

1 Q. Please provide a copy of the 2004 COS showing the results if the
2 “unadjusted” system load factor (excluding the NP Generation Credit) were
3 used (retaining the NP generation credit approach for calculating the CP
4 allocators).

5

6

7 A. Please see attached.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total System
Revenue Requirement

Line No.	Description	1	2	3	4	5	6	7	8
		Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)		Basis of Proration
	Revenue Requirement Expenses								
1	Operating, Maintenance and Admin.	93,048,681	72,460,822	5,166,240	10,011,783	1,115,316	4,294,520		Detailed Analysis
2	Fuels - No. 6 Fuel	84,819,538	84,819,538	-	-	-	-		Detailed Analysis
3	Fuels - Diesel	7,377,404	54,612	1,390,213	5,848,510	68,661	15,408		Detailed Analysis
4	Fuels - Gas Turbine	350,959	265,277	-	-	-	85,682		
5	Power Purchases -CF(L)Co	2,433,927	-	-	-	-	2,433,927		Detailed Analysis
6	Power Purchases - Other	30,880,947	29,928,330	-	34,275	812,107	106,235		Detailed Analysis
7	Depreciation	33,931,301	27,884,999	891,817	2,163,918	401,179	2,589,389		Detailed Analysis
	Expense Credits:								
8	Sundry	(456,000)	(355,106)	(25,318)	(49,064)	(5,466)	(21,046)		Total O&M Expenses
9	Building Rental Income	(14,028)	(7,200)	-	-	-	(6,828)		Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-		Total O&M Expenses
11	Suppliers' Discounts	(22,800)	(17,755)	(1,266)	(2,453)	(273)	(1,052)		Total O&M Expenses
12	Pole Attachments	(1,256,348)	(883,099)	(26,512)	(87,859)	(55,402)	(203,476)		Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-		Island Interconnected
14	Wheeling Revenues	(70,964)	(70,964)	-	-	-	-		Island Interconnected
15	Application Fees	(44,112)	(19,452)	(660)	(4,452)	(840)	(18,708)		Detailed Analysis
16	Meter Test Revenues	(90,000)	(53,193)	(2,147)	(6,604)	(2,698)	(25,357)		Weighted Customers
17	Total Expense Credits	(1,954,252)	(1,406,769)	(55,903)	(150,432)	(64,679)	(276,467)		
18	Subtotal Expenses	250,888,505	214,006,808	7,392,367	17,908,054	2,332,583	9,248,693		
19	Disposal Gain/Loss	541,189	515,443	-	8,248	-	17,498		Detailed Analysis
20	Subtotal Rev Req't Excl Return	251,429,694	214,522,251	7,392,367	17,916,302	2,332,583	9,266,191		
21	Return on Debt	105,975,462	98,909,681	906,771	2,185,084	412,602	3,561,324		Rate Base
22	Return on Equity	16,610,081	15,958,071	-	-	-	652,010		Rate Base
23	Total Revenue Requirement	374,015,236	329,390,002	8,299,138	20,101,385	2,745,185	13,479,526		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total System
Return on Rate Base

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

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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	258,880,440	222,723,175	(18,684)	36,402,168	259,106,659	1.16
2	Island Industrial	52,314,817	52,059,038	23,266	-	52,082,303	1.00
3	Labrador Industrial	2,654,841	2,654,841	-	-	2,654,841	1.00
4	CFB - Goose Bay Secondary	3,014,118	129,975	2,884,143	-	3,014,118	23.19
5	Rural Labrador Interconnected	12,705,760	10,694,710	(2,748,588)	4,761,458	12,707,580	1.19
Rural Deficit Areas							
6	Island Interconnected	35,167,578	54,607,789	(4,581)	(19,435,630)	35,167,578	0.64
7	Island Isolated	1,575,076	8,299,138	-	(6,724,062)	1,575,076	0.19
8	Labrador Isolated	6,192,661	20,101,385	-	(13,908,724)	6,192,661	0.31
9	L'Anse au Loup	1,514,420	2,745,185	-	(1,230,765)	1,514,420	0.55
10	Revenue Credit Applied to Deficit (4.7%)	-	-	(135,555)	135,555	-	-
11	Subtotal	44,449,735	85,753,498	(140,136)	(41,163,627)	44,449,735	0.52
12	Total	374,019,711	374,015,236	-	-	374,015,236	1.00

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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	258,880,440	222,723,175	(18,684)			
2	NLP RSP Activity	-					
3	Subtotal Newfoundland Power	258,880,440	222,723,175	(18,684)	36,402,168	259,106,659	1.16
4	Industrial - Firm	52,265,065	52,036,917	(4,365)		52,032,551	
5	Industrial - Non-Firm	49,752	22,121	27,631		49,752	
6	Industrial RSP Activity	-					
7	Subtotal Industrial	52,314,817	52,059,038	23,266	-	52,082,303	1.00
Rural							
8	1.1 Domestic	10,683,201	17,792,560	(1,493)	(7,107,866)	10,683,201	0.60
9	1.12 Domestic All Electric	10,037,617	18,587,754	(1,559)	(8,548,578)	10,037,617	0.54
10	1.3 Special	11,976	35,046	(3)	(23,067)	11,976	0.34
11	2.1 General Service 0-10 kW	2,496,805	3,080,180	(258)	(583,117)	2,496,805	0.81
12	2.2 General Service 10-100 kW	6,391,221	8,472,278	(711)	(2,080,346)	6,391,221	0.75
13	2.3 General Service 110-1,000 kVa	3,047,893	3,914,125	(328)	(865,903)	3,047,893	0.78
14	2.4 General Service Over 1,000 kVa	1,664,826	1,838,411	(154)	(173,431)	1,664,826	0.91
15	4.1 Street and Area Lighting	834,039	887,436	(74)	(53,322)	834,039	0.94
16	Subtotal Rural	35,167,578	54,607,789	(4,581)	(19,435,630)	35,167,578	0.64
17	Total Island Interconnected	346,362,835	329,390,002	-	16,966,538	346,356,541	1.05

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

Island Industrial Non-Firm Revenues, Ln 5, Col 2

49,752

Island Industrial Non-Firm Allocated Cost of Service, Ln 5, Col 3

(22,121)

Credit to be allocated to Island Interconnected Firm Customers

27,631

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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	754,966	5,870,751		(5,115,785)	754,966	0.13
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0	0	0.00
4	2.1 General Service 0-10 kW	183,904	682,905		(499,001)	183,904	0.27
5	2.2 GS 10-100 kW	327,167	768,955		(441,788)	327,167	0.43
6	2.3 GS 110-1,000 kVa	268,173	854,064		(585,891)	268,173	0.31
7	2.4 General Service Over 1,000 kVa	0	0		0	0	0.00
8	2.5 GS Diesel	0	0		0	0	0.00
9	2.5G Gov't General Service Diesel	0	0		0	0	0.00
10	4.1 Street and Area Lighting	40,866	122,464		(81,598)	40,866	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	Total	1,575,076	8,299,138		(6,724,062)	1,575,076	0.19

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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	2,658,603	11,889,899		(9,231,296)	2,658,603	0.22
2	1.2G Government Domestic Diesel	0	0		0	0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0	0	0.00
4	2.1 General Service 0-10 kW	1,076,037	2,162,356		(1,086,319)	1,076,037	0.50
5	2.2 GS 10-100 kW	1,937,147	4,220,846		(2,283,699)	1,937,147	0.46
6	2.3 GS 110-1,000 kVa	201,739	761,003		(559,264)	201,739	0.27
7	2.4 General Service Over 1,000 kVa	215,182	845,108		(629,926)	215,182	0.25
8	2.5 GS Diesel	0	0		0	0	0.00
9	2.5G Gov't General Service Diesel	0	0		0	0	0.00
10	4.1 Street and Area Lighting	103,953	222,174		(118,221)	103,953	0.47
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	Total	6,192,661	20,101,385		(13,908,724)	6,192,661	0.31

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
Labrador Interconnected							
1	Industrial IOCC Firm	2,648,437	2,648,437		-	2,648,437	1.00
2	Industrial IOCC Non-Firm	6,404	6,404		-	6,404	1.00
3	Subtotal Industrial	2,654,841	2,654,841		-	2,654,841	1.00
4	CFB - Goose Bay Secondary	3,014,118	129,975	2,884,143	-	3,014,118	23.19
Rural							
5	1.1 Domestic	226,846	342,865	(88,118)	152,649	407,396	0.66
6	1.1A Domestic All Electric	6,181,493	6,592,070	(1,694,191)	2,934,897	7,832,775	0.94
7	2.1 General Service 0-10 kW	180,931	171,930	(44,187)	76,546	204,289	1.05
8	2.2 General Service 10-100 kW	1,812,581	1,114,853	(286,522)	496,351	1,324,681	1.63
9	2.3 General Service 110-1,000 kVa	2,406,094	1,419,163	(364,731)	631,835	1,686,267	1.70
10	2.4 General Service Over 1,000 kVa	1,710,447	881,503	(226,550)	392,459	1,047,412	1.94
11	4.1 Street and Area Lighting	187,368	172,326	(44,288)	76,722	204,759	1.09
12	Subtotal Rural	12,705,760	10,694,710	(2,748,588)	4,761,458	12,707,580	1.19
13	Total Labrador Interconnected	18,374,719	13,479,526	135,555	4,761,458	18,376,539	1.36

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	3,014,118
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(129,975)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>2,884,143</u>

Revenue Credit Applied to Deficit	4.7%	135,555
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		<u>2,748,588</u>
		<u>2,884,143</u>

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total System
Rural Deficit Allocation

	1	2	3	4	5	6
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				Source
		Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	222,723,175	91,345,471	129,113,251	2,264,453	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	10,694,710	7,169,958	833,802	2,690,950	Schedule 1.3.1, p. 3
3	Total	233,417,885	98,515,428	129,947,053	4,955,403	
4	Deficit Classified	41,163,627	17,373,357	22,916,376	873,893	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
			CP kW	MWH	Customers *	
5	Island Interconnected:					
	Newfoundland Power		1,067,783	4,902,167	6,192	
6	Subtotal Island Interconnected		1,067,783	4,902,167	6,192	
	Labrador Interconnected:					
7	Rural Labrador Interconnected		125,804	575,167	9,268	
8	Subtotal Labrador Interconnected		125,804	575,167	9,268	
9	Total		1,193,586	5,477,334	15,460	
10	Deficit Unit Costs		\$14.56 \$/KW	\$4.18 \$/MWH	\$56.53 \$/Customer	Line 4 / Line 9

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

Rural Customer Costs per Rural Customer:

Island Interconnected: \$365.73
 Labrador Interconnected: \$290.35

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
		Deficit Allocation				
	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source

ALLOCATION OF DEFICIT:

11	Island Interconnected	36,402,168	15,542,209	20,509,962	349,998	Line 6 x Line 10
12	Labrador Interconnected	4,761,458	1,831,149	2,406,414	523,895	Line 8 x Line 10
13	Allocated Totals	41,163,627	17,373,357	22,916,376	873,893	

CUSTOMER DEFICIT ALLOCATION:

Island Interconnected:		
14	Newfoundland Power	36,402,168
15	Sub-Total Island Interconnected	36,402,168
Labrador Interconnected:		
16	Rural Labrador Interconnected	4,761,458
17	Subtotal Labrador Interconnected	4,761,458
18	Total	41,163,627

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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				
Line		Demand		Non-Demand			Demand		Non-Demand		
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	-	0.01927	0.02723	0.04650	188,704.42	-	0.02241	0.03168	0.05409	219,530.68
2	Industrial - Firm	6.70	-	0.02723	-	9,916.67	6.70	-	0.02723	-	9,915.84
3	Industrial - Non-Firm	-	-	0.02765	-	-	-	-	0.06219	-	-
	Rural										
4	1.1 Domestic	-	0.09733	0.03051	0.12784	28.76	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11306	0.03047	0.14353	28.72	-	-	-	-	-
6	1.3 Special	-	0.12587	0.03031	0.15618	28.57	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.08415	0.03066	0.11481	31.92	-	-	-	-	-
8	2.2 General Service 10-100 kW	25.75	-	0.03065	-	50.22	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	19.93	-	0.03047	-	51.71	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	15.61	-	0.03040	-	51.87	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.11484	0.03077	0.14561	43.61	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Unit Demand, Energy & Customer Amounts

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
	L'Anse au Loup										
1	1.1 Domestic	-	0.10494	0.05987	0.16481	33.10	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.12224	0.05982	0.18206	33.08	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	0.07381	0.06022	0.13403	35.53	-	-	-	-	-
4	2.2 General Service 10-100 kW	20.75	-	0.06017	-	49.02	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	8.22	-	0.06031	-	50.25	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.10867	0.06060	0.16927	47.96	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	3.03	-	0.00160	-	0.00	3.03	-	0.00160	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00160	0.00160	0.00	-	-	0.00160	0.00160	0.00
9	CFB - Goose Bay Secondary	-	-	0.00167	0.00167	78.04	-	-	0.00167	0.00167	78.04
	Rural										
10	1.1 Domestic	-	0.01654	0.00173	0.01826	22.09	-	-	-	-	-
11	1.1A Domestic All Electric	-	0.01647	0.00174	0.01821	22.23	-	0.01965	0.00205	0.02170	26.24
12	Subtotal Domestic	-	0.01648	0.00174	0.01822	22.21	-	0.01957	0.00207	0.02164	26.41
							-	0.01958	0.00207	0.02164	26.39
13	2.1 General Service 0-10 kW	-	0.01221	0.00174	0.01395	24.36	-	-	-	-	-
14	2.2 General Service 10-100 kW	3.63	-	0.00176	-	37.85	-	0.01451	0.00207	0.01658	28.94
15	2.3 General Service 110-1,000 kVa	4.51	-	0.00176	-	37.85	4.32	-	0.00209	-	44.98
16	2.4 General Service Over 1,000 kVa	6.16	-	0.00172	-	38.98	5.36	-	0.00210	-	46.32
17	4.1 Street and Area Lighting	-	0.01716	0.00175	0.01891	37.75	7.32	-	0.00204	-	44.85
						43.36	0.00	0.02039	0.00208	0.02247	51.52

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Island Interconnected								
1	Newfoundland Power	222,723,175	91,345,471	129,113,251	2,264,453	259,106,659	106,267,432	150,204,859	2,634,368
2	Industrial - Firm	52,036,917	14,317,981	37,242,936	476,000	52,032,551	14,316,780	37,239,811	475,960
3	Industrial - Non-Firm	22,121	-	22,121	-	49,752	-	49,752	-
	Rural								
4	1.1 Domestic	17,792,560	10,303,854	3,230,348	4,258,358	-	-	-	-
5	1.12 Domestic All Electric	18,587,754	12,791,031	3,447,140	2,349,584	-	-	-	-
6	1.3 Special	35,046	27,692	6,668	686	-	-	-	-
7	2.1 General Service 0-10 kW	3,080,180	1,717,925	626,017	736,238	-	-	-	-
8	2.2 General Service 10-100 kW	8,472,278	5,929,081	2,015,290	527,906	-	-	-	-
9	2.3 General Service 110-1,000 kVa	3,914,125	2,803,805	1,063,782	46,538	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,838,411	1,093,610	741,066	3,735	-	-	-	-
11	4.1 Street and Area Lighting	887,436	344,528	92,297	450,610	-	-	-	-
12	Subtotal Rural	54,607,789	35,011,526	11,222,608	8,373,655				
13	Total Island Interconnected	329,390,002	140,674,978	177,600,916	11,114,108				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	17,760,649	6,559,470	10,142,127	1,059,052				
2	2.1 General Service 0-10 kW	2,845,260	836,318	1,802,044	206,898				
3	2.2 GS 10-100 kW	4,989,801	1,569,626	3,338,176	82,000				
4	2.3 GS 110-1,000 kVa	1,615,067	356,067	1,250,958	8,042				
5	2.4 General Service Over 1,000 kVa	845,108	47,962	796,475	670				
6	Subtotal Metered Demand Classes	7,449,976	1,973,655	5,385,609	90,742				
7	4.1 Street and Area Lighting	344,638	114,927	152,984	76,727				
8	Total Isolated Systems	28,400,523	9,484,370	17,482,764	1,433,389				
	Island Isolated								
9	1.2 Domestic Diesel	5,870,751	2,455,489	3,096,746	318,515	-	-	-	-
10	2.1 General Service 0-10 kW	682,905	228,943	399,285	54,676	-	-	-	-
11	2.2 GS 10-100 kW	768,955	283,906	469,568	15,481	-	-	-	-
12	2.3 GS 110-1,000 kVa	854,064	255,194	596,200	2,670	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	122,464	46,560	53,177	22,726	-	-	-	-
15	Total Island Isolated	8,299,138	3,270,093	4,614,977	414,068				
	Labrador Isolated								
16	1.2 Domestic Diesel	11,889,899	4,103,981	7,045,381	740,537	-	-	-	-
17	2.1 General Service 0-10 kW	2,162,356	607,375	1,402,759	152,222	-	-	-	-
18	2.2 GS 10-100 kW	4,220,846	1,285,719	2,868,608	66,519	-	-	-	-
19	2.3 GS 110-1,000 kVa	761,003	100,873	654,758	5,372	-	-	-	-
20	2.4 General Service Over 1,000 kVa	845,108	47,962	796,475	670	-	-	-	-
21	4.1 Street and Area Lighting	222,174	68,367	99,807	54,001	-	-	-	-
22	Total Labrador Isolated	20,101,385	6,214,277	12,867,787	1,019,321				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9
		Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation				
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	
	L'Anse au Loup									
1	1.1 Domestic	1,724,604	910,464	519,393	294,747	-	-	-	-	-
2	1.12 Domestic All Electric	69,808	41,806	20,459	7,542	-	-	-	-	-
3	2.1 General Service 0-10 kW	201,687	78,907	64,374	58,406	-	-	-	-	-
4	2.2 General Service 10-100 kW	592,506	322,217	233,230	37,059	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	119,680	69,018	49,456	1,206	-	-	-	-	-
6	4.1 Street and Area Lighting	36,900	12,606	7,030	17,264	-	-	-	-	-
7	Total L'Anse au Loup	2,745,185	1,435,018	893,942	416,225					
	Labrador Interconnected									
8	Industrial - IOCC Firm	2,648,437	2,251,876	396,561	-	2,648,437	2,251,876	396,561	-	-
9	Industrial - IOCC Non-Firm	6,404	-	6,404	-	6,404	-	6,404	-	-
10	CFB - Goose Bay Secondary	129,975	-	129,039	936	129,975	-	129,039	936	
	Rural									
11	1.1 Domestic	342,865	139,573	14,596	188,697	407,396	165,842	17,343	224,211	
12	1.1A Domestic All Electric	6,592,070	4,239,203	447,787	1,905,080	7,832,775	5,037,071	532,066	2,263,639	
13	Subtotal Domestic	6,934,935	4,378,775	462,383	2,093,777	8,240,171	5,202,913	549,409	2,487,850	
14	2.1 General Service 0-10 kW	171,930	48,397	6,900	116,633	204,289	57,505	8,199	138,585	
15	2.2 General Service 10-100 kW	1,114,853	737,933	100,199	276,721	1,324,681	876,820	119,058	328,804	
16	2.3 General Service 110-1,000 kVa	1,419,163	1,211,930	150,266	56,967	1,686,267	1,440,030	178,548	67,689	
17	2.4 General Service Over 1,000 kVa	881,503	767,338	111,447	2,718	1,047,412	911,761	132,423	3,229	
18	4.1 Street and Area Lighting	172,326	25,584	2,608	144,134	204,759	30,400	3,098	171,261	
19	Subtotal Rural	10,694,710	7,169,958	833,802	2,690,950	12,707,580	8,519,428	990,734	3,197,418	
20	Total Labrador Interconnected	13,479,526	9,421,833	1,365,806	2,691,886	15,492,396	10,771,304	1,522,737	3,197,418	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Demands, Sales, & Number of Bills

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Demands, Sales, & Number of Bills

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Demands, Sales, & Number of Bills

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	4,452,225	541,282	3,910,943
2	O&M Overhead	4,318,047	386,472	3,931,575
3	Depreciation	6,218,188	183,831	6,034,358
4	Return (Note 1)	15,797,508	184,527	15,612,980
5	Total	30,785,968	1,296,111	29,489,857
6	Capacity (kW)		118,000	1,591,800
7	Cost (\$/kW)	\$29.51	\$10.98	\$18.53
8	Rate (\$/kWh)	\$0.00645		

Note 1 Gas Turbine Return

Gas Turbine NBV - Sch.2.3A L.10

1,919,319

NBV Including Alloc General, Telecontrol & Feasibility Study

2,027,654

Percent of Total Prod Demand NBV - Schedule 2.3A, L.40, C.3

0.48%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Calculation of Transmission Wheeling Charge

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
								Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Expenses																		
1	Operating & Maintenance	72,460,822	24,479,645	21,376,283	7,842,518	4,469,632	1,115,931	4,932,535	1,189,706	243,269	430,607	659,951	729,001	420,440	202,490	83,408	2,179,052	803,617
2	Fuels-No. 6 Fuel	84,819,538	-	84,819,538	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	54,612	-	-	-	54,612	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	265,277	265,277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	29,928,330	13,026,562	16,475,067	-	426,701	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	27,884,999	7,112,695	6,714,718	6,034,358	2,491,138	480,948	2,172,567	509,423	110,063	194,822	279,602	310,035	151,250	90,235	39,565	343,784	849,797
Expense Credits																		
8	Sundry	(355,106)	(119,966)	(104,758)	(38,434)	(21,904)	(5,469)	(24,173)	(5,830)	(1,192)	(2,110)	(3,234)	(3,573)	(2,060)	(992)	(409)	(10,679)	(3,938)
9	Building Rental Income	(7,200)	(2,561)	(2,228)	(701)	(399)	(107)	(484)	(117)	(24)	(42)	(65)	(72)	(41)	(20)	(8)	(255)	(74)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(17,755)	(5,998)	(5,238)	(1,922)	(1,095)	(273)	(1,209)	(292)	(60)	(106)	(162)	(179)	(103)	(50)	(20)	(534)	(197)
12	Pole Attachments	(883,099)	-	-	-	-	-	(510,739)	(174,546)	-	-	(90,401)	(107,413)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(70,964)	-	-	(70,964)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(19,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(19,452)	-
16	Meter Test Revenues	(53,193)	-	-	-	-	-	-	-	-	-	-	-	-	(53,193)	-	-	-
17	Total Expense Credits	(1,406,769)	(128,526)	(112,224)	(112,020)	(23,399)	(5,849)	(536,604)	(180,785)	(1,276)	(2,258)	(93,862)	(111,236)	(2,205)	(54,255)	(437)	(30,920)	(4,210)
18	Subtotal Expenses	214,006,808	44,755,652	129,273,383	13,764,856	7,418,684	1,591,029	6,568,497	1,518,344	352,057	623,170	845,692	927,800	569,485	238,470	122,536	2,491,916	1,649,204
19	Disposal Gain / Loss	515,443	171,963	207,679	69,437	32,751	4,076	13,145	3,175	759	1,344	1,700	1,902	919	558	291	947	4,796
20	Subtotal Revenue Requirement Ex. Return	214,522,251	44,927,616	129,481,062	13,834,293	7,451,435	1,595,105	6,581,642	1,521,519	352,817	624,515	847,391	929,702	570,404	239,028	122,826	2,492,862	1,654,000
21	Return on Debt	98,909,681	32,762,410	40,290,347	13,196,885	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	914,478
22	Return on Equity	15,958,071	5,998,166	7,376,386	2,416,095	-	-	-	-	-	-	-	-	-	-	-	-	167,423
23	Total Revenue Reqmt	329,390,002	83,688,192	177,147,795	29,447,273	13,687,845	2,373,834	9,094,923	2,128,573	497,630	880,846	1,172,552	1,293,428	746,837	345,660	178,171	2,674,510	2,735,900

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer
							Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
								Demand	Demand	Demand	Customer	Demand	Customer					
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Bay D'Espoir	187,010,803	82,575,363	104,435,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	169,883,402	75,012,691	94,870,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,352,443	35,038,386	44,314,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	264,379,817	116,737,959	147,641,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,857,009	9,651,049	12,205,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,502,667	52,766,878	66,735,790	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	2,113,835	373,199	471,995	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	844,099,976	372,155,525	470,675,809	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	184,940,225	106,747,498	78,192,727	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	22,497,317	22,497,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,011,062	-	-	-	7,011,062	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	1,058,548,579	501,400,340	548,868,536	-	8,279,703	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	239,086,914	-	-	153,486,699	80,469,312	-	168,000	-	-	-	-	-	-	-	-	-	4,962,902
15	Lines - Hydraulic	50,148,749	22,143,380	28,005,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	92,576,769	-	-	59,329,866	19,900,837	-	-	-	-	-	-	-	-	-	-	-	13,346,066
17	Term Stns - Hydraulic	28,035,122	12,379,019	15,656,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	9,970,272	5,754,841	4,215,431	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	1,183,617	382,749	-	-	800,868	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	9,695,739	-	-	-	-	9,695,739	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	141,461,519	18,516,609	19,871,533	59,329,866	20,701,705	9,695,739	-	-	-	-	-	-	-	-	-	-	13,346,066
22	Subtotal Transmission	430,697,182	40,659,989	47,876,903	212,816,566	101,171,017	9,695,739	168,000	-	-	-	-	-	-	-	-	-	18,308,968
	Distribution																	
23	Substations	8,197,609	-	-	-	1,197,785	6,999,824	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	718,717	-	-	-	-	-	541,877	69,033	-	-	62,852	44,956	-	-	-	-	-
25	Poles	57,740,138	-	-	-	-	-	33,393,893	11,412,454	-	-	5,910,742	7,023,048	-	-	-	-	-
26	Primary Conductor & Eqpt	12,925,089	-	-	-	-	-	11,464,554	1,460,535	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
28	Transformers	7,330,650	-	-	-	-	-	-	-	2,646,365	4,684,286	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,067,885	-	-	-	-	-	-	-	-	-	1,205,577	862,308	-	-	-	-	-
30	Services	4,573,685	-	-	-	-	-	-	-	-	-	-	-	4,573,685	-	-	-	-
31	Meters	2,245,103	-	-	-	-	-	-	-	-	-	-	-	-	2,245,103	-	-	-
32	Street Lighting	907,339	-	-	-	-	-	-	-	-	-	-	-	-	-	907,339	-	-
33	Subtotal Distribution	104,904,271	-	-	-	1,197,785	6,999,824	53,598,381	12,942,022	2,646,365	4,684,286	7,179,171	7,930,312	4,573,685	2,245,103	907,339	-	-
34	Subtl Prod, Trans, & Dist	1,594,150,032	542,060,329	596,745,440	212,816,566	110,648,505	16,695,563	53,766,381	12,942,022	2,646,365	4,684,286	7,179,171	7,930,312	4,573,685	2,245,103	907,339	-	18,308,968
35	General	148,474,674	52,808,954	45,952,374	14,460,831	8,235,921	2,208,443	9,990,085	2,409,877	492,768	872,240	1,336,802	1,476,668	851,646	408,783	168,952	5,266,047	1,534,284
36	Telecontrol - Custmr & Spec	269,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170,900	98,244
37	Feasibility Studies	217,135	122,500	-	94,635	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	290,900	98,915	108,894	38,835	20,191	3,047	9,811	2,362	483	855	1,310	1,447	835	410	166	-	3,341
39	Software - General	1,393,732	473,912	521,722	186,061	96,738	14,597	47,007	11,315	2,314	4,095	6,277	6,933	3,999	1,963	793	-	16,007
40	Total Plant	1,744,795,617	595,564,610	643,328,429	227,596,928	119,001,354	18,921,650	63,813,284	15,365,575	3,141,929	5,561,476	8,523,559	9,415,361	5,430,164	2,656,258	1,077,249	5,436,947	19,960,843

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected

		Functional Classification of Net Book Value																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										Specifically Assigned Customer (\$)	
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		Accounting Customer (\$)
								Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)					
	Production Hydraulic																	
1	Bay D'Espoir	148,596,879	65,613,542	82,983,336	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	163,610,642	72,242,929	91,367,713	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	73,413,524	32,416,033	40,997,491	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	258,833,029	114,288,753	144,544,277	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	21,116,576	9,324,108	11,792,468	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	119,280,253	52,668,670	66,611,583	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	772,769	274,818	347,570	-	150,381	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	785,623,672	346,828,853	438,644,438	-	150,381	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	36,604,946	21,128,375	15,476,571	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	1,919,319	1,919,319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	850,555	-	-	-	850,555	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	824,998,492	369,876,547	454,121,009	-	1,000,936	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																	
14	Lines	188,923,696	-	-	126,526,242	58,766,296	-	62,117	-	-	-	-	-	-	-	-	3,569,042	
15	Lines - Hydraulic	48,319,129	21,335,503	26,983,625	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	63,088,890	-	-	39,085,656	16,432,568	-	-	-	-	-	-	-	-	-	-	-	
17	Term Stns - Hydraulic	20,554,593	9,075,962	11,478,631	-	-	-	-	-	-	-	-	-	-	-	-	7,570,665	
18	Term Stns - Holyrood	4,489,558	2,591,373	1,898,185	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	964,060	279,981	-	-	684,079	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	6,022,272	-	-	-	-	6,022,272	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	95,119,371	11,947,316	13,376,815	39,085,656	17,116,647	6,022,272	-	-	-	-	-	-	-	-	-	-	
22	Subtotal Transmission	332,362,196	33,282,819	40,360,441	165,611,899	75,882,942	6,022,272	62,117	-	-	-	-	-	-	-	-	7,570,665	
	Distribution																11,139,707	
23	Substations	3,821,489	-	-	-	683,695	3,137,794	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	425,169	-	-	-	-	-	320,556	40,837	-	-	37,181	26,594	-	-	-	-	
25	Poles	30,559,357	-	-	-	-	-	17,673,943	6,040,118	-	-	3,128,300	3,716,996	-	-	-	-	
26	Primary Conductor & Eqpt	6,783,411	-	-	-	-	-	6,016,885	766,525	-	-	-	-	-	-	-	-	
27	Submarine Conductor	4,268,692	-	-	-	-	-	4,268,692	-	-	-	-	-	-	-	-	-	
28	Transformers	4,633,615	-	-	-	-	-	-	-	1,672,735	2,960,880	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	823,828	-	-	-	-	-	-	-	-	-	480,292	343,536	-	-	-	-	
30	Services	1,917,810	-	-	-	-	-	-	-	-	-	-	-	1,917,810	-	-	-	
31	Meters	1,209,266	-	-	-	-	-	-	-	-	-	-	-	-	1,209,266	-	-	
32	Street Lighting	648,558	-	-	-	-	-	-	-	-	-	-	-	-	-	648,558	-	
33	Subtotal Distribution	55,091,196	-	-	-	683,695	3,137,794	28,280,077	6,847,481	1,672,735	2,960,880	3,645,773	4,087,126	1,917,810	1,209,266	648,558	-	
34	Subttl Prod, Trans, & Dist	1,212,451,884	403,159,366	494,481,450	165,611,899	77,567,573	9,160,066	28,342,193	6,847,481	1,672,735	2,960,880	3,645,773	4,087,126	1,917,810	1,209,266	648,558	-	
35	General	62,067,665	22,076,011	19,209,717	6,045,139	3,442,906	923,207	4,176,209	1,007,414	205,994	364,627	558,830	617,300	356,018	170,886	70,628	2,201,394	
36	Telecontrol - Custmr & Spec	224,773	-	-	-	-	-	-	-	-	-	-	-	-	-	-	641,385	
37	Feasibility Studies	217,135	122,500	-	94,635	-	-	-	-	-	-	-	-	-	-	-	143,841	
38	Feasibility Studies - General	247,265	82,220	100,844	33,775	15,819	1,868	5,780	1,396	341	604	744	834	391	247	132	-	
39	Software - General	1,429,565	475,353	583,028	195,268	91,458	10,800	33,417	8,074	1,972	3,491	4,299	4,819	2,261	1,426	765	-	
40	Total Net Book Value	1,276,638,287	425,915,449	514,375,038	171,980,715	81,117,756	10,095,941	32,557,600	7,864,365	1,881,043	3,329,602	4,209,646	4,710,079	2,276,481	1,381,824	720,083	2,345,235	

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected

Functional Classification of Operating & Maintenance Expense																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer
							Substations Demand	Primary Lines Demand		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Production Hydraulic	6,435,405	2,837,308	3,588,425	-	9,672	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	15,330,091	8,848,529	6,481,563	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine	487,340	487,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Diesel	348,284	-	-	-	348,284	-	-	-	-	-	-	-	-	-	-	-	
6	Other	2,730,714	1,293,451	1,415,904	-	21,359	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Production	25,331,834	13,466,628	11,485,891	-	379,315	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
8	Transmission Lines	3,640,022	278,674	352,447	1,931,625	1,012,704	-	2,114	-	-	-	-	-	-	-	-	62,458	
9	Terminal Stations	3,127,365	409,357	439,311	1,311,637	457,664	214,349	-	-	-	-	-	-	-	-	-	295,049	
10	Other	1,351,249	127,565	150,207	667,681	317,409	30,419	527	-	-	-	-	-	-	-	-	57,442	
11	Subtotal Transmission	8,118,636	815,595	941,964	3,910,943	1,787,777	244,768	2,641	-	-	-	-	-	-	-	-	414,948	
Distribution																		
12	Other	5,169,859	-	-	-	60,320	352,507	2,699,185	651,753	133,269	235,898	361,539	399,366	230,328	-	45,693	-	
13	Meters	110,556	-	-	-	-	-	-	-	-	-	-	-	-	110,556	-	-	
14	Subtotal Distribution	5,280,415	-	-	-	60,320	352,507	2,699,185	651,753	133,269	235,898	361,539	399,366	230,328	110,556	45,693	-	
15	Subttl Prod, Trans, & Dist	38,730,885	14,282,223	12,427,855	3,910,943	2,227,411	597,275	2,701,826	651,753	133,269	235,898	361,539	399,366	230,328	110,556	45,693	414,948	
16	Customer Accounting	1,424,207	-	-	-	-	-	-	-	-	-	-	-	-	-	1,424,207	-	
Administrative & General:																		
Plant-Related:																		
17	Production	2,108,655	998,802	1,093,360	-	16,493	-	-	-	-	-	-	-	-	-	-	-	
18	Prod - Gas Turb & Diesel	470,495	358,707	-	-	111,787	-	-	-	-	-	-	-	-	-	-	-	
19	Transmission	2,069,447	195,366	230,043	1,022,557	486,114	46,587	807	-	-	-	-	-	-	-	-	-	
20	Distribution	1,095,667	-	-	-	12,510	73,109	559,805	135,172	27,640	48,925	74,982	82,828	47,770	23,449	9,477	87,972	
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Prod, Trans, Distn and General Plant	373,682	127,552	137,781	48,744	25,486	4,052	13,667	3,291	673	1,191	1,825	2,016	1,163	569	231	4,275	
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,727,795	193,100	146,381	650,676	334,423	51,046	164,388	39,570	8,091	14,322	21,950	24,247	13,984	6,864	2,774	55,979	
24	Property Insurance	1,139,916	481,122	516,376	61,988	32,271	15,880	8,392	2,024	414	733	1,123	1,240	715	343	142	12,583	
Revenue-Related:																		
25	Municipal Tax	790,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	PUB Assessment	512,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	All Expense-Related	21,121,042	7,512,259	6,536,886	2,057,104	1,171,589	314,159	1,421,125	342,813	70,098	124,079	190,165	210,061	121,150	58,151	24,034	218,257	
28	Prod, Trans, and Distn Expense-Related	896,296	330,514	287,601	90,506	51,546	13,822	62,525	15,083	3,084	5,459	8,367	9,242	5,330	2,558	1,057	9,603	
29	Subtotal Admin & General	32,305,731	10,197,422	8,948,428	3,931,575	2,242,220	518,655	2,230,709	537,953	110,000	194,709	298,412	329,634	190,112	91,935	37,715	388,669	
30	Total Operating & Maintenance Expenses	72,460,822	24,479,645	21,376,283	7,842,518	4,469,632	1,115,931	4,932,535	1,189,706	243,269	430,607	659,951	729,001	420,440	202,490	83,408	803,617	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected

Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Transmission Demand	Substations Demand	Distribution										Accounting	Specifically Assigned Customer
				Transmission Energy				Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Customer					
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer (\$)	(\$)	Customer (\$)	(\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	(\$)	
	Production Hydraulic																		
1	Bay D'Espoir	1,494,183	659,762	834,421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	574,502	253,674	320,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	433,231	191,295	241,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	841,223	371,445	469,777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	100,137	44,216	55,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	197,964	87,412	110,552	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	26,458	9,342	11,815	-	5,301	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	3,667,698	1,617,146	2,045,251	-	5,301	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	2,233,964	1,289,444	944,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	95,580	95,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	99,154	-	-	-	99,154	-	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	6,096,396	3,002,170	2,989,771	-	104,455	-	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																		
14	Lines	4,416,610	-	-	2,601,303	1,578,701	-	9,013	-	-	-	-	-	-	-	-	-	227,592	
15	Lines - Hydraulic	272,332	120,249	152,083	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	3,031,769	-	-	2,335,117	199,776	-	-	-	-	-	-	-	-	-	-	-	496,876	
17	Term Stns - Hydraulic	841,805	371,703	470,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	335,736	193,787	141,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	13,286	10,241	-	-	3,045	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	128,836	-	-	-	-	128,836	-	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	4,351,432	575,730	612,052	2,335,117	202,821	128,836	-	-	-	-	-	-	-	-	-	-	496,876	
22	Subtotal Transmission	9,040,374	695,980	764,135	4,936,420	1,781,522	128,836	9,013	-	-	-	-	-	-	-	-	-	724,468	
	Distribution																		
23	Substations	243,145	-	-	-	37,834	205,310	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	20,509	-	-	-	-	-	15,463	1,970	-	-	1,794	1,283	-	-	-	-	-	
25	Poles	1,560,376	-	-	-	-	-	902,440	308,411	-	-	159,733	189,792	-	-	-	-	-	
26	Primary Conductor & Eqpt	347,690	-	-	-	-	-	308,401	39,289	-	-	-	-	-	-	-	-	-	
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-	
28	Transformers	213,932	-	-	-	-	-	-	-	77,230	136,703	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	50,675	-	-	-	-	-	-	-	-	-	29,544	21,132	-	-	-	-	-	
30	Services	95,614	-	-	-	-	-	-	-	-	-	-	-	95,614	-	-	-	-	
31	Meters	63,028	-	-	-	-	-	-	-	-	-	-	-	-	63,028	-	-	-	
32	Street Lighting	28,256	-	-	-	-	-	-	-	-	-	-	-	-	-	28,256	-	-	
33	Subtotal Distribution	2,896,492	-	-	-	37,834	205,310	1,499,573	349,670	77,230	136,703	191,070	212,206	95,614	63,028	28,256	-	-	
34	Subttl Prod, Trans, & Dist	18,033,263	3,698,150	3,753,906	4,936,420	1,923,811	334,147	1,508,586	349,670	77,230	136,703	191,070	212,206	95,614	63,028	28,256	-	724,468	
35	General	9,211,030	3,276,147	2,850,781	897,117	510,938	137,007	619,762	149,503	30,570	54,112	82,932	91,609	52,834	25,360	10,481	326,694	95,183	
36	Telecontrol - Custmr & Spec	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,090	8,910	
37	Feasibility Studies	86,129	30,000	-	56,129	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	58,180	11,931	12,111	15,926	6,207	1,078	4,867	1,128	249	441	616	685	308	203	91	-	2,337	
39	Software - General	470,397	96,466	97,920	128,766	50,182	8,716	39,351	9,121	2,015	3,566	4,984	5,535	2,494	1,644	737	-	18,898	
40	Total Deprecn Expense	27,884,999	7,112,695	6,714,718	6,034,358	2,491,138	480,948	2,172,567	509,423	110,063	194,822	279,602	310,035	151,250	90,235	39,565	343,784	849,797	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				Production and		Rural Prod &	Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Average Net Book Value	1,276,638,287	425,915,449	514,375,038	171,980,715	81,117,756	10,095,941	32,557,600	7,864,365	1,881,043	3,329,602	4,209,646	4,710,079	2,276,481	1,381,824	720,083	2,345,235	11,877,430	
2	Cash Working Capital	2,873,391	958,628	1,157,728	387,085	182,576	22,723	73,279	17,701	4,234	7,494	9,475	10,601	5,124	3,110	1,621	5,279	26,733	
3	Fuel Inventory - No. 6 Fuel	11,872,074	-	11,872,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	48,247	-	-	-	48,247	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	796,938	796,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	17,679,828	6,034,793	6,518,778	2,306,215	1,205,828	191,731	646,613	155,698	31,837	56,354	86,368	95,405	55,023	26,916	10,916	55,092	202,261	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	76,517,226	25,527,880	30,829,838	10,307,922	4,861,914	605,115	1,951,388	471,362	112,743	199,565	252,311	282,306	136,444	82,822	43,159	140,565	711,892	
8	Total Rate Base	1,386,425,990	459,233,688	564,753,457	184,981,937	87,416,321	10,915,511	35,228,880	8,509,126	2,029,857	3,593,015	4,557,800	5,098,390	2,473,072	1,494,672	775,778	2,546,170	12,818,316	
9	Less: Rural Asset Portion	(164,638,592)	-	-	-	(87,416,321)	(10,915,511)	(35,228,880)	(8,509,126)	(2,029,857)	(3,593,015)	(4,557,800)	(5,098,390)	(2,473,072)	(1,494,672)	(775,778)	(2,546,170)	-	
10	Rate Base Available for Equity Return	1,221,787,398	459,233,688	564,753,457	184,981,937	-	-	-	-	-	-	-	-	-	-	-	-	12,818,316	
11	Return on Debt	98,909,681	32,762,410	40,290,347	13,196,885	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	914,478	
12	Return on Equity	15,958,071	5,998,166	7,376,386	2,416,095	-	-	-	-	-	-	-	-	-	-	-	-	167,423	
13	Return on Rate Base	114,867,751	38,760,576	47,666,733	15,612,980	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	1,081,901	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Basis of Allocation to Classes of Service

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Motors	Street Lighting	Accounting	
								Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
	Allocated Rev Reqmt Excl Return		(\$)	(\$)	(\$)	(\$)												
1	Newfoundland Power	143,313,638	36,213,632	94,213,205	11,151,048	-	-	-	-	-	-	-	-	-	-	-	-	1,361,930
2	Industrial - Firm	34,977,848	5,676,881	27,178,644	1,748,048	-	-	-	-	-	-	-	-	-	-	-	-	292,069
3	Industrial - Non-Firm	16,269	-	15,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	12,035,133	894,273	2,327,493	275,368	2,194,069	469,677	1,937,959	819,837	105,157	336,506	252,565	500,949	228,738	95,853	-	1,343,223	-
5	1.12 Domestic All Electric	12,182,305	1,111,759	2,487,328	342,337	2,727,665	583,903	2,409,270	453,013	130,731	185,941	313,988	276,807	126,393	52,965	-	742,219	-
6	1.3 Special	22,224	2,420	4,837	745	5,937	1,271	5,244	133	285	55	683	81	37	16	-	218	-
7	2.1 GS 0-10 kW	2,093,008	148,373	448,856	45,688	364,029	77,927	321,536	127,724	17,447	52,425	41,904	78,044	71,271	29,866	-	209,263	-
8	2.2 GS 10-100 kW	5,513,832	512,269	1,445,482	157,740	1,256,835	269,047	1,110,127	58,213	60,225	23,894	144,648	35,570	131,094	54,935	-	95,377	-
9	2.3 GS 110-1,000 kVa	2,529,741	243,360	763,282	74,936	597,075	127,814	527,380	4,984	26,151	2,046	62,810	3,045	11,919	4,995	-	8,166	-
10	2.4 GS Over 1,000 kVa	1,217,001	94,993	530,082	29,251	233,063	49,891	205,858	399	9,333	164	22,417	244	954	400	-	653	-
11	4.1 Street and Area Lighting	621,253	29,657	65,956	9,132	72,762	15,576	64,269	57,216	3,482	23,485	8,376	34,961	-	-	122,826	93,744	-
12	Subtotal Rural	36,214,496	3,037,104	8,073,317	935,197	7,451,435	1,595,105	6,581,642	1,521,519	352,817	624,515	847,391	929,702	570,404	239,028	122,826	2,492,862	-
13	Total	214,522,251	44,927,616	129,481,062	13,834,293	7,451,435	1,595,105	6,581,642	1,521,519	352,817	624,515	847,391	929,702	570,404	239,028	122,826	2,492,862	1,654,000
	Allocated Return on Debt																	
14	Newfoundland Power	67,120,979	26,407,942	29,316,123	10,637,269	-	-	-	-	-	-	-	-	-	-	-	-	759,646
15	Industrial - Firm	14,419,193	4,139,732	8,457,121	1,667,508	-	-	-	-	-	-	-	-	-	-	-	-	154,832
16	Industrial - Non-Firm	4,946	-	4,946	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,457,349	652,127	724,241	262,681	1,836,305	229,296	740,033	327,097	43,161	138,118	96,914	195,986	70,751	42,760	-	97,877	-
18	1.12 Domestic All Electric	6,055,534	810,724	773,977	326,564	2,282,894	285,061	920,009	180,743	53,658	76,319	120,483	108,295	39,095	23,628	-	54,083	-
19	1.3 Special	12,093	1,765	1,505	711	4,969	620	2,002	53	117	22	262	32	11	7	-	16	-
20	2.1 GS 0-10 kW	933,814	108,198	139,669	43,583	304,671	38,044	122,783	50,959	7,161	21,518	16,079	30,533	22,045	13,323	-	15,248	-
21	2.2 GS 10-100 kW	2,780,158	373,560	449,788	150,472	1,051,896	131,348	423,915	23,226	24,719	9,807	55,504	13,916	40,549	24,507	-	6,950	-
22	2.3 GS 110-1,000 kVa	1,295,323	177,464	237,509	71,484	499,717	62,399	201,386	1,989	10,734	840	24,101	1,191	3,687	2,228	-	595	-
23	2.4 GS Over 1,000 kVa	573,421	69,272	164,945	27,903	195,060	24,357	78,609	159	3,831	67	8,602	95	295	178	-	48	-
24	4.1 Street and Area Lighting	256,871	21,627	20,524	8,711	60,897	7,604	24,542	22,828	1,431	9,639	3,214	13,678	-	-	55,345	6,831	-
25	Subtotal Rural	17,364,563	2,214,737	2,512,157	892,108	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	-
26	Total	98,909,681	32,762,410	40,290,347	13,196,885	6,236,410	778,729	2,513,280	607,054	144,813	256,331	325,160	363,727	176,433	106,632	55,345	181,648	914,478
	Allocated Return on Equity																	
27	Newfoundland Power	12,288,558	4,834,785	5,367,217	1,947,479	-	-	-	-	-	-	-	-	-	-	-	-	139,076
28	Industrial - Firm	2,639,876	757,905	1,548,336	305,289	-	-	-	-	-	-	-	-	-	-	-	-	28,347
29	Industrial - Non-Firm	906	-	906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	300,078	119,392	132,595	48,092	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	349,916	148,428	141,700	59,788	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	729	323	276	130	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	53,359	19,809	25,571	7,979	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	178,288	68,392	82,347	27,549	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	89,061	32,490	43,483	13,087	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	47,989	12,682	30,198	5,109	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	9,312	3,959	3,757	1,595	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Subtotal Rural	1,028,731	405,476	459,928	163,328	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total	15,958,071	5,998,166	7,376,386	2,416,095	-	-	-	-	-	-	-	-	-	-	-	-	167,423

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line			Production and		Rural Prod &	Distribution											
No.	Description	Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
		Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
40	Newfoundland Power	222,723,175	67,456,359	128,896,545	23,735,796	-	-	-	-	-	-	-	-	-	-	-	2,260,652
41	Industrial - Firm	52,036,917	10,574,518	37,184,100	3,720,844	-	-	-	-	-	-	-	-	-	-	-	475,248
42	Industrial - Non-Firm	22,121	-	21,748	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
43	1.1 Domestic	17,792,560	1,665,792	3,184,329	586,140	4,030,374	698,973	2,677,992	1,146,934	148,318	474,624	349,478	696,935	299,489	138,613	1,441,100	-
44	1.12 Domestic All Electric	18,587,754	2,070,912	3,403,005	728,689	5,010,559	868,963	3,329,279	633,756	184,389	262,261	434,471	385,102	165,487	76,593	796,302	-
45	1.3 Special	35,046	4,507	6,617	1,586	10,906	1,891	7,246	186	401	77	946	113	49	22	234	-
46	2.1 GS 0-10 kW	3,080,180	276,380	614,096	97,249	668,700	115,970	444,319	178,683	24,608	73,942	57,984	108,577	93,316	43,189	224,511	-
47	2.2 GS 10-100 kW	8,472,278	954,220	1,977,617	335,761	2,308,731	400,395	1,534,042	81,439	84,944	33,701	200,152	49,487	171,643	79,442	102,327	-
48	2.3 GS 110-1,000 kVa	3,914,125	453,315	1,044,274	159,507	1,096,792	190,213	728,766	6,973	36,885	2,885	86,911	4,237	15,606	7,223	8,761	-
49	2.4 GS Over 1,000 kVa	1,838,411	176,947	725,225	62,262	428,123	74,248	284,468	558	13,164	231	31,019	339	1,248	578	701	-
50	4.1 Street and Area Lighting	887,436	55,243	90,237	19,438	133,659	23,180	88,810	80,045	4,919	33,124	11,590	48,639	-	-	178,171	100,574
51	Subtotal Rural	54,607,789	5,657,316	11,045,401	1,990,634	13,687,845	2,373,834	9,094,923	2,128,573	497,630	880,846	1,172,552	1,293,428	746,837	345,660	178,171	2,674,510
52	Total	329,390,002	83,688,192	177,147,795	29,447,273	13,687,845	2,373,834	9,094,923	2,128,573	497,630	880,846	1,172,552	1,293,428	746,837	345,660	178,171	2,735,900
	Re-classification of Revenue-Related																
53	Newfoundland Power	-	113,411	216,707	39,906	-	-	-	-	-	-	-	-	-	-	-	3,801
54	Industrial - Firm	-	16,732	58,835	5,887	-	-	-	-	-	-	-	-	-	-	-	752
55	Industrial - Non-Firm	-	-	373	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
56	1.1 Domestic	0	24,073	46,019	8,471	58,245	10,101	38,701	16,575	2,143	6,859	5,051	10,072	4,328	2,003	20,826	-
57	1.12 Domestic All Electric	0	26,858	44,135	9,451	64,984	11,270	43,179	8,219	2,391	3,401	5,635	4,995	2,146	993	10,328	-
58	1.3 Special	(0)	34	50	12	83	14	55	1	3	1	7	1	0	0	2	-
59	2.1 GS 0-10 kW	0	5,365	11,921	1,888	12,981	2,251	8,626	3,469	478	1,435	1,126	2,108	1,812	838	4,358	-
60	2.2 GS 10-100 kW	-	18,177	37,673	6,396	43,980	7,627	29,223	1,551	1,618	642	3,813	943	3,270	1,513	1,949	-
61	2.3 GS 110-1,000 kVa	-	8,468	19,508	2,980	20,489	3,553	13,614	130	689	54	1,624	79	292	135	164	-
62	2.4 GS Over 1,000 kVa	-	3,865	15,842	1,360	9,352	1,622	6,214	12	288	5	678	7	27	13	15	-
63	4.1 Street and Area Lighting	0	1,261	2,060	444	3,051	529	2,027	1,827	112	756	265	1,110	-	-	4,067	2,296
64	Subtotal Rural	0	88,103	177,207	31,001	213,165	36,968	141,638	31,786	7,723	13,153	18,197	19,315	11,875	5,496	4,067	39,938
65	Total	0	218,246	453,122	76,794	213,165	36,968	141,638	31,786	7,723	13,153	18,197	19,315	11,875	5,496	4,067	4,553
	Total Allocated Revenue Requirement																
66	Newfoundland Power	222,723,175	67,569,769	129,113,251	23,775,701	-	-	-	-	-	-	-	-	-	-	-	2,264,453
67	Industrial - Firm	52,036,917	10,591,250	37,242,936	3,726,732	-	-	-	-	-	-	-	-	-	-	-	476,000
68	Industrial - Non-Firm	22,121	-	22,121	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
69	1.1 Domestic	17,792,560	1,689,865	3,230,348	594,611	4,088,619	709,075	2,716,693	1,163,509	150,462	481,483	354,529	707,007	303,817	140,616	1,461,926	-
70	1.12 Domestic All Electric	18,587,754	2,097,770	3,447,140	738,140	5,075,543	880,233	3,372,457	641,976	186,781	265,662	440,106	390,097	167,633	77,586	806,630	-
71	1.3 Special	35,046	4,542	6,668	1,598	10,988	1,906	7,301	187	404	78	953	114	49	23	235	-
72	2.1 GS 0-10 kW	3,080,180	281,745	626,017	99,137	681,681	118,222	452,945	182,151	25,086	75,378	59,109	110,684	95,127	44,028	228,870	-
73	2.2 GS 10-100 kW	8,472,278	972,398	2,015,290	342,157	2,352,711	408,022	1,563,265	82,990	86,563	34,343	203,965	50,429	174,912	80,955	104,276	-
74	2.3 GS 110-1,000 kVa	3,914,125	461,783	1,063,782	162,487	1,117,281	193,766	742,380	7,103	37,574	2,939	88,535	4,316	15,897	7,358	8,924	-
75	2.4 GS Over 1,000 kVa	1,838,411	180,813	741,066	63,622	437,475	75,870	290,681	570	13,452	236	31,697	346	1,276	590	716	-
76	4.1 Street and Area Lighting	887,436	56,504	92,297	19,882	136,710	23,709	90,838	81,872	5,031	33,880	11,854	49,749	-	-	182,239	102,870
77	Subtotal Rural	54,607,789	5,745,419	11,222,608	2,021,634	13,901,010	2,410,803	9,236,561	2,160,358	505,352	893,999	1,190,748	1,312,743	758,712	351,156	182,239	2,714,448
78	Total	329,390,002	83,906,438	177,600,916	29,524,067	13,901,010	2,410,803	9,236,561	2,160,358	505,352	893,999	1,190,748	1,312,743	758,712	351,156	182,239	2,714,448

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Interconnected

Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		OM&A				Depreciation				Expense Credits							
		Transmission	Administrative &			Transmission	Telecontrol &			Rental			Subtotal	Return on	Return on	Subtotal	
		Lines	General	Other		Lines	Feasibility Study	General		Income	Other	Gains/Losses	Excluding	Debt	Equity	Excl Rev	Revenue
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
		(Plant)	(C3 & C4)	(Direct)		(Direct)	(Direct)	(C7 & C8)		(Plant)	(C4 + C5)	(NBV)		(NBV)	(NBV)		
Basis of Allocation - Amounts																	
1	Newfoundland Power Industrial	4,839,976	9,447,648	14,287,624	-	-	-	-	639,496	9,447,648	14,287,624	9,320,850	-	9,320,850	9,320,850	-	-
2	Abitibi Consolidated - S'ville	122,926	489,197	612,123	-	-	-	-	26,063	489,197	612,123	557,787	-	557,787	557,787	-	-
3	Abitibi Consolidated - GF	-	17,148	17,148	-	-	-	-	160	17,148	17,148	11,236	-	11,236	11,236	-	-
4	Corner Brook P&P - CB	-	2,117,396	2,117,396	-	-	-	-	21,337	2,117,396	2,117,396	547,549	-	547,549	547,549	-	-
5	Corner Brook P&P - DL	-	23,100	23,100	-	-	-	-	208	23,100	23,100	21,686	-	21,686	21,686	-	-
6	North Atlantic Refining Limited	-	1,251,577	1,251,577	-	-	-	-	46,114	1,251,577	1,251,577	761,531	-	761,531	761,531	-	-
7	Subtotal Industrial	122,926	3,898,418	4,021,344	-	-	-	-	93,882	3,898,418	4,021,344	1,899,789	-	1,899,789	1,899,789	-	-
8	Total	4,962,902	13,346,066	18,308,968	-	-	-	-	733,378	13,346,066	18,308,968	11,220,639	-	11,220,639	11,220,639	-	-
Basis of Allocation - Ratios																	
9	Newfoundland Power Industrial	0.9752	0.7079	0.7804	-	-	-	-	0.8720	0.7079	0.7804	0.8307	-	0.8307	0.8307	-	-
11	Abitibi Consolidated - S'ville	0.0248	0.0367	0.0334	-	-	-	-	0.0355	0.0367	0.0334	0.0497	-	0.0497	0.0497	-	-
12	Abitibi Consolidated - GF	-	0.0013	0.0009	-	-	-	-	0.0002	0.0013	0.0009	0.0010	-	0.0010	0.0010	-	-
13	Corner Brook P&P - CB	-	0.1587	0.1156	-	-	-	-	0.0291	0.1587	0.1156	0.0488	-	0.0488	0.0488	-	-
14	Corner Brook P&P - DL	-	0.0017	0.0013	-	-	-	-	0.0003	0.0017	0.0013	0.0019	-	0.0019	0.0019	-	-
15	North Atlantic Refining Ltd.	-	0.0938	0.0684	-	-	-	-	0.0629	0.0938	0.0684	0.0679	-	0.0679	0.0679	-	-
16	Subtotal Industrial	0.0248	0.2921	0.2196	-	-	-	-	0.1280	0.2921	0.2196	0.1693	-	0.1693	0.1693	-	-
17	Total	1.0000	1.0000	1.0000	-	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																	
18	Newfoundland Power Industrial	2,264,453	84,529	232,383	303,302	-	226,143	413,353	-	101,515	(53)	(3,227)	3,984	1,361,930	759,646	139,076	2,260,652
19	Abitibi Consolidated - S'ville	111,430	2,147	12,033	12,994	-	1,449	15,704	8,910	4,137	(3)	(138)	238	57,472	45,459	8,323	111,254
20	Abitibi Consolidated - GF	2,059	-	422	364	-	-	160	-	25	(0)	(4)	5	972	916	168	2,055
21	Corner Brook P&P - CB	174,569	-	52,081	44,949	-	-	21,337	-	3,387	(12)	(478)	234	121,499	44,625	8,170	174,294
22	Corner Brook P&P - DL	3,399	-	568	490	-	-	208	-	33	(0)	(5)	9	1,303	1,767	324	3,394
23	North Atlantic Refining Ltd.	184,543	-	30,785	26,569	-	-	46,114	-	7,320	(7)	(283)	325	110,824	62,064	11,363	184,251
24	Subtotal Industrial	476,000	2,147	95,889	85,366	-	1,449	83,523	8,910	14,903	(22)	(908)	812	292,069	154,832	28,347	475,248
25	Total	2,740,453	86,676	328,272	388,669	-	227,592	496,876	8,910	116,419	(74)	(4,135)	4,796	1,654,000	914,478	167,423	2,735,900

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
	Expenses																	
1	Operating & Maintenance	5,166,240	2,049,928	2,335,368	-	33,134	267,286	85,864	19,913	35,248	66,940	68,113	48,591	15,954	8,319	92,301	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	1,390,213	-	1,390,213	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	891,817	378,505	437,259	-	4,961	29,005	9,735	1,984	3,512	7,066	7,413	5,984	2,806	949	2,638	-	
	Expense Credits																	
8	Sundry	(25,318)	(10,046)	(11,445)	-	(162)	(1,310)	(421)	(98)	(173)	(328)	(334)	(238)	(78)	(41)	(452)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(1,266)	(502)	(572)	-	(8)	(65)	(21)	(5)	(9)	(16)	(17)	(12)	(4)	(2)	(23)	-	
12	Pole Attachments	(26,512)	-	-	-	-	(15,333)	(5,240)	-	-	(2,714)	(3,225)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	(660)	-	
16	Meter Test Revenues	(2,147)	-	-	-	-	-	-	-	-	-	-	-	(2,147)	-	-	-	
17	Total Expense Credits	(55,903)	(10,548)	(12,017)	-	(170)	(16,709)	(5,682)	(102)	(181)	(3,058)	(3,575)	(250)	(2,230)	(43)	(1,135)	-	
18	Subtotal Expenses	7,392,367	2,417,884	4,150,823	-	37,924	279,583	89,916	21,795	38,580	70,948	71,950	54,324	16,530	9,225	93,804	-	
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Subtotal Revenue Requirement Ex. Return	7,392,367	2,417,884	4,150,823	-	37,924	279,583	89,916	21,795	38,580	70,948	71,950	54,324	16,530	9,225	93,804	-	
21	Return on Debt	906,771	375,762	441,481	-	10,109	30,855	10,335	2,709	4,796	7,820	8,094	7,193	3,946	1,272	2,399	-	
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Revenue Requirement	8,299,138	2,793,647	4,592,304	-	48,033	310,438	100,251	24,505	43,375	78,768	80,045	61,517	20,476	10,498	96,203		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Net Book Value

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmissior Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																		
1	Diesel	2,154,631	986,199	1,168,432	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	260,466	119,218	141,248	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	2,415,097	1,105,417	1,309,679	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
7	Other	281,331	31,048	-	-	13,056	105,631	33,933	7,870	13,930	26,454	26,918	19,203	-	3,288	-	-	
8	Meters	4,463	-	-	-	-	-	-	-	-	-	-	-	4,463	-	-	-	
9	Subtotal Distribution	285,794	31,048	-	-	13,056	105,631	33,933	7,870	13,930	26,454	26,918	19,203	4,463	3,288	-	-	
10	Subttl Prod, Trans, & Dist	2,700,891	1,136,466	1,309,679	-	13,056	105,631	33,933	7,870	13,930	26,454	26,918	19,203	4,463	3,288	-	-	
11	Customer Accounting	60,451	-	-	-	-	-	-	-	-	-	-	-	-	-	60,451	-	
Administrative & General:																		
Plant-Related:																		
12	Production	276,263	126,449	149,814	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution	230,288	24,609	-	-	10,349	83,723	26,895	6,238	11,041	20,968	21,335	15,220	7,305	2,606	-	-	
15	Prod, Trans, Distn Plant	326,867	130,685	148,004	-	2,424	19,611	6,300	1,461	2,586	4,911	4,998	3,565	1,711	610	-	-	
16	Prod, Trans, Distn and Gen Plt	4,263	1,711	1,942	-	30	244	78	18	32	61	62	44	20	8	12	-	
17	Property Insurance	13,005	5,944	6,747	-	105	73	24	5	10	18	19	13	3	2	42	-	
Revenue Related:																		
18	Municipal Tax	36,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	PUB Assessment	2,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	All Expense-Related	1,452,429	597,766	688,874	-	6,868	55,560	17,848	4,139	7,327	13,915	14,158	10,100	2,348	1,729	31,796	-	
21	Prod, Trans, and Distn Expense-Related	62,503	26,300	30,308	-	302	2,444	785	182	322	612	623	444	103	76	-	-	
22	Subtotal Admin & General	2,404,898	913,462	1,025,689	-	20,077	161,656	51,931	12,044	21,318	40,486	41,195	29,388	11,490	5,031	31,850	-	
23	Total Operating & Maintenance Expenses	5,166,240	2,049,928	2,335,368	-	33,134	267,286	85,864	19,913	35,248	66,940	68,113	48,591	15,954	8,319	92,301	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
				Transmission	Transmissior												
Line		Total	Production	Energy	Demand	Substations	Primary Lines	Customer	Demand	Customer	Secondary Lines	Customer	Services	Meters	Street Lighting	Accounting	Specifically
No.	Description	Amount	Demand	(\$)	(\$)	Demand	Demand	(\$)	(\$)	(\$)	Demand	Customer	Customer	Customer	Customer	Customer	Assigned
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer
Production																	
1	Diesel	683,107	312,666	370,441	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	683,107	312,666	370,441	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	12,162	7,882	-	-	4,280	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Poles	40,455	-	-	-	-	23,397	7,996	-	-	4,141	4,921	-	-	-	-	-
9	Primary Conductor & Equipment	426	-	-	-	-	378	48	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	4,430	-	-	-	-	-	-	1,599	2,831	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,779	-	-	-	-	-	-	-	-	1,620	1,159	-	-	-	-	-
13	Services	5,015	-	-	-	-	-	-	-	-	-	-	5,015	-	-	-	-
14	Meters	2,544	-	-	-	-	-	-	-	-	-	-	-	2,544	-	-	-
15	Street Lighting	785	-	-	-	-	-	-	-	-	-	-	-	-	785	-	-
16	Subtotal Distribution	68,597	7,882	-	-	4,280	23,775	8,044	1,599	2,831	5,762	6,080	5,015	2,544	785	-	-
17	Subtotal Prod Tran & Dist	751,703	320,547	370,441	-	4,280	23,775	8,044	1,599	2,831	5,762	6,080	5,015	2,544	785	-	-
18	General	120,506	49,596	57,155	-	570	4,610	1,481	343	608	1,154	1,175	838	195	143	2,638	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,608	8,361	9,663	-	112	620	210	42	74	150	159	131	66	20	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	891,817	378,505	437,259	-	4,961	29,005	9,735	1,984	3,512	7,066	7,413	5,984	2,806	949	2,638	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Functional Classification of Rate Base

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

NEWFOUNDLAND & LABRADOR HYDRO
 2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
 Island Isolated
 Functional Classification of Rate Base (CONT'D.)

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

Basis of Allocation to Classes of Service

21-Apr-2003

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)				Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Allocated Revenue Requirement Excluding Return																			
1	1.2 Domestic Diesel	5,224,187	1,818,178	2,790,455	-	28,518	210,238	73,876	16,389	31,697	53,351	59,115	36,260	11,033	-	77,070	-	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	609,654	168,985	358,653	-	2,651	19,540	10,783	1,523	4,626	4,959	8,628	10,585	3,221	-	11,249	-	-	
5	2.2 GS 10-100 kW	685,766	208,373	419,406	-	3,268	24,094	1,604	1,878	688	6,114	1,284	6,355	1,934	-	1,673	-	-	
6	2.3 GS 110-1,000 kVa	763,666	188,044	534,628	-	2,949	21,744	267	1,695	115	5,518	214	1,125	342	-	279	-	-	
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	109,093	34,305	47,681	-	538	3,967	3,386	309	1,453	1,007	2,710	-	-	9,225	3,533	-	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	7,392,367	2,417,884	4,150,823	-	37,924	279,583	89,916	21,795	38,580	70,948	71,950	54,324	16,530	9,225	93,804	-	-	
Allocated Return on Debt																			
13	1.2 Domestic Diesel	646,563	282,562	296,792	-	7,602	23,202	8,491	2,037	3,940	5,881	6,650	4,801	2,634	-	1,971	-	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	73,250	26,262	38,146	-	707	2,156	1,239	189	575	547	971	1,401	769	-	288	-	-	
17	2.2 GS 10-100 kW	83,189	32,383	44,608	-	871	2,659	184	233	86	674	144	841	462	-	43	-	-	
18	2.3 GS 110-1,000 kVa	90,398	29,224	56,863	-	786	2,400	31	211	14	608	24	149	82	-	7	-	-	
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	13,371	5,331	5,071	-	143	438	389	38	181	111	305	-	-	1,272	90	-	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	906,771	375,762	441,481	-	10,109	30,855	10,335	2,709	4,796	7,820	8,094	7,193	3,946	1,272	2,399	-	-	
Allocated Return on Equity																			
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
				Transmission	Transmission												Specifically
Line		Total	Production	Energy	Demand	Substations	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Accounting				Assigned
No.	Description	Amount	Demand			Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Expenses																	
1	Operating & Maintenance	10,011,783	3,304,128	4,741,021	-	194,537	676,637	204,534	43,134	76,350	120,432	132,350	81,186	28,321	21,030	249,498	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	5,848,510	-	5,848,510	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	34,275	-	34,275	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,163,918	761,227	1,090,482	-	42,055	126,961	38,650	7,678	13,591	22,139	24,613	15,929	8,680	4,188	7,724	-
Expense Credits																	
8	Sundry	(49,064)	(16,192)	(23,234)	-	(953)	(3,316)	(1,002)	(211)	(374)	(590)	(649)	(398)	(139)	(103)	(1,223)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(2,453)	(810)	(1,162)	-	(48)	(166)	(50)	(11)	(19)	(30)	(32)	(20)	(7)	(5)	(61)	-
12	Pole Attachments	(87,859)	-	-	-	-	(50,813)	(17,366)	-	-	(8,994)	(10,686)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(4,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,452)	-
16	Meter Test Revenues	(6,604)	-	-	-	-	-	-	-	-	-	-	-	(6,604)	-	-	-
17	Total Expense Credits	(150,432)	(17,002)	(24,396)	-	(1,001)	(54,295)	(18,418)	(222)	(393)	(9,614)	(11,368)	(418)	(6,750)	(108)	(5,736)	-
18	Subtotal Expenses	17,908,054	4,048,353	11,689,892	-	235,591	749,304	224,766	50,590	89,548	132,958	145,596	96,697	30,251	25,109	251,485	-
19	Disposal Gain / Loss	8,248	2,721	3,817	-	305	651	201	43	76	113	127	96	49	22	27	-
20	Subtotal Revenue Requirement Ex. Return	17,916,302	4,051,074	11,693,709	-	235,896	749,955	224,967	50,633	89,624	133,071	145,723	96,793	30,300	25,132	251,513	-
21	Return on Debt	2,185,084	675,944	1,084,842	-	75,202	161,716	49,933	10,697	18,935	28,113	31,562	23,686	12,165	5,483	6,805	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	20,101,385	4,727,018	12,778,552	-	311,099	911,671	274,900	61,330	108,559	161,184	177,285	120,478	42,466	30,614	258,318	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Net Book Value

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Depreciation Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Rate Base

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
				Transmission	Transmission												
				Energy	Demand												

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
				Transmission	Transmission												
				Energy	Demand												
				(\$)	(\$)												

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONTD.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Revenue Requirement

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup

Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	1,084,155	1,084,155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,084,155	1,084,155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	21,599	1,552	-	-	20,046	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	8,105	-	-	-	-	6,111	778	-	-	709	507	-	-	-	-	-
8	Poles	3,026,277	-	-	-	-	1,750,241	598,150	-	-	309,794	368,092	-	-	-	-	-
9	Primary Conductor & Equipment	302,743	-	-	-	-	268,533	34,210	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	179,795	-	-	-	-	-	-	64,906	114,889	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	66,755	-	-	-	-	-	-	-	-	38,918	27,837	-	-	-	-	-
13	Services	98,863	-	-	-	-	-	-	-	-	-	-	98,863	-	-	-	-
14	Meters	61,344	-	-	-	-	-	-	-	-	-	-	-	61,344	-	-	-
15	Street Lighting	21,878	-	-	-	-	-	-	-	-	-	-	-	-	21,878	-	-
16	Subtotal Distribution	3,787,359	1,552	-	-	20,046	2,024,885	633,138	64,906	114,889	349,421	396,436	98,863	61,344	21,878	-	-
17	Subttl Prod, Trans, & Dist	4,871,514	1,085,708	-	-	20,046	2,024,885	633,138	64,906	114,889	349,421	396,436	98,863	61,344	21,878	-	-
18	General	437,010	236,138	-	-	1,016	84,587	25,597	2,721	4,816	14,866	16,421	4,446	3,909	1,026	41,467	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,744	1,280	-	-	24	2,387	747	77	135	412	467	117	72	26	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	5,314,268	1,323,126	-	-	21,086	2,111,860	659,481	67,703	119,840	364,699	413,324	103,426	65,325	22,931	41,467	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Depreciation Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
				Transmission	Transmission												
				Energy	Demand												
				(\$)	(\$)												

NEWFOUNDLAND & LABRADOR HYDRO
 2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
 L'Anse au Loup
 Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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
			Production and			Distribution											
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned
			(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)	Customer
Amounts																	
1	1.2 Domestic Diesel	-	2,420	9,503	2,420	2,269	2,269	742	2,047	742	2,047	742	742	742	-	742	-
2	1.12 Domestic All Electric	-	111	375	111	104	104	19	94	19	94	19	19	19	-	19	-
3	2.1 GS 0-10 kW	-	209	1,171	209	196	196	137	176	137	176	137	274	274	-	137	-
4	2.2 GS 10-100 kW	-	852	4,245	852	799	799	63	721	63	721	63	509	509	-	63	-
5	2.3 GS 110-1,000 kVa	-	182	898	182	171	171	2	154	2	154	2	17	17	-	2	-
6	4.1 Street and Area Lighting	-	33	127	33	31	31	30	28	30	28	30	-	-	1	30	-
7	Total	-	3,807	16,319	3,807	3,570	3,570	993	3,220	993	3,220	993	1,561	1,561	1	993	0
Ratios																	
8	1.2 Domestic Diesel	-	0.6357	0.5823	0.6357	0.6357	0.6357	0.7472	0.6357	0.7472	0.6357	0.7472	0.4754	0.4754	-	0.7472	-
9	1.12 Domestic All Electric	-	0.0292	0.0230	0.0292	0.0292	0.0292	0.0191	0.0292	0.0191	0.0292	0.0191	0.0122	0.0122	-	0.0191	-
10	2.1 GS 0-10 kW	-	0.0548	0.0717	0.0548	0.0548	0.0548	0.1380	0.0548	0.1380	0.0548	0.1380	0.1756	0.1756	-	0.1380	-
11	2.2 GS 10-100 kW	-	0.2238	0.2602	0.2238	0.2238	0.2238	0.0634	0.2238	0.0634	0.2238	0.0634	0.3258	0.3258	-	0.0634	-
12	2.3 GS 110-1,000 kVa	-	0.0478	0.0550	0.0478	0.0478	0.0478	0.0020	0.0478	0.0020	0.0478	0.0020	0.0110	0.0110	-	0.0020	-
13	4.1 Street and Area Lighting	-	0.0087	0.0078	0.0087	0.0087	0.0087	0.0302	0.0087	0.0302	0.0087	0.0302	-	-	1.0000	0.0302	-
14	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.0000

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
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
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmsn Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	
Allocated Revenue Requirement Excluding Return																	
1	1.2 Domestic Diesel	1,454,994	470,135	512,890	-	2,484	195,022	68,936	7,082	14,736	34,393	44,432	8,198	5,118	-	72,774	-
2	1.12 Domestic All Electric	58,998	21,603	20,218	-	114	8,961	1,765	325	377	1,580	1,138	210	131	-	1,863	-
3	2.1 GS 0-10 kW	169,667	40,506	63,195	-	214	16,803	12,728	610	2,721	2,963	8,204	3,027	1,890	-	13,437	-
4	2.2 GS 10-100 kW	514,442	165,533	229,133	-	875	68,667	5,853	2,494	1,251	12,110	3,773	5,618	3,508	-	6,179	-
5	2.3 GS 110-1,000 kVa	104,862	35,375	48,475	-	187	14,674	186	533	40	2,588	120	189	118	-	196	-
6	4.1 Street and Area Lighting	29,621	6,430	6,857	-	34	2,667	2,787	97	596	470	1,796	-	-	4,098	2,942	-
7	Total	2,332,583	739,582	880,768	-	3,908	306,795	92,255	11,141	19,721	54,105	59,462	17,243	10,765	4,098	97,391	-
Allocated Return on Debt																	
8	1.2 Domestic Diesel	269,611	65,602	844	-	1,038	103,574	37,998	3,321	6,909	17,892	23,825	3,799	2,397	-	2,413	-
9	1.12 Domestic All Electric	10,810	3,014	33	-	48	4,759	973	153	177	822	610	97	61	-	62	-
10	2.1 GS 0-10 kW	32,021	5,652	104	-	89	8,924	7,016	286	1,276	1,542	4,399	1,403	885	-	446	-
11	2.2 GS 10-100 kW	78,064	23,098	377	-	365	36,468	3,226	1,169	587	6,300	2,023	2,603	1,642	-	205	-
12	2.3 GS 110-1,000 kVa	14,818	4,936	80	-	78	7,793	102	250	19	1,346	64	88	55	-	7	-
13	4.1 Street and Area Lighting	7,279	897	11	-	14	1,417	1,536	45	279	245	963	-	-	1,773	98	-
14	Total	412,602	103,200	1,449	-	1,633	162,934	50,852	5,224	9,246	28,146	31,884	7,990	5,041	1,773	3,230	-
Allocated Return on Equity																	
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
 2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
 L'Anse au Loup
 Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Revenue Requirement

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

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

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Net Book Value

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Production																		
1	Gas Turbines	11,466,748	11,466,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	875,096	875,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	12,341,844	12,341,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
4	Lines	12,589,120	-	-	12,459,557	-	129,563	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,272,354	-	-	3,372,393	895,441	-	-	-	-	-	-	-	-	-	-	-	4,521
6	Subtotal Transmission	16,861,475	-	-	15,831,950	895,441	129,563	-	-	-	-	-	-	-	-	-	-	4,521
Distribution																		
7	Substations	2,633,357	-	-	-	2,633,357	-	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	145,408	-	-	-	-	109,630	13,966	-	-	12,716	9,095	-	-	-	-	-	-
9	Poles	5,905,175	-	-	-	-	3,415,246	1,167,170	-	-	604,501	718,258	-	-	-	-	-	-
10	Primary Conductor & Eqpt	983,949	-	-	-	-	872,763	111,186	-	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	389,197	-	-	-	-	389,197	-	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,701,291	-	-	-	-	-	-	975,166	1,726,125	-	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	521,267	-	-	-	-	-	-	-	-	303,898	217,368	-	-	-	-	-	-
14	Services	905,253	-	-	-	-	-	-	-	-	-	-	905,253	-	-	-	-	-
15	Meters	335,637	-	-	-	-	-	-	-	-	-	-	-	-	335,637	-	-	-
16	Street Lighting	297,124	-	-	-	-	-	-	-	-	-	-	-	-	-	297,124	-	-
17	Subtotal Distribution	14,817,658	-	-	-	2,633,357	4,786,837	1,292,322	975,166	1,726,125	921,115	944,722	905,253	335,637	297,124	-	-	-
18	Subttl Prod, Trans, & Dist	44,020,977	12,341,844	-	15,831,950	3,528,798	4,916,400	1,292,322	975,166	1,726,125	921,115	944,722	905,253	335,637	297,124	-	-	4,521
19	General	1,999,503	146,466	-	147,678	247,296	332,895	89,195	59,528	105,370	61,464	63,251	52,516	50,777	15,565	627,442	59	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	51,904	14,552	-	18,667	4,161	5,797	1,524	1,150	2,035	1,086	1,114	1,067	396	350	-	-	5
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Net Book Value	46,072,383	12,502,861	-	15,998,295	3,780,255	5,255,092	1,383,042	1,035,844	1,833,530	983,665	1,009,087	958,836	386,810	313,039	627,442	4,585	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
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Labrador Interconnected

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit *
Labrador Interconnected
Functional Classification of Rate Base

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Basis of Allocation to Classes of Service

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Functionalization & Classification Ratios

Line No.	Description	1 Total Amount (%)	2 Production Demand (%)	3 Production & Transmission Energy (%)	4 Transmission Demand (%)	5 Rural Prod & Transmission Demand (%)	6 Substations Demand (%)	7 Primary Lines Demand (%)	8 Primary Lines Customer (%)	9 Line Transformers Demand (%)	10 Line Transformers Customer (%)	11 Secondary Lines Demand (%)	12 Secondary Lines Customer (%)	13 Services Customer (%)	14 Meters Customer (%)	15 Street Lighting Customer (%)	16 Accounting Customer (%)	17 Specifically Assigned Customer (%)	18
	Generation																		
1	Hydraulic	100%	44.16%	55.84%															
2	Hydraulic - GNP	100%	0.00%	0.00%		100.0%													
3	Holyrood	100%	57.72%	42.28%															
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
5	Diesel Island Intercnctd - GNP	100%	0.00%	0.00%		100.0%													
6	Dsl / Gas Tur Island Isolated	100%	45.77%	54.23%															
7	Dsl / Gas Tur Labrador Isolated	100%	38.83%	61.17%															
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%															
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
	Fuel																		
10	No. 6 Fuel	100%	0.00%	100.00%															
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
12	Diesel Island Intercnctd - GNP	100%	0.00%	0.00%		100.0%													
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%															
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%															
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
	Transmission Lines & Terminals																		
16	Lines	100%		0.00%	100%														
17	Lines - Hydraulic	100%	44.16%	55.84%															
18	Lines - Customer Specific	100%																	
19	Terminal Stations	100%		0.00%	100%														100%
20	Term Stns - Hydraulic	100%	44.16%	55.84%															
21	Term Stns - Holyrood	100%	57.72%	42.28%															
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%																	
26	Rural Lines	100%				100.0%													100%
27	Rural Terminal Stations	100%				100.0%													

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Functionalization & Classification Ratios

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	6,737,249	10,483	41,437	16,319	947,700
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	766,991	1,193	4,717	1,858	107,889
4	Coincident Peak at Generation (kW)	1,373,438	2,201	7,712	3,807	196,035
5	System Load Factor	55.84%	54.23%	61.17%	48.80%	55.04%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Holyrood Capacity Factor

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service IC 310 System Load Factor + NP Gen Credit
Total System
Power Purchases

	1	2	3	4	5	6	7	
Line No.	Total (\$)	Production Demand (\$)	Production & Transmission Energy (\$)	Transmission Demand (\$)	Rural Transmission Demand (\$)	Distribution Demand (\$)		Basis of Functional Classification
Island Interconnected:								
1 DLP Secondary	-		-					Production - Energy (Same as RSP Sec Load Var)
2 AP Secondary	-		-					Production - Energy (Secondary)
3 Wheeling	426,701					426,701		Rural Transmission
4 Interruptible Demand	-	-	-					Production - Demand
5 Interruptible Energy	-		-					Production - Energy
6 Non-utility Generation	29,501,629	13,026,562	16,475,067					Energy: System Load Factor
7 Subtotal	29,928,330	13,026,562	16,475,067	-	426,701	-		
Labrador Interconnected:								
8 CF(L)Co	2,433,927	1,094,394	1,339,533					Energy: System Load Factor
9 Other	106,235						106,235	
10 Subtotal	2,540,162	1,094,394	1,339,533	-	-	-	106,235	
Isolated Systems:								
11 Mary's Harbour	34,275		34,275					Production - Energy
12 L'Anse au Loup	812,107		812,107					Production - Energy
13 Subtotal	846,382	-	846,382	-	-	-	-	
14 Total	33,314,874	14,120,955	18,660,983	-	426,701	106,235		