

1 Q. Please provide all studies, documents, data, calculations and workpapers
2 used in calculating each of the systems' expenses and expense credits as
3 listed on Schedule 2.1 (A, B, C, D, and E) of Exhibit RDG-1.

4

5

6 A. Please see attached.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service

1	2	3	4	5	6	7	8
Line No.	Description	Total Amount (\$)	Schedule 2.1A Island Interconnected (\$)	Schedule 2.1B Island Isolated (\$)	Schedule 2.1C Labrador Isolated (\$)	Schedule 2.1D L'Anse au Loup Interconnected (\$)	Source
	Revenue Requirement						
	Expenses						
1	Operating, Maintenance and Admin.	93,048,681	72,460,822	5,166,240	10,011,783	1,115,316	O&M Summary, OAM - 1, Line 264
2	Fuels - No. 6 Fuel	84,819,538	84,819,538	-	-	-	Fuel Forecast
3	Fuels - Diesel	7,377,404	54,612	1,390,213	5,848,510	68,661	Fuel Forecast
4	Fuels - Gas Turbine	350,959	265,277	-	-	-	Fuel Forecast
5	Power Purchases -CF(L)Co	2,433,927	-	-	-	-	Power Purchases Summary, Exhibit RDG-1, page 107
6	Power Purchases - Other	30,880,947	29,928,330	-	34,275	812,107	Power Purchases Summary, Exhibit RDG-1, page 107
7	Depreciation	33,931,301	27,884,999	891,817	2,163,918	401,179	Schedules 2.5A, B, C, D, E, Exhibit RDG-1. See Page 22 of 35 , Line 40
	Expense Credits:						
8	Sundry	(456,000)	(355,106)	(25,318)	(49,064)	(5,466)	Revenue Forecast; based on historic data projected for 2004
9	Building Rental Income	(14,028)	(7,200)	-	-	-	Revenue Forecast; based on historic data projected for 2004
10	Tax Refunds	-	-	-	-	-	Revenue Forecast; based on historic data projected for 2004
11	Suppliers' Discounts	(22,800)	(17,755)	(1,266)	(2,453)	(273)	Revenue Forecast; based on historic data projected for 2004
12	Pole Attachments	(1,256,348)	(883,099)	(26,512)	(87,859)	(55,402)	Revenue Forecast; based on historic data projected for 2004
13	Secondary Energy Revenues	-	-	-	-	-	Revenue Forecast, based on load forecast, See response to PUB 3 NLH
14	Wheeling Revenues	(70,964)	(70,964)	-	-	-	Revenue Forecast, based on load forecast, See response to PUB 3 NLH
15	Application Fees	(44,112)	(19,452)	(660)	(4,452)	(840)	Revenue Forecast; based on historic data projected for 2004
16	Meter Test Revenues	(90,000)	(53,193)	(2,147)	(6,604)	(2,698)	Revenue Forecast; based on historic data projected for 2004
17	Total Expense Credits	(1,954,252)	(1,406,769)	(55,903)	(150,432)	(64,679)	(276,467)
18	Subtotal Expenses	250,888,505	214,006,808	7,392,367	17,908,054	2,332,583	9,248,693
19	Disposal Gain/Loss	541,189	515,443	-	8,248	-	17,498 Detailed Analysis
20	Subtotal Rev Reqt Excl Return	251,429,694	214,522,251	7,392,367	17,916,302	2,332,583	9,266,191
21	Return on Debt	105,975,462	98,909,681	906,771	2,185,084	412,602	3,561,324 Rate Base
22	Return on Equity	16,610,081	15,958,071	-	-	-	652,010 Rate Base
23	Total Revenue Requirement	374,015,236	329,390,002	8,299,138	20,101,385	2,745,185	13,479,526

NEWFOUNDLAND & LABRADOR HYDRIC
2004 Forecast Cost of Service
O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
	Production							
	<u>Hydraulic</u>							
1	Direct	5,986,026	5,986,026	-	-	-	-	System Direct O&M, OAM-4, Line 12
2	Business Unit 1410 North Gen Interconnected	60,310	60,310					System Direct O&M, OAM-4, Line 89
3	Diesel Generation Percentage		0.65					
4	Diesel Generation Portion	(39,202)	(39,202)					To L. 31
5	Apprentice Salaries	428,270	428,270					Misc Allocations, OAM - 3, Line 113
6	Subtotal Hydraulic	6,435,405	6,435,405	-	-	-	-	
	<u>Holyrood / Thermal</u>							
7	Direct	15,159,040	15,159,040	-	-	-	-	System Direct O&M, OAM-4, Line 24
8	Apprentice Salaries	171,051	171,051					Misc Allocations, OAM - 3, Line 115
9	Subtotal Holyrood	15,330,091	15,330,091	-	-	-	-	
	<u>Gas Turbine - Island Interconnected only</u>							
10	Direct	205,800	147,750	-	-	-	58,050	System Direct O&M, OAM-4, Line 35
	Percentage Splits							
11	Business Unit 2030 Central Generation Labor	131,843	131,843					System Direct O&M, OAM-4, Line 71
12	Business Unit 1326 Central Labor Tools & Equip	323,150	323,150				-	System Direct O&M, OAM-4, Line 73
13	Transmission Lines Percentage		0.75					
14	Transmission Lines Portion	(242,363)	(242,363)					To L. 89
15	Distribution Percentage		0.15					
16	Distribution Portion	(48,473)	(48,473)					To L. 134
17	Business Unit 2041 Central Technical Services	1,077,160	1,077,160				-	System Direct O&M, OAM-4, Line 74
18	Transmission Terminal Stations Percentage		0.45					
19	Transmission Terminal Stations Portion	(484,722)	(484,722)					To L. 107
20	Distribution Percentage		0.50					
21	Distribution Portion	(538,580)	(538,580)	-				To L. 129
22	Business Unit 2075 Central Mech/Elect	2,007,098	2,007,098				-	System Direct O&M, OAM-4, Line 75
23	Transmission Terminal Stations Percentage		0.85					
24	Transmission Terminal Stations Portion	(1,706,034)	(1,706,034)					To L. 108
25	Distribution Percentage		0.10					
26	Distribution Portion	(200,710)	(200,710)					To L. 130
27	Business Unit 2078 Transmission & Distribution Labor	21,219	21,219					From L. 98
28	Subtotal Gas Turbine	545,390	487,340	-	-	-	58,050	

NEWFOUNDLAND & LABRADOR HYDRC
2004 Forecast Cost of Service
O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
29	Gas Turbine (Non-Island Interconnected) & Diesel							
30	Direct	3,093,047	194,513	437,500	2,245,644	215,390	-	System Direct O&M, OAM-4, Line 32
31	Percentage Splits							
32	Business Unit 2030 Central Generation Labor	1,186,587		1,186,587			-	System Direct O&M, OAM-4, Line 71
33	Business Unit 1410 North Gen Interconnected	39,202	39,202	-	-	-	-	From L. 4
34	Business Unit 1414 North Labor Tools and Equipment	96,074	96,074					System Direct O&M, OAM-4, Line 72
35	Transmission portion - 20%	(19,215)	(19,215)					To L. 87
36	Distribution portion - 60%	(57,644)	(57,644)					To L. 125
37	Business Unit 1414 North Labor Tools and Equipment	64,049			48,037	16,012		System Direct O&M, OAM-4, Line 72
38	Distribution Percentage				60%	60%		
39	Distribution Portion	(38,430)			(28,822)	(9,607)		To L. 125
40	Business Unit 2041 Central Technical Services	56,693		56,693			-	System Direct O&M, OAM-4, Line 74
41	Distribution Percentage			0.05				
42	Distribution Portion	(2,835)		(2,835)				To L. 129
43	Business Unit 2075 Central Mech/Elect	501,775		501,775			-	System Direct O&M, OAM-4, Line 75
44	Distribution Percentage			0.05				
45	Distribution Portion	(25,089)		(25,089)				To L. 130
46	Business Unit 1404 Lab Labor Tools & Equip	65,570			22,950		42,621	System Direct O&M, OAM-4, Line 85
47	Transmission Terminal Stations Percentage						0.06	
48	Transmission Terminal Stations Portion	(2,557)					(2,557)	To L. 109
49	Distribution Percentage						0.88	
50	Distribution Portion	(37,506)					(37,506)	To L. 143
51	Business Unit 2045 Labrador Generation - Labor	1,406,212			1,406,212		-	System Direct O&M, OAM-4, Line 83
52	Distribution Percentage				0.25		0.06	
53	Distribution Portion	(351,553)			(351,553)		-	To L. 136
54	Business Unit 2048 Labrador Elec/Mech Labor	419,675			356,724		62,951	System Direct O&M, OAM-4, Line 87
55	Distribution Percentage				0.10		-	To L. 137
56	Distribution Portion	(35,672)			(35,672)			
57	Business Unit 2049 Lab Technical Services Labor	442,587			221,293		221,293	System Direct O&M, OAM-4, Line 88
58	Transmission Terminal Stations Percentage						0.20	
59	Transmission Terminal Stations Portion	(44,259)					(44,259)	To L. 140
60	Distribution Percentage				0.25		0.80	
61	Distribution Portion	(232,358)			(55,323)		(177,035)	To L. 142
62	Business Unit 2058 Northern Mech/Elect Labor	687,405	323,080		281,836	82,489	-	System Direct O&M, OAM-4, Line 93
63	Transmission Terminal Stations Percentage		0.35					
64	Transmission Terminal Stations Portion	(113,078)	(113,078)					To L. 111
65	Distribution Percentage		0.40					
66	Distribution Portion	(129,232)	(129,232)					To L. 139
67	Business Unit 2059 Northern Technical Services	410,834	291,692		78,058	41,083	-	System Direct O&M, OAM-4, Line 94
68	Transmission Terminal Stations Percentage		0.12					
69	Transmission Terminal Stations Portion	(35,003)	(35,003)					To L. 112
70	Customer Services Direct Percentage		0.06					
71	Customer Services Direct Portion	(17,502)	(17,502)					To L. 160
72	Distribution Percentage		0.77		0.70	0.93		
73	Distribution Portion	(317,451)	(224,603)		(54,641)	(38,208)		To L. 140
74	Subtotal Gas Turbine and Diesel	7,010,324	348,284	2,154,631	4,134,741	307,160	65,508	

NEWFOUNDLAND & LABRADOR HYDRC
2004 Forecast Cost of Service
O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
Other								
73 Business Unit 1236, System Operations Fuel & Equip, & 2011 System Operations Labor		1,340,069	1,340,069				-	System Direct O&M, OAM-4, Line 82
74 Transmission Other Percentage			0.48					
75 Transmission Other Portion		(643,233)	(643,233)					To L. 116
76 Customer Services Direct Percentage			0.01					
77 Customer Services Direct Portion		(13,401)	(13,401)					To L. 161
78 Business Unit 1814 Generation Engineering and Generation Engineering 2020 Labor		1,694,053	1,694,053					System Direct O&M, OAM-4, Line 38
79 Business Unit 2060 Environment Serv & Prop Labor		197,046	65,188	88,893	42,965	-	-	Misc Allocations, OAM - 3, Line 69
80 Business Unit 1303 Environmental Service		113,327	59,128	34,842	19,357	-	-	Misc Allocations, OAM - 3, Line 81
81 Business Unit 1819 Properties		55,638	34,078	19,031	2,529	-	-	Misc Allocations, OAM - 3, Line 91
82 TRO Engineering		577,219	59,792	115,128	344,951	28,890	28,458	Misc Allocations, OAM - 3, Line 102
83 Apprentice Salaries		145,329	135,040	2,572	6,430	1,286	-	Misc Allocations, OAM - 3, Line 121
84 Subtotal Other		3,466,047	2,730,714	260,466	416,233	30,176	28,458	
85 Subtotal Production		32,787,257	25,331,834	2,415,097	4,550,974	337,335	152,017	
Transmission								
Transmission Lines								
86 Direct		35,505	35,505	-	-	-	-	System Direct O&M, OAM-4, Line 39
Percentage Splits								
87 Business Unit 1414 North Labor Tools and Equipment		19,215	19,215					From L. 33
88 Business Unit 2080 Northern Lineworkers		158,551	158,551					From L. 128
89 Business Unit 1326 Central Labor Tools & Equip		242,363	242,363	-	-	-	-	From L. 14
90 Business Unit 1349 - Central Transmission		1,584,540	1,505,313				79,227	System Direct O&M, OAM-4, Line 79
91 Distribution Percentage			0.10				1.00	
92 Distribution Portion		(229,758)	(150,531)				(79,227)	To L. 132
93 Business Unit 2076 Central Lineworkers - Labor		3,207,105	3,046,750	160,355			-	System Direct O&M, OAM-4, Line 76
94 Distribution Percentage			0.52	1.00				
95 Distribution Portion		(1,744,665)	(1,584,310)	(160,355)				To L. 131
96 Business Unit 2078 Transmission & Distribution Labor		446,722	424,386			-	22,336	System Direct O&M, OAM-4, Line 84
97 Generation Percentage			0.05					
98 Generation Portion		(21,219)	(21,219)					To L. 27
99 Distribution Percentage			0.40				1.00	
100 Distribution Portion		(192,091)	(169,754)				(22,336)	To L. 133
101 Business Unit 1385 Labrador Transmission/Term Muskrat Falls		92,735					92,735	System Direct O&M, OAM-4, Line 70
102 Distribution Percentage							0.50	
103 Distribution Portion		(46,368)					(46,368)	To L. 135
104 Apprentice Salaries		135,040	133,754	-	-	-	1,286	Misc Allocations, OAM - 3, Line 117
105 Subtotal Transmission Lines		3,687,675	3,640,022	-	-	-	47,654	

NEWFOUNDLAND & LABRADOR HYDRC
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O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Interconnect	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnect	Source / Notes
	Transmission Terminal Stations							
106	Direct	741,765	741,765	-	-	-	-	System Direct O&M, OAM-4, Line 42
	Percentage Splits							
107	Business Unit 2041 Central Technical Services	484,722	484,722	-	-	-	-	From L. 19
108	Business Unit 2075 Central Mech/Elect	1,706,034	1,706,034	-	-	-	-	From L. 24
109	Business Unit 1404 Lab Labor Tools & Equip	2,557	-	-	-	-	2,557	From L. 46
110	Business Unit 2049 Lab Technical Services Labor	44,259	-	-	-	-	44,259	From L. 57
111	Business Unit 2058 Northern Mech/Elect Labor	113,078	113,078	-	-	-	-	From L. 62
112	Business Unit 2059 Northern Technical Services	35,003	35,003	-	-	-	-	From L. 67
113	Business Unit 1307 Metering	10,140	10,140					Misc Allocations, OAM - 3, Line 9
114	Metering	36,623	36,623					Misc Allocations, OAM - 3, Line 23
115	Subtotal Terminal Stations	3,174,181	3,127,365	-	-	-	46,816	
	Transmission - Other							
116	Business Unit 1236, System Operations Fuel & Equip, & 2011 System Operations Labor	643,233	643,233	-	-	-	-	From L. 75
117	Business Unit 2060 Environment Serv & Prop Labor	115,890	115,890	-	-	-	-	Misc Allocations, OAM - 3, Line 71
118	Business Unit 1303 Environmental Service	15,718	15,718	-	-	-	-	Misc Allocations, OAM - 3, Line 83
119	Business Unit 1819 Properties	35,469	35,469	-	-	-	-	Misc Allocations, OAM - 3, Line 93
120	TRO Engineering - Bus Unit 1306, 2061	603,377	530,650	-	-	-	72,727	Misc Allocations, OAM - 3, Line 104
121	Apprentice Salaries	10,289	10,289					Misc Allocations, OAM - 3, Line 123
122	Subtotal Transmission - Other	1,423,976	1,351,249	-	-	-	72,727	
123	Subtotal Transmission	8,285,833	8,118,636	-	-	-	167,197	
	Distribution							
	Distribution - Other							
124	Direct	1,480,841	556,051	27,000	276,825	21,644	599,320	System Direct O&M, OAM-4, Line 52
	Percentage Splits							
125	Business Unit 1414 North Labor Tools and Equipment	96,074	57,644		28,822	9,607		From L. 34, L. 37
126	Business Unit 2080 Northern Lineworkers	1,487,348	1,219,626	-	148,735	118,988	-	System Direct O&M, OAM-4, Line 95
127	Transmission Percentage		13%					
128	Transmission Portion	(158,551)	(158,551)		-	-		To L. 88
129	Business Unit 2041 Central Technical Services	541,415	538,580	2,835	-	-	-	From L. 21, L. 40
130	Business Unit 2075 Central Mech/Elect	225,799	200,710	25,089	-	-	-	From L. 26, L. 66
131	Business Unit 2076 Central Lineworkers - Labor	1,744,665	1,584,310	160,355	-	-	-	From L. 95
132	Business Unit 1349 - Central Transmission	229,758	150,531				79,227	From L. 92
133	Business Unit 2078 Transmission & Distribution Labor	192,091	169,754	-	-	-	22,336	From L. 100
134	Business Unit 1326 Central Labor Tools & Equip	48,473	48,473	-	-	-	-	From L. 16
135	Business Unit 1385 Labrador Transmission/Term Muskrat Falls	46,368	-	-	-	-	46,368	From L. 103
136	Business Unit 2045 Labrador Generation - Labor	351,553	-	-	351,553	-	-	From L. 51
137	Business Unit 2048 Labrador Elec/Mech Labor	35,672	-	-	35,672	-	-	From L. 54
138	Business Unit 2049 Lab Technical Services Labor	232,358	-	-	55,323	-	177,035	From L. 59
139	Business Unit 2058 Northern Mech/Elect Labor	129,232	129,232	-	-	-	-	From L. 64
140	Business Unit 2059 Northern Technical Services	317,451	224,603	-	54,641	38,208	-	From L. 69
141	Business Unit 2060 Environment Serv & Prop Labor	16,297	-	9,877	6,420	-	-	Misc Allocations, OAM - 3, Line 73
142	Business Unit 1819 Properties	35,343	-	25,227	10,116	-	-	Misc Allocations, OAM - 3, Line 95
143	Business Unit 1404 Lab Labour Tools & Eqpt	37,506	-	-	-	-	37,506	From L. 48
144	TRO Engineering	256,701	156,953	14,229	14,373	14,229	56,917	Misc Allocations, OAM - 3, Line 106
145	Apprentice Salaries	396,117	291,944	16,719	32,152	21,864	33,438	Misc Allocations, OAM - 3, Line 119
146	Subtotal Distribution - Other	7,742,510	5,169,859	281,331	1,014,633	224,540	1,052,147	

NEWFOUNDLAND & LABRADOR HYDRC
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O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
Meters								
Other Allocations								
147	Metering Business Unit	40,560	23,972	968	2,976	1,216	11,428	Misc Allocations, OAM - 3, Line 11
148	Metering Labor	146,494	86,583	3,495	10,749	4,392	41,274	Misc Allocations, OAM - 3, Line 26
149	Subtotal Meters	187,054	110,556	4,463	13,725	5,608	52,702	
150	Subtotal Distribution	7,929,564	5,280,415	285,794	1,028,359	230,148	1,104,849	
151	Subtotal Production Transmission & Distribution	49,002,654	38,730,885	2,700,891	5,579,333	567,483	1,424,062	
Customer-related								
Other Allocations								
152	Customer Services	912,286	566,323	24,957	67,204	24,561	229,240	Misc Allocations, OAM - 3, Line 3
153	Customer Services Labor	1,284,273	797,266	35,127	94,588	34,570	322,722	Misc Allocations, OAM - 3, Line 16
154	Business Unit 2043 Labrador Admin - Labor	236,191			70,857		165,334	System Direct O&M, OAM-4, Line 86
155	Production Overhead Percentage				0.80		0.25	
156	Production Overhead Portion	(98,019)			(56,686)		(41,333)	To L. 175
157	Distribution Overhead Percentage				0.20		0.17	
158	Distribution Overhead Portion	(42,278)			(14,171)		(28,107)	To L. 232
159	Business Unit 2050 Northern Admin Labor	34,797	34,797	-	-	-	-	From L. 183
160	Business Unit 2059 Northern Technical Services	17,502	17,502	-	-	-	-	From L. 69
161	Business Unit 1236, System Operations Fuel & Equip, & 2011 System Operations Labor	13,401	8,319	367	987	361	3,367	From L. 77
162	Subtotal Customer Accounting	2,358,152	1,424,207	60,451	162,780	59,492	651,223	
Overheads								
Plant-Related - Production								
Plant-Related - Production Hydraulic								
163	Direct	830,223	830,223					System Direct O&M, OAM-4, Line 58
Plant-Related - Production Holyrood								
164	Direct	929,977	929,977					System Direct O&M, OAM-4, Line 55
Percentage Splits								
165	Function 890 - Total	6,100	3,965	366	793	122	854	System Direct O&M, OAM-4, Line 69
166	Distribution Percentage		30%	33%	25%	50%	100%	
167	Distribution Portion	(2,424)	(1,190)	(121)	(198)	(61)	(854)	To L. 229
168	Function 825 Total	496,534	446,881	49,653	-	-	-	System Direct O&M, OAM-4, Line 64
169	Transmission - Lines Percentage		35%					
170	Transmission - Lines Portion	(156,408)	(156,408)	-				To L. 215
171	Transmission - Terminal Stations Percentage		35%					
172	Transmission - Terminal Stations Portion	(156,408)	(156,408)	-				To L. 216
173	Distribution Percentage		20%	10%				
174	Distribution Portion	(94,341)	(89,376)	(4,965)				To L. 228
175	Business Unit 2043 Labrador Admin - Labor	98,019	-	-	56,686	-	41,333	From L. 156
176	Business Unit 1434 Northern Common Bldg & Equip	148,882	89,329		52,109	7,444	-	System Direct O&M, OAM-4, Line 90
177	Transmission Overhead Percentage		0.30					
178	Transmission Overhead Portion	(26,799)	(26,799)		-		-	To L. 221
179	Distribution Overhead Percentage		0.60		0.50	0.35		
180	Distribution Overhead Portion	(82,257)	(53,598)		(26,054)	(2,605)	-	To L. 233

NEWFOUNDLAND & LABRADOR HYDRC
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O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
181	Business Unit 2050 Northern Admin Labor	331,400	231,980		82,850	16,570	-	System Direct O&M, OAM-4, Line 91
182	Customer Services Direct Percentage		0.15					
183	Customer Services Direct Portion	(34,797)	(34,797)					To L. 159
184	Transmission Overhead Percentage		0.23					
185	Transmission Overhead Portion	(53,355)	(53,355)		-		-	To L. 222
186	Distribution Overhead Percentage		0.07		0.20	0.35		
187	Distribution Overhead Portion	(38,608)	(16,239)		(16,570)	(5,800)	-	To L. 234
188	Business Unit 2051 Northern Manager Labor	341,857	188,021		119,650	34,186	-	System Direct O&M, OAM-4, Line 92
189	Transmission Overhead Percentage		0.35					
190	Transmission Overhead Portion	(65,807)	(65,807)		-		-	To L. 223
191	Distribution Overhead Percentage		0.55		0.30	0.35		
192	Distribution Overhead Portion	(151,272)	(103,412)		(35,895)	(11,965)	-	To L. 235
193	Business Unit 2081 Northern Planners	204,673	90,056		88,009	26,607	-	System Direct O&M, OAM-4, Line 96
194	Transmission Overhead Percentage		0.15					
195	Transmission Overhead Portion	(13,508)	(13,508)		-		-	To L. 224
196	Distribution Overhead Percentage		0.75		0.25	0.70		
197	Distribution Overhead Portion	(108,170)	(67,542)		(22,002)	(18,625)	-	To L. 236
198	Other Allocations Generation Planning Labor	181,024	136,661	12,074	29,285	3,004	-	Misc Allocations, OAM - 3, Line 42
199	Subtotal Production Plant Overhead	2,584,534	2,108,655	57,008	328,662	48,877	41,333	
200	Production Gas Turbine and Diesel: Business Unit 1346 Central Transportation Equipment	2,923,400	2,192,550	438,510	146,170		146,170	System Direct O&M, OAM-4, Line 77
201	Transmission Lines Percentage		0.30				0.30	
202	Transmission Lines Portion	(701,616)	(657,765)	-	-		(43,851)	To L. 217
203	Transmission Terminal Stations Percentage		0.20					
204	Transmission Terminal Stations Portion	(438,510)	(438,510)					To L. 219
205	Distribution Percentage		0.30	0.50	0.50		0.60	
206	Distribution Portion	(1,037,807)	(657,765)	(219,255)	(73,085)		(87,702)	To L. 230
207	Business Unit 2028 Central Transportation Labor	444,230	399,807				44,423	System Direct O&M, OAM-4, Line 78
208	Transmission Lines Percentage		0.40				0.30	
209	Transmission Lines Portion	(173,250)	(159,923)				(13,327)	To L. 218
210	Transmission Terminal Stations Percentage		0.40					
211	Transmission Terminal Stations Portion	(159,923)	(159,923)					To L. 220
212	Distribution Percentage		0.12				0.65	
213	Distribution Portion	(76,852)	(47,977)				(28,875)	To L. 231
214	Subtotal Plant Related Production Gas Turbine & Diesel	779,673	470,495	219,255	73,085	-	16,838	
215	Plant-Related - Transmission Percentage Splits Function 825 - Lines	156,408	156,408	-	-	-	-	From L. 170
216	Function 825 - Terminal Stations	156,408	156,408	-	-	-	-	From L. 172
217	Business Unit 1346 Central Transportation Equipment	701,616	657,765	-	-	-	43,851	From L. 202
218	Business Unit 2028 Central Transportation Labor	173,250	159,923	-	-	-	13,327	From L. 209
219	Business Unit 1346 Central Transportation Equipment	438,510	438,510	-	-	-	-	From L. 204
220	Business Unit 2028 Central Transportation Labor	159,923	159,923	-	-	-	-	From L. 211
221	Business Unit 1434 Northern Common Bldg & Equip	26,799	26,799	-	-	-	-	From L. 178
222	Business Unit 2050 Northern Admin Labor	53,355	53,355	-	-	-	-	From L. 185
223	Business Unit 2051 Northern Manager Labor	65,807	65,807	-	-	-	-	From L. 190
224	Business Unit 2081 Northern Planners	13,508	13,508	-	-	-	-	From L. 195
225	Plant Split	5,400	5,139	-	-	-	261	Plant Allocation, OAM-2, Line 8
226	Other Allocations Transmission Planning Labor	184,834	175,901	-	-	-	8,933	Misc Allocations, OAM - 3, Line 35
227	Subtotal Transmission Plant Overhead	2,135,818	2,069,447	-	-	-	66,372	

NEWFOUNDLAND & LABRADOR HYDRC
2004 Forecast Cost of Service
O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
Plant-Related - Distribution								
Percentage Splits								
228	Function 825	94,341	89,376	4,965	-	-	-	From L. 174
229	Function 890	2,424	1,190	121	198	61	854	From L. 167
230	Business Unit 1346 Central Transportation Equipment	1,037,807	657,765	219,255	73,085	-	87,702	From L. 206
231	Business Unit 2028 Central Transportation Labor	76,852	47,977	-	-	-	28,875	From L. 213
232	Business Unit 2043 Labrador Admin - Labor	42,278	-	-	14,171	-	28,107	From L. 158
233	Business Unit 1434 Northern Common Bldg & Equip	82,257	53,598	-	26,054	2,605	-	From L. 180
234	Business Unit 2050 Northern Admin Labor	38,608	16,239	-	16,570	5,800	-	From L. 187
235	Business Unit 2051 Northern Manager Labor	151,272	103,412	-	35,895	11,965	-	From L. 192
236	Business Unit 2081 Northern Planners	108,170	67,542	-	22,002	18,625	-	From L. 197
Other Allocations								
237	Distribution Planning Labor	119,331	58,569	5,947	9,762	3,004	42,050	Misc Allocations, OAM - 3, Line 21
238	Subtotal Distribution Plant Overhead	1,753,340	1,095,667	230,288	197,738	42,060	187,587	
Plant-Related - Generation, Transmission, Distribution Plant Split								
239		608,096	479,032	14,677	39,419	8,820	66,148	Plant Allocation, OAM-2, Line 15
240	Subtotal GTD Plant Overhead	608,096	479,032	14,677	39,419	8,820	66,148	
Plant-Related - Generation, Transmission, Distribution, excluding Island Interconnected Holyrood and Hydraulic System allocation percentages								
241		1,560,953	1,248,763	312,191	-	-	-	System Direct O&M, OAM-4, Line 62
242	Subtotal GTD, excluding Hydraulic and Holyrood Plant Overhead	1,560,953	1,248,763	312,191	-	-	-	
243	Subtotal GTD Plant - Other than Island Interconnected		1,727,795	326,867	39,419	8,820	66,148	
Plant-Related - Generation, Transmsn, Distributn & General Plant Direct								
244		670,902	-	-	297,332	-	373,570	System Direct O&M, OAM-4, Line 68
245	Plant Split	409,765	373,682	4,263	11,213	2,503	18,105	Plant Allocation, OAM-2, Line 5
246	Subtotal All Plant Overhead	1,080,667	373,682	4,263	308,544	2,503	391,675	
Expense-Related								
247	Property Insurance	1,250,000	1,139,916	13,005	34,209	7,636	55,235	Plant Allocation, OAM-2, Line 31
248	Municipal Tax	1,235,694	790,576	36,796	129,855	33,283	245,184	Misc Allocations, OAM - 3, Line 58
249	PUB Assessment	550,000	512,161	2,485	8,771	2,248	24,335	Misc Allocations, OAM - 3, Line 62
Other Expense-Related								
250	Allocated Expense-Related	22,421,870	17,529,947	1,205,480	2,506,754	273,710	905,978	Expense Related O/H, OAM - 5, Line 34 Prorated on Lines 151 and 162
Other Allocations								
251	Reallocated: Property Insurance/Municipal Tax	(3,035,694)	(2,373,377)	(163,210)	(339,389)	(37,058)	(122,660)	Prorated on Lines 151 and 162
252								Misc Allocations, OAM - 3, Line 18, Prorated on Lines 151 and 162
253	Customer Services Labor	691,531	540,656	37,179	77,313	8,442	27,942	Misc Allocations, OAM - 3, Line 47, Prorated on Lines 151 and 162
254	Systems Planning Labor	284,952	222,782	15,320	31,857	3,478	11,514	Prorated on Lines 151 and 162
255	Software Amortization	-	-	-	-	-	-	Misc Allocations, OAM - 3, Line 111, Prorated on Lines 151 and 162
256	Subtotal All Expense Related Overhead	6,652,439	5,201,034	357,659	743,739	81,208	268,799	
	Prod, Trans, Distn Expense Related Overhead	27,015,098	21,121,042	1,452,429	3,020,274	329,781	1,091,572	

NEWFOUNDLAND & LABRADOR HYDRIC
2004 Forecast Cost of Service
O&M Summary

Line No.	1	2	3	4	5	6	7	8
		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Source / Notes
257	Direct	477,900	377,724	26,341	54,413	5,534	13,888	Prorated on Ratio System below
258	Business Unit 2060 Environment Serv & Prop Labor	402,397	318,048	22,179	45,816	4,660	11,694	Misc Allocations, OAM - 3, Line 64
259	Business Unit 1303 Environmental Service	239,655	189,419	13,209	27,287	2,775	6,965	Misc Allocations, OAM - 3, Line 76
260	Business Unit 1819 Properties	14,050	11,105	774	1,600	163	408	Misc Allocations, OAM - 3, Line 86
261	Subtotal Prod, Trans, Distn Expense Related Overhead	1,134,002	896,296	62,503	129,115	13,132	32,955	
262	Subtotal Terminals	598,433	598,433	-	-	-	-	
263	Subtotal Overheads	41,687,875	32,305,731	2,404,898	4,269,671	488,340	2,219,235	
264	Total Operating & Maintenance Expenses	93,048,681	72,460,822	5,166,240	10,011,783	1,115,316	4,294,520	
		0	-	-	-	-	-	

RatiosSystem:

1	2	5	6	7	8	9	10
Direct Expenses - GTD	49,002,654	38,730,885	2,700,891	5,579,333	567,483	1,424,062	
Direct Expenses - C ustomer related	2,358,152	1,424,207	60,451	162,780	59,492	651,223	
	51,360,806	40,155,091	2,761,341	5,742,112	626,975	2,075,285	
Systemization Ratios - Expenses:							
E-GTDC Direct Expenses: GTDC	100.0%	78.2%	5.4%	11.2%	1.2%	4.0%	
E-GTD Direct Expenses: GTD	100.0%	79.0%	5.5%	11.4%	1.2%	2.9%	
Allocation: Business Units							
Director TRO	477,900	377,724	26,341	54,413	5,534	13,888	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Plant Based Allocations of O&M Expenses

Line No	1	3	4	5	6	7	8	9
		Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	Labrador Interconnected	Not In Operation
1	Plant:							
2	Total Plant in Service, Input File	1,913,273,903	1,755,428,440	17,455,150	47,159,251	11,031,824	82,199,238	
3	Meters to be Allocated	(3,252,505)	(3,230,013)	(2,500)	-	-	(19,992)	
4	Allocated Meters	3,252,505	2,245,103	90,636	278,727	113,890	524,149	
5	Software Customer Services to be Allocated	-	-	-	-	-	-	
6	Allocated Software Customer Services	-	-	-	-	-	-	
7	Software General to be Allocated	(1,526,846)	(1,526,846)	-	-	-	-	
8	Allocated Software General	1,526,846	1,393,732	15,137	40,656	9,097	68,223	
9	General Plant to be Allocated	(43,610,585)	(43,610,585)	-	-	-	-	
10	Allocated General Plant	43,610,585	34,095,786	2,344,662	4,875,641	532,366	1,762,130	
11	Total Plant in Service, COS Schedules	1,913,273,903	1,744,795,617	19,903,085	52,354,276	11,687,177	84,533,748	-
12	Assets Not in Operation	1,976,467						1,976,467
13	Total Plant	1,915,250,370	1,744,795,617	19,903,085	52,354,276	11,687,177	84,533,748	1,976,467
14	Allocation, Total Plant in Service(L. 11)	100.00%	91.19%	1.04%	2.74%	0.61%	4.42%	0.00%

NEWFOUNDLAND & LABRADOR HYDRO

2004 Forecast Cost of Service

Plant Based Allocations of O&M Expenses

1	4	5	6	7	8	9
	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1 Alloc Basis: All Systems - All Plant	1,913,273,903	1,744,795,617	19,903,085	52,354,276	11,687,177	84,533,748
2 Drafting Labour	366,235					
3 Bus Unit 1308, Drafting	43,530					
4 Total Drafting to be allocated	409,765					
5 Allocation	409,765	373,682	4,263	11,213	2,503	18,105
6 Alloc Basis: All Systems - Transmission Plant	452,569,512	430,697,182	-	-	-	21,872,330
7 Business Units 1313 and 2026 Director TRO	5,400					
8 Allocation	5,400	5,139	-	-	-	261
9 Alloc Basis: All Systems - Generation, Transmission, Distribution, excl. Island Intercnctd Hydraulic and Holyrood						
10 Allocation Basis: Gen, Transmsn, Distn Plant	1,746,405,125	1,594,150,032	17,313,980	46,502,009	10,405,404	78,033,699
11 Less: Isl Int Hydraulic	(844,099,976)	(844,099,976)				
12 Isl Int Holyrood	(184,940,225)	(184,940,225)				
13 Net Allocation Basis	717,364,924	565,109,831	17,313,980	46,502,009	10,405,404	78,033,699
14 Bus Unit 1306 TRO General Engineering	608,096					
15 Allocation	608,096	479,032	14,677	39,419	8,820	66,148
16 Alloc Basis: Isl Intercnctd / Isl Iso - Distn Plant	107,761,578	104,904,271	2,857,307			
17 Bus Unit 2033, 2034 Central lineworkers						
18 Allocation	-	-	-	-	-	-
19 Alloc Basis: Isl Intercnctd, Lab Iso, L'Anse au Loup - Generation Plt excl. Isl Intercnctd Hydraulic and Holyrood						
20 Allocation Basis: Generation Plant	1,097,538,790	1,058,548,579		35,663,882	3,326,329	
21 Less: Isl Int Hydraulic	(844,099,976)	(844,099,976)				
22 Isl Int Holyrood	(184,940,225)	(184,940,225)				
23 Net Allocation Basis	68,498,589	29,508,378	-	35,663,882	3,326,329	-
24 Bus Unit 1413 Northern Generatr Tools & Eqpt						
25 Allocation	-	-	-	-	-	-
26 Alloc Basis: All Systems - Total Plant excluding Feasibility Studies						
27 Allocation Basis: Total Plant	1,913,273,903	1,744,795,617	19,903,086	52,354,274	11,687,177	84,533,748
28 Less: Feasibility Studies	(217,135)	(217,135)	-	-	-	-
29 Net Allocation Basis	1,913,056,767	1,744,578,482	19,903,086	52,354,274	11,687,177	84,533,748
30 Insurance Costs, Manual Inputs	1,250,000					
31 Allocation	1,250,000	1,139,916	13,005	34,209	7,636	55,235

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Miscellaneous Cost of Service-Dependent O&M Totals and Allocation Factors

	1	2	3	4	5	6	7
Line No.		Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Alloc Basis: Customers	36,883	22,896	1,009	2,717	993	9,268
2	Bus Unit 1209 Customer Communication & Supp	912,286					
3	Allocation	912,286	566,323	24,957	67,204	24,561	229,240
	Business Unit 1236, System Operations Fuel & Equip, & 2011						
4	System Operations Labour	13,401					
5	Allocation	13,401	8,319	367	987	361	3,367
6	Alloc Basis: Weighted Customers	52,052	30,765	1,242	3,819	1,561	14,666
7	Bus Unit 1307 Metering	50,700					
8	Terminal Station Metering Percentage	20%					
9	Terminal Station Metering Allocation	10,140					
10	Rural Customer Metering	40,560					
11	Allocation	40,560	23,972	968	2,976	1,216	11,428
12	Bus Unit 2006 Customer Services Labour	1,975,804					
13	a) Customer Services - Percentage	65%					
14	Allocation	1,284,273					
15	Alloc Basis: Customers	36,890	22,901	1,009	2,717	993	9,270
16	Allocation	1,284,273	797,266	35,127	94,588	34,570	322,722
17	b) Expense Related Overhead - Percentage	35%					
18	Allocation	691,531					
19	Bus Unit 2061 Engineering - TRO	1,831,175					
20	a) Metering - Percentage	10.0%					
21	Allocation	183,117					
22	Terminal Stations percentage	20.0%					
23	Terminal Stations allocation	36,623					
24	Metering to be allocated to rural customers	146,494					
25	Alloc Basis: Weighted Customers	52,052	30,765	1,242	3,819	1,561	14,666
26	Allocation	146,494	86,583	3,495	10,749	4,392	41,274
27	b) Drafting - Percentage	20.0%					
28	Alloc Basis: Total Plant	366,235					
29	c) Expense Related Overhead - Percentage	70%					
30	Allocation	1,281,822					

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Miscellaneous Cost of Service-Dependent O&M Totals and Allocation Factors

1	4	5	6	7	8	9
	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
31 Bus Unit 2021 System Planning Labour	770,141					
32 a) Transmission Planning - Percentage	24%					
33 Allocation	184,834					
34 Alloc Basis: Transmission Plant	452,569,512	430,697,182	-	-	-	21,872,330
35 Allocation	184,834	175,901	-	-	-	8,933
36 b) Generation and Distribution Planning - Percentage	39%					
37	300,355					
38 Alloc Basis: Specific Percentages	100%	65%	6%	13%	2%	14%
39 Allocation	300,355	195,231	18,021	39,046	6,007	42,050
40 Function Percentages:						
41 Generation		70%	67%	75%	50%	
42 Allocation	181,024	136,661	12,074	29,285	3,004	-
43 Distribution		30%	33%	25%	50%	100%
44 Allocation	119,331	58,569	5,947	9,762	3,004	42,050
45 Total	300,355					
46 c) Expense Related Overhead - Percentage	37%					
47 Allocation	284,952					
Expense Credits Systemized based on Total O&M						
48 Alloc Basis: Total O&M, By System	93,048,681	72,460,822	5,166,240	10,011,783	1,115,316	4,294,520
49 Sundry Revenue	456,000					
50 Allocation	456,000	355,106	25,318	49,064	5,466	21,046
51 Supplier's Discounts	22,800					
52 Allocation	22,800	17,755	1,266	2,453	273	1,052
Expenses Credit: Meter Test Revenues						
53 Alloc Basis: Weighted Customers	52,052	30,765	1,242	3,819	1,561	14,666
54 Meter Test Revenues	90,000					
55 Allocation	90,000	53,193	2,147	6,604	2,698	25,357

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Miscellaneous Cost of Service-Dependent O&M Totals and Allocation Factors

1	4	5	6	7	8	9
	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
Municipal Tax:						
56 Allocation Basis: Prior Year Rural Revenues:	50,923,854	32,580,231	1,516,384	5,351,414	1,371,614	10,104,211
57 Municipal Tax	1,235,694					
58 Allocation	1,235,694	790,576	36,796	129,855	33,283	245,184
PUB Assessment:						
59 Allocation Basis: Prior Year Revenues + RSP Amortization	335,582,421	312,494,783	1,516,384	5,351,414	1,371,614	14,848,226
60 PUB Assessment	550,000					
61 Allocation	550,000	512,161	2,485	8,771	2,248	24,335
 62 Business Unit 2060 Environment Serv & Prop Labour	 731,631					
63 Expense Related Overhead Percentage	55%					
64 Expense Related Overhead Portion	402,397					
65 Direct	329,234					
66 System Allocation Percentages		55%	30%	15%		
67 Allocation	329,234	181,079	98,770	49,385		
68 Production - Other Percentages		36%	90%	87%		
69 Production - Other Allocation	197,046	65,188	88,893	42,965		
70 Transmission - Other Percentages		64%				
71 Transmission - Other Allocation	115,890	115,890	-	-		
72 Distribution - Other Percentages			10%	13%		
73 Distribution - Other Allocation	16,297	-	9,877	6,420		
 74 Business Unit 1303 Environmental Service	 368,700					
75 Expense Related Overhead Percentage	65%					
76 Expense Related Overhead Portion	239,655					
77 Direct	129,045					
78 System Allocation Percentages		58%	27%	15%		
79 Allocation	129,045	74,846	34,842	19,357		
80 Production - Other Percentages		79%	100%	100%		
81 Production - Other Allocation	113,327	59,128	34,842	19,357		
82 Transmission - Other Percentages		21%				
83 Transmission - Other Allocation	15,718	15,718	-	-		
 84 Business Unit 1819 Properties	 140,500					
85 Expense Related Overhead Percentage	10%					
86 Expense Related Overhead Portion	14,050					
87 Direct	126,450					
88 System Allocation Percentages		55%	35%	10%		
89 Allocation	126,450	69,548	44,258	12,645		
90 Production - Other Percentages		49%	43%	20%		
91 Production - Other Allocation	55,638	34,078	19,031	2,529		
92 Transmission - Other Percentages		51%				
93 Transmission - Other Allocation	35,469	35,469	-	-		
94 Distribution - Other Percentages			57%	80%		
95 Distribution - Other Allocation	35,343	-	25,227	10,116		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Miscellaneous Cost of Service-Dependent O&M Totals and Allocation Factors

1	4	5	6	7	8	9
	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
96 Business Unit 1306 TRO Engineering	155,475	80,847	13,993	38,869	4,664	17,102
97 TRO Engineering Labour Portion of Business Unit 2061	1,281,822					
98 Subtotal to be allocated for TRO Engineering	1,437,297					
Allocation Basis						
99 System Allocation Percentages		52%	9%	25%	3%	11%
100 Allocation	1,437,297	747,395	129,357	359,324	43,119	158,103
101 Production - Other Percentages		8%	89%	96%	67%	18%
102 Production - Other Allocation	577,219	59,792	115,128	344,951	28,890	28,458
103 Transmission - Other Percentages		71%				46%
104 Transmission - Other Allocation	603,377	530,650	-	-	-	72,727
105 Distribution - Other Percentages		21%	11%	4%	33%	36%
106 Distribution - Other Allocation	256,701	156,953	14,229	14,373	14,229	56,917
107 Business Unit 2022 Human Resources Labour	7,938,534					
108 Apprentice Salaries	1,070,363					
109 Graduate Trainee Salaries	215,732					
110 Total Direct Salaries	1,286,095					
111 Indirect - Expense-related overhead	6,652,439					
<u>Apprentices and Graduate Trainee Salaries:</u>						
112 Isl Int Hydraulic - Percent		0.333				
113 Allocation	428,270	428,270				
114 Isl Int Holyrood - Percent		0.133				
115 Allocation	171,051	171,051				
116 Isl Int Trans Lines- Percent		0.104				0.001
117 Allocation	135,040	133,754				1,286
118 Distribution - Percent		0.227	0.013	0.025	0.017	0.026
119 Allocation	396,117	291,944	16,719	32,152	21,864	33,438
120 Gen Other - Percent		0.105	0.002	0.005	0.001	
121 Allocation	145,329	135,040	2,572	6,430	1,286	
122 Isl Int Trans Other - Percent		0.008				
123 Allocation	10,289	10,289				
Total	1,286,095					

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Operating and Maintenance - System Direct Business Units

Line No.	1	2	3	4	5	6	7	8
	Business Unit	Description	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Function Code
1	1279	Transportation	343,400				-	110
2	1281	Hinds Lake	161,400				-	110
3	1283	Maintenance Tools & Equipment	51,600				-	110
4	1284	Upper Salmon	96,700				-	110
5	1285	Paradise River	29,900				-	110
6	1287	Snooks Arm/Venams Bight	59,900				-	110
7	1290	Cat Arm	195,950				-	110
8	1293	Bay D'Espoir	491,475				-	110
9	1295	Granite Canal	34,174	-			-	110
10	2016	Hydraulic Maint Service-Labour	2,736,112				-	110
11	2017	Hydraulic Equip Supprt-Labour	1,785,416				-	110
12			5,986,026	-	-		-	110 Total
13	1267	Holyrood Common Equipment	930,466				-	120
14	1268	Maint Tools & Equipment	100,796				-	120
15	1269	Holyrood Unit 1	1,544,432				-	120
16	1270	Holyrood Unit 2	1,353,980				-	120
17	1271	Holyrood Unit 3	1,608,880				-	120
18	1272	Holyrood Water Treatment Plant	1,035,147				-	120
19	1280	Holyrood Buildings & Site	1,891,804				-	120
20	1823	Holyrood Warehouse	120,000				-	120
21	2012	Thermal Equipment Supp-Labour	3,179,874				-	120
22	2013	Thermal Maint Service-Labour	2,876,020				-	120
23	2015	Thermal Equip Supprt-Labour	517,642				-	120
24			15,159,040	-	-		-	120 Total
25	1333	Central Generation Isolated		437,500			-	125
26	1401	Lab Generation Isolated			1,020,094		-	125
27	1402	Lab Gen Mobile Diesel			16,000		-	125
28	1411	North Generation Isolated			472,720		-	125
29	1412	North Generation Diesel	9,016		36,064		-	125
30	1436	North Gen Lanse au loup					71,115	125
31	2052	Northern Generation-Labour	185,497		700,766		144,275	125
32			194,513	437,500	2,245,644		215,390	125 Total
33	1332	Central Generation Interconn	147,750				-	126
34	1403	Lab Generation Interconn				58,050		126
35			147,750	-	-	58,050	-	126 Total

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Operating and Maintenance - System Direct Business Units

Line No.	1	2	3	4	5	6	7	8
	Business Unit	Description	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Function Code
36	1814	Generation Engineering	137,912			-		131
37	2020	Generation Engineering-Labour	1,556,141			-		131
38			1,694,053	-	-	-	-	131 Total
39	1428	Northern Transmission	35,505	-	-	-	-	200
40	1325	Central Terminal Stations	670,700			-		210
41	1430	Northern Terminals	71,065	-		-	-	210
42			741,765	-	-	-	-	210 Total
43	1350	Central Distribution Interconn	363,500			-		300
44	1351	Central Distribution Isolated		27,000		-		300
45	1391	Lab Distribution Wabush				97,600		300
46	1396	Lab Distribution Interrconnec				77,750		300
47	1397	Lab Distribution Isolated			97,300	-		300
48	1425	North Dist Isolated			38,202	-		300
49	1426	North Dist Lanse Au Loup				-	21,644	300
50	1427	North Dist Interconn	192,551			-		300
51	2070	Lab Lineworkers-Labour			141,323	423,970		300
52			556,051	27,000	276,825	599,320	21,644	300 Total
53	1264	Holyrood Administration	173,150			-		801
54	2014	Thermal Admin-Labour	756,827			-		801
55			929,977	-	-	-	-	801 Total
56	1286	Hydraulic Admin Serv Grp (VE)	175,750			-		802
57	2018	Hydraulic Administratio-Labour	654,473			-		802
58			830,223	-	-	-	-	802 Total
59	1324	Central Common Bldg & Ground	583,280	145,820		-		805
60	2027	Central Administration-Labour	307,253	76,813		-		805
61	2029	Central Manager-Labour	358,230	89,558		-		805
62			1,248,763	312,191	-	-	-	805 Total
63	2077	Centrl Planning-Labour	446,881	49,653		-		825
64			446,881	49,653	-	-	-	825 Total
65	1386	Lab Common Bldg & Equipment			68,820	103,230		850
66	2044	Labrador Manager-Labour			120,685	224,129		850
67	2071	Lab Planning Labour			107,827	46,212		850
68			-	-	297,332	373,570	-	850 Total

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Operating and Maintenance - System Direct Business Units

Line No.	1 Business Unit	2 Description	3 Island Intercnctd	4 Island Isolated	5 Labrador Isolated	6 L'Anse au Loup	7 Labrador Intercnctd	8 Function Code
69	1232	Interconnected Generation	3,965	366	793	854	122	890
70	1385	Lab Trans/Term & Muskrat Falls				92,735		1006
71	2030	Central Generation-Labour	131,843	1,186,587		-		1010
72	1414	North Labour Tools & Equipmt	96,074		48,037	-	16,012	1020
73	1326	Central Labour Tools & Equip	323,150			-		1035
74	2041	Central Technical Serv-Labour	1,077,160	56,693		-		1040
75	2075	Centrl-Mech/Elect-Labour	2,007,098	501,775		-		1042
76	2076	Centrl Lineworkers-Labour	3,046,750	160,355		-		1050
77	1346	Transportation	2,192,550	438,510	146,170	146,170		1400
78	2028	Central Transportation-Labour	399,807			44,423		1401
79	1349	Central Transmission	1,505,313			79,227		1404
80	1236	System Operation Fuel & Equip	50,520			-		1405
81	2011	System Operations-Labour	1,289,549			-		1405
82			1,340,069	-	-	-	-	1405 Total
83	2045	Labrador Generation-Labour			1,406,212	-		1406
84	2078	Transmision & Dist. Labour	424,386			22,336	-	1407
85	1404	Lab Labour Tools & Equip			22,950	42,621		1408
86	2043	Labrador Admin-Labour			70,857	165,334		1409
87	2048	Lab Elect/Mech Labour			356,724	62,951		1410

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Operating and Maintenance - System Direct Business Units

	1	2	3	4	5	6	7	8
Line No.	Business Unit	Description	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Function Code
88	2049	Lab Technol/PLann Labour			221,293	221,293		1411
89	1410	North Generation Interconnectd	60,310			-		1412
90	1434	Northern Common Bldg & Equip	89,329		52,109	-	7,444	1413
91	2050	Northern Admin-Labour	231,980		82,850	-	16,570	1414
92	2051	Northern Manager-Labour	188,021		119,650	-	34,186	1415
93	2058	Northern Mech/Elect Labour	323,080		281,836	-	82,489	1416
94	2059	North Technol/Plann-Labour	291,692		78,058	-	41,083	1417
95	2080	Northern Lineworkers	1,219,626		148,735	-	118,988	1418
96	2081	Northern Planners	90,056		88,009	-	26,607	1419
97	1306	TRO General Engineering	80,847	13,993	38,869	17,102	4,664	1422

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Operating and Maintenance - Expense-related A&G Business Units

Line No.	1 Business Unit	2 Description	Amount
1		1180 Management	250,650
2		1183 Risk Management	2,332,668
3		1184 Cfico Audits	(71,637)
4		1185 Hydro Audits	5,950
5		1186 Corporate Affairs	147,900
6		1188 Module Support	1,240,694
7		1189 Financial Reports & Budgets	4,500
8		1190 Project Reports & Disbursement	7,150
9		1193 Cash & Risk Management	67,045
10		1210 Rates & Financial Planning	1,228,150
11		1211 Economic Analysis	45,800
12		1213 VP Human Resources & Legal	50,100
13		1214 Human Resources	2,278,324
14		1216 Occupational Health & Safety	113,100
15		1217 Purchasing	47,850
16		1220 Labour Relations	36,725
17		1224 Administration	1,251,100
18		1238 Software Applications	1,416,318
19		1239 Computer Operations	594,268
20		1240 Technology Plan & Integration	209,900
21		1242 Network Services	1,844,074
22		1250 Business Solutions & Support	71,900
23		1251 Security & Administration	71,100
24		2000 Management-Labour	892,058
25		2001 Internal Audit-Labour	304,512
26		2002 Corp Affairs & RM -Labour	116,221
27		2003 Controller-Labour	1,492,216
28		2004 Treasury-Labour	310,302
29		2007 L R & Safety	306,504
30		2008 Materials Management-Labour	1,551,623
31		2065 Legal & Corp Secretary-Labour	380,002
32		2067 IS & T Labour Administrative	773,216
33		2068 IS & T Staff Labour	3,051,588
34		Total-Expense-related A&G Business Units	22,421,870

Newfoundland and Labrador Hydro
2004 Forecast Cost of Service
Depreciation Expense by System

Line No.	1	2	3	4	5	6	7
	Description	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)	Source/Notes
	Production						
	Hydraulic						
1	Bay D'Espoir	1,494,183					Page 23 of 35 , Line 4
2	Upper Salmon	574,502					Page 23 of 35 , Line 7
3	Hinds Lake	433,231					Page 23 of 35 , Line 10
4	Cat Arm	841,223					Page 23 of 35 , Line 11
5	Paradise River	100,137					Page 23 of 35 , Line 15
6	Granite Canal	197,964					Page 23 of 35 , Line 16
7	Other Small Hydraulic	26,458					Page 31 of 35 , Line 4
8	Subtotal Hydraulic	3,667,698	-	-	-	-	
9	Hollyrood	2,233,964					Page 23 of 35 , Line 24
10	Gas Turbines	95,580				901,529	Page 24 of 35 , Line 32
11	Roddickton	-					
12	Diesel	99,154	683,107	1,526,961	111,416	59314.37	Page 31 of 35 , Line 7, Page 24 of 35 , Line 42
13	Subtotal Production	2,428,698	683,107	1,526,961	111,416	960,843	
	Transmission						
14	Lines	4,416,610				456,030	Page 31 of 35 , Line 17, Page 33 of 35 , Line 85
15	Lines - Hydraulic	272,332					Page 25 of 35 , Line 58
16	Terminal Stations	3,031,769				113,876	Page 31 of 35 , Line 29, Page 33 of 35 , Line 92
17	Term Stns - Hydraulic	841,805					Page 31 of 35 , Line 34
18	Term Stns - Hollyrood	335,736					Page 27 of 35 , Line 108
19	Term Stns - Gas Tur/Dsl	13,286					Page 31 of 35 , Line 38
20	Term Stns - Distribution	128,836					Page 26 of 35 , Line 88
21	Subtotal Term Stns	9,040,374	-	-	-	569,905	
22	Subtotal Transmission	9,040,374	-	-	-	569,905	
	Distribution						
23	Substations	243,145	12,162	95,816	1201.44	132,110	Page 32 of 35 , Lines 42, 56, 65, 74, Page 33 of 35 , Line 96
24	Land & Land Improvements	20,509	-	228	394	6,581	Page 34 of 35 , Line 1
25	Poles	1,560,376	40,455	152,383	156008	311,255	Page 34 of 35 , Line 2
26	Primary Conductor & Eqpt	347,690	426	20,520	18181.43	42,964	Page 34 of 35 , Line 4
27	Submarine Conductor	273,269	-	-	0	15,886	Page 28 of 35 , Line 149
28	Transformers	213,932	4,430	17,685	10157.2	133,965	Page 34 of 35 , Line 5
29	Secondary Conductor&Eqpt	50,675	2,779	4,959	5077.02	25,210	Page 34 of 35 , Line 6
30	Services	95,614	5,015	13,457	5053.43	41,101	Page 34 of 35 , Line 7
31	Meters	63,028	2,544	7,825	3197.27227	17,689	Page 35 of 35 , Line 7
32	Street Lighting	28,256	785	3,546	1280.34	13,514	Page 34 of 35 , Line 8
33	Subtotal Distribution	2,896,492	68,597	316,418	200,550	740,274	
34	Subttl Prod, Trans, & Dist	18,033,263	751,703	1,843,379	311,966	2,271,023	
35	General	9,211,030	120,506	272,454	81,074	259,126	Page 35 of 35 , Line 20
36	Telecontrol - Custmr & Spec	26,000	-				Page 32 of 35 , Line 47
37	Feasibility Studies	86,129	-				Page 32 of 35 , Line 52
38	Feasibility Studies - General	58,180	-				Page 29 of 35 , Line 186
39	Software - General	470,397	19,608	48,084	8,138	59,239	Page 35 of 35 , Line 12
40	Total Deprecn Expense	27,884,999	891,817	2,163,918	401,179	2,589,389	

Newfoundland and Labrador Hydro
Fixed Assets Depreciation
Net Budget
Y2004

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Newfoundland and Labrador Hydro
Fixed Assets Depreciation
Net Budget
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Line No.	1	2	3	4	5	6	7	8	9	10	11
		Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	Happy Valley/ Goose Bay 400	Wabush 500	Labrador City 600	L' anse au Loup 700	Muskrat Falls	Labrador Interconnected 99
27	Gas Turbines (Hardwoods)		8,444	0	0	0	0	0	0	0	0
28	Gas Turbines (Stephenville)		59,793	0	0	0	0	0	0	0	0
29	Gas Turbines (Happy Valley Goose Bay)		0	0	0	901,529	0	0	0	0	901,529
30	Gas Turbines (Excluding Holyrood)	969,766	68,238	0	0	901,529	0	0	0	0	901,529
31	Gas Turbines (Holyrood)	27,343	0	0	0	0	0	0	0	0	0
32	Total Gas Turbines	997,109	95,580	0	0	901,529	0	0	0	0	901,529
33	Diesel - Rural HBY		0	0	0	0	0	0	0	0	0
34	Diesel - Rural RWC		5,236	0	0	0	0	0	0	0	0
35	Diesel - Rural SDP		0	0	0	0	0	0	0	0	0
36	Diesel - Rural STA		73,149	0	0	0	0	0	0	0	0
37	Diesel - GNP	78,385	78,385	0	0	0	0	0	0	0	0
38	Diesel - Other	2,401,567	20,769	683,107	1,526,961	59,314	0	0	111,416	0	59,314
39	Diesel - Common		868	0	0	24,055	0	0	0	0	24,055
40	Diesel - Rural		98,286	682,159	1,526,961	35,259	0	0	111,416	0	35,259
41	Diesel - Veh Gen Plt Tel		0	948	0	0	0	0	0	0	0
42	Diesel - Total	2,479,952	99,154	683,107	1,526,961	59,314	0	0	111,416	0	59,314
43	Diesel - NIO	682	0	682	0	0	0	0	0	0	0
44	Muskrat Falls	0	0	0	0	0	0	0	0	0	0
45	TOTAL GENERATION	9,379,405	6,096,396	683,788	1,526,961	960,843	0	0	111,416	0	960,843
	TRANSMISSION										
46	Line - Common Customer		2,601,303	0	0	346,236	0	0	0	0	346,236
47	Line - Rural Customer		0	0	0	94,826	0	0	0	0	94,826
48	Line - Transmission	3,042,365	2,601,303	0	0	441,062	0	0	0	0	441,062
49	Line - Subtransmission Common		233	0	0	0	0	0	0	0	0
50	Line - Subtransmission Hydro Rural		1,578,469	0	0	0	0	0	0	0	0
51	Line - Rural (Sub Transmission)	1,578,701	1,578,701	0	0	0	0	0	1,578,701	0	0

Newfoundland and Labrador Hydro
Fixed Assets Depreciation
Net Budget
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Line No.	1	2	3 Island Interconnected 100	4 Island Isolated 200	5 Labrador Isolated 300	6 Happy Valley/ Goose Bay 400	7 Wabush 500	8 Labrador City 600	9 L' anse au Loup 700	10 Muskrat Falls	11 Labrador Interconnected 99
52	Line - Subtransmission Common Excl. from O&M		0	0	0	0	0	0	0	0	0
53	Line - Subtransmission Hydro Rural Excl. from O&M		0	0	0	0	0	0	0	0	0
54	Line - Rural Sub Trans (Excl. from O&M)	0	0	0	0	0	0	0	0	0	0
55	Line - Rural Sub Trans	1,578,701	1,578,701	0	0	0	0	0	0	0	0
56	Line - Hydraulic (Prev Gen) Function	40,484	40,484	0	0	0	0	0	0	0	0
57	Line - Hydraulic (Prev Trans) Function	231,849	231,849	0	0	0	0	0	0	0	0
58	Line - Hydraulic	272,332	272,332	0	0	0	0	0	0	0	0
59	Line - Distribution Other	23,981	9,013	0	0	14,967	0	0	0	0	14,967
60	Line - Newlight (Include in O&M)	177,995	177,995	0	0	0	0	0	0	0	0
61	Line - Newlight (Exclude from O&M)	48,147	48,147	0	0	0	0	0	0	0	0
62	Line - Newlight	226,143	226,143	0	0	0	0	0	0	0	0
63	Line - Abitibi Price (S'ville)	1,449	1,449	0	0	0	0	0	0	0	0
64	Line - Albright & Wilson	0	0	0	0	0	0	0	0	0	0
65	Line - Dep't of Nat'l Defense	0	0	0	0	0	0	0	0	0	0
66	Line - Hope Brook Gold	0	0	0	0	0	0	0	0	0	0
67	Line - North Atlantic Refining	0	0	0	0	0	0	0	0	0	0
68	Line - Abitibi Grand Falls	0	0	0	0	0	0	0	0	0	0
69	Line - Muskrat Falls	0	0	0	0	0	0	0	0	0	0
70	Line - Not in Operation	0	0	0	0	0	0	0	0	0	0
71	TOTAL TRANSMISSION LINES	5,144,972	4,688,942	0	0	456,030	0	0	0	0	456,030
TERMINAL STATIONS											
72	TS - Common Customer		2,335,117	0	0	110,482	0	0	0	0	110,482
73	TS - Rural Customer		0	0	0	0	0	0	0	0	0
74	TS - Common Transmission	2,445,599	2,335,117	0	0	110,482	0	0	0	0	110,482
75	TS - Common Trans Excl. from O&M	0	0	0	0	0	0	0	0	0	0
76	TS - Common Transmission	2,445,599	2,335,117	0	0	110,482	0	0	0	0	110,482
77	TS - SubTrans - Common		187	0	0	0	0	0	0	0	0
78	TS - SubTrans - Rural Customer		135,522	0	0	279	0	0	0	0	279
79	TS - Sub-Transmission	135,988	135,709	0	0	279	0	0	0	0	279

Newfoundland and Labrador Hydro
Fixed Assets Depreciation
Net Budget
Y2004

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Newfoundland and Labrador Hydro
Fixed Assets Depreciation
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Line No.	1	2	3	4	5	6	7	8	9	10	11
		Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	Happy Valley/ Goose Bay 400	Wabush 500	Labrador City 600	L' anse au Loup 700	Muskrat Falls	Labrador Interconnected 99
98	TS - Hydraulic Common Excl. from O&M	5,623	5,623	0	0	0	0	0	0	0	0
99	TS - Hydraulic	841,805	841,805	0	0	0	0	0	0	0	0
100	TS - Production - Gas T/Dsl Common - HBY		1,770	0	0	0	0	0	0	0	0
101	TS - Production - Gas T/Dsl Common - RWC		0	0	0	0	0	0	0	0	0
102	TS - Production - Gas T/Dsl Common - STA		1,275	0	0	0	0	0	0	0	0
103	TS - Production - Gas T/Diesel GNP	3,045	3,045	0	0	0	0	0	0	0	0
104	TS - Production - Gas T/Diesel Other	10,241	10,241	0	0	0	0	0	0	0	0
105	TS - Production - Gas T/Dsl Common		13,286	0	0	0	0	0	0	0	0
106	TS - Production - Gas T/Dsl Rural		0	0	0	0	0	0	0	0	0
107	TS - Production - Gas T/Diesel	13,286	13,286	0	0	0	0	0	0	0	0
108	TS - Production - Holyrood	335,736	335,736	0	0	0	0	0	0	0	0
109	TS - Newlight (Include in O&M)	402,397	402,397	0	0	0	0	0	0	0	0
110	TS - Newlight (Exclude from O&M)	10,957	10,957	0	0	0	0	0	0	0	0
111	TS - Newlight	413,353	413,353	0	0	0	0	0	0	0	0
112	TS - Abitibi-Price (Grand Falls)	160	160	0	0	0	0	0	0	0	0
113	TS - Abitibi-Price (S'ville)	15,704	15,704	0	0	0	0	0	0	0	0
114	TS - Albright & Wilson	0	0	0	0	0	0	0	0	0	0
115	TS - Corner Brook Pulp & Paper	21,337	21,337	0	0	0	0	0	0	0	0
116	TS - Deer Lake Power	208	208	0	0	0	0	0	0	0	0
117	TS - Dep't of Nat'l Defense	90	0	0	0	90	0	0	0	0	90
118	TS - Hope Brook Gold	0	0	0	0	0	0	0	0	0	0
119	TS - North Atlantic Refining	46,114	46,114	0	0	0	0	0	0	0	0
120	TS - Muskrat Falls	0	0	0	0	0	0	0	0	0	0
121	TS - Not in Operation	4,197	4,197	0	0	0	0	0	0	0	0
122	TOTAL TERMINAL STATIONS	4,469,504	4,355,629	0	0	113,876	0	0	0	0	113,876
DISTRIBUTION											
123	DS - Substations Common		5	0	0	2,036	0	0	0	0	2,036
124	DS - Substations Rural		199,498	4,280	36,054	53,330	19,712	57,032	1,052	0	130,074
125	DS - Substations Primary Common		0	0	0	0	0	0	0	0	0
126	DS - Substations Primary Rural		5,807	0	0	0	0	0	0	0	0
127	DS - Other Common		0	0	0	0	0	0	0	0	0
128	DS - Other Rural		0	0	0	0	0	0	0	0	0
129	DS - Sub-Dist	378,807	205,310	4,280	36,054	55,365	19,712	57,032	1,052	0	132,110
130	DS - Substations Prod Common			271	0	0	0	0	0	0	0
131	DS - Substations Prod Rural		28,295	6,765	54,155	0	0	0	149	0	0
132	DS - Substations Gas Tur/Dsl Common		9,268	0	0	0	0	0	0	0	0
133	DS - Substations Gas Tur/Dsl Rural		0	1,116	5,607	0	0	0	0	0	0
134	DS - Sub-Prod	105,626	37,834	7,882	59,761	0	0	0	149	0	0
135	DS - Substations NIO	0	0	0	0	0	0	0	0	0	0
136	DS - Total	484,433	243,145	12,162	95,816	55,365	19,712	57,032	1,201	0	132,110

Line No.	1	2	3	4	5	6	7	8	9	10	11
		Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	Happy Valley/ Goose Bay 400	Wabush 500	Labrador City 600	L' anse au Loup 700	Muskat Falls	Labrador Interconnected 99
137	Meters - Common		970	0	0	0	0	0	0	0	0
138	Meters - Rural		90,339	0	0	0	1,618	1,356	0	0	2,975
139	Meters - NP		0	0	0	0	0	0	0	0	0
140	Distn - Meters - Common		0	0	0	0	0	0	0	0	0
141	Distn - Meters - Rural		0	0	0	0	0	0	0	0	0
142	Meters	94,283	91,309	0	0	0	1,618	1,356	0	0	2,975
143	Meters - NIO	0	0	0	0	0	0	0	0	0	0
144	Distn - Primary Common		0	0	0	0	0	0	0	0	0
145	Distn - Primary Rural		347,690	426	20,520	23,271	5,452	14,241	18,181	0	42,964
146	Distn - Primary	429,782	347,690	426	20,520	23,271	5,452	14,241	18,181	0	42,964
147	Distn - Submarine Common		0	0	0	0	0	0	0	0	0
148	Distn - Submarine Rural		273,269	0	0	15,886	0	0	0	0	15,886
149	Distn Submarine	289,154	273,269	0	0	15,886	0	0	0	0	15,886
150	Distn - Transformers Common		0	0	0	0	0	0	0	0	0
151	Distn - Transformers Rural		213,932	4,430	17,685	87,613	13,479	32,873	10,157	0	133,965
152	Distn Transformers	380,170	213,932	4,430	17,685	87,613	13,479	32,873	10,157	0	133,965
153	Distn - Secondary Common		0	0	0	0	0	0	0	0	0
154	Distn - Secondary Rural		50,675	2,779	4,959	15,083	903	9,224	5,077	0	25,210
155	Distn Secondary	88,700	50,675	2,779	4,959	15,083	903	9,224	5,077	0	25,210
156	Distn - Services Common		24	0	0	0	0	0	0	0	0
157	Distn - Services Rural		95,590	5,015	13,457	24,440	4,196	12,465	5,053	0	41,101
158	Distn Services	160,240	95,614	5,015	13,457	24,440	4,196	12,465	5,053	0	41,101
159	Distn - Street Lights Common		0	0	0	0	0	0	0	0	0
160	Distn - Street Lights Rural		28,256	785	3,546	9,573	2,612	1,328	1,280	0	13,514
161	Distn Street Lights	47,381	28,256	785	3,546	9,573	2,612	1,328	1,280	0	13,514
162	Distn - Other Common		24	30	0	0	0	0	0	0	0
163	Distn - Other Rural		1,580,759	40,425	152,611	187,020	30,630	100,187	156,402	0	317,836
164	Distn - Generation - Common		0	0	0	0	0	0	0	0	0
165	Distn - Generation - Rural		0	0	0	0	0	0	0	0	0
166	Distn - Hydr Gen - Common		102	0	0	0	0	0	0	0	0
167	Distn - Hydr Gen - Rural		0	0	0	0	0	0	0	0	0
168	Distn Other	2,248,189	1,580,885	40,455	152,611	187,020	30,630	100,187	156,402	0	317,836
169	Distn Other Subtotal (Old Methodology)	3,354,461	2,317,052	53,891	212,778	347,000	57,272	170,318	196,151	0	574,590
170	Distn NIO	0	0	0	0	0					

Line No.	1	2	3	4	5	6	7	8	9	10	11
	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	Happy Valley/ Goose Bay 400	Wabush 500	Labrador City 600	L' anse au Loup 700	Muskrat Falls	Labrador Interconnected 99	
171	Distn Total	3,643,615	2,590,320	53,891	212,778	362,885	57,272	170,318	196,151	0	590,476
172	TOTAL DISTRIBUTION	4,222,332	2,924,774	66,052	308,594	418,251	78,603	228,706	197,352	0	725,560
	GENERAL PLANT										
173	FS - Distribution (Excl. Other) Common		0	0	0	0	0	0	0	0	0
174	FS - Distribution (Excl. Other) Rural		0	0	0	0	0	0	0	0	0
175	FS - Distribution - Other Common		0	0	0	0	0	0	0	0	0
176	FS - Distribution - Other Rural		0	0	0	0	0	0	0	0	0
177	Feas_Dist	0	0	0	0	0	0	0	0	0	0
178	FS - Prod Common		0	0	0	0	0	0	0	0	0
179	FS - Prod Rural		0	0	0	0	0	0	0	0	0
180	FS - Prod Common Hydraulic		0	0	0	0	0	0	0	0	0
181	FS - Prod Common Holyrood		30,000	0	0	0	0	0	0	0	0
182	Feas_Prod	30,000	30,000	0	0	0	0	0	0	0	0
183	FS - Tran Common		56,129	0	0	0	0	0	0	0	0
184	FS - Tran Rural		0	0	0	0	0	0	0	0	0
185	Feas_Tran	56,129	56,129	0	0	0	0	0	0	0	0
186	FS - General	58,180	58,180	0	0	0	0	0	0	0	0
187	FS - NIO	0	0	0	0	0	0	0	0	0	0
188	TOTAL FEASIBILITY STUDIES	144,309	144,309	0	0	0	0	0	0	0	0
189	Genl - Common Customer		294,540	0	0	0	0	0	0	0	0
190	Genl - General Plant Customer		5,045,960	7,930	36,607	109,165	45,892	0	48,250	0	155,057
191	Genl - Hydro Rural Customer		6,335	0	239	633	200	0	980	0	833
192	Genl	5,596,729	5,346,834	7,930	36,846	109,797	46,092	0	49,230	0	155,889
193	Genl - Muskrat Falls	0	0	0	0	0	0	0	0	0	0
194	Genl - NIO	512	512	0	0	0	0	0	0	0	0
195	Tel - Common		470,801	0	0	0	0	0	0	0	0
196	Tel - Rural		0	0	0	0	0	0	672	0	0
197	Tel - Veh GPIt Tcon		3,850,237	0	1,510	16,999	1,631	0	5,612	0	18,631
198	Telecontrol Common	4,347,463	4,321,039	0	1,510	16,999	1,631	0	6,283	0	18,631
199	Tel - Abitibi-Price (Grand Falls)	0	0	0	0	0	0	0	0	0	0
200	Tel - Albright & Wilson	0	0	0	0	0	0	0	0	0	0
201	Tel - Hope Brook Gold	0	0	0	0	0	0	0	0	0	0
202	Tel - Newfoundland Processing	0	0	0	0	0	0	0	0	0	0
203	Tel - Abitibi-Price (Stephenville)	8,910	8,910	0	0	0</					

Newfoundland and Labrador Hydro
Fixed Assets Depreciation
Net Budget
Y2004

Line No.	1	2	3 Island Interconnected 100	4 Island Isolated 200	5 Labrador Isolated 300	6 Happy Valley/ Goose Bay 400	7 Wabush 500	8 Labrador City 600	9 L' anse au Loup 700	10 Muskrat Falls	11 Labrador Interconnected 99
205	Tel - NIO	0	0	0	0	0	0	0	0	0	0
206	Tel - Muskrat Falls	0	0	0	0	0	0	0	0	0	0
207	TOTAL GEN PLT, FS & TELECONTROL	10,115,013	9,838,694	7,930	38,356	126,797	47,723	0	55,514	0	174,520
208	CS - Customer-Related	0	0	0	0	0	0	0	0	0	0
209	CS - Production		36,570	0	0	0	0	0	0	0	0
210	CS - General		568,897	0	0	0	0	0	0	0	0
211	CS - General	605,466	605,466	0	0	0	0	0	0	0	0
212	TOTAL COMPUTER SOFTWARE	605,466	605,466	0	0	0	0	0	0	0	0
213	GRAND TOTAL	33,936,692	28,509,901	757,771	1,873,910	2,075,796	126,326	228,706	364,282	0	2,430,828
214	Cross Check	33,936,692									
215	GRAND TOTAL	33,936,692	28,509,901	757,771	1,873,910	2,075,796	126,326	228,706	364,282	0	2,430,828
216	Less Exclude for O&M Allocation										
217	Less Not in Operation	(5,391)	(4,709)	(682)	0	0	0	0	0	0	0
218	Less Feas Studies, CS Plant Value										
219	Plus Feas Studies, CS NBV										
220	Less Muskrat Falls (Customer)	0	0	0	0	0	0	0	0	0	0
221	COS Schedules, After Feas Studies Adj	33,931,301	28,505,191	757,089	1,873,910	2,075,796	126,326	228,706	364,282	0	2,430,828

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Supplemental Depreciation Details

Line No	1 Description	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned
ISLAND INTERCONNECTED:								
1	Dep'n: Small Hydraulic (Details):							
2	Roddickton Mini-Hydro	5,301	-		5,301			
3	Other Mini-Hydro	21,157	21,157					
4		26,458	21,157	-	5,301	-		-
5	Dep'n: Diesel (Details):							
6	Diesel	99,154	-		99,154			
7		99,154	-	-	99,154	-		-
8	Dep'n: Transmission Lines (Details):							
9	Transmission	2,601,303		2,601,303				
10	Rural Subtransmission	1,578,701			1,578,701			
11	Distribution	9,013				9,013		
12	Specifically Assigned:							
13	Abitibi Consolidated - Grand Falls	-						-
14	Abitibi Consolidated - Stephenville	1,449						1,449
15	Newfoundland Power	226,143						226,143
16	NARL	-						-
17		4,416,610	-	2,601,303	1,578,701	9,013		227,592
18	Dep'n: Terminal Stations (Details):							
19	Transmission	2,335,117		2,335,117				
20	Rural Subtransmission	199,776			199,776			
21	Production	-	-					
22	Specifically Assigned:							
23	Abitibi Consolidated - Grand Falls	160						160
24	Abitibi Consolidated - Stephenville	15,704						15,704
25	Corner Brook Pulp & Paper (Deer Lake)	208						208
26	Corner Brook Pulp & Paper	21,337						21,337
27	Newfoundland Power	413,353						413,353
28	NARL	46,114						46,114
29		3,031,769	-	2,335,117	199,776	-		496,876
30	Dep'n: Terminal Stations Production (Details):							
31	Production Hydraulic	9,976	9,976					
32	Production Hydraulic Prev Transmission	826,206	826,206					
33	Production Hydraulic (Excl. from O&M)	5,623	5,623					
34		841,805	841,805	-	-	-		-
35	Dep'n: Term Stations Gas Tur/Dsl (Details):							
36	Term Stations Gas Tur/Dsl GNP	3,045	-		3,045			
37	Term Stations Gas Tur/Dsl Other	10,241	10,241					
38		13,286	10,241	-	3,045	-		-

NEWFOUNDLAND & LABRADOR HYDRO								
2004 Forecast Cost of Service								
Supplemental Depreciation Details								
Line	1	3	4	5	6	7	8	9
No	Description	Total	Generation	Transmission	Rural Productn & Subtransmission	Distribution	Customer-Related	Specifically Assigned
39	Dep'n: Distribution Substations (Details):							
40	Production	37,834	-		37,834			
41	Distribution	205,310				205,310		
42		243,145	-	-	37,834	205,310		-
43	Dep'n: Specifically Assigned Telecontrol (Details):							
44	Abitibi Consolidated - Grand Falls	-						-
45	Abitibi Consolidated - Stephenville	8,910						8,910
46	Customer-Related	17,090					17,090	
47		26,000	-	-	-	-	17,090	8,910
48	NBV: Feasibility Studies (Details):							
49	Production	30,000	30,000					
50	Transmission	56,129		56,129				
51	Distribution	-				-		
52		86,129	30,000	56,129		-		-
53	ISLAND ISOLATED:							
53	Dep'n: Distribution Substations (Details):							
54	Production	7,882	7,882					
55	Distribution	4,280				4,280		
56		12,162	7,882	-		4,280		-
57	Dep'n: Feasibility Studies (Details):							
58	Production	-	-					
59	Transmission	-		-				
60	Distribution	-				-		
61		-	-	-		-		-
62	LABRADOR ISOLATED:							
62	Dep'n: Distribution Substations (Details):							
63	Production	59,761	59,761					
64	Distribution	36,054				36,054		
65		95,816	59,761	-		36,054		-
66	Dep'n: Feasibility Studies (Details):							
67	Production	-	-					
68	Transmission	-		-				
69	Distribution	-				-		
70		-	-	-		-		-
71	L'ANSE AU LOUP							
71	Dep'n: Distribution Substations (Details):							
72	Production	149	149					
73	Distribution	1,052				1,052		
74		1,201	149	-		1,052		-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service
Supplemental Depreciation Details

Line No	1 Description	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned
75	Dep'n: Feasibility Studies (Details):							
76	Production	-	-					
77	Transmission	-		-				
78	Distribution	-				-		
79		-	-	-		-		-
	LABRADOR INTERCONNECTED:							
80	Dep'n: Transmission Lines (Details):							
81	Transmission	441,062		441,062				
82	Distribution	14,967				14,967		
83	Specifically Assigned:							
84	CFB - Goose Bay	-						-
85		456,030	-	441,062		14,967		-
86	Dep'n: Terminal Stations (Details):							
87	Transmission	110,482		110,482				
88	Rural Subtransmission	279		279				
89	Distribution	3,025				3,025		
90	Specifically Assigned:							
91	CFB - Goose Bay	90						90
92		113,876	-	110,761		3,025		90
93	Dep'n: Distribution Substations (Details):							
94	Production	-	-					
95	Distribution	132,110				132,110		
96		132,110	-	-		132,110		-

Newfoundland and Labrador Hydro
2004 Forecast Cost of Service
Distribution Plant Allocation to Sub-functions
Based on Zero-Intercept Analysis

Line No		Distribution Details									
		\$					%				
		Isl Int	IslIso	LabIso	LAL	LabInt	Isl Int	IslIso	LabIso	LAL	LabInt
	Depreciation										
1	Land & Land Improvements	20,509	0	228	394	6,581	0.89%	0.00%	0.11%	0.20%	1.15%
2	Poles	1,560,376	40,455	152,383	156,008	311,255	67.34%	75.07%	71.62%	79.53%	54.17%
3		1,580,885	40,455	152,611	156,402	317,836	68.23%	75.07%	71.72%	79.74%	55.32%
4	Primary Conductor&Eqpt	347,690	426	20,520	18,181	42,964	15.01%	0.79%	9.64%	9.27%	7.48%
5	Transformers	213,932	4,430	17,685	10,157	133,965	9.23%	8.22%	8.31%	5.18%	23.31%
6	Secondary Condctr & Equip	50,675	2,779	4,959	5,077	25,210	2.19%	5.16%	2.33%	2.59%	4.39%
7	Services	95,614	5,015	13,457	5,053	41,101	4.13%	9.31%	6.32%	2.58%	7.15%
8	Street Lighting	28,256	785	3,546	1,280	13,514	1.22%	1.46%	1.67%	0.65%	2.35%
9	Totals	2,317,052	53,891	212,778	196,151	574,590	100.00%	100.00%	100.00%	100.00%	100.00%

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NEWFOUNDLAND & LABRADOR HYDRO										
2004 Forecast Cost of Service										
Re-Systemized Plant										
Line No	1	2	3	4	5	6	7	8	9	10
		Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	Happy Valley/ Goose Bay 400	Wabush 500	Labrador City 600	Labrador Interconnected 99
1	METERS:									
2	Allocation Basis: Weighted Customers	44,569	30,765	1,242	3,819	1,561	7,182			7,182
3	Depreciation:									
4	Meters to be Allocated	91,309	91,309	-			-			-
5	Allocated Meters	91,309	63,028	2,544	7,825	3,197	14,715	0	0	14,715
6	Direct Meters	2,975						1,618	1,356	2,975
7	Total Deprecn Meters	94,283	63,028	2,544	7,825	3,197	14,715	1,618	1,356	17,689
8	COMPUTER SOFTWARE GENERAL									
9	Depreciation Expense:									
10	Allocation Basis - Direct Plant	23,211,334	18,033,263	751,703	1,843,379	311,966				2,271,023
11	Software General to be Allocated	605,466	605,466							-
12	Software General Allocated	605,466	470,397	19,608	48,084	8,138				59,239
13	Allocation Basis - General Plant:									
14	Expenses	100.0%	78.2%	5.4%	11.2%	1.2%				4.0%
15	Depreciation									
16	General Plant, by System	5,596,729	5,346,834	7,930	36,846	49,230				155,889
17	Telecontrol, by System	4,347,463	4,321,039	-	1,510	6,283				18,631
18	Less Hydro Place - to be re-allocated	(2,093,912)	(2,093,912)							
19	Plus Hydro Place Allocated	2,093,912	1,637,070	112,576	234,098	25,561				84,607
20	Total Dep'n General Plant	9,944,192	9,211,030	120,506	272,454	81,074	-	-	-	259,126