	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	18,457	3,517	13,109	1,831	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	3,678	1,302	1,698	678	-	-	-	-	-	-	-	-	-	-	-	-	-
38	**Subtotal Rural**	**420,859**	**137,592**	**211,619**	**71,648**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
39	**Total**	**6,812,370**	**2,246,780**	**3,320,506**	**1,169,962**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**75,122**
	Total Allocated Revenue Requirement																	
40	Newfoundland Power	210,617,468	51,888,734	133,293,834	23,417,434	-	-	-	-	-	-	-	-	-	-	-	-	2,017,466
41	Industrial - Firm	49,416,891	7,186,616	38,489,290	3,243,327	-	-	-	-	-	-	-	-	-	-	-	-	497,657
42	Industrial - Non-Firm	370,088	-	370,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	18,777,734	1,305,505	3,548,098	589,175	4,713,906	788,262	2,914,542	1,071,797	172,321	473,684	389,808	664,932	275,037	182,948	-	1,687,718	-
44	1.12 Domestic All Electric	19,182,126	1,588,387	3,565,719	716,840	5,735,335	959,066	3,546,077	587,250	209,660	259,537	474,273	364,324	150,696	100,239	-	924,721	-
45	1.3 Special	36,473	3,364	7,745	1,518	12,146	2,031	7,510	175	444	77	1,004	108	45	30	-	275	-
46	2.1 GS 0-10 kW	2,602,779	163,779	493,974	73,914	591,373	98,890	365,638	165,795	21,618	73,274	48,903	102,858	85,090	56,600	-	261,072	-
47	2.2 GS 10-100 kW	6,257,527	455,176	1,932,710	205,422	1,643,547	274,835	1,016,182	75,313	60,081	33,285	135,910	46,723	155,990	103,761	-	118,592	-
48	2.3 GS 110-1,000 kVa	3,065,030	202,575	1,350,114	91,422	731,455	122,314	452,248	5,746	21,958	2,540	49,672	3,565	12,639	9,047	-	9,736	-
49	2.4 GS Over 1,000 kVa	1,530,212	98,496	725,915	44,451	355,649	59,472	219,893	524	7,077	232	16,008	325	577	767	-	826	-
50	4.1 Street and Area Lighting	906,737	36,477	94,014	16,462	131,712	22,025	81,435	87,854	4,815	38,827	10,892	54,504	-	-	189,381	138,340	-
51	**Subtotal Rural**	**52,358,617**	**3,853,759**	**11,718,289**	**1,739,205**	**13,915,124**	**2,326,894**	**8,603,526**	**1,994,455**	**497,974**	**881,456**	**1,126,469**	**1,237,340**	**680,073**	**453,392**	**189,381**	**3,141,280**	**-**
52	**Total**	**312,763,063**	**62,929,109**	**183,871,500**	**28,399,966**	**13,915,124**	**2,326,894**	**8,603,526**	**1,994,455**	**497,974**	**881,456**	**1,126,469**	**1,237,340**	**680,073**	**453,392**	**189,381**	**3,141,280**	**2,515,123**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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
			OM&A				Depreciation				Expense Credits					
Line			Transmission		Administrative &		Transmission		Telecontrol &		Rental			Subtotal Excluding	Return on	Return on
No.	Description	Total Amount ($)	Lines ($) (Plant)	Terminals ($) (Plant)	General ($) (C2 & C3)	Other ($) (Direct)	Lines ($) (Plant)	Terminals ($) (Plant)	Feasibility Stud ($) (Plant)	General ($)	Income ($) (Plant)	Other ($) (C4 + C5)	Gains/Losses ($) (NBV)	Return ($)	Debt ($) (NBV)	Equity ($) (NBV)
	Basis of Allocation - Amounts															
1	Newfoundland Power		3,296,636	9,486,178	12,782,815	-	-	-	-	495,593	9,486,178	12,782,815	8,891,599	-	8,891,599	8,891,599
	Industrial															
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	-	-	-	-	13,818	489,197	612,123	507,734	-	507,734	507,734
3	Abitibi Consolidated - GF		23,765	1,310,004	1,333,769	-	-	-	-	16,373	1,310,004	1,333,769	165,635	-	165,635	165,635
4	Corner Brook P& P - CB		-	1,847,112	1,847,112	-	-	-	-	9,099	1,847,112	1,847,112	310,279	-	310,279	310,279
5	Corner Brook P& P - DL		-	23,100	23,100	-	-	-	-	156	23,100	23,100	22,049	-	22,049	22,049
6	North Atlantic Refining Limited		-	1,251,577	1,251,577	-	-	-	-	39,033	1,251,577	1,251,577	846,529	-	846,529	846,529
7	**Subtotal Industrial**		**146,691**	**4,920,990**	**5,067,681**	**-**	**-**	**-**	**-**	**78,479**	**4,920,990**	**5,067,681**	**1,852,226**	**-**	**1,852,226**	**1,852,226**
8	**Total**		**3,443,327**	**14,407,168**	**17,850,495**	**-**	**-**	**-**	**-**	**574,073**	**14,407,168**	**17,850,495**	**10,743,825**	**-**	**10,743,825**	**10,743,825**
9	**Basis of Allocation - Ratios**															
10	Newfoundland Power		0.9574	0.6584	0.7161	-	-	-	-	0.8633	0.6584	0.7161	0.8276	-	0.8276	0.8276
	Industrial															
11	Abitibi Consolidated - S'ville		0.0357	0.0340	0.0343	-	-	-	-	0.0241	0.0340	0.0343	0.0473	-	0.0473	0.0473
12	Abitibi Consolidated - GF		0.0069	0.0909	0.0747	-	-	-	-	0.0285	0.0909	0.0747	0.0154	-	0.0154	0.0154
13	Corner Brook P& P - CB		-	0.1282	0.1035	-	-	-	-	0.0159	0.1282	0.1035	0.0289	-	0.0289	0.0289
14	Corner Brook P& P - DL		-	0.0016	0.0013	-	-	-	-	0.0003	0.0016	0.0013	0.0021	-	0.0021	0.0021
15	North Atlantic Refining Ltd.		-	0.0869	0.0701	-	-	-	-	0.0680	0.0869	0.0701	0.0788	-	0.0788	0.0788
16	**Subtotal Industrial**		**0.0426**	**0.3416**	**0.2839**	**-**	**-**	**-**	**-**	**0.1367**	**0.3416**	**0.2839**	**0.1724**	**-**	**0.1724**	**0.1724**
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	2,017,466	59,288	247,019	248,762	-	154,618	340,976	-	218,593	(52)	(3,628)	13,932	1,279,507	675,788	62,171
	Industrial														-	-
19	Abitibi Consolidated - S'ville	89,533	2,211	12,739	11,912	-	1,188	12,631	-	6,095	(3)	(174)	796	47,394	38,589	3,550
20	Abitibi Consolidated - GF	97,711	427	34,112	25,956	-	-	16,373	-	7,222	(7)	(379)	260	83,964	12,589	1,158
21	Corner Brook P& P - CB	122,861	-	48,099	35,946	-	-	9,099	-	4,013	(10)	(524)	486	97,109	23,582	2,170
22	Corner Brook P& P - DL	3,134	-	602	450	-	-	156	-	69	(0)	(7)	35	1,304	1,676	154
23	North Atlantic Refining Ltd.	184,418	-	32,591	24,357	-	-	39,033	-	17,216	(7)	(355)	1,326	114,161	64,339	5,919
24	**Subtotal Industrial**	**497,657**	**2,638**	**128,142**	**98,621**	**-**	**1,188**	**77,292**	**-**	**34,615**	**(27)**	**(1,438)**	**2,902**	**343,932**	**140,775**	**12,951**
25	**Total**	**2,515,123**	**61,926**	**375,160**	**347,383**	**-**	**155,805**	**418,267**	**-**	**253,208**	**(79)**	**(5,067)**	**16,834**	**1,623,439**	**816,562**	**75,122**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,080,799	2,755,588	1,489,367	-	52,269	350,114	86,437	18,917	33,484	50,890	55,396	32,382	13,527	6,865	135,562	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,402,899	-	1,402,899	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	868,021	516,855	275,286	-	-	29,103	9,564	1,778	3,147	6,624	7,025	5,350	2,360	884	10,044	-
	Expense Credits																
8	Sundry	(28,814)	(15,628)	(8,447)	-	(296)	(1,986)	(490)	(107)	(190)	(289)	(314)	(184)	(77)	(39)	(769)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,003)	(2,171)	(1,173)	-	(41)	(276)	(68)	(15)	(26)	(40)	(44)	(26)	(11)	(5)	(107)	-
12	Pole Attachments	(19,021)	-	-	-	-	(11,001)	(3,760)	-	-	(1,947)	(2,314)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Misc Cust & Mtr Test Rev	(2,404)	-	-	-	-	-	-	-	-	-	-	-	(2,404)	-	-	-
16	Application Fees	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)	-
17	**Total Expense Credits**	(54,902)	(17,798)	(9,620)	-	(338)	(13,262)	(4,318)	(122)	(216)	(2,276)	(2,671)	(209)	(2,492)	(44)	(1,536)	-
18	**Subtotal Expenses**	**7,296,816**	**3,254,644**	**3,157,932**	-	**51,931**	**365,955**	**91,684**	**20,573**	**36,415**	**55,239**	**59,750**	**37,522**	**13,396**	**7,704**	**144,071**	-
19	Disposal Gain / Loss	929,479	555,886	295,085	-	-	31,180	10,341	2,861	5,065	7,759	8,036	7,173	3,528	1,362	1,202	-
20	**Subtotal Revenue Requirement Ex. Return**	**8,226,295**	**3,810,530**	**3,453,016**	-	**51,931**	**397,136**	**102,024**	**23,434**	**41,480**	**62,997**	**67,786**	**44,695**	**16,924**	**9,066**	**145,273**	-
21	Return on Debt	862,867	508,930	281,155	-	-	28,982	9,600	2,644	4,680	7,210	7,464	6,613	3,241	1,254	1,096	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**9,089,162**	**4,319,460**	**3,734,172**	-	**51,931**	**426,117**	**111,624**	**26,078**	**46,160**	**70,207**	**75,250**	**51,308**	**20,165**	**10,321**	**146,369**	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Revenue Requirement - Documentation

Line No.	Description	Basis of Functional Classification
	1	
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
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.24
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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	Misc Cust & Mtr Test Rev	Meters - Customer
16	Application Fees	Accounting - Customer
17	**Total Expense Credits**	
18	**Subtotal Expenses**	
19	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	
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**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	14,821,835	9,611,282	5,210,552	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**14,821,835**	**9,611,282**	**5,210,552**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	311,267	311,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	20,028	-	-	-	-	15,100	1,924	-	-	1,751	1,253	-	-	-	-	-
8	Poles	1,705,437	-	-	-	-	986,336	337,083	-	-	174,582	207,436	-	-	-	-	-
9	Primary Conductor & Equipment	119,801	-	-	-	-	106,263	13,537	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	225,393	-	-	-	-	-	-	81,367	144,026	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	166,941	-	-	-	-	-	-	-	-	97,327	69,614	-	-	-	-	-
13	Services	186,487	-	-	-	-	-	-	-	-	-	-	186,487	-	-	-	-
14	Meters	75,988	-	-	-	-	-	-	-	-	-	-	-	75,988	-	-	-
15	Street Lighting	33,577	-	-	-	-	-	-	-	-	-	-	-	-	33,577	-	-
16	**Subtotal Distribution**	**2,844,919**	**311,267**	**-**	**-**	**-**	**1,107,699**	**352,544**	**81,367**	**144,026**	**273,660**	**278,303**	**186,487**	**75,988**	**33,577**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**17,666,754**	**9,922,550**	**5,210,552**	**-**	**-**	**1,107,699**	**352,544**	**81,367**	**144,026**	**273,660**	**278,303**	**186,487**	**75,988**	**33,577**	**-**	**-**
18	General	236,993	133,107	69,898	-	-	14,859	4,729	1,092	1,932	3,671	3,733	2,502	1,019	450	-	-
19	Telecontrol - Common	7,560	4,902	2,658	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	40,211	22,585	11,860	-	-	2,521	802	185	328	623	633	424	173	76	-	-
23	Software - Cust Acctng	15,066	-	-	-	-	-	-	-	-	-	-	-	-	-	15,066	-
24	**Total Plant**	**17,966,584**	**10,083,144**	**5,294,967**	**-**	**-**	**1,125,080**	**358,076**	**82,644**	**146,286**	**277,954**	**282,670**	**189,413**	**77,180**	**34,104**	**15,066**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.6
2	**Subtotal Production**	
	Transmission	
3	Lines	Production, Transmission - Demand, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand, Energy; 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 plant - L.17
19	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 2, 5
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
23	Software - Cust Acctng	Customer Accounting
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	10,421,282	6,757,725	3,663,557	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**10,421,282**	**6,757,725**	**3,663,557**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	143,750	143,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	637,755	-	-	-	-	368,844	126,054	-	-	65,286	77,571	-	-	-	-	-
9	Primary Conductor & Equipment	20,595	-	-	-	-	18,268	2,327	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	98,411	-	-	-	-	-	-	35,526	62,884	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	53,239	-	-	-	-	-	-	-	-	31,038	22,201	-	-	-	-	-
13	Services	89,053	-	-	-	-	-	-	-	-	-	-	89,053	-	-	-	-
14	Meters	43,807	-	-	-	-	-	-	-	-	-	-	-	43,807	-	-	-
15	Street Lighting	16,911	-	-	-	-	-	-	-	-	-	-	-	-	16,911	-	-
16	**Subtotal Distribution**	**1,103,520**	**143,750**	**-**	**-**	**-**	**387,112**	**128,381**	**35,526**	**62,884**	**96,324**	**99,772**	**89,053**	**43,807**	**16,911**	**-**	**-**
17	**Subtl Prod, Trans, & Dist**	**11,524,801**	**6,901,475**	**3,663,557**	**-**	**-**	**387,112**	**128,381**	**35,526**	**62,884**	**96,324**	**99,772**	**89,053**	**43,807**	**16,911**	**-**	**-**
18	General	70,720	42,350	22,481	-	-	2,375	788	218	386	591	612	546	269	104	-	-
19	Telecontrol - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	35,526	21,274	11,293	-	-	1,193	396	110	194	297	308	275	135	52	-	-
23	Software - Cust Acctng	15,066	-	-	-	-	-	-	-	-	-	-	-	-	-	15,066	-
24	**Total Net Book Value**	**11,646,114**	**6,965,099**	**3,697,331**	**-**	**-**	**390,681**	**129,564**	**35,854**	**63,464**	**97,212**	**100,692**	**89,874**	**44,210**	**17,067**	**15,066**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissior Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	2,510,485	1,627,935	882,550	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**2,510,485**	**1,627,935**	**882,550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Other	387,829	-	-	-	32,582	200,098	48,105	10,459	18,513	27,239	29,972	17,130	-	3,729	-	-
7	Meters	7,188	-	-	-	-	-	-	-	-	-	-	-	7,188	-	-	-
8	**Subtotal Distribution**	**395,016**	**-**	**-**	**-**	**32,582**	**200,098**	**48,105**	**10,459**	**18,513**	**27,239**	**29,972**	**17,130**	**7,188**	**3,729**	**-**	**-**
9	**Subttl Prod, Trans, & Dist**	**2,905,501**	**1,627,935**	**882,550**	**-**	**32,582**	**200,098**	**48,105**	**10,459**	**18,513**	**27,239**	**29,972**	**17,130**	**7,188**	**3,729**	**-**	**-**
10	Customer Accounting	88,573	-	-	-	-	-	-	-	-	-	-	-	-	-	88,573	-
	Overheads																
	Plant-Related:																
11	Production	47,008	30,483	16,526	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	9,593	1,050	-	-	-	3,735	1,189	274	486	923	938	629	256	113	-	-
14	Prod, Trans, Distn Plant	404,173	227,004	119,205	-	-	25,342	8,065	1,861	3,295	6,261	6,367	4,266	1,738	768	-	-
15	Telecontrol Plant	519	336	182	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and Gen Plt	418	235	123	-	-	26	8	2	3	6	7	4	2	1	0	-
17	Property Insurance	7,486	4,898	2,572	-	-	7	2	1	1	2	2	1	0	0	-	-
	Expense Related:																
18	Municipal Tax	29,119	-	-	-	2,402	14,750	3,546	771	1,365	2,008	2,209	1,263	530	275	-	-
19	Other Expense Related	1,588,409	863,648	468,209	-	17,285	106,156	25,521	5,549	9,822	14,451	15,901	9,088	3,813	1,978	46,989	-
20	**Subtotal Overheads**	**2,086,725**	**1,127,653**	**606,817**	**-**	**19,687**	**150,016**	**38,332**	**8,458**	**14,971**	**23,651**	**25,424**	**15,252**	**6,340**	**3,136**	**46,990**	**-**
21	**Total Operating & Maintenance Expenses**	**5,080,799**	**2,755,588**	**1,489,367**	**-**	**52,269**	**350,114**	**86,437**	**18,917**	**33,484**	**50,890**	**55,396**	**32,382**	**13,527**	**6,865**	**135,562**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Operating & Maintenance Expense - Documentation

1

Line No.	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L6
2	**Subtotal Production**	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
5	**Subtotal Transmission**	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	**Subtotal Distribution**	
9	**Subttl Prod, Trans, & Dist**	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.2
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.5
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.16
14	Prod, Trans, Distn Plant	Prorated on Distribution Plant in Service - Sch.2.2 L.17
15	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.19, 20
16	Prod, Trans, Distn and Gen Plt	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 20
	Expense Related:	
18	Municipal Tax	Prorated on Distribution Expenses - L.8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.9, 10
20	**Subtotal Overheads**	
21	**Total Operating & Maintenance Expenses**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	709,017	459,765	249,252	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**709,017**	**459,765**	**249,252**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	8,210	8,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	42,773	-	-	-	-	24,738	8,454	-	-	4,379	5,203	-	-	-	-	-
9	Primary Conductor & Equipment	1,819	-	-	-	-	1,613	206	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	4,459	-	-	-	-	-	-	1,610	2,849	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,778	-	-	-	-	-	-	-	-	1,619	1,158	-	-	-	-	-
13	Services	4,844	-	-	-	-	-	-	-	-	-	-	4,844	-	-	-	-
14	Meters	2,137	-	-	-	-	-	-	-	-	-	-	-	2,137	-	-	-
15	Street Lighting	800	-	-	-	-	-	-	-	-	-	-	-	-	800	-	-
16	**Subtotal Distribution**	**67,820**	**8,210**	**-**	**-**	**-**	**26,351**	**8,660**	**1,610**	**2,849**	**5,998**	**6,361**	**4,844**	**2,137**	**800**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**776,836**	**467,975**	**249,252**	**-**	**-**	**26,351**	**8,660**	**1,610**	**2,849**	**5,998**	**6,361**	**4,844**	**2,137**	**800**	**-**	**-**
18	General	9,494	5,719	3,046	-	-	322	106	20	35	73	78	59	26	10	-	-
19	Telecontrol - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	71,646	43,161	22,988	-	-	2,430	799	148	263	553	587	447	197	74	-	-
23	Software - Cust Acctng	10,044	-	-	-	-	-	-	-	-	-	-	-	-	-	10,044	-
24	**Total Depreciation Expense**	**868,021**	**516,855**	**275,286**	**-**	**-**	**29,103**	**9,564**	**1,778**	**3,147**	**6,624**	**7,025**	**5,350**	**2,360**	**884**	**10,044**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	11,646,114	6,965,099	3,697,331	-	-	390,681	129,564	35,854	63,464	97,212	100,692	89,874	44,210	17,067	15,066	-
2	Cash Working Capital	33,904	20,277	10,764	-	-	1,137	377	104	185	283	293	262	129	50	44	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	164,597	-	164,597	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	208,335	116,921	61,399	-	-	13,046	4,152	958	1,696	3,223	3,278	2,196	895	395	175	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	809,968	484,411	257,143	-	-	27,171	9,011	2,494	4,414	6,761	7,003	6,251	3,075	1,187	1,048	-
8	Total Rate Base	**12,862,918**	**7,586,708**	**4,191,233**	**-**	**-**	**432,035**	**143,105**	**39,410**	**69,759**	**107,479**	**111,266**	**98,582**	**48,309**	**18,699**	**16,333**	**-**
9	Less: Rural Portion	(12,862,918)	(7,586,708)	(4,191,233)	-	-	(432,035)	(143,105)	(39,410)	(69,759)	(107,479)	(111,266)	(98,582)	(48,309)	(18,699)	(16,333)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	862,867	508,930	281,155	-	-	28,982	9,600	2,644	4,680	7,210	7,464	6,613	3,241	1,254	1,096	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**862,867**	**508,930**	**281,155**	**-**	**-**	**28,982**	**9,600**	**2,644**	**4,680**	**7,210**	**7,464**	**6,613**	**3,241**	**1,254**	**1,096**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 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 - Energy
5	Fuel Inventory - Gas Turbine	
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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Primary Lines Demand (CP kW)	8 Primary Lines Customer (Rural Cust)	9 Line Transformers Demand (CP kW)	10 Line Transformers Customer (Rural Cust)	11 Secondary Lines Demand (CP kW)	12 Secondary Lines Customer (Rural Cust)	13 Services Customer (Wtd Rural Cust)	14 Meters Customer	15 Street Lighting Customer (Rural Cust)	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	2,746	7,232	2,729	2,658	2,729	885	2,653	885	2,685	885	885	885	-	885	-
2	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	120	578	120	117	120	32	116	32	118	32	32	32	-	32	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	-	93	1,039	93	90	93	1	90	1	91	1	9	9	-	1	-
6	2.5 GS Diesel	-	538	1,955	535	521	535	119	520	119	526	119	239	239	-	119	-
7	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	4.1 Street and Area Lighting	-	51	126	50	49	50	40	49	40	50	40	-	-	40	40	-
9	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Total**	**-**	**3,549**	**10,929**	**3,527**	**3,435**	**3,527**	**1,076**	**3,428**	**1,076**	**3,470**	**1,076**	**1,163**	**1,163**	**40**	**1,076**	**-**
	Ratios																
11	1.2 Domestic Diesel	-	0.7738	0.6618	0.7738	0.7738	0.7738	0.8218	0.7738	0.8218	0.7738	0.8218	0.7603	0.7603	-	0.8218	-
12	1.2G Government Domestic Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	1.23 Churches, Schools & Com Halls	-	0.0339	0.0529	0.0339	0.0339	0.0339	0.0295	0.0339	0.0295	0.0339	0.0295	0.0273	0.0273	-	0.0295	-
14	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	2.3 GS 110-1,000 kVa	-	0.0263	0.0950	0.0263	0.0263	0.0263	0.0009	0.0263	0.0009	0.0263	0.0009	0.0074	0.0074	-	0.0009	-
16	2.5 GS Diesel	-	0.1516	0.1789	0.1516	0.1516	0.1516	0.1108	0.1516	0.1108	0.1516	0.1108	0.2050	0.2050	-	0.1108	-
17	2.5G Gov't General Service Diesel		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	4.1 Street and Area Lighting	-	0.0143	0.0115	0.0143	0.0143	0.0143	0.0370	0.0143	0.0370	0.0143	0.0370	-	-	1.0000	0.0370	-
19	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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
				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
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	5,987,988	2,948,703	2,285,036	-	40,186	307,316	83,840	18,134	34,087	48,749	55,705	33,983	12,868	-	119,382	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	342,212	129,324	182,514	-	1,762	13,478	3,010	795	1,224	2,138	2,000	1,220	462	-	4,285	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	443,450	100,371	328,188	-	1,368	10,461	95	617	39	1,659	63	329	125	-	135	-
6	2.5 GS Diesel	1,328,673	577,736	617,610	-	7,874	60,212	11,304	3,553	4,596	9,551	7,510	9,163	3,470	-	16,095	-
7	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	4.1 Street and Area Lighting	123,973	54,397	39,669	-	741	5,669	3,776	335	1,535	899	2,509	-	-	9,066	5,376	-
9	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Total**	**8,226,295**	**3,810,530**	**3,453,016**	**-**	**51,931**	**397,136**	**102,024**	**23,434**	**41,480**	**62,997**	**67,786**	**44,695**	**16,924**	**9,066**	**145,273**	**-**
	Allocated Return on Debt																
11	1.2 Domestic Diesel	636,192	393,825	186,055	-	-	22,427	7,889	2,046	3,846	5,579	6,134	5,028	2,464	-	900	-
12	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	1.23 Churches, Schools & Com Halls	34,394	17,272	14,861	-	-	984	283	90	138	245	220	180	88	-	32	-
14	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	2.3 GS 110-1,000 kVa	41,244	13,405	26,722	-	-	763	9	70	4	190	7	49	24	-	1	-
16	2.5 GS Diesel	137,888	77,162	50,288	-	-	4,394	1,064	401	518	1,093	827	1,356	664	-	121	-
17	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	4.1 Street and Area Lighting	13,149	7,265	3,230	-	-	414	355	38	173	103	276	-	-	1,254	41	-
19	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Total**	**862,867**	**508,930**	**281,155**	**-**	**-**	**28,982**	**9,600**	**2,644**	**4,680**	**7,210**	**7,464**	**6,613**	**3,241**	**1,254**	**1,096**	**-**
	Allocated Return on Equity																
21	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Allocated Revenue Requirement																
22	1.2 Domestic Diesel	6,624,180	3,342,528	2,471,091	-	40,186	329,742	91,729	20,180	37,933	54,328	61,838	39,011	15,332	-	120,282	-
23	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	1.23 Churches, Schools & Com Halls	376,606	146,596	197,375	-	1,762	14,462	3,293	885	1,362	2,383	2,220	1,400	550	-	4,318	-
25	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	2.3 GS 110-1,000 kVa	484,694	113,776	354,910	-	1,368	11,224	104	687	43	1,849	70	378	149	-	136	-
27	2.5 GS Diesel	1,466,561	654,897	667,897	-	7,874	64,606	12,367	3,954	5,114	10,644	8,337	10,519	4,134	-	16,217	-
28	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	4.1 Street and Area Lighting	137,122	61,662	42,899	-	741	6,083	4,131	372	1,708	1,002	2,785	-	-	10,321	5,417	-
30	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	**Total**	**9,089,162**	**4,319,460**	**3,734,172**	**-**	**51,931**	**426,117**	**111,624**	**26,078**	**46,160**	**70,207**	**75,250**	**51,308**	**20,165**	**10,321**	**146,369**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	10,002,543	4,306,833	3,920,330	-	126,824	711,716	177,980	38,895	68,847	101,632	111,751	63,494	36,748	14,854	322,640	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	5,230,393	-	5,230,393	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	24,960	-	24,960	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,881,139	859,922	734,759	-	36,247	109,994	33,205	7,203	12,749	19,146	21,189	12,805	6,238	3,805	23,878	-
	Expense Credits																
8	Sundry	(56,727)	(24,425)	(22,233)	-	(719)	(4,036)	(1,009)	(221)	(390)	(576)	(634)	(360)	(208)	(84)	(1,830)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(7,880)	(3,393)	(3,088)	-	(100)	(561)	(140)	(31)	(54)	(80)	(88)	(50)	(29)	(12)	(254)	-
12	Pole Attachments	(63,046)	-	-	-	-	(36,463)	(12,461)	-	-	(6,454)	(7,668)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Misc Cust & Mtr Test Rev	(5,716)	-	-	-	-	-	-	-	-	-	-	-	(5,716)	-	-	-
16	Application Fees	(4,446)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,446)	-
17	**Total Expense Credits**	(137,815)	(27,818)	(25,321)	-	(819)	(41,060)	(13,611)	(251)	(445)	(7,110)	(8,390)	(410)	(5,953)	(96)	(6,530)	-
18	**Subtotal Expenses**	17,001,220	5,138,937	9,885,120	-	162,252	780,650	197,575	45,846	81,151	113,667	124,550	75,889	37,033	18,563	339,988	-
19	Disposal Gain / Loss	35,375	15,048	12,652	-	1,352	2,943	896	233	412	510	568	405	180	120	56	-
20	**Subtotal Revenue Requirement Ex. Return**	17,036,595	5,153,985	9,897,773	-	163,604	783,593	198,471	46,079	81,563	114,177	125,118	76,294	37,213	18,683	340,044	-
21	Return on Debt	1,795,049	707,011	727,791	-	62,979	138,483	42,147	10,921	19,331	24,009	26,742	18,975	8,435	5,621	2,605	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	18,831,644	5,860,995	10,625,564	-	226,583	922,077	240,618	57,000	100,894	138,186	151,860	95,269	45,648	24,304	342,649	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
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.24
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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	Misc Cust & Mtr Test Rev	Meters - Customer
16	Application Fees	Accounting - Customer
17	**Total Expense Credits**	
18	**Subtotal Expenses**	
19	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	
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**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissio Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
							Distribution										
	Production																
1	Diesel	31,920,008	16,624,731	15,295,277	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**31,920,008**	**16,624,731**	**15,295,277**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	2,485,189	1,514,635	-	-	970,554	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	12,078	-	-	-	-	9,106	1,160	-	-	1,056	755	-	-	-	-	-
8	Poles	5,333,305	-	-	-	-	3,084,506	1,054,138	-	-	545,960	648,701	-	-	-	-	-
9	Primary Conductor & Equipment	797,735	-	-	-	-	707,591	90,144	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	708,377	-	-	-	-	-	-	255,724	452,653	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	223,428	-	-	-	-	-	-	-	-	130,258	93,169	-	-	-	-	-
13	Services	411,777	-	-	-	-	-	-	-	-	-	-	411,777	-	-	-	-
14	Meters	196,045	-	-	-	-	-	-	-	-	-	-	-	196,045	-	-	-
15	Street Lighting	124,365	-	-	-	-	-	-	-	-	-	-	-	-	124,365	-	-
16	**Subtotal Distribution**	**10,292,297**	**1,514,635**	**-**	**-**	**970,554**	**3,801,203**	**1,145,443**	**255,724**	**452,653**	**677,274**	**742,625**	**411,777**	**196,045**	**124,365**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**42,212,306**	**18,139,366**	**15,295,277**	**-**	**970,554**	**3,801,203**	**1,145,443**	**255,724**	**452,653**	**677,274**	**742,625**	**411,777**	**196,045**	**124,365**	**-**	**-**
18	General	891,274	382,996	322,946	-	20,492	80,259	24,185	5,399	9,557	14,300	15,680	8,694	4,139	2,626	-	-
19	Telecontrol - Common	15,100	7,865	7,236	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	96,080	41,287	34,814	-	2,209	8,652	2,607	582	1,030	1,542	1,690	937	446	283	-	-
23	Software - Cust Acctng	35,817	-	-	-	-	-	-	-	-	-	-	-	-	-	35,817	-
24	**Total Plant**	**43,250,577**	**18,571,513**	**15,660,272**	**-**	**993,256**	**3,890,114**	**1,172,235**	**261,705**	**463,240**	**693,116**	**759,996**	**421,408**	**200,630**	**127,274**	**35,817**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	Description	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, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand, Energy; 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 plant - L.17
19	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 2, 5
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
23	Software - Cust Acctng	Customer Accounting
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissio Demand ($)	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 ($)	15 Street Lightinç Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	16,579,067	8,634,789	7,944,278	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**16,579,067**	**8,634,789**	**7,944,278**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,663,337	814,168	-	-	849,169	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	3,027	-	-	-	-	2,282	291	-	-	265	189	-	-	-	-	-
8	Poles	2,640,346	-	-	-	-	1,527,039	521,870	-	-	270,287	321,151	-	-	-	-	-
9	Primary Conductor & Equipment	360,522	-	-	-	-	319,783	40,739	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	405,268	-	-	-	-	-	-	146,302	258,966	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	85,462	-	-	-	-	-	-	-	-	49,824	35,638	-	-	-	-	-
13	Services	254,547	-	-	-	-	-	-	-	-	-	-	254,547	-	-	-	-
14	Meters	113,019	-	-	-	-	-	-	-	-	-	-	-	113,019	-	-	-
15	Street Lighting	75,376	-	-	-	-	-	-	-	-	-	-	-	-	75,376	-	-
16	**Subtotal Distribution**	**5,600,904**	**814,168**	**-**	**-**	**849,169**	**1,849,104**	**562,899**	**146,302**	**258,966**	**320,376**	**356,978**	**254,547**	**113,019**	**75,376**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**22,179,971**	**9,448,957**	**7,944,278**	**-**	**849,169**	**1,849,104**	**562,899**	**146,302**	**258,966**	**320,376**	**356,978**	**254,547**	**113,019**	**75,376**	**-**	**-**
18	General	336,505	143,355	120,527	-	12,883	28,054	8,540	2,220	3,929	4,861	5,416	3,862	1,715	1,144	-	-
19	Telecontrol - Common	9,998	5,207	4,791	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	68,371	29,127	24,489	-	2,618	5,700	1,735	451	798	988	1,100	785	348	232	-	-
23	Software - Cust Acctng	35,817	-	-	-	-	-	-	-	-	-	-	-	-	-	35,817	-
24	**Total Net Book Value**	**22,630,662**	**9,626,646**	**8,094,085**	**-**	**864,670**	**1,882,858**	**573,175**	**148,972**	**263,694**	**326,224**	**363,494**	**259,194**	**115,082**	**76,752**	**35,817**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissio Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	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 ($)	15 Street Lightinc Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	4,829,615	2,515,383	2,314,232	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**4,829,615**	**2,515,383**	**2,314,232**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Other	695,926	-	-	-	58,465	359,059	86,321	18,768	33,220	48,879	53,783	30,739	-	6,692	-	-
7	Meters	18,543	-	-	-	-	-	-	-	-	-	-	-	18,543	-	-	-
8	**Subtotal Distribution**	**714,469**	**-**	**-**	**-**	**58,465**	**359,059**	**86,321**	**18,768**	**33,220**	**48,879**	**53,783**	**30,739**	**18,543**	**6,692**	**-**	**-**
9	**Subttl Prod, Trans, & Dist**	**5,544,084**	**2,515,383**	**2,314,232**	**-**	**58,465**	**359,059**	**86,321**	**18,768**	**33,220**	**48,879**	**53,783**	**30,739**	**18,543**	**6,692**	**-**	**-**
10	Customer Accounting	210,562	-	-	-	-	-	-	-	-	-	-	-	-	-	210,562	-
	Overheads																
	Plant-Related:																
11	Production	410,964	214,040	196,924	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	189,337	27,863	-	-	17,854	69,927	21,072	4,704	8,327	12,459	13,661	7,575	3,606	2,288	-	-
14	Prod, Trans, Distn Plant	54,753	23,528	19,839	-	1,259	4,930	1,486	332	587	878	963	534	254	161	-	-
15	Telecontrol Plant	1,036	540	497	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	422,265	181,318	152,895	-	9,697	37,980	11,445	2,555	4,523	6,767	7,420	4,114	1,959	1,243	350	-
17	Property Insurance	18,021	9,457	7,974	-	506	41	12	3	5	7	8	4	2	1	-	-
	Expense Related:																
18	Municipal Tax	98,010	-	-	-	8,020	49,255	11,841	2,575	4,557	6,705	7,378	4,217	2,544	918	-	-
19	Other Expense Related	3,053,510	1,334,704	1,227,969	-	31,022	190,523	45,803	9,958	17,627	25,936	28,538	16,311	9,839	3,551	111,728	-
20	**Subtotal Overheads**	**4,247,896**	**1,791,450**	**1,606,098**	**-**	**68,359**	**352,657**	**91,659**	**20,127**	**35,626**	**52,753**	**57,968**	**32,755**	**18,205**	**8,162**	**112,078**	**-**
21	**Total Operating & Maintenance Expenses**	**10,002,543**	**4,306,833**	**3,920,330**	**-**	**126,824**	**711,716**	**177,980**	**38,895**	**68,847**	**101,632**	**111,751**	**63,494**	**36,748**	**14,854**	**322,640**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Operating & Maintenance Expense - Documentation

Line No.	Description	Basis of Functional Classification
	1	
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L7
2	**Subtotal Production**	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
5	**Subtotal Transmission**	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	**Subtotal Distribution**	
9	**Subttl Prod, Trans, & Dist**	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.2
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.5
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.16
14	Prod, Trans, Distn Plant	Prorated on Distribution Plant in Service - Sch.2.2 L.17
15	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.19, 20
16	Prod, Trans, Distn and General Plt	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 20
	Expense Related:	
18	Municipal Tax	Prorated on Distribution Expenses - L.8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.9, 10
20	**Subtotal Overheads**	
21	**Total Operating & Maintenance Expenses**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissio Demand ($)	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 ($)	15 Street Lightinc Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Production																
1	Diesel	1,354,098	705,248	648,850	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,354,098**	**705,248**	**648,850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	86,225	54,184	-	-	32,041	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	228	-	-	-	-	172	22	-	-	20	14	-	-	-	-	-
8	Poles	136,844	-	-	-	-	79,143	27,047	-	-	14,008	16,645	-	-	-	-	-
9	Primary Conductor & Equipment	20,195	-	-	-	-	17,913	2,282	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	17,636	-	-	-	-	-	-	6,367	11,270	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	4,967	-	-	-	-	-	-	-	-	2,895	2,071	-	-	-	-	-
13	Services	11,319	-	-	-	-	-	-	-	-	-	-	11,319	-	-	-	-
14	Meters	5,514	-	-	-	-	-	-	-	-	-	-	-	5,514	-	-	-
15	Street Lighting	3,364	-	-	-	-	-	-	-	-	-	-	-	-	3,364	-	-
16	**Subtotal Distribution**	**286,292**	**54,184**	**-**	**-**	**32,041**	**97,229**	**29,351**	**6,367**	**11,270**	**16,924**	**18,730**	**11,319**	**5,514**	**3,364**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**1,640,390**	**759,432**	**648,850**	**-**	**32,041**	**97,229**	**29,351**	**6,367**	**11,270**	**16,924**	**18,730**	**11,319**	**5,514**	**3,364**	**-**	**-**
18	General	64,071	29,662	25,343	-	1,251	3,798	1,146	249	440	661	732	442	215	131	-	-
19	Telecontrol - Common	1,510	786	724	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	151,290	70,041	59,842	-	2,955	8,967	2,707	587	1,039	1,561	1,727	1,044	509	310	-	-
23	Software - Cust Acctng	23,878	-	-	-	-	-	-	-	-	-	-	-	-	-	23,878	-
24	**Total Depreciation Expense**	**1,881,139**	**859,922**	**734,759**	**-**	**36,247**	**109,994**	**33,205**	**7,203**	**12,749**	**19,146**	**21,189**	**12,805**	**6,238**	**3,805**	**23,878**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmissio Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
1	Average Net Book Value	22,630,662	9,626,646	8,094,085	-	864,670	1,882,858	573,175	148,972	263,694	326,224	363,494	259,194	115,082	76,752	35,817	-
2	Cash Working Capital	65,883	28,025	23,564	-	2,517	5,481	1,669	434	768	950	1,058	755	335	223	104	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	1,987,144	-	1,987,144	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	501,521	215,350	181,592	-	11,517	45,109	13,593	3,035	5,372	8,037	8,813	4,887	2,326	1,476	415	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,573,925	669,517	562,930	-	60,136	130,950	39,863	10,361	18,339	22,688	25,280	18,026	8,004	5,338	2,491	-
8	Total Rate Base	**26,759,134**	**10,539,538**	**10,849,314**	**-**	**938,841**	**2,064,398**	**628,299**	**162,802**	**288,172**	**357,899**	**398,645**	**282,861**	**125,747**	**83,789**	**38,828**	**-**
9	Less: Rural Portion	(26,759,134)	(10,539,538)	(10,849,314)	-	(938,841)	(2,064,398)	(628,299)	(162,802)	(288,172)	(357,899)	(398,645)	(282,861)	(125,747)	(83,789)	(38,828)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	1,795,049	707,011	727,791	-	62,979	138,483	42,147	10,921	19,331	24,009	26,742	18,975	8,435	5,621	2,605	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**1,795,049**	**707,011**	**727,791**	**-**	**62,979**	**138,483**	**42,147**	**10,921**	**19,331**	**24,009**	**26,742**	**18,975**	**8,435**	**5,621**	**2,605**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 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 - Energy
5	Fuel Inventory - Gas Turbine	
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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Basis of Allocation to Classes of Service

Line No.	1 Description	2 Total Amount	3 Production Demand (CP kW)	4 Production and Transmission Energy (MWh @ Gen)	5 Transmission Demand (CP kW)	6 Substations Demand (CP kW)	7 Distribution Primary Lines Demand (CP kW)	8 Distribution Primary Lines Customer (Rural Cust)	9 Distribution Line Transformers Demand (CP kW)	10 Distribution Line Transformers Customer (Rural Cust)	11 Distribution Secondary Lines Demand (CP kW)	12 Distribution Secondary Lines Customer (Rural Cust)	13 Distribution Services Customer (Wtd Rural Cust)	14 Distribution Meters Customer (Rural Cust)	15 Distribution Street Lighting Customer (Rural Cust)	16 Distribution Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	1.2 Domestic Diesel	-	6,504	21,461	6,461	6,459	6,002	1,999	5,908	1,999	5,679	1,999	1,999	1,999	-	1,999	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	334	1,932	332	332	308	45	303	45	292	45	45	45	-	45	-
4	2.2 GS 10-100 kW	-	25	462	25	25	23	4	23	4	22	4	36	36	-	4	-
5	2.3 GS 110-1,000 kVa	-	151	1,976	150	150	139	8	137	8	131	8	65	65	-	8	-
6	2.4 GS Over 1,000 kVa	-	74	2,645	73	73	68	1	67	1	64	1	9	9	-	1	-
7	2.5 GS Diesel	-	1,980	9,678	1,967	1,967	1,827	424	1,799	424	1,729	424	848	848	-	424	-
8	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	4.1 Street and Area Lighting	-	85	264	84	84	78	78	77	78	74	78	-	-	78	78	-
10	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	**Total**	-	**9,153**	**38,419**	**9,092**	**9,090**	**8,446**	**2,559**	**8,313**	**2,559**	**7,991**	**2,559**	**3,001**	**3,001**	**78**	**2,559**	-
	Ratios																
12	1.2 Domestic Diesel	-	0.7106	0.5586	0.7106	0.7106	0.7106	0.7813	0.7106	0.7813	0.7106	0.7813	0.6661	0.6661	-	0.7813	-
13	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	1.23 Churches, Schools & Com Halls	-	0.0365	0.0503	0.0365	0.0365	0.0365	0.0175	0.0365	0.0175	0.0365	0.0175	0.0149	0.0149	-	0.0175	-
15	2.2 GS 10-100 kW	-	0.0028	0.0120	0.0028	0.0028	0.0028	0.0017	0.0028	0.0017	0.0028	0.0017	0.0119	0.0119	-	0.0017	-
16	2.3 GS 110-1,000 kVa	-	0.0165	0.0514	0.0165	0.0165	0.0165	0.0030	0.0165	0.0030	0.0165	0.0030	0.0217	0.0217	-	0.0030	-
17	2.4 GS Over 1,000 kVa	-	0.0080	0.0688	0.0080	0.0080	0.0080	0.0004	0.0080	0.0004	0.0080	0.0004	0.0029	0.0029	-	0.0004	-
18	2.5 GS Diesel	-	0.2164	0.2519	0.2164	0.2164	0.2164	0.1657	0.2164	0.1657	0.2164	0.1657	0.2826	0.2826	-	0.1657	-
19	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	4.1 Street and Area Lighting	-	0.0093	0.0069	0.0093	0.0093	0.0093	0.0304	0.0093	0.0304	0.0093	0.0304	-	-	1.0000	0.0304	-
21	4.1G Gov't Street and Area Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	**Total**	-	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	-

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Trans Demand ($)	6 Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
						Distribution											
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	10,636,295	3,662,538	5,528,971	-	116,260	556,839	155,060	32,745	63,723	81,137	97,751	50,817	24,786	-	265,667	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	740,994	188,004	497,840	-	5,968	28,583	3,478	1,681	1,429	4,165	2,192	1,140	556	-	5,958	-
4	2.2 GS 10-100 kW	138,979	14,264	119,015	-	453	2,169	343	128	141	316	216	906	442	-	587	-
5	2.3 GS 110-1,000 kVa	616,788	84,807	509,091	-	2,692	12,894	588	758	242	1,879	371	1,652	806	-	1,008	-
6	2.4 GS Over 1,000 kVa	732,390	41,421	681,453	-	1,315	6,297	78	370	32	918	49	218	106	-	133	-
7	2.5 GS Diesel	4,003,734	1,115,123	2,493,416	-	35,397	169,539	32,894	9,970	13,518	24,704	20,737	21,561	10,516	-	56,358	-
8	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	4.1 Street and Area Lighting	167,416	47,827	67,986	-	1,518	7,271	6,031	428	2,478	1,060	3,802	-	-	18,683	10,333	-
10	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	**Total**	**17,036,595**	**5,153,985**	**9,897,773**	**-**	**163,604**	**783,593**	**198,471**	**46,079**	**81,563**	**114,177**	**125,118**	**76,294**	**37,213**	**18,683**	**340,044**	**-**
	Allocated Return on Debt																
12	1.2 Domestic Diesel	1,166,169	502,418	406,549	-	44,754	98,409	32,929	7,761	15,103	17,061	20,893	12,639	5,619	-	2,035	-
13	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	1.23 Churches, Schools & Com Halls	73,020	25,790	36,607	-	2,297	5,052	738	398	339	876	469	283	126	-	46	-
15	2.2 GS 10-100 kW	11,845	1,957	8,751	-	174	383	73	30	33	66	46	225	100	-	4	-
16	2.3 GS 110-1,000 kVa	53,820	11,634	37,434	-	1,036	2,279	125	180	57	395	79	411	183	-	8	-
17	2.4 GS Over 1,000 kVa	57,803	5,682	50,108	-	506	1,113	16	88	8	193	10	54	24	-	1	-
18	2.5 GS Diesel	410,258	152,970	183,343	-	13,626	29,962	6,985	2,363	3,204	5,195	4,432	5,362	2,384	-	432	-
19	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	4.1 Street and Area Lighting	22,134	6,561	4,999	-	584	1,285	1,281	101	587	223	813	-	-	5,621	79	-
21	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	**Total**	**1,795,049**	**707,011**	**727,791**	**-**	**62,979**	**138,483**	**42,147**	**10,921**	**19,331**	**24,009**	**26,742**	**18,975**	**8,435**	**5,621**	**2,605**	**-**
	Allocated Return on Equity																
23	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Allocated Revenue Requirement																
24	1.2 Domestic Diesel	11,802,464	4,164,956	5,935,520	-	161,015	655,249	187,988	40,505	78,826	98,198	118,644	63,456	30,405	-	267,702	-
25	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	1.23 Churches, Schools & Com Halls	814,014	213,794	534,447	-	8,265	33,635	4,216	2,079	1,768	5,041	2,661	1,423	682	-	6,004	-
27	2.2 GS 10-100 kW	150,824	16,221	127,767	-	627	2,552	415	158	174	382	262	1,132	542	-	591	-
28	2.3 GS 110-1,000 kVa	670,608	96,441	546,524	-	3,728	15,173	713	938	299	2,274	450	2,063	989	-	1,016	-
29	2.4 GS Over 1,000 kVa	790,193	47,103	731,561	-	1,821	7,410	94	458	39	1,111	59	272	130	-	134	-
30	2.5 GS Diesel	4,413,992	1,268,093	2,676,759	-	49,024	199,502	39,880	12,333	16,722	29,898	25,169	26,923	12,900	-	56,790	-
31	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4.1 Street and Area Lighting	189,550	54,388	72,985	-	2,103	8,557	7,311	529	3,066	1,282	4,614	-	-	24,304	10,412	-
33	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	**Total**	**18,831,644**	**5,860,995**	**10,625,564**	**-**	**226,583**	**922,077**	**240,618**	**57,000**	**100,894**	**138,186**	**151,860**	**95,269**	**45,648**	**24,304**	**342,649**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	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 ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	864,189	386,512	-	-	23,457	176,130	44,492	8,464	14,981	25,395	27,945	13,760	16,546	3,096	123,411	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	72,276	-	72,276	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	731,346	-	731,346	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	389,121	142,166	-	-	1,339	127,289	39,176	4,252	7,527	22,769	25,252	5,106	3,480	1,628	9,137	-
	Expense Credits																
8	Sundry	(4,901)	(2,192)	-	-	(133)	(999)	(252)	(48)	(85)	(144)	(158)	(78)	(94)	(18)	(700)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(681)	(304)	-	-	(18)	(139)	(35)	(7)	(12)	(20)	(22)	(11)	(13)	(2)	(97)	-
12	Pole Attachments	(39,753)	-	-	-	-	(22,991)	(7,857)	-	-	(4,069)	(4,835)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Misc Cust & Mtr Test Rev	(2,187)	-	-	-	-	-	-	-	-	-	-	-	(2,187)	-	-	-
16	Application Fees	(854)	-	-	-	-	-	-	-	-	-	-	-	-	-	(854)	-
17	**Total Expense Credits**	**(48,376)**	**(2,496)**	**-**	**-**	**(152)**	**(24,129)**	**(8,145)**	**(55)**	**(97)**	**(4,233)**	**(5,016)**	**(89)**	**(2,294)**	**(20)**	**(1,651)**	**-**
18	**Subtotal Expenses**	**2,008,555**	**526,181**	**803,621**	**-**	**24,644**	**279,291**	**75,524**	**12,661**	**22,412**	**43,930**	**48,181**	**18,776**	**17,732**	**4,705**	**130,896**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**2,008,555**	**526,181**	**803,621**	**-**	**24,644**	**279,291**	**75,524**	**12,661**	**22,412**	**43,930**	**48,181**	**18,776**	**17,732**	**4,705**	**130,896**	**-**
21	Return on Debt	377,394	83,271	2,230	-	1,708	156,434	48,577	4,838	8,563	27,263	30,688	6,452	4,308	2,065	997	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Revenue Requirement**	**2,385,949**	**609,453**	**805,851**	**-**	**26,352**	**435,725**	**124,101**	**17,499**	**30,975**	**71,193**	**78,869**	**25,229**	**22,040**	**6,769**	**131,893**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
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.24
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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	Misc Cust & Mtr Test Rev	Meters - Customer
16	Application Fees	Accounting - Customer
17	**Total Expense Credits**	
18	**Subtotal Expenses**	
19	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.24
20	**Subtotal Revenue Requirement Ex. Return**	
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**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

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	3,122,379	3,122,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**3,122,379**	**3,122,379**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	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	5,072,240	-	-	-	-	2,933,520	1,002,538	-	-	519,235	616,947	-	-	-	-	-
9	Primary Conductor & Equipment	747,390	-	-	-	-	662,935	84,455	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	310,895	-	-	-	-	-	-	112,233	198,662	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	199,805	-	-	-	-	-	-	-	-	116,486	83,319	-	-	-	-	-
13	Services	173,271	-	-	-	-	-	-	-	-	-	-	173,271	-	-	-	-
14	Meters	97,250	-	-	-	-	-	-	-	-	-	-	-	97,250	-	-	-
15	Street Lighting	48,097	-	-	-	-	-	-	-	-	-	-	-	-	48,097	-	-
16	**Subtotal Distribution**	**6,755,147**	**44,995**	**-**	**-**	**45,210**	**3,608,514**	**1,088,530**	**112,233**	**198,662**	**637,120**	**701,266**	**173,271**	**97,250**	**48,097**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**9,877,526**	**3,167,374**	**-**	**-**	**45,210**	**3,608,514**	**1,088,530**	**112,233**	**198,662**	**637,120**	**701,266**	**173,271**	**97,250**	**48,097**	**-**	**-**
18	General	703,263	225,512	-	-	3,219	256,920	77,502	7,991	14,144	45,362	49,929	12,337	6,924	3,424	-	-
19	Telecontrol - Common	75,906	75,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	22,482	7,209	-	-	103	8,213	2,478	255	452	1,450	1,596	394	221	109	-	-
23	Software - Cust Acctng	13,705	-	-	-	-	-	-	-	-	-	-	-	-	-	13,705	-
24	**Total Plant**	**10,692,882**	**3,476,000**	**-**	**-**	**48,532**	**3,873,648**	**1,168,509**	**120,479**	**213,258**	**683,932**	**752,791**	**186,002**	**104,395**	**51,631**	**13,705**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 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, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand, Energy; 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 plant - L.17
19	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 2, 5
20	Telecontrol - Specific	Specifically Assigned - Customer
21	Feasibility Studies	Production, Transmission - Demand
22	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.17
23	Software - Cust Acctng	Customer Accounting
24	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	1,028,552	1,028,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**1,028,552**	**1,028,552**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Substation Structures & Equipment	24,002	1,851	-	-	22,151	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	8,893	-	-	-	-	6,705	854	-	-	778	556	-	-	-	-	-
8	Poles	3,008,806	-	-	-	-	1,740,137	594,697	-	-	308,005	365,967	-	-	-	-	-
9	Primary Conductor & Equipment	324,734	-	-	-	-	288,039	36,695	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	174,302	-	-	-	-	-	-	62,923	111,379	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	78,498	-	-	-	-	-	-	-	-	45,764	32,734	-	-	-	-	-
13	Services	83,658	-	-	-	-	-	-	-	-	-	-	83,658	-	-	-	-
14	Meters	56,064	-	-	-	-	-	-	-	-	-	-	-	56,064	-	-	-
15	Street Lighting	26,853	-	-	-	-	-	-	-	-	-	-	-	-	26,853	-	-
16	**Subtotal Distribution**	**3,785,809**	**1,851**	**-**	**-**	**22,151**	**2,034,881**	**632,246**	**62,923**	**111,379**	**354,547**	**399,257**	**83,658**	**56,064**	**26,853**	**-**	**-**
17	**Subtti Prod, Trans, & Dist**	**4,814,361**	**1,030,403**	**-**	**-**	**22,151**	**2,034,881**	**632,246**	**62,923**	**111,379**	**354,547**	**399,257**	**83,658**	**56,064**	**26,853**	**-**	**-**
18	General	216,221	46,277	-	-	995	91,390	28,395	2,826	5,002	15,923	17,931	3,757	2,518	1,206	-	-
19	Telecontrol - Common	40,034	40,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	14,841	3,176	-	-	68	6,273	1,949	194	343	1,093	1,231	258	173	83	-	-
23	Software - Cust Acctng	13,705	-	-	-	-	-	-	-	-	-	-	-	-	-	13,705	-
24	**Total Net Book Value**	**5,099,161**	**1,119,890**	**-**	**-**	**23,214**	**2,132,543**	**662,590**	**65,943**	**116,724**	**371,564**	**418,419**	**87,673**	**58,755**	**28,142**	**13,705**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lightin Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	191,198	191,198	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**191,198**	**191,198**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Distribution																
6	Other	161,194	-	-	-	13,542	83,167	19,994	4,347	7,695	11,322	12,457	7,120	-	1,550	-	-
7	Meters	9,199	-	-	-	-	-	-	-	-	-	-	-	9,199	-	-	-
8	**Subtotal Distribution**	**170,392**	**-**	**-**	**-**	**13,542**	**83,167**	**19,994**	**4,347**	**7,695**	**11,322**	**12,457**	**7,120**	**9,199**	**1,550**	**-**	**-**
9	**Subttl Prod, Trans, & Dist**	**361,590**	**191,198**	**-**	**-**	**13,542**	**83,167**	**19,994**	**4,347**	**7,695**	**11,322**	**12,457**	**7,120**	**9,199**	**1,550**	**-**	**-**
10	Customer Accounting	80,570	-	-	-	-	-	-	-	-	-	-	-	-	-	80,570	-
	Overheads																
	Plant-Related:																
11	Production	79,605	79,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	55,351	369	-	-	370	29,568	8,919	920	1,628	5,220	5,746	1,420	797	394	-	-
14	Prod, Trans, Distn Plant	12,812	4,108	-	-	59	4,681	1,412	146	258	826	910	225	126	62	-	-
15	Telecontrol Plant	5,209	5,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn & General Plt	1,510	491	-	-	7	547	165	17	30	97	106	26	15	7	2	-
17	Property Insurance	4,455	3,872	-	-	54	287	87	9	16	51	56	14	8	4	-	-
	Expense Related:																
18	Municipal Tax	27,989	-	-	-	2,224	13,661	3,284	714	1,264	1,860	2,046	1,170	1,511	255	-	-
19	Other Expense Related	235,097	101,660	-	-	7,200	44,220	10,631	2,311	4,091	6,020	6,624	3,786	4,891	824	42,839	-
20	**Subtotal Overheads**	**422,029**	**195,314**	**-**	**-**	**9,915**	**92,963**	**24,498**	**4,117**	**7,287**	**14,073**	**15,488**	**6,640**	**7,347**	**1,546**	**42,841**	**-**
21	**Total Operating & Maintenance Expenses**	**864,189**	**386,512**	**-**	**-**	**23,457**	**176,130**	**44,492**	**8,464**	**14,981**	**25,395**	**27,945**	**13,760**	**16,546**	**3,096**	**123,411**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense - Documentation

Line No.	Description	Basis of Functional Classification
	1	
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L8
2	**Subtotal Production**	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
5	**Subtotal Transmission**	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	**Subtotal Distribution**	
9	**Subttl Prod, Trans, & Dist**	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.2
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L.5
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.16
14	Prod, Trans, Distn Plant	Prorated on Distribution Plant in Service - Sch.2.2 L.17
15	Telecontrol Plant	Prorated on Telecontrol Plant in Service - Sch.2.2 L.19, 20
16	Prod, Trans, Distn & General Plt	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 20
	Expense Related:	
18	Municipal Tax	Prorated on Distribution Expenses - L.8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.9, 10
20	**Subtotal Overheads**	
21	**Total Operating & Maintenance Expenses**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	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 ($)	17 Specifically Assigned Customer ($)
	Production																
1	Diesel	106,655	106,655	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**106,655**	**106,655**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	**Subtotal Transmission**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	1,200	148	-	-	1,052	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	394	-	-	-	-	297	38	-	-	34	25	-	-	-	-	-
8	Poles	145,567	-	-	-	-	84,188	28,772	-	-	14,901	17,706	-	-	-	-	-
9	Primary Conductor & Equipment	17,544	-	-	-	-	15,562	1,982	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	9,259	-	-	-	-	-	-	3,342	5,916	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,077	-	-	-	-	-	-	-	-	2,960	2,117	-	-	-	-	-
13	Services	4,013	-	-	-	-	-	-	-	-	-	-	4,013	-	-	-	-
14	Meters	2,735	-	-	-	-	-	-	-	-	-	-	-	2,735	-	-	-
15	Street Lighting	1,280	-	-	-	-	-	-	-	-	-	-	-	-	1,280	-	-
16	**Subtotal Distribution**	**187,069**	**148**	**-**	**-**	**1,052**	**100,047**	**30,792**	**3,342**	**5,916**	**17,896**	**19,847**	**4,013**	**2,735**	**1,280**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**293,724**	**106,803**	**-**	**-**	**1,052**	**100,047**	**30,792**	**3,342**	**5,916**	**17,896**	**19,847**	**4,013**	**2,735**	**1,280**	**-**	**-**
18	General	52,890	19,232	-	-	190	18,015	5,545	602	1,065	3,222	3,574	723	493	230	-	-
19	Telecontrol - Common	6,281	6,281	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	27,090	9,850	-	-	97	9,227	2,840	308	546	1,650	1,830	370	252	118	-	-
23	Software - Cust Acctng	9,137	-	-	-	-	-	-	-	-	-	-	-	-	-	9,137	-
24	**Total Depreciation Expense**	**389,121**	**142,166**	**-**	**-**	**1,339**	**127,289**	**39,176**	**4,252**	**7,527**	**22,769**	**25,252**	**5,106**	**3,480**	**1,628**	**9,137**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	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 ($)	17 Specifically Assigned Customer ($)
1	Average Net Book Value	5,099,161	1,119,890	-	-	23,214	2,132,543	662,590	65,943	116,724	371,564	418,419	87,673	58,755	28,142	13,705	-
2	Cash Working Capital	14,845	3,260	-	-	68	6,208	1,929	192	340	1,082	1,218	255	171	82	40	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	33,240	-	33,240	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	123,991	40,307	-	-	563	44,918	13,550	1,397	2,473	7,931	8,729	2,157	1,211	599	159	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	354,638	77,887	-	-	1,615	148,315	46,082	4,586	8,118	25,842	29,100	6,098	4,086	1,957	953	-
8	Total Rate Base	**5,625,876**	**1,241,344**	**33,240**	**-**	**25,459**	**2,331,984**	**724,150**	**72,118**	**127,655**	**406,418**	**457,466**	**96,182**	**64,222**	**30,780**	**14,857**	**-**
9	Less: Rural Portion	(5,625,876)	(1,241,344)	(33,240)	-	(25,459)	(2,331,984)	(724,150)	(72,118)	(127,655)	(406,418)	(457,466)	(96,182)	(64,222)	(30,780)	(14,857)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	377,394	83,271	2,230	-	1,708	156,434	48,577	4,838	8,563	27,263	30,688	6,452	4,308	2,065	997	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	**377,394**	**83,271**	**2,230**	**-**	**1,708**	**156,434**	**48,577**	**4,838**	**8,563**	**27,263**	**30,688**	**6,452**	**4,308**	**2,065**	**997**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
L'Anse au Loup
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 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 - Energy
5	Fuel Inventory - Gas Turbine	
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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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		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
			(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	-	2,541	8,705	2,538	2,538	2,359	729	2,323	729	2,233	729	729	729	-	729	-
2	1.12 Domestic All Electric	-	131	364	130	130	121	20	119	20	115	20	20	20	-	20	-
3	2.1 GS 0-10 kW	-	320	1,194	320	320	297	142	293	142	281	142	284	284	-	142	-
4	2.2 GS 10-100 kW	-	600	3,506	599	599	556	54	548	54	527	54	439	439	-	54	-
5	2.3 GS 110-1,000 kVa	-	38	802	38	38	35	2	34	2	33	2	18	18	-	2	-
6	4.1 Street and Area Lighting	-	38	125	38	38	35	32	35	32	33	32	-	-	1	32	-
7	**Total**	**-**	**3,667**	**14,697**	**3,662**	**3,662**	**3,404**	**979**	**3,352**	**979**	**3,222**	**979**	**1,489**	**1,489**	**1**	**979**	**0**
	Ratios																
8	1.2 Domestic Diesel	-	0.6930	0.5923	0.6930	0.6930	0.6930	0.7447	0.6930	0.7447	0.6930	0.7447	0.4898	0.4898	-	0.7447	-
9	1.12 Domestic All Electric	-	0.0356	0.0247	0.0356	0.0356	0.0356	0.0202	0.0356	0.0202	0.0356	0.0202	0.0133	0.0133	-	0.0202	-
10	2.1 GS 0-10 kW	-	0.0873	0.0812	0.0873	0.0873	0.0873	0.1448	0.0873	0.1448	0.0873	0.1448	0.1904	0.1904	-	0.1448	-
11	2.2 GS 10-100 kW	-	0.1635	0.2386	0.1635	0.1635	0.1635	0.0555	0.1635	0.0555	0.1635	0.0555	0.2946	0.2946	-	0.0555	-
12	2.3 GS 110-1,000 kVa	-	0.0102	0.0546	0.0102	0.0102	0.0102	0.0021	0.0102	0.0021	0.0102	0.0021	0.0120	0.0120	-	0.0021	-
13	4.1 Street and Area Lighting	-	0.0103	0.0085	0.0103	0.0103	0.0103	0.0327	0.0103	0.0327	0.0103	0.0327	-	-	1.0000	0.0327	-
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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
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		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
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	1,314,695	364,654	476,004	-	17,079	193,555	56,246	8,775	16,691	30,445	35,882	9,196	8,684	-	97,484	-
2	1.12 Domestic All Electric	57,535	18,736	19,888	-	878	9,945	1,523	451	452	1,564	972	249	235	-	2,640	-
3	2.1 GS 0-10 kW	189,747	45,934	65,283	-	2,151	24,381	10,934	1,105	3,245	3,835	6,976	3,575	3,377	-	18,951	-
4	2.2 GS 10-100 kW	362,812	86,026	191,716	-	4,029	45,662	4,191	2,070	1,244	7,182	2,674	5,531	5,223	-	7,264	-
5	2.3 GS 110-1,000 kVa	53,988	5,390	43,877	-	252	2,861	161	130	48	450	103	225	213	-	279	-
6	4.1 Street and Area Lighting	29,779	5,440	6,854	-	255	2,887	2,468	131	732	454	1,575	-	-	4,705	4,278	-
7	**Total**	**2,008,555**	**526,181**	**803,621**	**-**	**24,644**	**279,291**	**75,524**	**12,661**	**22,412**	**43,930**	**48,181**	**18,776**	**17,732**	**4,705**	**130,896**	**-**
	Allocated Return on Debt																
8	1.2 Domestic Diesel	262,293	57,709	1,321	-	1,184	108,412	36,178	3,353	6,377	18,894	22,854	3,160	2,110	-	742	-
9	1.12 Domestic All Electric	11,729	2,965	55	-	61	5,570	980	172	173	971	619	86	57	-	20	-
10	2.1 GS 0-10 kW	38,967	7,269	181	-	149	13,656	7,033	422	1,240	2,380	4,443	1,229	820	-	144	-
11	2.2 GS 10-100 kW	53,348	13,614	532	-	279	25,576	2,696	791	475	4,457	1,703	1,901	1,269	-	55	-
12	2.3 GS 110-1,000 kVa	3,242	853	122	-	17	1,602	103	50	18	279	65	77	52	-	2	-
13	4.1 Street and Area Lighting	7,814	861	19	-	18	1,617	1,588	50	280	282	1,003	-	-	2,065	33	-
14	**Total**	**377,394**	**83,271**	**2,230**	**-**	**1,708**	**156,434**	**48,577**	**4,838**	**8,563**	**27,263**	**30,688**	**6,452**	**4,308**	**2,065**	**997**	**-**
	Allocated Return on Equity																
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Allocated Revenue Requirement																
16	1.2 Domestic Diesel	1,576,988	422,363	477,324	-	18,262	301,966	92,424	12,127	23,068	49,339	58,737	12,356	10,794	-	98,227	-
17	1.12 Domestic All Electric	69,264	21,702	19,943	-	938	15,515	2,503	623	625	2,535	1,591	335	292	-	2,661	-
18	2.1 GS 0-10 kW	228,715	53,204	65,464	-	2,300	38,038	17,967	1,528	4,485	6,215	11,418	4,804	4,197	-	19,095	-
19	2.2 GS 10-100 kW	416,160	99,640	192,248	-	4,308	71,237	6,887	2,861	1,719	11,640	4,377	7,431	6,492	-	7,319	-
20	2.3 GS 110-1,000 kVa	57,230	6,243	43,999	-	270	4,464	264	179	66	729	168	303	264	-	281	-
21	4.1 Street and Area Lighting	37,593	6,300	6,873	-	272	4,504	4,056	181	1,012	736	2,578	-	-	6,769	4,311	-
22	**Total**	**2,385,949**	**609,453**	**805,851**	**-**	**26,352**	**435,725**	**124,101**	**17,499**	**30,975**	**71,193**	**78,869**	**25,229**	**22,040**	**6,769**	**131,893**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	5,339,430	858,025	-	606,604	279,244	1,259,670	302,523	80,029	141,658	174,611	190,800	114,774	159,518	26,054	1,145,857	63
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,878	1,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	68,425	68,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,385,311	1,024,224	1,361,088	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	185,912	-	-	-	185,912	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,632,902	1,175,849	-	551,901	150,292	273,494	71,556	53,107	94,004	49,283	51,419	44,916	18,553	13,708	84,732	86
	Expense Credits																
8	Sundry	(30,281)	(4,866)	-	(3,440)	(1,584)	(7,144)	(1,716)	(454)	(803)	(990)	(1,082)	(651)	(905)	(148)	(6,498)	(0)
9	Building Rental Income	(8,709)	(2,983)	-	(2,355)	(803)	(1,095)	(281)	(189)	(334)	(189)	(196)	(163)	(76)	(45)	-	(1)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,206)	(676)	-	(478)	(220)	(992)	(238)	(63)	(112)	(138)	(150)	(90)	(126)	(21)	(903)	(0)
12	Pole Attachments	(145,745)	-	-	-	-	(84,291)	(28,807)	-	-	(14,920)	(17,727)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Misc Cust & Mtr Test Rev	(20,284)	-	-	-	-	-	-	-	-	-	-	-	(20,284)	-	-	-
16	Application Fees	(6,230)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,230)	-
17	**Total Expense Credits**	(215,455)	(8,525)	-	(6,273)	(2,607)	(93,523)	(31,042)	(706)	(1,249)	(16,236)	(19,155)	(904)	(21,390)	(213)	(13,631)	(1)
18	**Subtotal Expenses**	10,398,402	3,119,876	1,361,088	1,152,232	612,841	1,439,642	343,038	132,431	234,413	207,659	223,063	158,785	156,681	39,548	1,216,958	148
19	Disposal Gain / Loss	77,802	24,312	-	28,694	5,055	7,685	1,958	1,677	2,969	1,363	1,406	1,475	546	443	211	8
20	**Subtotal Revenue Requirement Ex. Return**	10,476,204	3,144,188	1,361,088	1,180,926	617,895	1,447,327	344,996	134,108	237,383	209,021	224,469	160,260	157,226	39,991	1,217,169	156
21	Return on Debt	3,438,429	1,080,388	-	1,260,003	224,638	340,641	86,801	73,997	130,982	60,369	62,291	65,047	24,181	19,499	9,243	350
22	Return on Equity	316,328	99,393	-	115,918	20,666	31,338	7,986	6,808	12,050	5,554	5,731	5,984	2,225	1,794	850	32
23	**Total Revenue Requirement**	14,230,962	4,323,969	1,361,088	2,556,846	863,200	1,819,306	439,782	214,913	380,414	274,944	292,491	231,292	183,632	61,284	1,227,262	538

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Revenue Requirement - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Expenses	
1	Operating & Maintenance	Carryforward from Sch.2.4 L.21
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.25
	Expense Credits	
8	Sundry	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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.21
11	Suppliers' Discounts	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.21
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	Misc Cust & Mtr Test Rev	Meters - Customer
16	Application Fees	Accounting - Customer
17	**Total Expense Credits**	
18	**Subtotal Expenses**	
19	Disposal Gain / Loss	Prorated on Total Net Book Value - Sch.2.3 L.25
20	**Subtotal Revenue Requirement Ex. Return**	
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**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,475,672	3,475,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**25,964,956**	**25,964,956**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	16,538,092	-	-	16,083,896	-	454,196	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,708,438	-	-	4,416,794	286,590	-	-	-	-	-	-	-	-	-	-	5,054
6	**Subtotal Transmission**	**21,246,530**	-	-	**20,500,690**	286,590	454,196	-	-	-	-	-	-	-	-	-	**5,054**
	Distribution																
7	Substations	6,706,554	-	-	-	6,706,554	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	412,065	-	-	-	-	310,676	39,579	-	-	36,035	25,775	-	-	-	-	-
9	Poles	10,925,731	-	-	-	-	6,318,875	2,159,493	-	-	1,118,445	1,328,919	-	-	-	-	-
10	Primary Conductor & Eqpt	2,181,681	-	-	-	-	1,935,151	246,530	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	515,827	-	-	-	-	515,827	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,550,793	-	-	-	-	-	-	1,642,836	2,907,957	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	837,546	-	-	-	-	-	-	-	-	488,289	349,257	-	-	-	-	-
14	Services	1,419,983	-	-	-	-	-	-	-	-	-	-	1,419,983	-	-	-	-
15	Meters	664,288	-	-	-	-	-	-	-	-	-	-	-	664,288	-	-	-
16	Street Lighting	392,382	-	-	-	-	-	-	-	-	-	-	-	-	392,382	-	-
17	**Subtotal Distribution**	**28,606,851**	-	-	-	6,706,554	**9,080,529**	**2,445,601**	**1,642,836**	**2,907,957**	**1,642,770**	**1,703,950**	**1,419,983**	**664,288**	**392,382**	-	-
18	**Subttl Prod, Trans, & Dist**	**75,818,337**	**25,964,956**	-	**20,500,690**	6,993,144	**9,534,725**	**2,445,601**	**1,642,836**	**2,907,957**	**1,642,770**	**1,703,950**	**1,419,983**	**664,288**	**392,382**	-	**5,054**
19	General	3,187,831	1,091,713	-	861,965	294,031	400,894	102,827	69,074	122,267	69,071	71,644	59,704	27,930	16,498	-	212
20	Telecontrol - Common	1,258,930	692,449	-	546,725	7,643	12,113	-	-	-	-	-	-	-	-	-	-
21	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Software - General	172,570	59,099	-	46,662	15,917	21,702	5,566	3,739	6,619	3,739	3,878	3,232	1,512	893	-	12
24	Software - Cust Acctng	127,098	-	-	-	-	-	-	-	-	-	-	-	-	-	127,098	-
25	**Total Plant**	**80,564,766**	**27,808,218**	-	**21,956,042**	**7,310,735**	**9,969,433**	**2,553,995**	**1,715,650**	**3,036,843**	**1,715,580**	**1,779,472**	**1,482,919**	**693,730**	**409,773**	**127,098**	**5,278**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Gas 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, Energy; Distribution - Primary Demand; Spec Assigned - Custmr
5	Terminal Stations	Production, Transmission - Demand, Energy; Spec Assigned - Custmr
6	**Subtotal Transmission**	
	Distribution	Distribution plant other than Substations, Meters and Submarine prorated to functions based on special analysis
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 plant - L.18
20	Telecontrol - Common	Prorated on functionalized Production & Transmission plant - L. 3, 6
21	Telecontrol - Specific	Specifically Assigned - Customer
22	Feasibility Studies	Production, Transmission - Demand
23	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.18
24	Software - Cust Acctng	
25	**Total Plant**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	13,269,805	13,269,805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	994,890	994,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**14,264,695**	**14,264,695**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	13,422,474	-	-	13,262,991	-	159,484	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	3,852,026	-	-	3,572,920	274,423	-	-	-	-	-	-	-	-	-	-	4,683
6	**Subtotal Transmission**	**17,274,500**	-	-	**16,835,910**	**274,423**	**159,484**	-	-	-	-	-	-	-	-	-	**4,683**
	Distribution																
7	Substations	2,708,164	-	-	-	2,708,164	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	158,571	-	-	-	-	119,555	15,231	-	-	13,867	9,919	-	-	-	-	-
9	Poles	5,259,748	-	-	-	-	3,041,965	1,039,600	-	-	538,430	639,754	-	-	-	-	-
10	Primary Conductor & Eqpt	895,452	-	-	-	-	794,266	101,186	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	420,968	-	-	-	-	420,968	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,743,473	-	-	-	-	-	-	990,394	1,753,079	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	432,827	-	-	-	-	-	-	-	-	252,338	180,489	-	-	-	-	-
14	Services	870,870	-	-	-	-	-	-	-	-	-	-	870,870	-	-	-	-
15	Meters	322,232	-	-	-	-	-	-	-	-	-	-	-	322,232	-	-	-
16	Street Lighting	261,429	-	-	-	-	-	-	-	-	-	-	-	-	261,429	-	-
17	**Subtotal Distribution**	**14,073,734**	-	-	-	**2,708,164**	**4,376,754**	**1,156,017**	**990,394**	**1,753,079**	**804,635**	**830,161**	**870,870**	**322,232**	**261,429**	-	-
18	**Subttl Prod, Trans, & Dist**	**45,612,929**	**14,264,695**	-	**16,835,910**	**2,982,586**	**4,536,237**	**1,156,017**	**990,394**	**1,753,079**	**804,635**	**830,161**	**870,870**	**322,232**	**261,429**	-	**4,683**
19	General	763,022	238,623	-	281,635	49,893	75,883	19,338	16,568	29,326	13,460	13,887	14,568	5,390	4,373	-	78
20	Telecontrol - Common	200,816	90,826	-	107,197	1,747	1,015	-	-	-	-	-	-	-	-	-	30
21	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Software - General	140,604	43,972	-	51,898	9,194	13,983	3,563	3,053	5,404	2,480	2,559	2,685	993	806	-	14
24	Software - Cust Acctng	127,098	-	-	-	-	-	-	-	-	-	-	-	-	-	127,098	-
25	**Total Net Book Value**	**46,844,469**	**14,638,116**	-	**17,276,640**	**3,043,421**	**4,627,119**	**1,178,918**	**1,010,014**	**1,787,809**	**820,575**	**846,607**	**888,123**	**328,616**	**266,608**	**127,098**	**4,806**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbine / Diesel	315,354	315,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	**Subtotal Production**	**315,354**	**315,354**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Transmission Lines	224,811	-	-	218,637	-	6,174.13	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	2,650	-	-	2,486	161	-	-	-	-	-	-	-	-	-	-	3
5	**Subtotal Transmission**	**227,461**	-	-	**221,123**	**161**	**6,174**	-	-	-	-	-	-	-	-	-	**3**
	Distribution																
6	Other	1,275,782	-	-	-	107,179	658,233	158,245	34,405	60,900	89,605	98,595	56,351	-	12,267	-	-
7	Meters	88,123	-	-	-	-	-	-	-	-	-	-	-	88,123	-	-	-
8	**Subtotal Distribution**	**1,363,905**	-	-	-	**107,179**	**658,233**	**158,245**	**34,405**	**60,900**	**89,605**	**98,595**	**56,351**	**88,123**	**12,267**	-	-
9	**Subtl Prod, Trans, & Dist**	**1,906,720**	**315,354**	-	**221,123**	**107,340**	**664,407**	**158,245**	**34,405**	**60,900**	**89,605**	**98,595**	**56,351**	**88,123**	**12,267**	-	**3**
10	Customer Accounting	747,190	-	-	-	-	-	-	-	-	-	-	-	-	-	747,190	-
	Overheads																
	Plant-Related:																
11	Production	33,874	33,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Transmission	11,912	-	-	11,494	161	255	-	-	-	-	-	-	-	-	-	3
13	Distribution	73,771	-	-	-	17,295	23,417	6,307	4,237	7,499	4,236	4,394	3,662	1,713	1,012	-	-
14	Prod, Trans, Distn and General Plt	98,342	33,679	-	26,591	9,071	12,367	3,172	2,131	3,772	2,131	2,210	1,842	862	509	-	7
15	Telecontrol Plant	86,399	47,522	-	37,521	525	831	-	-	-	-	-	-	-	-	-	-
16	Generation, Transmission, Distribution and General Plant	688,147	237,525	-	187,538	62,445	85,154	21,815	14,654	25,939	14,654	15,199	12,666	5,926	3,500	1,086	45
17	Property Insurance	33,569	22,271	-	4,675	5,855	331	83	55	98	55	57	48	22	13	-	4
	Expense Related:																
18	Municipal Tax	247,352	-	-	-	19,437	119,374	28,699	6,240	11,045	16,250	17,881	10,220	15,982	2,225	-	-
19	Other Expense Related	1,412,153	167,801	-	117,660	57,116	353,533	84,203	18,307	32,405	47,679	52,463	29,985	46,891	6,528	397,582	2
20	**Subtotal Overheads**	**2,685,520**	**542,671**	-	**385,481**	**171,904**	**595,263**	**144,278**	**45,624**	**80,758**	**85,006**	**92,205**	**58,422**	**71,395**	**13,786**	**398,668**	**60**
21	**Total Operating & Maintenance Expenses**	**5,339,430**	**858,025**	-	**606,604**	**279,244**	**1,259,670**	**302,523**	**80,029**	**141,658**	**174,611**	**190,800**	**114,774**	**159,518**	**26,054**	**1,145,857**	**63**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense - Documentation

Line No.	1 Description	2 Basis of Functional Classification
	Production	
1	Gas Turbine / Diesel	Production - Demand, Energy ratios Sch.4.1 L.9
2	**Subtotal Production**	
	Transmission	
3	Transmission Lines	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
4	Terminal Stations	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
5	**Subtotal Transmission**	
	Distribution	
6	Other	Production, Distribution, except Meters- ratios Sch. 4.1 L.46
7	Meters	Meters - Customer
8	**Subtotal Distribution**	
9	**Subttl Prod, Trans, & Dist**	
10	Customer Accounting	Accounting - Customer
	Overheads	
	Plant-Related:	
11	Production	Prorated on Production Plant in Service - Sch.2.2 L.3
12	Transmission	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
13	Distribution	Prorated on Distribution Plant in Service - Sch.2.2 L.17
14	Prod, Trans, Distn and General Plt	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
15	Telecontrol Plant	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
16	Generation, Transmission, Distribution and General Plant	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.25
17	Property Insurance	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 21
	Expense Related:	
18	Municipal Tax	Prorated on Distribution Expenses, L. 8
19	Other Expense Related	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 9, 10
20	**Subtotal Overheads**	
21	**Total Operating & Maintenance Expenses**	

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Depreciation Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Production																
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	66,821	66,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	**Subtotal Production**	**968,350**	**968,350**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Lines	379,173	-	-	364,220	-	14,953	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	92,325	-	-	90,289	1,963	-	-	-	-	-	-	-	-	-	-	73
6	**Subtotal Transmission**	**471,498**	-	-	**454,508**	**1,963**	**14,953**	-	-	-	-	-	-	-	-	-	**73**
	Distribution																
7	Substations	125,954	-	-	-	125,954	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	6,581	-	-	-	-	4,962	632	-	-	576	412	-	-	-	-	-
9	Poles	284,405	-	-	-	-	164,485	56,213	-	-	29,114	34,593	-	-	-	-	-
10	Primary Conductor & Eqpt	36,194	-	-	-	-	32,104	4,090	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	15,886	-	-	-	-	15,886	-	-	-	-	-	-	-	-	-	-
12	Transformers	125,276	-	-	-	-	-	-	45,224	80,051	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	21,061	-	-	-	-	-	-	-	-	12,279	8,782	-	-	-	-	-
14	Services	38,249	-	-	-	-	-	-	-	-	-	-	38,249	-	-	-	-
15	Meters	15,799	-	-	-	-	-	-	-	-	-	-	-	15,799	-	-	-
16	Street Lighting	11,673	-	-	-	-	-	-	-	-	-	-	-	-	11,673	-	-
17	**Subtotal Distribution**	**681,078**	-	-	-	**125,954**	**217,437**	**60,935**	**45,224**	**80,051**	**41,968**	**43,787**	**38,249**	**15,799**	**11,673**	-	-
18	**Subttl Prod, Trans, & Dist**	**2,120,926**	**968,350**	-	**454,508**	**127,917**	**232,390**	**60,935**	**45,224**	**80,051**	**41,968**	**43,787**	**38,249**	**15,799**	**11,673**	-	**73**
19	General	174,076	79,478	-	37,304	10,499	19,073	5,001	3,712	6,570	3,445	3,594	3,139	1,297	958	-	6
20	Telecontrol - Common	57,559	38,713	-	18,170	78	598	-	-	-	-	-	-	-	-	-	-
21	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Software - General	195,610	89,309	-	41,919	11,798	21,433	5,620	4,171	7,383	3,871	4,038	3,528	1,457	1,077	-	7
24	Software - Cust Acctng	84,732	-	-	-	-	-	-	-	-	-	-	-	-	-	84,732	-
25	**Total Depreciation Expense**	**2,632,902**	**1,175,849**	-	**551,901**	**150,292**	**273,494**	**71,556**	**53,107**	**94,004**	**49,283**	**51,419**	**44,916**	**18,553**	**13,708**	**84,732**	**86**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Distribution Primary Lines Demand ($)	9 Distribution Primary Lines Customer ($)	10 Distribution Line Transformers Demand ($)	11 Distribution Line Transformers Customer ($)	12 Distribution Secondary Lines Demand ($)	13 Distribution Secondary Lines Customer ($)	14 Distribution Services Customer ($)	15 Distribution Meters Customer ($)	16 Distribution Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
1	Average Net Book Value	46,844,469	14,638,116	-	17,276,640	3,043,421	4,627,119	1,178,918	1,010,014	1,787,809	820,575	846,607	888,123	328,616	266,608	127,098	4,806
2	Cash Working Capital	136,374	42,615	-	50,296	8,860	13,471	3,432	2,940	5,205	2,389	2,465	2,586	957	776	370	14
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	33,808	33,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	50,495	50,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	934,204	322,456	-	254,596	84,773	115,603	29,615	19,894	35,214	19,893	20,634	17,195	8,044	4,752	1,474	61
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,257,955	1,018,057	-	1,201,562	211,665	321,808	81,992	70,245	124,339	57,070	58,880	61,767	22,855	18,542	8,839	334
8	Total Rate Base	**51,257,306**	**16,105,545**	**-**	**18,783,093**	**3,348,719**	**5,078,001**	**1,293,957**	**1,103,093**	**1,952,567**	**899,927**	**928,586**	**969,671**	**360,471**	**290,678**	**137,781**	**5,215**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**51,257,306**	**16,105,545**	**-**	**18,783,093**	**3,348,719**	**5,078,001**	**1,293,957**	**1,103,093**	**1,952,567**	**899,927**	**928,586**	**969,671**	**360,471**	**290,678**	**137,781**	**5,215**
11	Return on Debt	3,438,429	1,080,388	-	1,260,003	224,638	340,641	86,801	73,997	130,982	60,369	62,291	65,047	24,181	19,499	9,243	350
12	Return on Equity	316,328	99,393	-	115,918	20,666	31,338	7,986	6,808	12,050	5,554	5,731	5,984	2,225	1,794	850	32
13	Return on Rate Base	**3,754,758**	**1,179,781**	**-**	**1,375,920**	**245,304**	**371,979**	**94,786**	**80,805**	**143,032**	**65,922**	**68,022**	**71,031**	**26,406**	**21,293**	**10,093**	**382**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Functional Classification of Rate Base - Documentation

Line No.	1 Description	2 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 25
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. 25
	Deferred Charges:	
7	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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
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	15 Street Lighting Customer	16 Accounting Customer (Rural Cust)	17 Specifically Assigned Customer
	Amounts																
1	CFB - Goose Bay Secondary	-	-	85,133	-	-	-	-	-	-		-	-	-	-	1	1
2	IOCC Firm	-	70,053	255,855	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	4,393	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	2,141	9,161	1,911	1,885	1,845	669	1,820	669	1,800	669	669	669	-	669	-
5	1.1A Domestic All Electric	-	81,225	304,777	72,462	71,493	70,081	7,011	69,132	7,011	68,397	7,011	7,011	7,011		7,011	
6	2.1GS 0-10 kW	-	1,092	6,152	976	961	941	431	928	431	918	431	862	862	-	431	-
7	2.2GS 10-100 kW	-	8,669	73,049	7,754	7,632	7,480	598	7,376	598	7,296	598	4,824	4,824	-	598	-
8	2.3GS 110-1,000 kVa	-	9,003	100,898	8,039	7,925	7,766	103	7,659	103	7,576	103	879	879	-	103	-
9	2.4GS Over 1,000 kVa	-	6,798	55,415	6,138	5,991	-	-	-	-	-	-	-	19	-	2	-
10	4.1Street and Area Lighting	-	377	1,700	337	332	326	267	321	267	318	267	-	-	1	267	-
11	**Subtotal Rural**		**109,305**	**551,154**	**97,616**	**96,219**	**88,439**	**9,078**	**87,237**	**9,078**	**86,305**	**9,078**	**14,244**	**14,263**	**1**	**9,080**	**-**
12	**Total Labrador Interconnected**		**179,358**	**896,534**	**159,616**	**96,219**	**88,439**	**9,078**	**87,237**	**9,078**	**86,305**	**9,078**	**14,244**	**14,263**	**1**	**9,081**	**1**
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0950	-	-	-	-	-	-	-	-	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3906	0.2854	0.3884	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0049	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0119	0.0102	0.0120	0.0196	0.0209	0.0736	0.0209	0.0736	0.0209	0.0736	0.0469	0.0469	-	0.0736	-
17	1.1A Domestic All Electric	-	0.4529	0.3400	0.4540	0.7430	0.7924	0.7723	0.7925	0.7723	0.7925	0.7723	0.4922	0.4915	-	0.7721	-
18	2.1GS 0-10 kW	-	0.0061	0.0069	0.0061	0.0100	0.0106	0.0475	0.0106	0.0475	0.0106	0.0475	0.0605	0.0604	-	0.0475	-
19	2.2GS 10-100 kW	-	0.0483	0.0815	0.0486	0.0793	0.0846	0.0658	0.0846	0.0658	0.0845	0.0658	0.3387	0.3382	-	0.0658	-
20	2.3GS 110-1,000 kVa	-	0.0502	0.1125	0.0504	0.0824	0.0878	0.0113	0.0878	0.0113	0.0878	0.0113	0.0617	0.0616	-	0.0113	-
21	2.4GS Over 1,000 kVa	-	0.0379	0.0618	0.0385	0.0623	-	-	-	-	-	-	-	0.0013	-	0.0002	-
22	4.1Street and Area Lighting	-	0.0021	0.0019	0.0021	0.0035	0.0037	0.0294	0.0037	0.0294	0.0037	0.0294	-	-	1.0000	0.0294	-
23	**Subtotal Rural**		**0.6094**	**0.6148**	**0.6116**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**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	-	-	0.1338	-	-	-	-	-	-	-	-	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0196	0.0144	0.0196	0.0196	0.0209	0.0736	0.0209	0.0736	0.0209	0.0736	0.0469	0.0469	-	0.0736	-
27	1.1A Domestic All Electric	-	0.7431	0.4790	0.7423	0.7430	0.7924	0.7723	0.7925	0.7723	0.7925	0.7723	0.4922	0.4915	-	0.7721	-
28	2.1GS 0-10 kW	-	0.0100	0.0097	0.0100	0.0100	0.0106	0.0475	0.0106	0.0475	0.0106	0.0475	0.0605	0.0604	-	0.0475	-
29	2.2GS 10-100 kW	-	0.0793	0.1148	0.0794	0.0793	0.0846	0.0658	0.0846	0.0658	0.0845	0.0658	0.3387	0.3382	-	0.0658	-
30	2.3GS 110-1,000 kVa	-	0.0824	0.1586	0.0824	0.0824	0.0878	0.0113	0.0878	0.0113	0.0878	0.0113	0.0617	0.0616	-	0.0113	-
31	2.4GS Over 1,000 kVa	-	0.0622	0.0871	0.0629	0.0623	-	-	-	-	-	-	-	0.0013	-	0.0002	-
32	4.1Street and Area Lighting	-	0.0034	0.0027	0.0035	0.0035	0.0037	0.0294	0.0037	0.0294	0.0037	0.0294	-	-	1.0000	0.0294	-
33	**Subtotal Rural**		**1.0000**	**0.8662**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	CFB - Goose Bay Boiler	129,536	-	129,245	-	-	-	-	-	-	-	-	-	-	-	134	156
2	IOCC Firm	2,075,183	1,228,042	388,431	458,710	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	6,669	-	6,669	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1.1Domestic	278,954	37,537	13,908	14,136	12,103	30,199	25,406	2,798	17,481	4,359	16,530	7,521	7,369	-	89,604	-
5	1.1A Domestic All Electric	6,019,678	1,423,892	462,703	536,111	459,113	1,146,894	266,450	106,275	183,337	165,651	173,364	78,880	77,284	-	939,723	-
6	2.1GS 0-10 kW	176,220	19,140	9,340	7,218	6,172	15,406	16,382	1,427	11,272	2,223	10,659	9,700	9,503	-	57,777	-
7	2.2GS 10-100 kW	761,344	151,964	110,901	57,366	49,010	122,411	22,714	11,339	15,629	17,670	14,779	54,275	53,177	-	80,109	-
8	2.3GS 110-1,000 kVa	621,013	157,832	153,180	59,478	50,894	127,085	3,896	11,775	2,680	18,348	2,535	9,885	9,685	-	13,739	-
9	2.4GS Over 1,000 kVa	287,685	119,170	84,130	45,411	38,472	-	-	-	-	-	-	-	208	-	295	-
10	4.1Street and Area Lighting	119,923	6,610	2,580	2,496	2,132	5,331	10,147	494	6,982	770	6,602	-	-	39,991	35,788	-
11	**Total**	**10,476,204**	**3,144,188**	**1,361,088**	**1,180,926**	**617,895**	**1,447,327**	**344,996**	**134,108**	**237,383**	**209,021**	**224,469**	**160,260**	**157,226**	**39,991**	**1,217,169**	**156**
	Allocated Return on Debt																
12	CFB - Goose Bay Boiler	351	-	-	-	-	-	-	-	-	-	-	-	-	-	1	350
13	IOCC Firm	911,399	421,973	-	489,426	-	-	-	-	-	-	-	-	-	-	-	-
14	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.1Domestic	67,784	12,898	-	15,083	4,400	7,108	6,392	1,544	9,646	1,259	4,587	3,053	1,133	-	680	-
16	1.1A Domestic All Electric	1,871,952	489,270	-	572,009	166,912	269,932	67,039	58,640	101,161	47,843	48,109	32,016	11,886	-	7,136	-
17	2.1GS 0-10 kW	40,714	6,577	-	7,702	2,244	3,626	4,122	787	6,220	642	2,958	3,937	1,462	-	439	-
18	2.2GS 10-100 kW	220,669	52,217	-	61,208	17,818	28,811	5,715	6,256	8,624	5,103	4,101	22,029	8,179	-	608	-
19	2.3GS 110-1,000 kVa	186,672	54,234	-	63,460	18,503	29,911	980	6,497	1,479	5,299	703	4,012	1,490	-	104	-
20	2.4GS Over 1,000 kVa	103,421	40,948	-	48,451	13,987	-	-	-	-	-	-	-	32	-	2	-
21	4.1Street and Area Lighting	35,467	2,271	-	2,663	775	1,255	2,553	272	3,853	222	1,832	-	-	19,499	272	-
22	**Total**	**3,438,429**	**1,080,388**	**-**	**1,260,003**	**224,638**	**340,641**	**86,801**	**73,997**	**130,982**	**60,369**	**62,291**	**65,047**	**24,181**	**19,499**	**9,243**	**350**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Distribution Primary Lines Demand ($)	8 Distribution Primary Lines Customer ($)	9 Distribution Line Transformers Demand ($)	10 Distribution Line Transformers Customer ($)	11 Distribution Secondary Lines Demand ($)	12 Distribution Secondary Lines Customer ($)	13 Distribution Services Customer ($)	14 Distribution Meters Customer ($)	15 Distribution Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	Allocated Return on Equity																
23	CFB - Goose Bay Boiler	32	-	-	-	-	-	-	-	-	-	-	-	-	-	0	32
24	IOCC Firm	83,847	38,821	-	45,026	-	-	-	-	-	-	-	-	-	-	-	-
25	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	1.1Domestic	6,236	1,187	-	1,388	405	654	588	142	887	116	422	281	104	-	63	-
27	1.1A Domestic All Electric	172,216	45,012	-	52,624	15,356	24,833	6,167	5,395	9,307	4,401	4,426	2,945	1,093	-	656	-
28	2.1GS 0-10 kW	3,746	605	-	709	206	334	379	72	572	59	272	362	134	-	40	-
29	2.2GS 10-100 kW	20,301	4,804	-	5,631	1,639	2,651	526	576	793	469	377	2,027	752	-	56	-
30	2.3GS 110-1,000 kVa	17,173	4,989	-	5,838	1,702	2,752	90	598	136	488	65	369	137	-	10	-
31	2.4GS Over 1,000 kVa	9,514	3,767	-	4,457	1,287	-	-	-	-	-	-	-	3	-	0	-
32	4.1Street and Area Lighting	3,263	209	-	245	71	115	235	25	354	20	169	-	-	1,794	25	-
33	**Total**	**316,328**	**99,393**	**-**	**115,918**	**20,666**	**31,338**	**7,986**	**6,808**	**12,050**	**5,554**	**5,731**	**5,984**	**2,225**	**1,794**	**850**	**32**
	Total Allocated Revenue Requirement																
34	CFB - Goose Bay Boiler	129,919	-	129,245	-	-	-	-	-	-	-	-	-	-	-	135	538
35	IOCC Firm	3,070,429	1,688,836	388,431	993,163	-	-	-	-	-	-	-	-	-	-	-	-
36	IOCC Non-Firm	6,669	-	6,669	-	-	-	-	-	-	-	-	-	-	-	-	-
37	1.1Domestic	352,974	51,622	13,908	30,606	16,908	37,961	32,387	4,484	28,015	5,734	21,540	10,855	8,607	-	90,347	-
38	1.1A Domestic All Electric	8,063,846	1,958,174	462,703	1,160,744	641,380	1,441,659	339,656	170,310	293,805	217,895	225,899	113,841	90,264	-	947,516	-
39	2.1GS 0-10 kW	220,680	26,322	9,340	15,629	8,622	19,365	20,883	2,287	18,064	2,925	13,889	13,999	11,099	-	58,256	-
40	2.2GS 10-100 kW	1,002,314	208,985	110,901	124,205	68,466	153,872	28,955	18,171	25,046	23,243	19,257	78,331	62,108	-	80,774	-
41	2.3GS 110-1,000 kVa	824,858	217,055	153,180	128,776	71,099	159,748	4,966	18,869	4,295	24,135	3,303	14,266	11,312	-	13,853	-
42	2.4GS Over 1,000 kVa	400,620	163,886	84,130	98,320	53,745	-	-	-	-	-	-	-	243	-	297	-
43	4.1Street and Area Lighting	158,653	9,090	2,580	5,404	2,978	6,701	12,935	791	11,189	1,013	8,603	-	-	61,284	36,085	-
44	**Total**	**14,230,962**	**4,323,969**	**1,361,088**	**2,556,846**	**863,200**	**1,819,306**	**439,782**	**214,913**	**380,414**	**274,944**	**292,491**	**231,292**	**183,632**	**61,284**	**1,227,262**	**538**

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	39.22%	60.78%														
2	Hydraulic - GNP	100%	0.00%	0.00%		100.0%												
3	Holyrood	100%	66.79%	33.21%														
4	Gas Tur Island Interconctd	100%	100.00%	0.00%														
5	Diesel Island Interconctd - GNP	100%	0.00%	0.00%		100.0%												
6	Dsl / Gas Tur Island Isolated	100%	64.85%	35.15%														
7	Dsl / Gas Tur Labrador Isolated	100%	52.08%	47.92%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Interconctd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Interconctd	100%	100.00%	0.00%														
12	Diesel Island Interconctd - 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 Interconctd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		0.00%	100%													
17	Lines - Hydraulic	100%	39.22%	60.78%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	39.22%	60.78%														
21	Term Stns - Holyrood	100%	66.79%	33.21%														
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
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Functionalization & Classification Ratios

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Demand (%)	6 Rural Prod & Transmission Demand (%)	7 Distribution Substations Demand (%)	8 Distribution Primary Lines Demand (%)	9 Distribution Primary Lines Customer (%)	10 Distribution Line Transformers Demand (%)	11 Distribution Line Transformers Customer (%)	12 Distribution Secondary Lines Demand (%)	13 Distribution Secondary Lines Customer (%)	14 Distribution Services Customer (%)	15 Distribution Meters Customer (%)	16 Distribution Street Lighting Customer (%)	17 Accounting Customer (%)	18 Specifically Assigned Customer (%)
	Distribution																	
28	Substation Structures & Equipment						100%											
29	Land & Land Improvements - by Sub-function:																	
30	Primary	85%						88.7%	11.3%									
31	Secondary	15%										58.3%	41.7%					
32	Land & Land Improvements	100%						75.4%	9.6%			8.7%	6.3%					
33	Poles - by Subfunction:																	
34	3 phase - Primary	41.2%						100.0%										
35	Other Primary	36.4%						45.7%	54.3%									
36	Secondary	22.4%										45.7%	54.3%					
37	Poles	100%						57.8%	19.8%			10.2%	12.2%					
38	Primary Condctr & Equip	100%						88.7%	11.3%									
39	Submarine Conductor	100%						100.0%										
40	Transformers	100%								36.1%	63.9%							
41	Secondary Condctr & Equip	100%										58.3%	41.7%					
42	Services	100%												100.0%				
43	Meters	100%													100.0%			
44	Street Lighting	100%														100.0%		
45	Customer Accounting	100%															100.0%	
46	Distribution excluding Meters	100%	0.00%			1.26%	7.15%	51.59%	12.40%	2.70%	4.77%	7.02%	7.73%	4.42%		0.96%		

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year

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)		10,929	38,419	14,697	896,534
2	Hours in Year		8,760	8,760	8,760	8,760
3	Average Demand (kW)		1,248	4,386	1,678	102,344
4	Coincident Peak at Generation (kW)		3,549	9,153	3,667	179,358
5	System Load Factor	60.78%	35.15%	47.92%	45.75%	57.06%

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Holyrood Capacity Factor

Line No.	1 Year	2 Net Production (kWh)	3 Net Capacity (MW)	4 Net Production Hours	5 Net Capacity Factor
1	1997 Actual	1,531,300,920	466	8,760	37.51%
2	1998 Actual	1,263,264,060	466	8,760	30.95%
3	1999 Actual	919,801,520	466	8,760	22.53%
4	2000 Actual	970,283,280	466	8,784	23.70%
5	2001 Actual	2,098,489,700	466	8,760	51.41%
6	5-Year Average	1,356,627,896	466	8,765	33.21%

NEWFOUNDLAND & LABRADOR HYDRO
2002 Actual Cost of Service, IC-168 System Load Factor = 2002 Test Year
Total System
Power Purchases

Line No.		1 Total ($)	2 Production Demand ($)	3 Production & Transmission Energy ($)	4 Transmission Demand ($)	5 Rural Transmission Demand ($)	6 Distribution Demand ($)	7 Basis of Functional Classification
	Island Interconnected:							
1	DLP Secondary	1,915		1,915				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	94,259		94,259				Production - Energy (Secondary)
3	Wheeling	446,294				446,294		Rural Transmission
4	Interruptible Demand	1,297,200	1,297,200	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	10,713,865	4,201,978	6,511,887				Energy: System Load Factor
7	**Subtotal**	**12,553,533**	**5,499,178**	**6,608,061**	**-**	**446,294**	**-**	
	Labrador Interconnected:							
8	CF(L)Co	2,385,311	1,024,224	1,361,088				Energy: System Load Factor
9	Other	185,912					185,912	
10	**Subtotal**	**2,571,223**	**1,024,224**	**1,361,088**	**-**	**-**	**185,912**	
	Isolated Systems:							
11	Mary's Harbour	24,960		24,960				Production - Energy
12	L'Anse au Loup	731,346		731,346				Production - Energy
13	**Subtotal**	**756,306**	**-**	**756,306**	**-**	**-**	**-**	
14	**Total**	**15,881,061**	**6,523,402**	**8,725,455**	**-**	**446,294**	**185,912**	