

1 Q. Please provide a 2004 cost of service study reflecting actuals for the year.

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4 A. A copy of the 2004 cost of service study reflecting actuals for the year is
5 attached.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Total System
Revenue Requirement

	1	2	3	4	5	6	7	8
Line No.	Description	Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)	Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	88,728,200	67,676,131	4,381,378	10,507,127	1,392,528	4,771,035	Detailed Analysis
2	Fuels - No. 6 Fuel	81,287,961	81,287,961	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	7,653,880	163,591	1,762,379	5,526,263	200,703	944	Detailed Analysis
4	Fuels - Gas Turbine	101,075	51,237	-	-	-	49,838	
5	Power Purchases -CF(L)Co	2,376,661	-	-	-	-	2,376,661	Detailed Analysis
6	Power Purchases - Other	32,965,964	31,736,517	20,808	33,663	973,799	201,177	Detailed Analysis
7	Depreciation	33,798,644	27,878,995	855,900	2,044,090	422,296	2,597,364	Detailed Analysis
	Expense Credits:							
8	Sundry	(762,748)	(581,775)	(37,664)	(90,324)	(11,971)	(41,014)	Total O&M Expenses
9	Building Rental Income	(11,882)	(4,484)	-	-	-	(7,398)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(73,898)	(56,365)	(3,649)	(8,751)	(1,160)	(3,974)	Total O&M Expenses
12	Pole Attachments	(1,309,151)	(935,697)	(28,425)	(87,817)	(54,750)	(202,462)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(119,361)	(119,361)	-	-	-	-	Island Interconnected
15	Application Fees	(39,688)	(18,747)	(680)	(2,939)	(765)	(16,556)	Detailed Analysis
16	Meter Test Revenues	(75,121)	(44,585)	(2,006)	(4,926)	(2,189)	(21,414)	Weighted Customers
17	Total Expense Credits	(2,391,850)	(1,761,014)	(72,425)	(194,758)	(70,835)	(292,818)	
18	Subtotal Expenses	244,520,534	207,033,417	6,948,041	17,916,385	2,918,491	9,704,200	
19	Disposal Gain/Loss	2,812,029	1,951,614	37,807	768,432	(3,962)	58,138	Detailed Analysis
20	Subtotal Rev Req Excl Return	247,332,563	208,985,031	6,985,848	18,684,817	2,914,529	9,762,338	
21	Return on Debt	98,252,192	91,741,805	786,841	2,005,076	388,283	3,330,187	Rate Base
22	Return on Equity	5,244,990	5,038,023	-	-	-	206,967	Rate Base
23	Total Revenue Requirement	350,829,745	305,764,859	7,772,688	20,689,894	3,302,812	13,299,493	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	1,357,044,981	1,268,627,508	10,814,896	26,006,878	5,363,849	46,231,849	Schedule 2.3
2	Cash Working Capital	2,945,000	2,753,120	23,470	56,439	11,640	100,330	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	12,705,671	12,705,671	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,246,313	46,525	149,343	2,005,510	17,872	27,063	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	658,597	619,462	-	-	-	39,135	Detailed Fuel Analysis
6	Inventory/Supplies	18,615,000	16,988,374	180,906	486,117	116,382	843,222	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	82,506,000	77,130,370	657,527	1,581,173	326,113	2,810,817	Prorated on Average Net Book Value - L. 1
8	Total Rate Base	1,476,721,562	1,378,871,030	11,826,142	30,136,118	5,835,856	50,052,416	
9	Less: Rural Portion	(208,285,914)	(160,487,798)	(11,826,142)	(30,136,118)	(5,835,856)	-	Schedule 2.6, L. 9
10	Rate Base Available for Equity Return	1,268,435,648	1,218,383,232	-	-	-	50,052,416	
	Corporate Targets:							
11	Capital Structure: Percent of Debt	85.30% ⁽¹⁾						
12	Return	7.800%						
13	Weighted Average Return: Debt	<u>6.653%</u>						
14	Capital Structure: Percent of Equity	12.94% ⁽¹⁾						
15	Return	3.196%						
16	Weighted Average Return: Equity	<u>0.414%</u>						
17	Weighted Average Cost of Capital	<u>7.067%</u>						
	Return on Rate Base by System (%):							
18	Return on Rate Base - Debt Component	-	6.653%	6.653%	6.653%	6.653%	6.653%	
19	Return on Rate Base - Equity Component	-	0.414%	-	-	-	0.414%	
	Return on Rate Base (\$):							
20	Return on Debt	98,252,192	91,741,805	786,841	2,005,076	388,283	3,330,187	Schedule 2.6, L.11
21	Return on Equity	5,244,990	5,038,023	-	-	-	206,967	Schedule 2.6, L.12
22	Return on Rate Base (\$)	103,497,182	96,779,828	786,841	2,005,076	388,283	3,537,155	Schedule 2.6, L.13
	Return on Total Rate Base (%):							
23	Return on Rate Base - Debt Component	6.653%	6.653%	6.653%	6.653%	6.653%	6.653%	L. 20 divided by L.8
24	Return on Rate Base - Equity Component	0.355%	0.365%	-	-	-	0.414%	L. 21 divided by L.8
25	Return on Rate Base (%)	7.009%	7.019%	6.653%	6.653%	6.653%	7.067%	L. 22 divided by L.8

⁽¹⁾ Debt and equity weightings reflect a 1.76% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	241,784,819	206,034,934	(840,809)	34,162,445	239,356,571	1.17
2	Island Industrial	55,753,923	50,945,446	1,039,894	-	51,985,339	1.09
3	Unallocated RSP Hydraulic Variation	(5,521,528)	-	-	-	-	-
4	Labrador Industrial	2,777,550	2,777,550	-	-	2,777,550	1.00
5	CFB - Goose Bay Secondary	3,449,090	125,182	3,323,907	-	3,449,090	27.55
6	Rural Labrador Interconnected	11,759,767	10,396,761	(2,248,676)	4,286,987	12,435,072	1.13
Rural Deficit Areas							
7	Island Interconnected	33,181,005	48,784,479	(199,085)	(15,404,389)	33,181,005	0.68
8	Island Isolated	1,314,711	7,772,688	-	(6,457,977)	1,314,711	0.17
9	Labrador Isolated	4,898,441	20,689,894	-	(15,791,453)	4,898,441	0.24
10	L'Anse au Loup	1,431,966	3,302,812	-	(1,870,845)	1,431,966	0.43
11	Revenue Credit Applied to Deficit (32.3%)	-	-	(1,075,232)	1,075,232	-	-
12	Subtotal	40,826,124	80,549,873	(1,274,317)	(38,449,432)	40,826,124	0.51
13	Total	350,829,745	350,829,745	-	-	350,829,745	1.00

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	234,938,088	206,034,934	(840,809)			
2	NLP RSP Activity	6,846,731					
3	Subtotal Newfoundland Power	241,784,819	206,034,934	(840,809)	34,162,445	239,356,571	1.17
4	Industrial - Firm	49,863,232	49,956,043	(203,866)		49,752,177	
5	Industrial - Non-Firm	2,233,162	989,403	1,243,759		2,233,162	
6	Industrial RSP Activity	3,657,529				-	
7	Subtotal Industrial	55,753,923	50,945,446	1,039,894	-	51,985,339	1.09
8	Unallocated RSP Hydraulic Variation	(5,521,528)					
Rural							
9	1.1 Domestic	10,659,542	17,453,360	(71,225)	(6,722,592)	10,659,542	0.61
10	1.12 Domestic All Electric	9,211,790	15,436,794	(62,996)	(6,162,007)	9,211,790	0.60
11	1.3 Special	4,518	4,695	(19)	(158)	4,518	0.96
12	2.1 General Service 0-10 kW	1,836,556	2,103,538	(8,584)	(258,398)	1,836,556	0.87
13	2.2 General Service 10-100 kW	5,503,968	6,797,523	(27,740)	(1,265,815)	5,503,968	0.81
14	2.3 General Service 110-1,000 kVa	3,709,876	4,921,868	(20,086)	(1,191,906)	3,709,876	0.75
15	2.4 General Service Over 1,000 kVa	1,456,961	1,203,861	(4,913)	258,013	1,456,961	1.21
16	4.1 Street and Area Lighting	797,793	862,840	(3,521)	(61,526)	797,793	0.92
17	Subtotal Rural	33,181,005	48,784,479	(199,085)	(15,404,389)	33,181,005	0.68
18	Total Island Interconnected	325,198,220	305,764,859	-	18,758,056	324,522,915	1.06

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

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

2,233,162

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

(989,403)

Credit to be allocated to Island Interconnected Firm Customers

1,243,759

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	644,777	5,495,277		(4,850,501)	644,777	0.12
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	203,029	783,128		(580,099)	203,029	0.26
5	2.2 GS 10-100 kW	343,250	762,952		(419,702)	343,250	0.45
6	2.3 GS 110-1,000 kVa	87,847	608,946		(521,100)	87,847	0.14
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	35,809	122,385		(86,576)	35,809	0.29
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	Total	1,314,711	7,772,688		(6,457,977)	1,314,711	0.17

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	2,017,408	11,355,214		(9,337,806)	2,017,408	0.18
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	904,408	2,297,615		(1,393,207)	904,408	0.39
5	2.2 GS 10-100 kW	1,526,831	4,607,429		(3,080,598)	1,526,831	0.33
6	2.3 GS 110-1,000 kVa	224,707	1,292,175		(1,067,468)	224,707	0.17
7	2.4 General Service Over 1,000 kVa	150,840	914,200		(763,360)	150,840	0.16
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	74,246	223,261		(149,014)	74,246	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0	0	0.00
12	Total	4,898,441	20,689,894		(15,791,453)	4,898,441	0.24

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
	L'Anse au Loup						
1	1.1 Domestic	748,059	2,039,250		(1,291,191)	748,059	0.37
2	1.12 Domestic All Electric	42,360	107,200		(64,841)	42,360	0.40
3	2.1 General Service 0-10 kW	132,257	261,024		(128,767)	132,257	0.51
4	2.2 General Service 10-100 kW	353,466	665,322		(311,856)	353,466	0.53
5	2.3 General Service 110-1,000 kVa	121,927	184,679		(62,753)	121,927	0.66
6	4.1 Street and Area Lighting	33,898	45,336		(11,438)	33,898	0.75
7	Total L'Anse Au Loup	1,431,966	3,302,812		(1,870,845)	1,431,966	0.43

NEWFOUNDLAND & LABRADOR HYDRO 2004 Actual Cost of Service 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	2,770,238	2,770,238		-	2,770,238	1.00
2	Industrial IOCC Non-Firm	7,312	7,312		-	7,312	1.00
3	Subtotal Industrial	2,777,550	2,777,550		-	2,777,550	1.00
4	CFB - Goose Bay Secondary	3,449,090	125,182	3,323,907	-	3,449,090	27.55
Rural							
5	1.1 Domestic	186,667	283,436	(61,303)	116,871	339,004	0.66
6	1.1A Domestic All Electric	5,748,777	6,512,626	(1,408,591)	2,685,408	7,789,443	0.88
7	2.1 General Service 0-10 kW	180,037	195,146	(42,207)	80,466	233,405	0.92
8	2.2 General Service 10-100 kW	1,795,371	1,220,679	(264,016)	503,333	1,459,997	1.47
9	2.3 General Service 110-1,000 kVa	2,253,553	1,238,039	(267,771)	510,491	1,480,759	1.82
10	2.4 General Service Over 1,000 kVa	1,415,516	781,919	(169,118)	322,416	935,216	1.81
11	4.1 Street and Area Lighting	179,846	164,916	(35,669)	68,001	197,248	1.09
12	Subtotal Rural	11,759,767	10,396,761	(2,248,676)	4,286,987	12,435,072	1.13
13	Total Labrador Interconnected	17,986,407	13,299,493	1,075,232	4,286,987	18,661,712	1.35

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	3,449,090
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(125,182)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>3,323,907</u>

Revenue Credit Applied to Deficit	32.3%	1,075,232
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers		<u>2,248,676</u>
		<u>3,323,907</u>

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Total System
Rural Deficit Allocation

	1	2	3	4	5	6
		Before Deficit and Revenue Credit Allocation				
Line No.	Rate Class	Allocated Revenue Reqt (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	206,034,934	80,016,161	122,142,432	3,876,342	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	10,396,761	6,798,550	818,713	2,779,498	Schedule 1.3.1, p. 3
3	Total	216,431,695	86,814,710	122,961,145	6,655,840	
4	Deficit Classified	38,449,432	15,422,770	21,844,242	1,182,420	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
			CP kW	MWH	Customers *	
Island Interconnected:						
5	Newfoundland Power		1,046,770	4,836,171	10,125	
6	Subtotal Island Interconnected		1,046,770	4,836,171	10,125	
Labrador Interconnected:						
7	Rural Labrador Interconnected		114,769	541,490	9,220	
8	Subtotal Labrador Interconnected		114,769	541,490	9,220	
9	Total		1,161,539	5,377,660	19,345	
10	Deficit Unit Costs		\$13.28 \$/KW	\$4.06 \$/MWH	\$61.12 \$/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:	\$382.85
Labrador Interconnected:	\$301.46

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	34,162,445	13,898,888	19,644,692	618,866	Line 6 x Line 10
12	Labrador Interconnected	4,286,987	1,523,883	2,199,549	563,555	Line 8 x Line 10
13	Allocated Totals	38,449,432	15,422,770	21,844,242	1,182,420	
CUSTOMER DEFICIT ALLOCATION:						
Island Interconnected:						
14	Newfoundland Power	34,162,445				
15	Sub-Total Island Interconnected	34,162,445				
Labrador Interconnected:						
16	Rural Labrador Interconnected	4,286,987				
17	Subtotal Labrador Interconnected	4,286,987				
18	Total	38,449,432				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation					
		Demand		Energy (\$/kWh)	Non-Demand		Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)			Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected											
1	Newfoundland Power	-	0.01699	0.02594	0.04293	323,028.48		-	0.01974	0.03013	0.04988	375,271.26
2	Industrial - Firm	5.73	-	0.02593	-	8,232.03		5.71	-	0.02582	-	8,198.43
3	Industrial - Non-Firm	-	-	0.02598	-	-		-	-	0.05864	-	-
	Rural											
4	1.1 Domestic	-	0.08778	0.02865	0.11643	30.13		-	-	-	-	-
5	1.12 Domestic All Electric	-	0.09303	0.02865	0.12168	30.13		-	-	-	-	-
6	1.3 Special	-	0.01089	0.02978	0.04067	31.32		-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.06318	0.02879	0.09197	33.08		-	-	-	-	-
8	2.2 General Service 10-100 kW	24.27	-	0.02879	-	50.12		-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.69	-	0.02866	-	51.46		-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	10.08	-	0.02876	-	52.20		-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10078	0.02889	0.12967	48.15		-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.25090	0.43118	0.68209	30.05					
2	2.1 General Service 0-10 kW	-	0.19755	0.43174	0.62930	33.06					
3	2.2 GS 10-100 kW	166.76	-	0.42423	-	56.07					
4	2.3 GS 110-1,000 kVa	23.58	-	0.43452	-	53.77					
5	2.4 General Service Over 1,000 kVa	7.33	-	0.41564	-	51.90					
6	Subtotal Metered Demand Classes	71.61	-	0.42564	-	55.91					
7	4.1 Street and Area Lighting	-	0.35927	0.43607	0.79535	52.43					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.39843	0.47622	0.87465	32.89	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.29291	0.48183	0.77474	37.87	-	-	-	-	-
10	2.2 GS 10-100 kW	253.64	-	0.47882	-	65.38	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	14.45	-	0.47464	-	67.07	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.48908	0.47849	0.96758	51.89	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.20066	0.41585	0.61650	28.82	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.17226	0.41846	0.59072	32.07	-	-	-	-	-
16	2.2 GS 10-100 kW	157.82	-	0.41684	-	50.52	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	26.46	-	0.41536	-	51.87	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	7.33	-	0.41564	-	51.90	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.30265	0.41757	0.72023	52.66	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.12712	0.08066	0.20778	40.19	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.10929	0.08049	0.18978	40.10	-	-	-	-	-
3	2.1 General Service 0-10 kW		0.10198	0.08097	0.18295	42.74	-	-	-	-	-
4	2.2 General Service 10-100 kW	26.67	-	0.08089	-	57.22	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	14.00	-	0.08128	-	58.69	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.12845	0.08148	0.20994	61.55	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	3.89	-	0.00165	-	0.00	3.89	-	0.00165	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00165	0.00165	0.00	-	-	0.00165	0.00165	0.00
9	CFB - Goose Bay Secondary	-	-	0.00172	0.00172	68.90	-	-	0.00172	0.00172	68.90
	Rural										
10	1.1 Domestic	-	0.01625	0.00176	0.01800	23.05	-	0.01943	0.00210	0.02153	27.56
11	1.1A Domestic All Electric	-	0.01618	0.00177	0.01794	23.18	-	0.01935	0.00211	0.02146	27.72
12	Subtotal Domestic	-	0.01618	0.00177	0.01795	23.17	-	0.01935	0.00211	0.02146	27.71
13	2.1 General Service 0-10 kW	-	0.01196	0.00177	0.01372	25.34	-	0.01430	0.00211	0.01641	30.31
14	2.2 General Service 10-100 kW	-	0.01266	0.00179	0.01445	39.03	0.00	0.01514	0.00215	0.01728	46.68
15	2.3 General Service 110-1,000 kVa	-	0.01292	0.00181	0.01472	40.38	0.00	0.01545	0.00216	0.01761	48.30
16	2.4 General Service Over 1,000 kVa	-	0.01311	0.00174	0.01484	38.89	0.00	0.01568	0.00208	0.01775	46.51
17	4.1 Street and Area Lighting	-	0.01803	0.00177	0.01981	41.35	0.00	0.02157	0.00212	0.02369	49.46

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	206,034,934	80,016,161	122,142,432	3,876,342	239,356,571	92,957,021	141,896,295	4,503,255
2	Industrial - Firm	49,956,043	12,429,727	37,131,179	395,137	49,752,177	12,379,002	36,979,650	393,525
3	Industrial - Non-Firm	989,403	-	989,403	-	2,233,162	-	2,233,162	-
	Rural								
4	1.1 Domestic	17,453,360	9,796,264	3,197,212	4,459,885	-	-	-	-
5	1.12 Domestic All Electric	15,436,794	9,947,939	3,063,515	2,425,340	-	-	-	-
6	1.3 Special	4,695	1,056	2,888	752	-	-	-	-
7	2.1 General Service 0-10 kW	2,103,538	915,705	417,274	770,559	-	-	-	-
8	2.2 General Service 10-100 kW	6,797,523	4,544,410	1,722,643	530,470	-	-	-	-
9	2.3 General Service 110-1,000 kVa	4,921,868	3,559,362	1,315,571	46,934	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,203,861	589,114	610,361	4,385	-	-	-	-
11	4.1 Street and Area Lighting	862,840	288,939	82,817	491,085	-	-	-	-
12	Subtotal Rural	48,784,479	29,642,789	10,412,282	8,729,408				
13	Total Island Interconnected	305,764,859	122,088,676	170,675,296	13,000,887				

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 (\$)	
	Isolated Systems:									
1	1.2 Domestic Diesel	16,850,492	5,842,831	10,041,114	966,547					
2	2.1 General Service 0-10 kW	3,080,743	908,344	1,985,160	187,238					
3	2.2 GS 10-100 kW	5,370,381	1,740,632	3,539,594	90,155					
4	2.3 GS 110-1,000 kVa	1,901,121	296,692	1,599,267	5,162					
5	2.4 General Service Over 1,000 kVa	914,200	44,324	869,254	623					
6	Subtotal Metered Demand Classes	8,185,702	2,081,647	6,008,115	95,940					
7	4.1 Street and Area Lighting	345,646	121,463	147,429	76,754					
8	Total Isolated Systems	28,462,582	8,954,285	18,181,818	1,326,479					
	Island Isolated									
9	1.2 Domestic Diesel	5,495,277	2,357,281	2,817,540	320,456	-	-	-	-	
10	2.1 General Service 0-10 kW	783,128	282,332	464,437	36,358	-	-	-	-	
11	2.2 GS 10-100 kW	762,952	247,066	476,658	39,227	-	-	-	-	
12	2.3 GS 110-1,000 kVa	608,946	43,586	564,556	805	-	-	-	-	
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	
14	4.1 Street and Area Lighting	122,385	50,216	49,129	23,039	-	-	-	-	
15	Total Island Isolated	7,772,688	2,980,482	4,372,320	419,886					
	Labrador Isolated									
16	1.2 Domestic Diesel	11,355,214	3,485,550	7,223,574	646,091	-	-	-	-	
17	2.1 General Service 0-10 kW	2,297,615	626,012	1,520,723	150,880	-	-	-	-	
18	2.2 GS 10-100 kW	4,607,429	1,493,565	3,062,936	50,928	-	-	-	-	
19	2.3 GS 110-1,000 kVa	1,292,175	253,106	1,034,711	4,357	-	-	-	-	
20	2.4 General Service Over 1,000 kVa	914,200	44,324	869,254	623	-	-	-	-	
21	4.1 Street and Area Lighting	223,261	71,247	98,299	53,715	-	-	-	-	
22	Total Labrador Isolated	20,689,894	5,973,804	13,809,498	906,593					

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	2,039,250	1,033,399	655,721	350,130	-	-	-	-	
2	1.12 Domestic All Electric	107,200	53,976	39,750	13,474	-	-	-	-	
3	2.1 General Service 0-10 kW	261,024	106,905	84,883	69,236	-	-	-	-	
4	2.2 General Service 10-100 kW	665,322	339,027	287,846	38,449	-	-	-	-	
5	2.3 General Service 110-1,000 kVa	184,679	70,969	110,893	2,817	-	-	-	-	
6	4.1 Street and Area Lighting	45,336	14,634	9,283	21,420	-	-	-	-	
7	Total L'Anse au Loup	3,302,812	1,618,910	1,188,375	495,526					
	Labrador Interconnected									
8	Industrial - IOCC Firm	2,770,238	2,335,185	435,053	-	2,770,238	2,335,185	435,053	-	
9	Industrial - IOCC Non-Firm	7,312	-	7,312	-	7,312	-	7,312	-	
10	CFB - Goose Bay Secondary	125,182	-	124,355	827	125,182	-	124,355	827	
	Rural									
11	1.1 Domestic	283,436	104,539	11,307	167,589	339,004	125,034	13,524	200,445	
12	1.1A Domestic All Electric	6,512,626	4,072,682	444,948	1,994,996	7,789,443	4,871,141	532,181	2,386,121	
13	Subtotal Domestic	6,796,061	4,177,221	456,255	2,162,586	8,128,446	4,996,176	545,705	2,586,566	
14	2.1 General Service 0-10 kW	195,146	61,115	9,037	124,994	233,405	73,097	10,808	149,500	
15	2.2 General Service 10-100 kW	1,220,679	809,108	114,668	296,904	1,459,997	967,735	137,149	355,113	
16	2.3 General Service 110-1,000 kVa	1,238,039	1,035,183	144,702	58,154	1,480,759	1,238,133	173,071	69,556	
17	2.4 General Service Over 1,000 kVa	781,919	689,103	91,416	1,400	935,216	824,204	109,338	1,674	
18	4.1 Street and Area Lighting	164,916	26,820	2,636	135,460	197,248	32,078	3,153	162,017	
19	Subtotal Rural	10,396,761	6,798,550	818,713	2,779,498	12,435,072	8,131,423	979,223	3,324,426	
20	Total Labrador Interconnected	13,299,493	9,133,735	1,385,433	2,780,325	15,337,804	10,466,608	1,545,943	3,324,426	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	-	4,708,713	1	12
2	Industrial - Firm	2,169,096	1,431,948	4	48
3	Industrial - Non-Firm	126,900	38,086	-	-
	Rural				
4	1.1 Domestic	-	111,598	12,335	148,020
5	1.12 Domestic All Electric	-	106,932	6,708	80,496
6	1.3 Special	-	97	2	24
7	2.1 General Service 0-10 kW	-	14,494	1,941	23,292
8	2.2 General Service 10-100 kW	187,214	59,834	882	10,584
9	2.3 General Service 110-1,000 kVa	150,231	45,903	76	912
10	2.4 General Service Over 1,000 kVa	58,462	21,223	7	84
11	4.1 Street and Area Lighting	-	2,867	850	10,200
12	Subtotal Rural	395,907	362,947	22,801	273,612
13	Total Island Interconnected	2,691,903	6,541,694	22,806	273,672

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	23,287	2,680	32,160
2	2.1 General Service 0-10 kW	-	4,598	472	5,664
3	2.2 GS 10-100 kW	10,438	8,343	134	1,608
4	2.3 GS 110-1,000 kVa	12,581	3,681	8	96
5	2.4 General Service Over 1,000 kVa	6,049	2,091	1	12
6	Subtotal Metered Demand Classes	29,068	14,115	143	1,716
7	4.1 Street and Area Lighting	-	338	122	1,464
8	Total Isolated Systems	29,068	42,339	3,417	41,004
	Island Isolated				
9	1.2 Domestic Diesel	-	5,916	812	9,744
10	2.1 General Service 0-10 kW	-	964	80	960
11	2.2 GS 10-100 kW	974	995	50	600
12	2.3 GS 110-1,000 kVa	3,017	1,189	1	12
13	2.4 General Service Over 1,000 kVa	-	-	-	-
14	4.1 Street and Area Lighting	-	103	37	444
15	Total Island Isolated	3,991	9,168	980	11,760
	Labrador Isolated				
16	1.2 Domestic Diesel	-	17,371	1,868	22,416
17	2.1 General Service 0-10 kW	-	3,634	392	4,704
18	2.2 GS 10-100 kW	9,464	7,348	84	1,008
19	2.3 GS 110-1,000 kVa	9,564	2,491	7	84
20	2.4 General Service Over 1,000 kVa	6,049	2,091	1	12
21	4.1 Street and Area Lighting	-	235	85	1,020
22	Total Labrador Isolated	25,077	33,171	2,437	29,244

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4	5
		Units				
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)	
L'Anse au Loup						
1	1.1 Domestic	-	8,129	726	8,712	
2	1.12 Domestic All Electric	-	494	28	336	
3	2.1 General Service 0-10 kW	-	1,048	135	1,620	
4	2.2 General Service 10-100 kW	12,710	3,559	56	672	
5	2.3 General Service 110-1,000 kVa	5,068	1,364	4	48	
6	4.1 Street and Area Lighting	-	114	29	348	
7	Total L'Anse au Loup	17,779	14,708	978	11,736	
Labrador Interconnected						
8	Industrial - IOCC Firm	600,167	264,056	1	12	
9	Industrial - IOCC Non-Firm	-	4,438			
10	CFB - Goose Bay Secondary	-	72,485	1	12	
Rural						
11	1.1 Domestic	-	6,434	606	7,272	
12	1.1A Domestic All Electric	-	251,766	7,173	86,076	
13	Subtotal Domestic	-	258,201	7,779	93,348	
14	2.1 General Service 0-10 kW	-	5,112	411	4,932	
15	2.2 General Service 10-100 kW	-	63,925	634	7,608	
16	2.3 General Service 110-1,000 kVa	-	80,142	120	1,440	
17	2.4 General Service Over 1,000 kVa	-	52,580	3	36	
18	4.1 Street and Area Lighting	-	1,487	273	3,276	
19	Subtotal Rural	-	461,447	9,220	110,640	
20	Total Labrador Interconnected	600,167	802,426	9,222	110,664	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	3,522,522	531,446	2,991,075
2	O&M Overhead	3,790,632	372,783	3,417,850
3	Depreciation	5,999,060	285,850	5,713,211
4	Return (Note 1)	12,121,934	201,129	11,920,805
5	Total	25,434,148	1,391,208	24,042,940
6	Capacity (kW)		118,000	1,591,800
7	Cost (\$/kW)	\$26.89	\$11.79	\$15.10
8	Rate (\$/kWh)	\$0.00580		

Note 1 Gas Turbine Return

Gas Turbine NBV - Sch.2.3A L.10	2,474,422
NBV Including Alloc General, Telecontrol & Feasibility Study	2,638,187
Percent of Total Prod Demand NBV - Schedule 2.3A, L.40, C.3	0.67%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	24,103,729
2	Transmission Energy Output (MWh)	6,573,807
3	Rate (\$/kWh)	\$0.00367

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island 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	18
				Production and	Transmission	Rural Prod &	Distribution											
				Transmission	Demand	Demand	Substations	Primary Lines	Customer	Line Transformers	Customer	Secondary Lines	Customer	Services	Meters	Street Lighting	Accounting	Specifically Assigned
				Energy			Demand	Demand		Demand		Demand		Customer	Customer	Customer	Customer	Customer
				(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Expenses																		
1	Operating & Maintenance	67,676,131	23,789,625	20,646,190	6,408,925	3,040,129	980,069	4,081,391	1,010,701	219,691	388,871	567,285	628,222	334,766	256,321	86,298	2,805,880	1,137,622
2	Fuels-No. 6 Fuel	81,287,961	-	81,287,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	163,591	163,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	51,237	51,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	31,736,517	12,666,135	18,559,798	-	510,584	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	27,878,995	7,364,348	7,087,048	5,713,211	2,003,444	508,596	2,022,740	482,731	116,957	207,024	268,444	297,847	135,270	91,093	47,599	477,542	1,055,100
Expense Credits																		
8	Sundry	(581,775)	(204,506)	(177,484)	(55,094)	(26,134)	(8,425)	(35,086)	(8,688)	(1,889)	(3,343)	(4,877)	(5,400)	(2,878)	(2,203)	(742)	(24,121)	(9,780)
9	Building Rental Income	(4,484)	(1,458)	(1,762)	(561)	(280)	(48)	(153)	(38)	(8)	(15)	(21)	(24)	(13)	(5)	(3)	-	(95)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(56,365)	(19,813)	(17,195)	(5,338)	(2,532)	(816)	(3,399)	(842)	(183)	(324)	(472)	(523)	(279)	(213)	(72)	(2,337)	(947)
12	Pole Attachments	(935,697)	-	-	-	-	-	(541,159)	(184,942)	-	-	(95,785)	(113,811)	-	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	(119,361)	-	-	(119,361)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(18,747)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,747)	-
16	Meter Test Revenues	(44,585)	-	-	-	-	-	-	-	-	-	-	-	-	(44,585)	-	-	-
17	Total Expense Credits	(1,761,014)	(225,778)	(196,441)	(180,354)	(28,946)	(9,289)	(579,797)	(194,511)	(2,080)	(3,681)	(101,156)	(119,758)	(3,169)	(47,007)	(817)	(45,205)	(10,822)
18	Subtotal Expenses	207,033,417	43,809,157	127,384,556	11,941,782	5,525,211	1,479,376	5,524,334	1,298,921	334,568	592,214	734,574	806,312	466,867	300,407	133,080	3,238,217	2,181,900
19	Disposal Gain / Loss	1,951,614	608,379	832,021	241,143	117,643	17,039	47,621	11,811	3,391	6,002	6,458	7,231	3,142	2,021	1,514	4,919	41,279
20	Subtotal Revenue Requirement Ex. Return	208,985,031	44,417,536	128,216,577	12,182,924	5,642,855	1,496,414	5,571,955	1,310,732	337,959	598,215	741,032	813,543	470,008	302,427	134,594	3,243,136	2,223,179
21	Return on Debt	91,741,805	28,385,633	39,533,834	11,223,291	5,476,596	795,604	2,229,943	553,062	158,066	279,790	302,546	338,687	147,778	94,489	70,475	230,858	1,921,152
22	Return on Equity	5,038,023	1,764,132	2,456,979	697,514	-	-	-	-	-	-	-	-	-	-	-	-	119,397
23	Total Revenue Reqmt	305,764,859	74,567,301	170,207,391	24,103,729	11,119,451	2,292,018	7,801,898	1,863,795	496,025	878,006	1,043,578	1,152,230	617,787	396,917	205,068	3,473,994	4,263,728

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

		19	20	21
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	784,387	509,759	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	(6,743)	(4,382)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(653)	(425)	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	(7,396)	(4,807)	
18	Subtotal Expenses	776,991	504,952	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	Subtotal Revenue Requirement Ex. Return	776,991	504,952	
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	776,991	504,952	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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		Rural Prod & Transmission Demand	Distribution											Accounting Customer	Specifically Assigned Customer
				Transmission Energy (\$)	Transmission Demand (\$)		Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
	Production Hydraulic	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Bay D'Espoir	185,316,722	75,169,783	110,146,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	169,841,819	68,892,718	100,949,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	79,457,887	32,230,400	47,227,486	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	263,912,400	107,050,447	156,861,953	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	21,860,684	8,867,321	12,993,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	104,195,800	42,264,808	61,930,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Hydraulic	2,118,835	859,460	1,259,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	826,704,146	335,334,939	491,369,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	182,132,899	107,877,316	74,255,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	22,895,064	22,895,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	6,429,272	6,429,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	1,038,161,382	472,536,592	565,624,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
14	Lines	235,891,149	-	-	136,756,133	79,449,404	-	-	-	-	-	-	-	-	-	-	-	19,685,612	
15	Lines - Hydraulic	53,876,470	21,853,843	32,022,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	94,002,076	-	-	60,958,679	19,148,596	-	-	-	-	-	-	-	-	-	-	-	13,894,801	
17	Term Stns - Hydraulic	33,324,554	13,517,396	19,807,158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	8,162,957	4,834,919	3,328,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	1,063,536	1,063,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	8,854,018	-	-	-	-	8,854,018	-	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	145,407,141	19,415,851	23,135,196	60,958,679	19,148,596	8,854,018	-	-	-	-	-	-	-	-	-	-	13,894,801	
22	Subtotal Transmission	435,174,760	41,269,694	55,157,822	197,714,812	98,598,000	8,854,018	-	-	-	-	-	-	-	-	-	-	33,580,413	
Distribution																			
23	Substations	7,979,453	-	-	-	-	7,979,453	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	863,900	-	-	-	-	-	651,337	82,978	-	-	75,548	54,037	-	-	-	-	-	
25	Poles	60,800,289	-	-	-	-	-	35,163,725	12,017,299	-	-	6,224,004	7,395,261	-	-	-	-	-	
26	Primary Conductor & Eqpt	11,261,003	-	-	-	-	-	9,988,509	1,272,493	-	-	-	-	-	-	-	-	-	
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-	
28	Transformers	8,051,991	-	-	-	-	-	-	-	2,906,769	5,145,222	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	2,069,133	-	-	-	-	-	-	-	-	-	1,206,305	862,829	-	-	-	-	-	
30	Services	4,429,353	-	-	-	-	-	-	-	-	-	-	-	4,429,353	-	-	-	-	
31	Meters	1,853,621	-	-	-	-	-	-	-	-	-	-	-	-	1,853,621	-	-	-	
32	Street Lighting	1,141,820	-	-	-	-	-	-	-	-	-	-	-	-	-	1,141,820	-	-	
33	Subtotal Distribution	106,648,619	-	-	-	-	7,979,453	54,001,629	13,372,770	2,906,769	5,145,222	7,505,857	8,312,126	4,429,353	1,853,621	1,141,820	-	-	
34	Subttl Prod, Trans, & Dist	1,579,984,761	513,806,286	620,782,613	197,714,812	98,598,000	16,833,471	54,001,629	13,372,770	2,906,769	5,145,222	7,505,857	8,312,126	4,429,353	1,853,621	1,141,820	-	33,580,413	
35	General	144,641,626	54,151,447	47,322,048	11,584,279	5,404,061	1,909,561	8,038,708	1,990,677	432,703	765,920	1,117,325	1,237,347	659,356	567,354	169,972	7,205,991	2,084,877	
36	Telecontrol - Custmr & Spec	46,472	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,472	
37	Feasibility Studies	117,410	52,467	-	57,411	-	7,532	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	38,885	12,645	15,278	4,866	2,427	414	1,329	329	72	127	185	205	109	46	28	-	826	
39	Software - General	1,443,551	469,439	567,177	180,642	90,084	15,380	49,339	12,218	2,656	4,701	6,858	7,594	4,047	1,694	1,043	-	30,681	
40	Total Plant	1,726,272,705	568,492,284	668,687,116	209,542,009	104,094,572	18,766,359	62,091,005	15,375,994	3,342,199	5,915,970	8,630,224	9,557,272	5,092,865	2,422,715	1,312,863	7,205,991	35,743,269	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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		
			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		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
	Production Hydraulic																			
1	Bay D'Espoir	147,014,552	59,633,324	87,381,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2	Upper Salmon	163,569,033	66,348,296	97,220,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Hinds Lake	73,516,371	29,820,351	43,696,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Cat Arm	258,348,442	104,793,546	153,554,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Paradise River	21,116,304	8,565,379	12,550,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Granite Canal	104,045,679	42,203,915	61,841,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	Other Small Hydraulic	777,769	315,485	462,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8	Subtotal Hydraulic	768,388,151	311,680,297	456,707,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	Holyrood	37,034,464	21,935,513	15,098,951	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Gas Turbines	2,474,422	2,474,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Diesel	758,677	758,677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Subtotal Production	808,655,714	336,848,909	471,806,805	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Transmission																			
14	Lines	186,500,109	-	-	110,670,945	58,140,480	-	-	-	-	-	-	-	-	-	-	-	17,688,684		
15	Lines - Hydraulic	51,963,632	21,077,941	30,885,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Terminal Stations	64,679,825	-	-	40,693,021	15,841,281	-	-	-	-	-	-	-	-	-	-	-	8,145,523		
17	Term Stns - Hydraulic	25,870,091	10,493,652	15,376,439	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	Term Stns - Holyrood	2,761,209	1,635,464	1,125,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	Term Stns - Gas Tur/Dsl	866,111	866,111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	Term Stns - Distribution	6,558,749	-	-	-	-	6,558,749	-	-	-	-	-	-	-	-	-	-	-		
21	Subtotal Term Stns	100,735,985	12,995,227	16,502,184	40,693,021	15,841,281	6,558,749	-	-	-	-	-	-	-	-	-	-	8,145,523		
22	Subtotal Transmission	339,199,726	34,073,168	47,387,875	151,363,966	73,981,761	6,558,749	-	-	-	-	-	-	-	-	-	-	25,834,208		
	Distribution																			
23	Substations	3,649,269	-	-	-	-	3,649,269	-	-	-	-	-	-	-	-	-	-	-		
24	Land & Land Improvements	490,442	-	-	-	-	-	369,769	47,107	-	-	42,889	30,677	-	-	-	-	-		
25	Poles	31,013,617	-	-	-	-	-	17,936,663	6,129,903	-	-	3,174,802	3,772,248	-	-	-	-	-		
26	Primary Conductor & Eqpt	5,387,765	-	-	-	-	-	4,778,947	608,817	-	-	-	-	-	-	-	-	-		
27	Submarine Conductor	4,268,692	-	-	-	-	-	4,268,692	-	-	-	-	-	-	-	-	-	-		
28	Transformers	5,566,506	-	-	-	-	-	-	-	2,009,509	3,556,997	-	-	-	-	-	-	-		
29	Secondary Conductor&Eqpt	823,029	-	-	-	-	-	-	-	-	-	479,826	343,203	-	-	-	-	-		
30	Services	1,747,590	-	-	-	-	-	-	-	-	-	-	-	1,747,590	-	-	-	-		
31	Meters	1,060,515	-	-	-	-	-	-	-	-	-	-	-	-	1,060,515	-	-	-		
32	Street Lighting	907,760	-	-	-	-	-	-	-	-	-	-	-	-	-	907,760	-	-		
33	Subtotal Distribution	54,915,185	-	-	-	-	3,649,269	27,354,072	6,785,828	2,009,509	3,556,997	3,697,517	4,146,129	1,747,590	1,060,515	907,760	-	-		
34	Subttl Prod, Trans, & Dist	1,202,770,625	370,922,077	519,194,680	151,363,966	73,981,761	10,208,018	27,354,072	6,785,828	2,009,509	3,556,997	3,697,517	4,146,129	1,747,590	1,060,515	907,760	-	25,834,208		
35	General	64,181,971	24,028,675	20,998,259	5,140,303	2,397,949	847,331	3,567,024	883,325	192,004	339,863	495,792	549,049	292,577	251,753	75,422	3,197,521	925,124		
36	Telecontrol - Custmr & Spec	41,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,437		
37	Feasibility Studies	117,410	52,467	-	57,411	-	7,532	-	-	-	-	-	-	-	-	-	-	-		
38	Feasibility Studies - General	36,293	11,192	15,666	4,567	2,232	308	825	205	61	107	112	125	53	32	27	-	780		
39	Software - General	1,479,772	456,346	638,767	186,224	91,020	12,559	33,654	8,349	2,472	4,376	4,549	5,101	2,150	1,305	1,117	-	31,784		
40	Total Net Book Value	1,268,627,508	395,470,758	540,847,372	156,752,471	76,472,962	11,075,749	30,955,575	7,677,706	2,204,045	3,901,343	4,197,970	4,700,404	2,042,369	1,313,604	984,326	3,197,521	26,833,333		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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
			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	Hydraulic	6,659,679	2,701,357	3,958,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	15,159,476	8,978,958	6,180,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	483,161	483,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	140,331	140,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,189,444	996,562	1,192,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Production	24,632,092	13,300,370	11,331,722	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
8	Transmission Lines	2,623,220	197,839	289,896	1,238,031	719,243	-	-	-	-	-	-	-	-	-	-	-	178,211
9	Terminal Stations	2,560,663	341,919	407,418	1,073,501	337,213	155,922	-	-	-	-	-	-	-	-	-	-	244,692
10	Other	1,495,690	141,843	189,577	679,543	338,880	30,431	-	-	-	-	-	-	-	-	-	-	115,415
11	Subtotal Transmission	6,679,574	681,602	886,890	2,991,075	1,395,335	186,353	-	-	-	-	-	-	-	-	-	-	538,318
Distribution																		
12	Other	4,027,897	-	-	-	-	306,698	2,075,605	513,995	111,724	197,762	288,495	319,485	170,246	-	43,887	-	-
13	Meters	146,492	-	-	-	-	-	-	-	-	-	-	-	-	146,492	-	-	-
14	Subtotal Distribution	4,174,388	-	-	-	-	306,698	2,075,605	513,995	111,724	197,762	288,495	319,485	170,246	146,492	43,887	-	-
15	Subttl Prod, Trans, & Dist	35,486,054	13,981,972	12,218,612	2,991,075	1,395,335	493,051	2,075,605	513,995	111,724	197,762	288,495	319,485	170,246	146,492	43,887	-	538,318
16	Customer Accounting	1,860,596	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,860,596	-
Administrative & General:																		
Plant-Related:																		
17	Production	1,550,809	705,877	844,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	660,870	660,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	2,420,021	229,502	306,734	1,099,499	548,307	49,237	-	-	-	-	-	-	-	-	-	-	186,742
20	Distribution	1,378,036	-	-	-	-	103,105	697,770	172,793	37,559	66,483	96,985	107,403	57,233	23,951	14,754	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	191,582	63,091	74,211	23,255	11,552	2,083	6,891	1,706	371	657	958	1,061	565	269	146	800	3,967
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,815,134	224,351	175,294	628,347	313,349	53,498	171,620	42,499	9,238	16,352	23,854	26,416	14,077	5,891	3,629	-	106,720
24	Property Insurance	856,223	349,928	407,584	46,484	15,733	12,010	5,151	1,276	277	491	716	793	422	364	109	4,617	10,269
Revenue-Related:																		
25	Municipal Tax	784,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	509,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	18,865,393	7,062,893	6,172,145	1,510,920	704,844	249,061	1,048,477	259,641	56,437	99,898	145,731	161,385	85,999	73,999	22,169	939,867	271,927
28	Prod, Trans, and Distn Expense-Related	1,297,266	511,140	446,677	109,345	51,009	18,025	75,878	18,790	4,084	7,230	10,547	11,679	6,224	5,355	1,604	-	19,679
29	Subtotal Admin & General	30,329,482	9,807,653	8,427,577	3,417,850	1,644,794	487,018	2,005,786	496,706	107,966	191,109	278,791	308,738	164,520	109,829	42,411	945,284	599,305
30	Total Operating & Maintenance Expenses	67,676,131	23,789,625	20,646,190	6,408,925	3,040,129	980,069	4,081,391	1,010,701	219,691	388,871	567,285	628,222	334,766	256,321	86,298	2,805,880	1,137,622

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	784,387	-	Revenue-related
26	PUB Assessment	-	509,759	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	784,387	509,759	
30	Total Operating & Maintenance Expenses	784,387	509,759	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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
			Production and		Rural Prod &	Distribution											
Line	Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Accounting				Specifically
No. Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer
Production																	
Hydraulic																	
1 Bay D'Espeir	1,473,416	597,660	875,756	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Upper Salmon	575,369	233,386	341,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Hinds Lake	435,110	176,493	258,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Cat Arm	845,213	342,843	502,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Paradise River	100,363	40,710	59,653	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Granite Canal	154,512	62,674	91,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Other Small Hydraulic	26,458	10,732	15,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Subtotal Hydraulic	3,610,441	1,464,498	2,145,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Holyrood	2,220,673	1,315,305	905,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Gas Turbines	142,519	142,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Diesel	85,089	85,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Subtotal Production	6,058,722	3,007,411	3,051,311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
14 Lines	4,391,848	-	-	2,585,026	1,409,226	-	-	-	-	-	-	-	-	-	-	-	397,596
15 Lines - Hydraulic	259,418	105,227	154,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Terminal Stations	2,900,961	-	-	2,208,999	195,822	-	-	-	-	-	-	-	-	-	-	-	496,141
17 Term Stns - Hydraulic	865,658	351,136	514,522	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Term Stns - Holyrood	329,370	195,086	134,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 Term Stns - Gas Tur/Dsl	12,864	12,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Term Stns - Distribution	137,024	-	-	-	-	137,024	-	-	-	-	-	-	-	-	-	-	-
21 Subtotal Term Stns	4,245,878	559,086	648,807	2,208,999	195,822	137,024	-	-	-	-	-	-	-	-	-	-	496,141
22 Subtotal Transmission	8,897,144	664,313	802,997	4,794,024	1,605,048	137,024	-	-	-	-	-	-	-	-	-	-	893,737
Distribution																	
23 Substations	235,167	-	-	-	-	235,167	-	-	-	-	-	-	-	-	-	-	-
24 Land & Land Improvements	23,920	-	-	-	-	-	18,034	2,297	-	-	2,092	1,496	-	-	-	-	-
25 Poles	1,547,597	-	-	-	-	-	895,050	305,886	-	-	158,424	188,237	-	-	-	-	-
26 Primary Conductor & Eqpt	301,233	-	-	-	-	-	267,194	34,039	-	-	-	-	-	-	-	-	-
27 Submarine Conductor	273,268	-	-	-	-	-	273,268	-	-	-	-	-	-	-	-	-	-
28 Transformers	238,563	-	-	-	-	-	-	-	86,121	152,442	-	-	-	-	-	-	-
29 Secondary Conductor&Eqpt	49,957	-	-	-	-	-	-	-	-	-	29,125	20,832	-	-	-	-	-
30 Services	89,333	-	-	-	-	-	-	-	-	-	-	-	89,333	-	-	-	-
31 Meters	52,185	-	-	-	-	-	-	-	-	-	-	-	-	52,185	-	-	-
32 Street Lighting	35,446	-	-	-	-	-	-	-	-	-	-	-	-	-	35,446	-	-
33 Subtotal Distribution	2,846,669	-	-	-	-	235,167	1,453,546	342,222	86,121	152,442	189,641	210,565	89,333	52,185	35,446	-	-
34 Subtl Prod, Trans, & Dist	17,802,535	3,671,724	3,854,308	4,794,024	1,605,048	372,192	1,453,546	342,222	86,121	152,442	189,641	210,565	89,333	52,185	35,446	-	893,737
35 General	9,585,424	3,588,625	3,136,040	767,692	358,128	126,547	532,726	131,922	28,675	50,758	74,045	81,999	43,696	37,599	11,264	477,542	138,165
36 Telecontrol - Custmr & Spec	775	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	775
37 Feasibility Studies	43,617	11,879	-	31,218	-	519	-	-	-	-	-	-	-	-	-	-	-
38 Feasibility Studies - General	5,185	1,069	1,122	1,396	467	108	423	100	25	44	55	61	26	15	10	-	260
39 Software - General	441,460	91,050	95,578	118,880	39,801	9,229	36,044	8,486	2,136	3,780	4,703	5,222	2,215	1,294	879	-	22,163
40 Total Deprecn Expense	27,878,995	7,364,348	7,087,048	5,713,211	2,003,444	508,596	2,022,740	482,731	116,957	207,024	268,444	297,847	135,270	91,093	47,599	477,542	1,055,100

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	
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 Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)		
1	Average Net Book Value	1,268,627,508	395,470,758	540,847,372	156,752,471	76,472,962	11,075,749	30,955,575	7,677,706	2,204,045	3,901,343	4,197,970	4,700,404	2,042,369	1,313,604	984,326	3,197,521	26,833,333	
2	Cash Working Capital	2,753,120	858,233	1,173,723	340,177	165,958	24,036	67,178	16,662	4,783	8,467	9,110	10,201	4,432	2,851	2,136	6,939	58,233	
3	Fuel Inventory - No. 6 Fuel	12,705,671	-	12,705,671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	46,525	46,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	619,462	619,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	16,988,374	5,594,573	6,580,598	2,062,118	1,024,402	184,681	611,042	151,316	32,891	58,219	84,931	94,054	50,119	23,842	12,920	70,915	351,752	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	77,130,370	24,043,942	32,882,590	9,530,281	4,649,425	673,386	1,882,046	466,791	134,002	237,195	255,229	285,776	124,173	79,865	59,845	194,404	1,631,420	
8	Total Rate Base	1,378,871,030	426,633,493	594,189,954	168,685,047	82,312,747	11,957,852	33,515,841	8,312,476	2,375,721	4,205,224	4,547,240	5,090,435	2,221,093	1,420,162	1,059,227	3,469,779	28,874,738	
9	Less: Rural Asset Portion	(160,487,798)	-	-	-	(82,312,747)	(11,957,852)	(33,515,841)	(8,312,476)	(2,375,721)	(4,205,224)	(4,547,240)	(5,090,435)	(2,221,093)	(1,420,162)	(1,059,227)	(3,469,779)	-	
10	Rate Base Available for Equity Return	1,218,383,232	426,633,493	594,189,954	168,685,047	-	-	-	-	-	-	-	-	-	-	-	-	28,874,738	
11	Return on Debt	91,741,805	28,385,633	39,533,834	11,223,291	5,476,596	795,604	2,229,943	553,062	158,066	279,790	302,546	338,687	147,778	94,489	70,475	230,858	1,921,152	
12	Return on Equity	5,038,023	1,764,132	2,456,979	697,514	-	-	-	-	-	-	-	-	-	-	-	-	119,397	
13	Return on Rate Base	96,779,828	30,149,765	41,990,814	11,920,805	5,476,596	795,604	2,229,943	553,062	158,066	279,790	302,546	338,687	147,778	94,489	70,475	230,858	2,040,549	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	19 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 Actual Cost of Service
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											
						Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned Customer
							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 (Rural Cust)	
Amounts																	
1 Newfoundland Power	-	1,046,770	4,836,171	1,016,301	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Industrial - Firm	-	162,663	1,470,709	157,928	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Industrial - Non-Firm	-	-	39,117	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
4 1.1 Domestic	-	27,715	124,922	26,908	26,908	25,472	25,472	12,335	23,348	12,335	23,348	12,335	12,335	12,335	-	12,335	-
5 1.12 Domestic All Electric	-	28,144	119,700	27,325	27,325	25,867	25,867	6,708	23,710	6,708	23,710	6,708	6,708	6,708	-	6,708	-
6 1.3 Special	-	3	109	3	3	3	3	2	2	2	2	2	2	2	-	2	-
7 2.1 GS 0-10 kW	-	2,578	16,224	2,503	2,503	2,369	2,369	1,941	2,172	1,941	2,172	1,941	3,882	3,882	-	1,941	-
8 2.2 GS 10-100 kW	-	12,794	66,968	12,421	12,421	11,758	11,758	882	10,750	882	10,750	882	7,119	7,119	-	882	-
9 2.3 GS 110-1,000 kVa	-	10,065	51,203	9,772	9,772	9,250	9,250	76	7,944	76	7,944	76	651	651	-	76	-
10 2.4 GS Over 1,000 kVa	-	1,660	23,419	1,611	1,611	1,525	1,525	7	1,035	7	1,035	7	60	60	-	7	-
11 4.1 Street and Area Lighting	-	811	3,209	787	787	745	745	850	683	850	683	850	-	-	1	850	-
12 Subtotal Rural	-	83,769	405,755	81,330	81,330	76,990	76,990	22,801	69,644	22,801	69,644	22,801	30,757	30,757	1	22,801	-
13 Total	-	1,293,202	6,751,751	1,255,559	81,330	76,990	76,990	22,801	69,644	22,801	69,644	22,801	30,757	30,757	1	22,801	-
Ratios Excluding Return on Equity																	
14 Newfoundland Power	-	0.8094	0.7163	0.8094	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Industrial - Firm	-	0.1258	0.2178	0.1258	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Industrial - Non-Firm	-	-	0.0058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
17 1.1 Domestic	-	0.0214	0.0185	0.0214	0.3308	0.3308	0.3308	0.5410	0.3353	0.5410	0.3353	0.5410	0.4010	0.4010	-	0.5410	-
18 1.12 Domestic All Electric	-	0.0218	0.0177	0.0218	0.3360	0.3360	0.3360	0.2942	0.3404	0.2942	0.3404	0.2942	0.2181	0.2181	-	0.2942	-
19 1.3 Special	-	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0001	0.0000	0.0001	0.0000	0.0001	0.0001	0.0001	-	0.0001	-
20 2.1 GS 0-10 kW	-	0.0020	0.0024	0.0020	0.0308	0.0308	0.0308	0.0851	0.0312	0.0851	0.0312	0.0851	0.1262	0.1262	-	0.0851	-
21 2.2 GS 10-100 kW	-	0.0099	0.0099	0.0099	0.1527	0.1527	0.1527	0.0387	0.1544	0.0387	0.1544	0.0387	0.2315	0.2315	-	0.0387	-
22 2.3 GS 110-1,000 kVa	-	0.0078	0.0076	0.0078	0.1201	0.1201	0.1201	0.0033	0.1141	0.0033	0.1141	0.0033	0.0212	0.0212	-	0.0033	-
23 2.4 GS Over 1,000 kVa	-	0.0013	0.0035	0.0013	0.0198	0.0198	0.0198	0.0003	0.0149	0.0003	0.0149	0.0003	0.0020	0.0020	-	0.0003	-
24 4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0097	0.0097	0.0097	0.0373	0.0098	0.0373	0.0098	0.0373	-	-	1.0000	0.0373	-
25 Subtotal Rural	-	0.0648	0.0601	0.0648	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
26 Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	-	257,850,650
2	Industrial - Firm	-	50,621,788
3	Industrial - Non-Firm	-	2,233,162
	Rural		
4	1.1 Domestic	9,997,990	9,997,990
5	1.12 Domestic All Electric	8,836,170	8,836,170
6	1.3 Special	9,409	9,409
7	2.1 GS 0-10 kW	1,590,089	1,590,089
8	2.2 GS 10-100 kW	5,181,075	5,181,075
9	2.3 GS 110-1,000 kVa	3,537,454	3,537,454
10	2.4 GS Over 1,000 kVa	1,503,905	1,503,905
11	4.1 Street and Area Lighting	760,463	760,463
12	Subtotal Rural	<u>31,416,557</u>	<u>31,416,557</u>
13	Total	<u>31,416,557</u>	<u>342,122,157</u>
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.7537
15	Industrial - Firm	-	0.1480
16	Industrial - Non-Firm	-	0.0065
	Rural		
17	1.1 Domestic	0.3182	0.0292
18	1.12 Domestic All Electric	0.2813	0.0258
19	1.3 Special	0.0003	0.0000
20	2.1 GS 0-10 kW	0.0506	0.0046
21	2.2 GS 10-100 kW	0.1649	0.0151
22	2.3 GS 110-1,000 kVa	0.1126	0.0103
23	2.4 GS Over 1,000 kVa	0.0479	0.0044
24	4.1 Street and Area Lighting	0.0242	0.0022
25	Subtotal Rural	<u>1.0000</u>	<u>0.0918</u>
26	Total	<u>1.0000</u>	<u>1.0000</u>

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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		
			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		
	Allocated Rev Reqmt Excl Return		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1	Newfoundland Power	139,999,994	35,953,367	91,839,474	9,861,356	-	-	-	-	-	-	-	-	-	-	-	-	1,965,224		
2	Industrial - Firm	35,380,986	5,586,970	27,928,942	1,532,405	-	-	-	-	-	-	-	-	-	-	-	-	257,955		
3	Industrial - Non-Firm	746,127	-	742,831	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Rural																			
4	1.1 Domestic	11,951,641	951,917	2,372,289	261,093	1,866,930	495,086	1,843,473	709,087	113,301	323,626	248,432	440,115	188,493	121,286	-	1,754,488	-		
5	1.12 Domestic All Electric	10,298,023	966,666	2,273,114	265,139	1,895,857	502,758	1,872,037	385,614	115,057	175,994	252,282	239,342	102,506	65,958	-	954,123	-		
6	1.3 Special	3,480	99	2,061	27	193	51	191	115	12	52	26	71	31	20	-	284	-		
7	2.1 GS 0-10 kW	1,492,785	88,547	308,104	24,287	173,661	46,053	171,479	111,580	10,539	50,925	23,109	69,255	59,321	38,170	-	276,081	-		
8	2.2 GS 10-100 kW	4,484,906	439,423	1,271,739	120,526	861,812	228,542	850,983	50,702	52,165	23,140	114,381	31,470	108,786	69,999	-	125,453	-		
9	2.3 GS 110-1,000 kVa	3,192,128	345,692	972,348	94,817	677,983	179,793	669,465	4,369	38,550	1,994	84,527	2,712	9,955	6,405	-	10,810	-		
10	2.4 GS Over 1,000 kVa	828,011	57,008	444,730	15,636	111,806	29,650	110,401	402	5,020	184	11,008	250	917	590	-	996	-		
11	4.1 Street and Area Lighting	606,949	27,846	60,945	7,638	54,613	14,483	53,927	48,863	3,314	22,301	7,267	30,328	-	-	134,594	120,901	-		
12	Subtotal Rural	32,857,924	2,877,199	7,705,331	789,163	5,642,855	1,496,414	5,571,955	1,310,732	337,959	598,215	741,032	813,543	470,008	302,427	134,594	3,243,136	-		
13	Total	208,985,031	44,417,536	128,216,577	12,182,924	5,642,855	1,496,414	5,571,955	1,310,732	337,959	598,215	741,032	813,543	470,008	302,427	134,594	3,243,136	2,223,179		
	Allocated Return on Debt																			
14	Newfoundland Power	62,171,084	22,976,490	28,317,450	9,084,590	-	-	-	-	-	-	-	-	-	-	-	-	1,792,553		
15	Industrial - Firm	13,722,236	3,570,430	8,611,509	1,411,699	-	-	-	-	-	-	-	-	-	-	-	-	128,599		
16	Industrial - Non-Firm	229,042	-	229,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Rural																			
17	1.1 Domestic	5,403,503	608,335	731,463	240,527	1,811,923	263,224	737,773	299,198	52,992	151,362	101,429	183,225	59,265	37,894	-	124,891	-		
18	1.12 Domestic All Electric	5,041,638	617,761	700,884	244,254	1,839,998	267,303	749,205	162,710	53,813	82,314	103,001	99,641	32,229	20,607	-	67,918	-		
19	1.3 Special	1,170	63	636	25	188	27	76	49	5	25	11	30	10	6	-	20	-		
20	2.1 GS 0-10 kW	599,942	56,587	95,000	22,374	168,544	24,485	68,627	47,081	4,929	23,818	9,435	28,832	18,652	11,926	-	19,652	-		
21	2.2 GS 10-100 kW	2,263,894	280,820	392,123	111,032	836,419	121,510	340,571	21,394	24,398	10,823	46,699	13,101	34,204	21,870	-	8,930	-		
22	2.3 GS 110-1,000 kVa	1,691,948	220,919	299,810	87,349	658,007	95,591	267,925	1,843	18,030	933	34,511	1,129	3,130	2,001	-	769	-		
23	2.4 GS Over 1,000 kVa	364,167	36,432	137,126	14,405	108,512	15,764	44,184	170	2,348	86	4,494	104	288	184	-	71	-		
24	4.1 Street and Area Lighting	253,180	17,795	18,791	7,036	53,004	7,700	21,582	20,618	1,550	10,430	2,967	12,626	-	-	70,475	8,606	-		
25	Subtotal Rural	15,619,444	1,838,713	2,375,834	727,002	5,476,596	795,604	2,229,943	553,062	158,066	279,790	302,546	338,687	147,778	94,489	70,475	230,858	-		
26	Total	91,741,805	28,385,633	39,533,834	11,223,291	5,476,596	795,604	2,229,943	553,062	158,066	279,790	302,546	338,687	147,778	94,489	70,475	230,858	1,921,152		
	Allocated Return on Equity																			
27	Newfoundland Power	3,863,857	1,427,961	1,759,895	564,596	-	-	-	-	-	-	-	-	-	-	-	-	111,405		
28	Industrial - Firm	852,820	221,898	535,195	87,735	-	-	-	-	-	-	-	-	-	-	-	-	7,992		
29	Industrial - Non-Firm	14,235	-	14,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Rural																			
30	1.1 Domestic	98,215	37,807	45,460	14,948	-	-	-	-	-	-	-	-	-	-	-	-	-		
31	1.12 Domestic All Electric	97,132	38,393	43,559	15,180	-	-	-	-	-	-	-	-	-	-	-	-	-		
32	1.3 Special	45	4	39	2	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	2.1 GS 0-10 kW	10,811	3,517	5,904	1,391	-	-	-	-	-	-	-	-	-	-	-	-	-		
34	2.2 GS 10-100 kW	48,723	17,453	24,370	6,901	-	-	-	-	-	-	-	-	-	-	-	-	-		
35	2.3 GS 110-1,000 kVa	37,791	13,730	18,633	5,429	-	-	-	-	-	-	-	-	-	-	-	-	-		
36	2.4 GS Over 1,000 kVa	11,682	2,264	8,522	895	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	4.1 Street and Area Lighting	2,711	1,106	1,168	437	-	-	-	-	-	-	-	-	-	-	-	-	-		
38	Subtotal Rural	307,111	114,274	147,655	45,182	-	-	-	-	-	-	-	-	-	-	-	-	-		
39	Total	5,038,023	1,764,132	2,456,979	697,514	-	-	-	-	-	-	-	-	-	-	-	-	119,397		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	-	380,572
2	Industrial - Firm	-	74,715
3	Industrial - Non-Firm	-	3,296
	Rural		
4	1.1 Domestic	247,269	14,756
5	1.12 Domestic All Electric	218,535	13,042
6	1.3 Special	233	14
7	2.1 GS 0-10 kW	39,326	2,347
8	2.2 GS 10-100 kW	128,138	7,647
9	2.3 GS 110-1,000 kVa	87,488	5,221
10	2.4 GS Over 1,000 kVa	37,194	2,220
11	4.1 Street and Area Lighting	18,808	1,122
12	Subtotal Rural	776,991	46,369
13	Total	776,991	504,952
	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 Actual Cost of Service
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	
			Production and		Rural Prod &		Distribution												Specifically
Line		Total	Production	Transmission	Transmission		Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
	Total Revenue Requirement	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
40	Newfoundland Power	206,034,934	60,357,818	121,916,820	19,510,542	-	-	-	-	-	-	-	-	-	-	-	-	3,869,182	
41	Industrial - Firm	49,956,043	9,379,298	37,075,645	3,031,839	-	-	-	-	-	-	-	-	-	-	-	-	394,546	
42	Industrial - Non-Firm	989,403	-	986,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural																		
43	1.1 Domestic	17,453,360	1,598,059	3,149,212	516,569	3,678,853	758,311	2,581,246	1,008,285	166,293	474,988	349,862	623,339	247,758	159,180	-	1,879,379	-	
44	1.12 Domestic All Electric	15,436,794	1,622,821	3,017,557	524,573	3,735,856	770,060	2,621,241	548,324	168,870	258,307	355,282	338,983	134,735	86,565	-	1,022,041	-	
45	1.3 Special	4,695	166	2,736	54	381	79	268	163	17	77	36	101	40	26	-	305	-	
46	2.1 GS 0-10 kW	2,103,538	148,651	409,008	48,051	342,206	70,538	240,107	158,661	15,469	74,743	32,544	98,087	77,973	50,096	-	295,734	-	
47	2.2 GS 10-100 kW	6,797,523	737,696	1,688,233	238,459	1,698,231	350,051	1,191,554	72,096	76,563	33,963	161,079	44,571	142,991	91,869	-	134,383	-	
48	2.3 GS 110-1,000 kVa	4,921,868	580,342	1,290,791	187,594	1,335,990	275,384	937,390	6,212	56,580	2,927	119,038	3,841	13,084	8,407	-	11,579	-	
49	2.4 GS Over 1,000 kVa	1,203,861	95,704	590,378	30,936	220,318	45,413	154,585	572	7,368	270	15,502	354	1,205	774	-	1,067	-	
50	4.1 Street and Area Lighting	862,840	46,748	80,904	15,111	107,616	22,183	75,508	69,481	4,865	32,731	10,234	42,954	-	-	205,068	129,507	-	
51	Subtotal Rural	48,784,479	4,830,185	10,228,819	1,561,348	11,119,451	2,292,018	7,801,898	1,863,795	496,025	878,006	1,043,578	1,152,230	617,787	396,917	205,068	3,473,994	-	
52	Total	305,764,859	74,567,301	170,207,391	24,103,729	11,119,451	2,292,018	7,801,898	1,863,795	496,025	878,006	1,043,578	1,152,230	617,787	396,917	205,068	3,473,994	4,263,728	
	Re-classification of Revenue-Related																		
53	Newfoundland Power	-	111,695	225,612	36,105	-	-	-	-	-	-	-	-	-	-	-	-	7,160	
54	Industrial - Firm	-	14,049	55,534	4,541	-	-	-	-	-	-	-	-	-	-	-	-	591	
55	Industrial - Non-Firm	-	-	3,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural																		
56	1.1 Domestic	(0)	24,357	47,999	7,873	56,072	11,558	39,343	15,368	2,535	7,240	5,332	9,501	3,776	2,426	-	28,645	-	
57	1.12 Domestic All Electric	-	24,716	45,958	7,989	56,897	11,728	39,922	8,351	2,572	3,934	5,411	5,163	2,052	1,318	-	15,566	-	
58	1.3 Special	(0)	9	152	3	21	4	15	9	1	4	2	6	2	1	-	17	-	
59	2.1 GS 0-10 kW	(0)	3,004	8,267	971	6,916	1,426	4,853	3,207	313	1,511	658	1,982	1,576	1,013	-	5,977	-	
60	2.2 GS 10-100 kW	0	15,036	34,411	4,860	34,615	7,135	24,287	1,470	1,561	692	3,283	908	2,915	1,873	-	2,739	-	
61	2.3 GS 110-1,000 kVa	0	11,141	24,780	3,601	25,648	5,287	17,996	119	1,086	56	2,285	74	251	161	-	222	-	
62	2.4 GS Over 1,000 kVa	(0)	3,239	19,983	1,047	7,457	1,537	5,232	19	249	9	525	12	41	26	-	36	-	
63	4.1 Street and Area Lighting	-	1,105	1,913	357	2,545	524	1,785	1,643	115	774	242	1,016	-	-	4,849	3,062	-	
64	Subtotal Rural	(0)	82,609	183,462	26,703	190,171	39,199	133,433	30,186	8,431	14,220	17,738	18,661	10,613	6,819	4,849	56,264	-	
65	Total	(0)	208,352	467,905	67,349	190,171	39,199	133,433	30,186	8,431	14,220	17,738	18,661	10,613	6,819	4,849	56,264	7,751	
	Total Allocated Revenue Requirement																		
66	Newfoundland Power	206,034,934	60,469,513	122,142,432	19,546,648	-	-	-	-	-	-	-	-	-	-	-	-	3,876,342	
67	Industrial - Firm	49,956,043	9,393,346	37,131,179	3,036,380	-	-	-	-	-	-	-	-	-	-	-	-	395,137	
68	Industrial - Non-Firm	989,403	-	989,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural																		
69	1.1 Domestic	17,453,360	1,622,417	3,197,212	524,443	3,734,925	769,869	2,620,588	1,023,653	168,828	482,228	355,194	632,840	251,534	161,606	-	1,908,024	-	
70	1.12 Domestic All Electric	15,436,794	1,647,536	3,063,515	532,563	3,792,753	781,788	2,661,163	556,675	171,442	262,241	360,693	344,146	136,787	87,883	-	1,037,607	-	
71	1.3 Special	4,695	175	2,888	57	402	83	282	173	18	81	38	107	42	27	-	322	-	
72	2.1 GS 0-10 kW	2,103,538	151,655	417,274	49,022	349,122	71,963	244,959	161,868	15,781	76,253	33,202	100,069	79,549	51,109	-	301,711	-	
73	2.2 GS 10-100 kW	6,797,523	752,732	1,722,643	243,319	1,732,846	357,186	1,215,841	73,566	78,124	34,656	164,363	45,480	145,905	93,741	-	137,122	-	
74	2.3 GS 110-1,000 kVa	4,921,868	591,483	1,315,571	191,196	1,361,638	280,670	955,386	6,332	57,666	2,983	121,323	3,914	13,336	8,568	-	11,802	-	
75	2.4 GS Over 1,000 kVa	1,203,861	98,944	610,361	31,983	227,775	46,951	159,817	592	7,618	279	16,026	366	1,246	800	-	1,103	-	
76	4.1 Street and Area Lighting	862,840	47,853	82,817	15,468	110,161	22,707	77,294	71,123	4,980	33,505	10,476	43,970	-	-	209,917	132,569	-	
77	Subtotal Rural	48,784,479	4,912,794	10,412,282	1,588,051	11,309,623	2,331,218	7,935,331	1,893,980	504,456	892,226	1,061,316	1,170,891	628,400	403,735	209,917	3,530,259	-	
78	Total	305,764,859	74,775,654	170,675,296	24,171,078	11,309,623	2,331,218	7,935,331	1,893,980	504,456	892,226	1,061,316	1,170,891	628,400	403,735	209,917	3,530,259	4,271,479	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Interconnected

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

		19	20	
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Proration
	Total Revenue Requirement	(\$)	(\$)	
40	Newfoundland Power	-	380,572	
41	Industrial - Firm	-	74,715	
42	Industrial - Non-Firm	-	3,296	
	Rural			
43	1.1 Domestic	247,269	14,756	
44	1.12 Domestic All Electric	218,535	13,042	
45	1.3 Special	233	14	
46	2.1 GS 0-10 kW	39,326	2,347	
47	2.2 GS 10-100 kW	128,138	7,647	
48	2.3 GS 110-1,000 kVa	87,488	5,221	
49	2.4 GS Over 1,000 kVa	37,194	2,220	
50	4.1 Street and Area Lighting	18,808	1,122	
51	Subtotal Rural	776,991	46,369	
52	Total	776,991	504,952	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(380,572)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(74,715)	
55	Industrial - Non-Firm	-	(3,296)	
	Rural			
56	1.1 Domestic	(247,269)	(14,756)	
57	1.12 Domestic All Electric	(218,535)	(13,042)	
58	1.3 Special	(233)	(14)	
59	2.1 GS 0-10 kW	(39,326)	(2,347)	
60	2.2 GS 10-100 kW	(128,138)	(7,647)	
61	2.3 GS 110-1,000 kVa	(87,488)	(5,221)	
62	2.4 GS Over 1,000 kVa	(37,194)	(2,220)	
63	4.1 Street and Area Lighting	(18,808)	(1,122)	
64	Subtotal Rural	(776,991)	(46,369)	
65	Total	(776,991)	(504,952)	
	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 Actual Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			OM&A				Depreciation				Expense Credits			Subtotal			Subtotal	
Line			Transmission		Administrative &		Transmission		Telecontrol &		Rental			Excluding	Return on	Return on	Excl Rev	Revenue
No.	Description	Total Amount (\$)	Lines (\$) (Plant)	Terminals (\$) (Plant)	General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Lines (\$) (Direct)	Terminals (\$) (Direct)	Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Income (\$) (Plant)	Other (\$) (C4 + C5)	Gains/Losses (\$) (NBV)	Return (\$)	Debt (\$) (NBV)	Equity (\$) (NBV)	Related (\$)	Related (\$)
Basis of Allocation - Amounts																		
1	Newfoundland Power Industrial		19,562,686	10,142,714	29,705,400	29,705,400	-	-	-	457,811	10,142,714	59,410,800	24,143,571	-	24,143,571	24,143,571	-	-
2	Abitibi Consolidated - S'ville		122,926	536,394	659,320	659,320	-	-	-	12,825	536,394	1,318,640	554,686	-	554,686	554,686	-	-
3	Abitibi Consolidated - GF		-	11,728	11,728	11,728	-	-	-	247	11,728	23,455	6,858	-	6,858	6,858	-	-
4	Corner Brook P& P - CB		-	2,076,176	2,076,176	2,076,176	-	-	-	43,698	2,076,176	4,152,353	499,462	-	499,462	499,462	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	463	22,005	44,009	19,714	-	19,714	19,714	-	-
6	North Atlantic Refining Limited		-	1,105,784	1,105,784	1,105,784	-	-	-	23,274	1,105,784	2,211,568	651,355	-	651,355	651,355	-	-
7	Subtotal Industrial		122,926	3,752,087	3,875,013	3,875,013	-	-	-	80,507	3,752,087	7,750,026	1,732,075	-	1,732,075	1,732,075	-	-
8	Total		19,685,612	13,894,801	33,580,413	33,580,413	-	-	-	538,318	13,894,801	67,160,826	25,875,645	-	25,875,645	25,875,645	-	-
Basis of Allocation - Ratios																		
10	Newfoundland Power Industrial		0.9938	0.7300	0.8846	0.8846	-	-	-	0.8504	0.7300	0.8846	0.9331	-	0.9331	0.9331	-	-
11	Abitibi Consolidated - S'ville		0.0062	0.0386	0.0196	0.0196	-	-	-	0.0238	0.0386	0.0196	0.0214	-	0.0214	0.0214	-	-
12	Abitibi Consolidated - GF		-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0008	0.0003	0.0003	-	0.0003	0.0003	-	-
13	Corner Brook P& P - CB		-	0.1494	0.0618	0.0618	-	-	-	0.0812	0.1494	0.0618	0.0193	-	0.0193	0.0193	-	-
14	Corner Brook P& P - DL		-	0.0016	0.0007	0.0007	-	-	-	0.0009	0.0016	0.0007	0.0008	-	0.0008	0.0008	-	-
15	North Atlantic Refining Ltd.		-	0.0796	0.0329	0.0329	-	-	-	0.0432	0.0796	0.0329	0.0252	-	0.0252	0.0252	-	-
16	Subtotal Industrial		0.0062	0.2700	0.1154	0.1154	-	-	-	0.1496	0.2700	0.1154	0.0669	-	0.0669	0.0669	-	-
17	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																		
18	Newfoundland Power Industrial	3,876,342	177,098	178,616	530,148	102,097	396,147	415,589	-	136,572	(70)	(9,489)	38,516	1,965,224	1,792,553	111,405	3,869,182	7,160
19	Abitibi Consolidated - S'ville	91,852	1,113	9,446	11,767	2,266	1,449	16,661	775	3,826	(4)	(211)	885	47,973	41,183	2,559	91,715	137
20	Abitibi Consolidated - GF	1,144	-	207	209	40	-	65	-	74	(0)	(4)	11	602	509	32	1,142	2
21	Corner Brook P& P - CB	156,412	-	36,562	37,053	7,136	-	22,884	-	13,036	(14)	(663)	797	116,791	37,083	2,305	156,178	234
22	Corner Brook P& P - DL	2,830	-	388	393	76	-	253	-	138	(0)	(7)	31	1,271	1,464	91	2,825	4
23	North Atlantic Refining Ltd.	142,899	-	19,473	19,735	3,801	-	40,690	-	6,943	(8)	(353)	1,039	91,320	48,360	3,006	142,685	214
24	Subtotal Industrial	395,137	1,113	66,075	69,157	13,318	1,449	80,552	775	24,016	(26)	(1,238)	2,763	257,955	128,599	7,992	394,546	591
25	Total	4,271,479	178,211	244,692	599,305	115,415	397,596	496,141	775	160,588	(95)	(10,727)	41,279	2,223,179	1,921,152	119,397	4,263,728	7,751

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Isolated
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	4,381,378	1,756,050	1,822,078	-	96,851	230,868	74,411	22,455	39,747	56,673	58,109	38,734	20,956	7,792	118,739	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,762,379	-	1,762,379	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	20,808	-	20,808	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	855,900	379,495	393,764	-	14,270	26,822	9,032	2,955	5,231	6,420	6,785	5,256	2,598	987	2,284	-
Expense Credits																	
8	Sundry	(37,664)	(15,096)	(15,663)	-	(833)	(1,985)	(640)	(193)	(342)	(487)	(500)	(333)	(180)	(67)	(1,021)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(3,649)	(1,463)	(1,518)	-	(81)	(192)	(62)	(19)	(33)	(47)	(48)	(32)	(17)	(6)	(99)	-
12	Pole Attachments	(28,425)	-	-	-	-	(16,440)	(5,618)	-	-	(2,910)	(3,457)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(680)	-	-	-	-	-	-	-	-	-	-	-	-	-	(680)	-
16	Meter Test Revenues	(2,006)	-	-	-	-	-	-	-	-	-	-	-	(2,006)	-	-	-
17	Total Expense Credits	(72,425)	(16,558)	(17,181)	-	(913)	(18,616)	(6,320)	(212)	(375)	(3,444)	(4,005)	(365)	(2,204)	(73)	(1,799)	-
18	Subtotal Expenses	6,948,041	2,118,987	3,981,849	-	110,208	239,073	77,123	25,199	44,604	59,649	60,888	43,625	21,349	8,705	119,224	-
19	Disposal Gain / Loss	37,807	16,100	16,705	-	1,022	1,436	482	240	425	353	369	297	177	74	125	-
20	Subtotal Revenue Requirement Ex. Return	6,985,848	2,135,087	3,998,554	-	111,231	240,509	77,605	25,439	45,029	60,002	61,257	43,922	21,527	8,780	119,349	-
21	Return on Debt	786,841	330,568	352,934	-	20,997	29,801	9,999	4,935	8,736	7,322	7,660	6,135	3,649	1,531	2,574	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	7,772,688	2,465,655	4,351,488	-	132,227	270,310	87,604	30,374	53,765	67,324	68,917	50,057	25,176	10,311	121,923	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related		20 Basis of Functional Classification
		19 Municipal Tax	19 PUB Assessment	
	Expenses			
1	Operating & Maintenance	35,780	2,135	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	(308)	(18)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(30)	(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	(337)	(20)	
18	Subtotal Expenses	35,442	2,115	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	35,442	2,115	
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	35,442	2,115	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island 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 (\$)	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	13,445,547	6,598,717	6,846,831	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	13,445,547	6,598,717	6,846,831	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	461,802	-	-	-	461,802	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,509	-	-	-	-	17,725	2,258	-	-	2,056	1,470	-	-	-	-	-
8	Poles	1,735,516	-	-	-	-	1,003,732	343,028	-	-	177,661	211,094	-	-	-	-	-
9	Primary Conductor & Equipment	92,896	-	-	-	-	82,399	10,497	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	297,411	-	-	-	-	-	-	107,365	190,046	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	156,528	-	-	-	-	-	-	-	-	91,256	65,272	-	-	-	-	-
13	Services	185,200	-	-	-	-	-	-	-	-	-	-	185,200	-	-	-	-
14	Meters	83,416	-	-	-	-	-	-	-	-	-	-	-	83,416	-	-	-
15	Street Lighting	37,254	-	-	-	-	-	-	-	-	-	-	-	-	37,254	-	-
16	Subtotal Distribution	3,073,531	-	-	-	461,802	1,103,855	355,783	107,365	190,046	270,973	277,837	185,200	83,416	37,254	-	-
17	Subttl Prod, Trans, & Dist	16,519,078	6,598,717	6,846,831	-	461,802	1,103,855	355,783	107,365	190,046	270,973	277,837	185,200	83,416	37,254	-	-
18	General	1,848,593	804,982	835,250	-	20,732	49,555	15,972	4,820	8,532	12,165	12,473	8,314	5,719	1,672	68,407	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	15,093	6,029	6,256	-	422	1,009	325	98	174	248	254	169	76	34	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	18,382,763	7,409,728	7,688,336	-	482,955	1,154,419	372,081	112,283	198,751	283,385	290,563	193,683	89,211	38,960	68,407	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 Actual Cost of Service
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
	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	8,516,157	4,179,503	4,336,654	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	8,516,157	4,179,503	4,336,654	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	281,231	0	-	-	281,231	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	1,828	-	-	-	-	1,378	176	-	-	160	114	-	-	-	-	-
8	Poles	649,089	-	-	-	-	375,399	128,294	-	-	66,446	78,950	-	-	-	-	-
9	Primary Conductor & Equipment	8,484	-	-	-	-	7,525	959	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	183,216	-	-	-	-	-	-	66,141	117,075	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	47,735	-	-	-	-	-	-	-	-	27,830	19,906	-	-	-	-	-
13	Services	80,505	-	-	-	-	-	-	-	-	-	-	80,505	-	-	-	-
14	Meters	47,725	-	-	-	-	-	-	-	-	-	-	-	47,725	-	-	-
15	Street Lighting	20,389	-	-	-	-	-	-	-	-	-	-	-	-	20,389	-	-
16	Subtotal Distribution	1,320,202	-	-	-	281,231	384,303	129,428	66,141	117,075	94,435	98,970	80,505	47,725	20,389	-	-
17	Subttl Prod, Trans, & Dist	9,836,359	4,179,503	4,336,654	-	281,231	384,303	129,428	66,141	117,075	94,435	98,970	80,505	47,725	20,389	-	-
18	General	966,435	420,841	436,665	-	10,838	25,907	8,350	2,520	4,460	6,360	6,521	4,347	2,990	874	35,763	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,102	5,142	5,335	-	346	473	159	81	144	116	122	99	59	25	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	10,814,896	4,605,486	4,778,654	-	292,416	410,683	137,937	68,742	121,679	100,911	105,612	84,950	50,774	21,288	35,763	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island 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 (\$)	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	1,621,804	795,938	825,866	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	269,025	132,030	136,995	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	1,890,829	927,969	962,861	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Other	154,743	-	-	-	23,899	57,126	18,412	5,556	9,835	14,023	14,379	9,584	-	1,928	-	-
8	Meters	6,592	-	-	-	-	-	-	-	-	-	-	-	6,592	-	-	-
9	Subtotal Distribution	161,336	-	-	-	23,899	57,126	18,412	5,556	9,835	14,023	14,379	9,584	6,592	1,928	-	-
10	Subttl Prod, Trans, & Dist	2,052,165	927,969	962,861	-	23,899	57,126	18,412	5,556	9,835	14,023	14,379	9,584	6,592	1,928	-	-
11	Customer Accounting	78,859	-	-	-	-	-	-	-	-	-	-	-	-	-	78,859	-
Administrative & General:																	
Plant-Related:																	
12	Production	370,675	181,917	188,757	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	332,700	-	-	-	49,989	119,489	38,512	11,622	20,572	29,332	30,075	20,047	9,030	4,033	-	-
15	Prod, Trans, Distn Plant	346,842	138,550	143,759	-	9,696	23,177	7,470	2,254	3,990	5,689	5,834	3,889	1,751	782	-	-
16	Prod, Trans, Distn and Gen Plt	1,611	649	674	-	42	101	33	10	17	25	25	17	8	3	6	-
17	Property Insurance	9,118	4,285	4,446	-	279	29	9	3	5	7	7	5	3	1	40	-
Revenue Related:																	
18	Municipal Tax	35,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	2,135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	1,076,471	468,757	486,382	-	12,072	28,857	9,301	2,807	4,968	7,084	7,263	4,841	3,330	974	39,835	-
21	Prod, Trans, and Distn Expense-Related	75,021	33,924	35,199	-	874	2,088	673	203	360	513	526	350	241	70	-	-
22	Subtotal Admin & General	2,250,354	828,082	859,218	-	72,952	173,741	55,999	16,899	29,912	42,650	43,730	29,149	14,363	5,864	39,880	-
23	Total Operating & Maintenance Expenses	4,381,378	1,756,050	1,822,078	-	96,851	230,868	74,411	22,455	39,747	56,673	58,109	38,734	20,956	7,792	118,739	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L6
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	Subtotal Transmission	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	Subtotal Distribution	-	-	
10	Subttl Prod, Trans, & Dist	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	35,780	-	Revenue-related
19	PUB Assessment	-	2,135	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	35,780	2,135	
23	Total Operating & Maintenance Expenses	35,780	2,135	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island 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 (\$)	Transmissior 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	701,100	344,081	357,019	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	701,100	344,081	357,019	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	13,249	-	-	-	13,249	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	100	-	-	-	-	76	10	-	-	9	6	-	-	-	-	-
8	Poles	41,656	-	-	-	-	24,092	8,233	-	-	4,264	5,067	-	-	-	-	-
9	Primary Conductor & Equipment	440	-	-	-	-	391	50	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	7,554	-	-	-	-	-	-	2,727	4,827	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,737	-	-	-	-	-	-	-	-	1,595	1,141	-	-	-	-	-
13	Services	4,858	-	-	-	-	-	-	-	-	-	-	4,858	-	-	-	-
14	Meters	2,348	-	-	-	-	-	-	-	-	-	-	-	2,348	-	-	-
15	Street Lighting	909	-	-	-	-	-	-	-	-	-	-	-	-	909	-	-
16	Subtotal Distribution	73,852	-	-	-	13,249	24,558	8,293	2,727	4,827	5,868	6,214	4,858	2,348	909	-	-
17	Subtotal Prod Tran & Dist	774,953	344,081	357,019	-	13,249	24,558	8,293	2,727	4,827	5,868	6,214	4,858	2,348	909	-	-
18	General	61,730	26,881	27,892	-	692	1,655	533	161	285	406	417	278	191	56	2,284	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,217	8,532	8,853	-	329	609	206	68	120	146	154	120	58	23	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	855,900	379,495	393,764	-	14,270	26,822	9,032	2,955	5,231	6,420	6,785	5,256	2,598	987	2,284	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
1	Average Net Book Value	10,814,896	4,605,486	4,778,654	-	292,416	410,683	137,937	68,742	121,679	100,911	105,612	84,950	50,774	21,288	35,763	-	
2	Cash Working Capital	23,470	9,995	10,370	-	635	891	299	149	264	219	229	184	110	46	78	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	149,343	-	149,343	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	180,906	72,920	75,661	-	4,753	11,361	3,662	1,105	1,956	2,789	2,859	1,906	878	383	673	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	657,527	280,006	290,534	-	17,778	24,969	8,386	4,179	7,398	6,135	6,421	5,165	3,087	1,294	2,174	-	
8	Total Rate Base	11,826,142	4,968,406	5,304,563	-	315,581	447,904	150,285	74,176	131,297	110,054	115,122	92,205	54,849	23,012	38,688	-	
9	Less: Rural Portion	(11,826,142)	(4,968,406)	(5,304,563)	-	(315,581)	(447,904)	(150,285)	(74,176)	(131,297)	(110,054)	(115,122)	(92,205)	(54,849)	(23,012)	(38,688)	-	
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Return on Debt	786,841	330,568	352,934	-	20,997	29,801	9,999	4,935	8,736	7,322	7,660	6,135	3,649	1,531	2,574	-	
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Return on Rate Base	786,841	330,568	352,934	-	20,997	29,801	9,999	4,935	8,736	7,322	7,660	6,135	3,649	1,531	2,574	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island 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	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 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												Specifically
Line		Total	Production	Transmission	Transmissior	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)		
Amounts																		
1	1.2 Domestic Diesel	-	1,823	6,643	1,823	1,683	1,683	812	1,481	812	1,481	812	812	812	-	812	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	216	1,082	216	199	199	80	175	80	175	80	160	160	-	80	-	
5	2.2 GS 10-100 kW	-	190	1,118	190	175	175	50	154	50	154	50	404	404	-	50	-	
6	2.3 GS 110-1,000 kVa	-	34	1,336	34	31	31	1	27	1	27	1	9	9	-	1	-	
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	-	39	115	39	36	36	37	31	37	31	37	-	-	37	37	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	-	2,301	10,294	2,301	2,124	2,124	980	1,869	980	1,869	980	1,384	1,384	37	980	-	
Ratios																		
13	1.2 Domestic Diesel	-	0.7922	0.6453	0.7922	0.7922	0.7922	0.8286	0.7922	0.8286	0.7922	0.8286	0.5866	0.5866	-	0.8286	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.0938	0.1051	0.0938	0.0938	0.0938	0.0816	0.0938	0.0816	0.0938	0.0816	0.1156	0.1156	-	0.0816	-	
17	2.2 GS 10-100 kW	-	0.0826	0.1086	0.0826	0.0826	0.0826	0.0510	0.0826	0.0510	0.0826	0.0510	0.2916	0.2916	-	0.0510	-	
18	2.3 GS 110-1,000 kVa	-	0.0147	0.1297	0.0147	0.0147	0.0147	0.0010	0.0147	0.0010	0.0147	0.0010	0.0062	0.0062	-	0.0010	-	
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	-	0.0168	0.0112	0.0168	0.0168	0.0168	0.0378	0.0168	0.0378	0.0168	0.0378	-	-	1.0000	0.0378	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	695,132	695,132
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	446,118	446,118
5	2.2 GS 10-100 kW	254,206	254,206
6	2.3 GS 110-1,000 kVa	-	-
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	37,610	37,610
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	1,433,067	1,433,067
Ratios			
13	1.2 Domestic Diesel	0.4851	0.4851
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.3113	0.3113
17	2.2 GS 10-100 kW	0.1774	0.1774
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	0.0262	0.0262
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

Island Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												Specifically
Line		Total	Production	Transmission	Transmissior	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount (\$)	Demand (\$)	Energy (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Allocated Revenue Requirement Excluding Return																		
1	1.2 Domestic Diesel	4,925,959	1,691,335	2,580,436	-	88,113	190,522	64,301	20,152	37,310	47,531	50,756	25,767	12,629	-	98,889	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	705,615	200,211	420,397	-	10,430	22,553	6,335	2,385	3,676	5,626	5,001	5,077	2,488	-	9,743	-	
5	2.2 GS 10-100 kW	687,795	176,305	434,173	-	9,185	19,860	3,959	2,101	2,297	4,955	3,125	12,806	6,277	-	6,089	-	
6	2.3 GS 110-1,000 kVa	557,283	31,376	518,767	-	1,635	3,534	79	374	46	882	63	272	133	-	122	-	
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	109,197	35,859	44,781	-	1,868	4,039	2,930	427	1,700	1,008	2,313	-	-	8,780	4,506	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	6,985,848	2,135,087	3,998,554	-	111,231	240,509	77,605	25,439	45,029	60,002	61,257	43,922	21,527	8,780	119,349	-	
Allocated Return on Debt																		
13	1.2 Domestic Diesel	569,319	261,863	227,763	-	16,633	23,607	8,285	3,909	7,238	5,800	6,346	3,599	2,141	-	2,133	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	77,513	30,998	37,106	-	1,969	2,794	816	463	713	687	625	709	422	-	210	-	
17	2.2 GS 10-100 kW	75,157	27,297	38,322	-	1,734	2,461	510	408	446	605	391	1,789	1,064	-	131	-	
18	2.3 GS 110-1,000 kVa	51,664	4,858	45,789	-	309	438	10	73	9	108	8	38	23	-	3	-	
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	13,188	5,552	3,953	-	353	501	378	83	330	123	289	-	-	1,531	97	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	786,841	330,568	352,934	-	20,997	29,801	9,999	4,935	8,736	7,322	7,660	6,135	3,649	1,531	2,574	-	
Allocated Return on Equity																		
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

Island Isolated

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 (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	17,192	1,026	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	11,033	658	
5	2.2 GS 10-100 kW	6,287	375	
6	2.3 GS 110-1,000 kVa	-	-	
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	930	56	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	35,442	2,115	
	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 Actual Cost of Service
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 (\$)	Transmission Energy (\$)	Transmissior Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Total Revenue Requirement																	
26	1.2 Domestic Diesel	5,495,277	1,953,199	2,808,199	-	104,746	214,129	72,586	24,061	44,548	53,332	57,102	29,366	14,769	-	101,022	-
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2.1 GS 0-10 kW	783,128	231,209	457,503	-	12,399	25,347	7,151	2,848	4,389	6,313	5,626	5,786	2,910	-	9,953	-
30	2.2 GS 10-100 kW	762,952	203,602	472,495	-	10,919	22,321	4,470	2,508	2,743	5,559	3,516	14,595	7,341	-	6,221	-
31	2.3 GS 110-1,000 kVa	608,946	36,234	564,556	-	1,943	3,972	89	446	55	989	70	310	156	-	124	-
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	122,385	41,411	48,734	-	2,221	4,540	3,308	510	2,030	1,131	2,602	-	-	10,311	4,603	-
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	7,772,688	2,465,655	4,351,488	-	132,227	270,310	87,604	30,374	53,765	67,324	68,917	50,057	25,176	10,311	121,923	-
Re-classification of Revenue-Related																	
38	1.2 Domestic Diesel	(0)	6,497	9,341	-	348	712	241	80	148	177	190	98	49	-	336	-
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2.1 GS 0-10 kW	0	3,504	6,934	-	188	384	108	43	67	96	85	88	44	-	151	-
42	2.2 GS 10-100 kW	-	1,794	4,162	-	96	197	39	22	24	49	31	129	65	-	55	-
43	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	0	336	396	-	18	37	27	4	16	9	21	-	-	84	37	-
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total	(0)	12,131	20,832	-	651	1,330	416	149	255	331	327	314	158	84	579	-
Total Allocated Revenue Requirement																	
50	1.2 Domestic Diesel	5,495,277	1,959,695	2,817,540	-	105,094	214,841	72,828	24,141	44,696	53,509	57,292	29,463	14,819	-	101,358	-
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2.1 GS 0-10 kW	783,128	234,713	464,437	-	12,587	25,732	7,260	2,891	4,456	6,409	5,711	5,874	2,954	-	10,104	-
54	2.2 GS 10-100 kW	762,952	205,396	476,658	-	11,015	22,517	4,509	2,530	2,767	5,608	3,547	14,724	7,405	-	6,275	-
55	2.3 GS 110-1,000 kVa	608,946	36,234	564,556	-	1,943	3,972	89	446	55	989	70	310	156	-	124	-
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	122,385	41,747	49,129	-	2,239	4,577	3,334	514	2,046	1,140	2,623	-	-	10,395	4,641	-
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Total	7,772,688	2,477,785	4,372,320	-	132,878	271,639	88,020	30,524	54,020	67,655	69,244	50,371	25,334	10,395	122,502	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Island Isolated

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

		18	19		
		Revenue Related			
Line		Municipal	PUB		
No.	Description	Tax	Assessment	Basis of Proration	
		(\$)	(\$)		
	Total Revenue Requirement				
26	1.2 Domestic Diesel	17,192	1,026		
27	1.2G Government Domestic Diesel	-	-		
28	1.23 Churches, Schools & Com Halls	-	-		
29	2.1 GS 0-10 kW	11,033	658		
30	2.2 GS 10-100 kW	6,287	375		
31	2.3 GS 110-1,000 kVa	-	-		
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	930	56		
36	4.1G Gov't Street and Area Lighting	-	-		
37	Total	35,442	2,115		
	Re-classification of Revenue-Related				
38	1.2 Domestic Diesel	(17,192)	(1,026)	Re-classification to demand, energy and customer is based on rate class revenue	
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.	
40	1.23 Churches, Schools & Com Halls	-	-		
41	2.1 GS 0-10 kW	(11,033)	(658)		
42	2.2 GS 10-100 kW	(6,287)	(375)		
43	2.3 GS 110-1,000 kVa	-	-		
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	(930)	(56)		
48	4.1G Gov't Street and Area Lighting	-	-		
49	Total	(35,442)	(2,115)		
	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 Actual Cost of Service
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		Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Expenses																		
1	Operating & Maintenance	10,507,127	3,225,924	5,751,683	-	257,501	416,436	126,509	25,702	45,495	72,953	80,866	39,515	30,223	13,071	296,233	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	5,526,263	-	5,526,263	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	33,663	-	33,663	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	2,044,090	604,462	1,077,730	-	102,496	122,843	37,419	8,332	14,748	21,290	23,729	14,002	6,417	4,472	6,150	-	
Expense Credits																		
8	Sundry	(90,324)	(27,732)	(49,444)	-	(2,214)	(3,580)	(1,088)	(221)	(391)	(627)	(695)	(340)	(260)	(112)	(2,547)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(8,751)	(2,687)	(4,790)	-	(214)	(347)	(105)	(21)	(38)	(61)	(67)	(33)	(25)	(11)	(247)	-	
12	Pole Attachments	(87,817)	-	-	-	-	(50,789)	(17,357)	-	-	(8,990)	(10,681)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(2,939)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,939)	-	
16	Meter Test Revenues	(4,926)	-	-	-	-	-	-	-	-	-	-	-	(4,926)	-	-	-	
17	Total Expense Credits	(194,758)	(30,418)	(54,234)	-	(2,428)	(54,715)	(18,550)	(242)	(429)	(9,678)	(11,444)	(373)	(5,211)	(123)	(5,733)	-	
18	Subtotal Expenses	17,916,385	3,799,967	12,335,104	-	357,569	484,563	145,379	33,792	59,814	84,566	93,152	53,144	31,428	17,419	296,650	-	
19	Disposal Gain / Loss	768,432	205,518	366,429	-	54,742	65,827	20,367	5,200	9,204	11,356	12,801	7,758	3,691	2,817	2,722	-	
20	Subtotal Revenue Requirement Ex. Return	18,684,817	4,005,485	12,701,534	-	412,310	550,391	165,746	38,991	69,018	95,922	105,953	60,901	35,120	20,236	299,372	-	
21	Return on Debt	2,005,076	500,583	1,025,953	-	132,925	160,650	49,689	12,636	22,367	27,723	31,241	18,861	8,979	6,839	6,629	-	
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Revenue Requirement	20,689,894	4,506,069	13,727,487	-	545,235	711,041	215,435	51,628	91,385	123,645	137,194	79,762	44,099	27,075	306,001	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	18	19	20
		Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Expenses			
1	Operating & Maintenance	117,977	7,041	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	(1,014)	(61)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23
11	Suppliers' Discounts	(98)	(6)	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	(1,112)	(66)	
18	Subtotal Expenses	116,864	6,974	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	116,864	6,974	
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	116,864	6,974	

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

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 (\$)	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	31,948,780	11,480,157	20,468,623	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	31,948,780	11,480,157	20,468,623	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	2,786,709	0	-	-	2,786,709	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	46,137	-	-	-	-	34,785	4,431	-	-	4,035	2,886	-	-	-	-	-
8	Poles	6,454,964	-	-	-	-	3,733,216	1,275,837	-	-	660,782	785,130	-	-	-	-	-
9	Primary Conductor & Equipment	866,557	-	-	-	-	768,636	97,921	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	775,619	-	-	-	-	-	-	279,998	495,621	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	222,865	-	-	-	-	-	-	-	-	129,930	92,935	-	-	-	-	-
13	Services	430,470	-	-	-	-	-	-	-	-	-	-	430,470	-	-	-	-
14	Meters	204,818	-	-	-	-	-	-	-	-	-	-	-	204,818	-	-	-
15	Street Lighting	142,391	-	-	-	-	-	-	-	-	-	-	-	-	142,391	-	-
16	Subtotal Distribution	11,930,530	-	-	-	2,786,709	4,536,636	1,378,189	279,998	495,621	794,747	880,951	430,470	204,818	142,391	-	-
17	Subttl Prod, Trans, & Dist	43,879,309	11,480,157	20,468,623	-	2,786,709	4,536,636	1,378,189	279,998	495,621	794,747	880,951	430,470	204,818	142,391	-	-
18	General	5,477,351	1,737,935	3,098,663	-	107,152	174,438	52,993	10,766	19,057	30,559	33,873	16,552	14,479	5,475	175,409	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	40,090	10,489	18,701	-	2,546	4,145	1,259	256	453	726	805	393	187	130	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	49,396,751	13,228,581	23,585,987	-	2,896,407	4,715,220	1,432,441	291,021	515,131	826,032	915,629	447,415	219,484	147,996	175,409	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador 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.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 Actual Cost of Service
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 (\$)	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	16,796,516	6,035,493	10,761,023	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	16,796,516	6,035,493	10,761,023	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,794,208	-	-	-	1,794,208	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	12,564	-	-	-	-	9,472	1,207	-	-	1,099	786	-	-	-	-	-
8	Poles	3,136,636	-	-	-	-	1,814,067	619,962	-	-	321,091	381,515	-	-	-	-	-
9	Primary Conductor & Equipment	349,606	-	-	-	-	310,101	39,506	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	471,232	-	-	-	-	-	-	170,115	301,118	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	78,302	-	-	-	-	-	-	-	-	45,650	32,652	-	-	-	-	-
13	Services	253,544	-	-	-	-	-	-	-	-	-	-	253,544	-	-	-	-
14	Meters	117,183	-	-	-	-	-	-	-	-	-	-	-	117,183	-	-	-
15	Street Lighting	92,346	-	-	-	-	-	-	-	-	-	-	-	-	92,346	-	-
16	Subtotal Distribution	6,305,621	-	-	-	1,794,208	2,133,640	660,675	170,115	301,118	367,840	414,953	253,544	117,183	92,346	-	-
17	Subttl Prod, Trans, & Dist	23,102,137	6,035,493	10,761,023	-	1,794,208	2,133,640	660,675	170,115	301,118	367,840	414,953	253,544	117,183	92,346	-	-
18	General	2,876,318	912,641	1,627,199	-	56,269	91,603	27,828	5,654	10,007	16,047	17,788	8,692	7,603	2,875	92,112	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	28,423	7,425	13,239	-	2,207	2,625	813	209	370	453	511	312	144	114	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	26,006,878	6,955,559	12,401,462	-	1,852,684	2,227,868	689,316	175,978	311,495	384,340	433,252	262,548	124,930	95,335	92,112	-

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

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 (\$)	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	4,906,834	1,763,173	3,143,661	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	500,297	179,772	320,525	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	5,407,131	1,942,945	3,464,186	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
7	Other	504,051	-	-	-	119,792	195,015	59,244	12,036	21,305	34,164	37,869	18,505	-	6,121	-	-
8	Meters	16,187	-	-	-	-	-	-	-	-	-	-	-	16,187	-	-	-
9	Subtotal Distribution	520,237	-	-	-	119,792	195,015	59,244	12,036	21,305	34,164	37,869	18,505	16,187	6,121	-	-
10	Subttl Prod, Trans, & Dist	5,927,369	1,942,945	3,464,186	-	119,792	195,015	59,244	12,036	21,305	34,164	37,869	18,505	16,187	6,121	-	-
11	Customer Accounting	196,100	-	-	-	-	-	-	-	-	-	-	-	-	-	196,100	-
	Administrative & General:																
	Plant-Related:																
12	Production	389,015	139,785	249,230	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	225,740	-	-	-	52,728	85,839	26,077	5,298	9,378	15,038	16,669	8,145	3,875	2,694	-	-
15	Prod, Trans, Distn Plant	37,163	9,723	17,336	-	2,360	3,842	1,167	237	420	673	746	365	173	121	-	-
16	Prod, Trans, Distn and General Plt	272,307	72,924	130,021	-	15,967	25,993	7,897	1,604	2,840	4,554	5,048	2,466	1,210	816	967	-
17	Property Insurance	24,502	8,054	14,360	-	1,763	106	32	7	12	19	21	10	9	3	107	-
	Revenue Related:																
18	Municipal Tax	117,977	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	7,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	3,093,226	981,465	1,749,909	-	60,512	98,511	29,927	6,080	10,762	17,258	19,129	9,347	8,177	3,092	99,059	-
21	Prod, Trans, and Distn Expense-Related	216,687	71,028	126,641	-	4,379	7,129	2,166	440	779	1,249	1,384	676	592	224	-	-
22	Subtotal Admin & General	4,383,658	1,282,979	2,287,496	-	137,709	221,421	67,266	13,666	24,190	38,789	42,997	21,010	14,036	6,950	100,132	-
23	Total Operating & Maintenance Expenses	10,507,127	3,225,924	5,751,683	-	257,501	416,436	126,509	25,702	45,495	72,953	80,866	39,515	30,223	13,071	296,233	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador 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 L.7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.7
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	117,977	-	Revenue-related
19	PUB Assessment	-	7,041	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	117,977	7,041	
23	Total Operating & Maintenance Expenses	117,977	7,041	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 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	1,476,001	530,372	945,629	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,476,001	530,372	945,629	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	96,349	-	-	-	96,349	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	876	-	-	-	-	661	84	-	-	77	55	-	-	-	-	-
8	Poles	162,859	-	-	-	-	94,189	32,189	-	-	16,672	19,809	-	-	-	-	-
9	Primary Conductor & Equipment	21,479	-	-	-	-	19,052	2,427	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	21,501	-	-	-	-	-	-	7,762	13,739	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,114	-	-	-	-	-	-	-	-	2,982	2,133	-	-	-	-	-
13	Services	13,096	-	-	-	-	-	-	-	-	-	-	13,096	-	-	-	-
14	Meters	5,766	-	-	-	-	-	-	-	-	-	-	-	5,766	-	-	-
15	Street Lighting	4,176	-	-	-	-	-	-	-	-	-	-	-	-	4,176	-	-
16	Subtotal Distribution	331,217	-	-	-	96,349	113,902	34,701	7,762	13,739	19,730	21,996	13,096	5,766	4,176	-	-
17	Subtotal Prod Tran & Dist	1,807,218	530,372	945,629	-	96,349	113,902	34,701	7,762	13,739	19,730	21,996	13,096	5,766	4,176	-	-
18	General	192,056	60,939	108,651	-	3,757	6,116	1,858	378	668	1,072	1,188	580	508	192	6,150	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	44,815	13,152	23,449	-	2,389	2,824	860	192	341	489	545	325	143	104	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	2,044,090	604,462	1,077,730	-	102,496	122,843	37,419	8,332	14,748	21,290	23,729	14,002	6,417	4,472	6,150	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
1	Average Net Book Value	26,006,878	6,955,559	12,401,462	-	1,852,684	2,227,868	689,316	175,978	311,495	384,340	433,252	262,548	124,930	95,335	92,112	-	
2	Cash Working Capital	56,439	15,095	26,913	-	4,021	4,835	1,496	382	676	834	940	570	271	207	200	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	2,005,510	-	2,005,510	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	486,117	130,183	232,111	-	28,504	46,403	14,097	2,864	5,069	8,129	9,011	4,403	2,160	1,456	1,726	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,581,173	422,886	753,988	-	112,640	135,451	41,909	10,699	18,938	23,367	26,341	15,962	7,596	5,796	5,600	-	
8	Total Rate Base	30,136,118	7,523,723	15,419,984	-	1,997,849	2,414,556	746,817	189,923	336,179	416,670	469,544	283,483	134,957	102,794	99,639	-	
9	Less: Rural Portion	(30,136,118)	(7,523,723)	(15,419,984)	-	(1,997,849)	(2,414,556)	(746,817)	(189,923)	(336,179)	(416,670)	(469,544)	(283,483)	(134,957)	(102,794)	(99,639)	-	
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Return on Debt	2,005,076	500,583	1,025,953	-	132,925	160,650	49,689	12,636	22,367	27,723	31,241	18,861	8,979	6,839	6,629	-	
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Return on Rate Base	2,005,076	500,583	1,025,953	-	132,925	160,650	49,689	12,636	22,367	27,723	31,241	18,861	8,979	6,839	6,629	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador 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	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 Actual Cost of Service
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		Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)		
	Amounts																	
1	1.2 Domestic Diesel	-	3,660	18,465	3,660	3,536	3,536	1,868	3,348	1,868	3,348	1,868	1,868	1,868	-	1,868	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	653	3,863	653	631	631	392	598	392	598	392	784	784	-	392	-	
5	2.2 GS 10-100 kW	-	1,565	7,811	1,565	1,512	1,512	84	1,431	84	1,431	84	678	678	-	84	-	
6	2.3 GS 110-1,000 kVa	-	266	2,648	266	257	257	7	243	7	243	7	60	60	-	7	-	
7	2.4 GS Over 1,000 kVa	-	47	2,223	47	45	45	1	43	1	43	1	9	9	-	1	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	-	75	250	75	72	72	85	68	85	68	85	-	-	85	85	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	-	6,266	35,261	6,266	6,053	6,053	2,437	5,731	2,437	5,731	2,437	3,399	3,399	85	2,437	-	
	Ratios																	
13	1.2 Domestic Diesel	-	0.5842	0.5237	0.5842	0.5842	0.5842	0.7665	0.5842	0.7665	0.5842	0.7665	0.5496	0.5496	-	0.7665	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.1043	0.1096	0.1043	0.1043	0.1043	0.1609	0.1043	0.1609	0.1043	0.1609	0.2307	0.2307	-	0.1609	-	
17	2.2 GS 10-100 kW	-	0.2497	0.2215	0.2497	0.2497	0.2497	0.0345	0.2497	0.0345	0.2497	0.0345	0.1995	0.1995	-	0.0345	-	
18	2.3 GS 110-1,000 kVa	-	0.0425	0.0751	0.0425	0.0425	0.0425	0.0029	0.0425	0.0029	0.0425	0.0029	0.0177	0.0177	-	0.0029	-	
19	2.4 GS Over 1,000 kVa	-	0.0074	0.0630	0.0074	0.0074	0.0074	0.0004	0.0074	0.0004	0.0074	0.0004	0.0025	0.0025	-	0.0004	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	-	0.0119	0.0071	0.0119	0.0119	0.0119	0.0349	0.0119	0.0349	0.0119	0.0349	-	-	1.0000	0.0349	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador 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	2,087,244	2,087,244	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	967,111	967,111	
5	2.2 GS 10-100 kW	1,263,821	1,263,821	
6	2.3 GS 110-1,000 kVa	180,113	180,113	
7	2.4 GS Over 1,000 kVa	150,884	150,884	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	76,067	76,067	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	4,725,241	4,725,241	
	Ratios			
13	1.2 Domestic Diesel	0.4417	0.4417	
14	1.2G Government Domestic Diesel	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	
16	2.1 GS 0-10 kW	0.2047	0.2047	
17	2.2 GS 10-100 kW	0.2675	0.2675	
18	2.3 GS 110-1,000 kVa	0.0381	0.0381	
19	2.4 GS Over 1,000 kVa	0.0319	0.0319	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	0.0161	0.0161	
23	4.1G Gov't Street and Area Lighting	-	-	
24	Total	1.0000	1.0000	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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
Line	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					
No.							Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Allocated Revenue Requirement Excluding Return																	
1	1.2 Domestic Diesel	10,230,858	2,340,006	6,651,507	-	240,872	321,538	127,047	22,779	52,903	56,038	81,215	33,474	19,303	-	229,474	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	2,074,096	417,646	1,391,547	-	42,991	57,388	26,661	4,066	11,102	10,002	17,043	14,049	8,102	-	48,155	-
5	2.2 GS 10-100 kW	4,162,409	1,000,308	2,813,648	-	102,968	137,452	5,713	9,738	2,379	23,955	3,652	12,149	7,006	-	10,319	-
6	2.3 GS 110-1,000 kVa	1,178,875	170,120	953,883	-	17,512	23,376	476	1,656	198	4,074	304	1,075	620	-	860	-
7	2.4 GS Over 1,000 kVa	843,198	29,771	800,809	-	3,065	4,091	68	290	28	713	43	154	89	-	123	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	195,382	47,634	90,140	-	4,903	6,545	5,781	464	2,407	1,141	3,696	-	-	20,236	10,442	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	18,684,817	4,005,485	12,701,534	-	412,310	550,391	165,746	38,991	69,018	95,922	105,953	60,901	35,120	20,236	299,372	-
Allocated Return on Debt																	
13	1.2 Domestic Diesel	1,124,356	292,441	537,269	-	77,655	93,852	38,087	7,382	17,145	16,196	23,946	10,367	4,935	-	5,082	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	223,519	52,195	112,401	-	13,860	16,751	7,993	1,318	3,598	2,891	5,025	4,351	2,071	-	1,066	-
17	2.2 GS 10-100 kW	445,020	125,013	227,269	-	33,196	40,120	1,713	3,156	771	6,923	1,077	3,763	1,791	-	229	-
18	2.3 GS 110-1,000 kVa	113,300	21,261	77,049	-	5,646	6,823	143	537	64	1,177	90	333	159	-	19	-
19	2.4 GS Over 1,000 kVa	71,002	3,721	64,685	-	988	1,194	20	94	9	206	13	48	23	-	3	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	27,879	5,953	7,281	-	1,581	1,910	1,733	150	780	330	1,090	-	-	6,839	231	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	2,005,076	500,583	1,025,953	-	132,925	160,650	49,689	12,636	22,367	27,723	31,241	18,861	8,979	6,839	6,629	-
Allocated Return on Equity																	
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Isolated

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

Line No.	1 Description	Revenue Related		Basis of Proration
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	51,621	3,081	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	23,918	1,427	
5	2.2 GS 10-100 kW	31,257	1,865	
6	2.3 GS 110-1,000 kVa	4,455	266	
7	2.4 GS Over 1,000 kVa	3,732	223	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	1,881	112	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	116,864	6,974	
	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 Actual Cost of Service
Labrador Isolated

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				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	
	Total Revenue Requirement																	
26	1.2 Domestic Diesel	11,355,214	2,632,447	7,188,775	-	318,527	415,390	165,134	30,161	70,048	72,233	105,161	43,841	24,239	-	234,555	-	
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	2.1 GS 0-10 kW	2,297,615	469,841	1,503,948	-	56,851	74,139	34,653	5,383	14,700	12,892	22,068	18,400	10,173	-	49,221	-	
30	2.2 GS 10-100 kW	4,607,429	1,125,321	3,040,917	-	136,164	177,571	7,426	12,893	3,150	30,878	4,729	15,912	8,798	-	10,547	-	
31	2.3 GS 110-1,000 kVa	1,292,175	191,381	1,030,932	-	23,157	30,199	619	2,193	262	5,251	394	1,408	779	-	879	-	
32	2.4 GS Over 1,000 kVa	914,200	33,492	865,494	-	4,053	5,285	88	384	37	919	56	201	111	-	126	-	
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	4.1 Street and Area Lighting	223,261	53,587	97,421	-	6,484	8,456	7,514	614	3,187	1,470	4,785	-	-	27,075	10,673	-	
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Total	20,689,894	4,506,069	13,727,487	-	545,235	711,041	215,435	51,628	91,385	123,645	137,194	79,762	44,099	27,075	306,001	-	
	Re-classification of Revenue-Related																	
38	1.2 Domestic Diesel	0	12,743	34,799	-	1,542	2,011	799	146	339	350	509	212	117	-	1,135	-	
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	2.1 GS 0-10 kW	(0)	5,241	16,776	-	634	827	387	60	164	144	246	205	113	-	549	-	
42	2.2 GS 10-100 kW	(0)	8,148	22,019	-	986	1,286	54	93	23	224	34	115	64	-	76	-	
43	2.3 GS 110-1,000 kVa	(0)	702	3,780	-	85	111	2	8	1	19	1	5	3	-	3	-	
44	2.4 GS Over 1,000 kVa	(0)	145	3,760	-	18	23	0	2	0	4	0	1	0	-	1	-	
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	4.1 Street and Area Lighting	0	483	878	-	58	76	68	6	29	13	43	-	-	244	96	-	
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Total	(0)	27,462	82,011	-	3,323	4,333	1,310	315	556	754	834	539	298	244	1,861	-	
	Total Allocated Revenue Requirement																	
50	1.2 Domestic Diesel	11,355,214	2,645,190	7,223,574	-	320,069	417,401	165,934	30,307	70,387	72,583	105,670	44,053	24,356	-	235,690	-	
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	2.1 GS 0-10 kW	2,297,615	475,081	1,520,723	-	57,485	74,966	35,040	5,443	14,864	13,036	22,314	18,605	10,286	-	49,770	-	
54	2.2 GS 10-100 kW	4,607,429	1,133,469	3,062,936	-	137,150	178,857	7,480	12,987	3,173	31,102	4,763	16,027	8,861	-	10,624	-	
55	2.3 GS 110-1,000 kVa	1,292,175	192,083	1,034,711	-	23,242	30,310	621	2,201	263	5,271	396	1,413	781	-	882	-	
56	2.4 GS Over 1,000 kVa	914,200	33,637	869,254	-	4,070	5,308	89	385	38	923	57	202	112	-	126	-	
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
59	4.1 Street and Area Lighting	223,261	54,070	98,299	-	6,542	8,532	7,582	619	3,216	1,484	4,828	-	-	27,319	10,769	-	
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	Total	20,689,894	4,533,531	13,809,498	-	548,558	715,374	216,745	51,942	91,941	124,398	138,028	80,301	44,397	27,319	307,862	-	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Isolated
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			
26	1.2 Domestic Diesel	51,621	3,081	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	23,918	1,427	
30	2.2 GS 10-100 kW	31,257	1,865	
31	2.3 GS 110-1,000 kVa	4,455	266	
32	2.4 GS Over 1,000 kVa	3,732	223	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	1,881	112	
36	4.1G Gov't Street and Area Lighting	-	-	
37	Total	116,864	6,974	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(51,621)	(3,081)	Re-classification to demand, energy and customer is based on rate class revenue
39	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(23,918)	(1,427)	
42	2.2 GS 10-100 kW	(31,257)	(1,865)	
43	2.3 GS 110-1,000 kVa	(4,455)	(266)	
44	2.4 GS Over 1,000 kVa	(3,732)	(223)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(1,881)	(112)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	Total	(116,864)	(6,974)	
	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 Actual Cost of Service
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	1,392,528	688,718	-	-	6,988	291,923	88,390	9,431	16,693	51,189	56,608	13,601	11,754	3,942	118,711	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	200,703	-	200,703	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	973,799	-	973,799	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	422,296	161,256	-	-	1,793	133,269	40,858	4,714	8,344	23,603	26,207	5,765	3,631	1,866	10,990	-
	Expense Credits																
8	Sundry	(11,971)	(5,921)	-	-	(60)	(2,510)	(760)	(81)	(144)	(440)	(487)	(117)	(101)	(34)	(1,020)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,160)	(574)	-	-	(6)	(243)	(74)	(8)	(14)	(43)	(47)	(11)	(10)	(3)	(99)	-
12	Pole Attachments	(54,750)	-	-	-	-	(31,665)	(10,821)	-	-	(5,605)	(6,659)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(765)	-	-	-	-	-	-	-	-	-	-	-	-	-	(765)	-
16	Meter Test Revenues	(2,189)	-	-	-	-	-	-	-	-	-	-	-	(2,189)	-	-	-
17	Total Expense Credits	(70,835)	(6,494)	-	-	(66)	(34,417)	(11,655)	(89)	(157)	(6,087)	(7,193)	(128)	(2,300)	(37)	(1,885)	-
18	Subtotal Expenses	2,918,491	843,480	1,174,502	-	8,715	390,775	117,593	14,056	24,880	68,705	75,622	19,237	13,084	5,770	127,817	-
19	Disposal Gain / Loss	(3,962)	(856)	-	-	(20)	(1,644)	(511)	(56)	(98)	(283)	(320)	(67)	(42)	(23)	(42)	-
20	Subtotal Revenue Requirement Ex. Return	2,914,529	842,625	1,174,502	-	8,695	389,131	117,082	14,000	24,782	68,422	75,302	19,171	13,042	5,747	127,775	-
21	Return on Debt	388,283	84,383	1,189	-	1,943	160,193	49,799	5,412	9,579	27,585	31,208	6,498	4,125	2,228	4,139	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	3,302,812	927,007	1,175,691	-	10,639	549,324	166,881	19,412	34,361	96,007	106,510	25,668	17,167	7,975	131,914	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	32,633	1,947	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	(281)	(17)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24	
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17	
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24	
11	Suppliers' Discounts	(27)	(2)	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	(308)	(18)		
18	Subtotal Expenses	32,326	1,929		
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23	
20	Subtotal Revenue Requirement Ex. Return	32,326	1,929		
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	32,326	1,929		

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

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	2,999,348	2,999,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	2,999,348	2,999,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	92,204	-	-	-	92,204	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,333	-	-	-	-	17,592	2,241	-	-	2,040	1,459	-	-	-	-	-
8	Poles	5,542,818	-	-	-	-	3,205,678	1,095,549	-	-	567,407	674,184	-	-	-	-	-
9	Primary Conductor & Equipment	783,131	-	-	-	-	694,637	88,494	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	350,616	-	-	-	-	-	-	126,572	224,043	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	201,652	-	-	-	-	-	-	-	-	117,563	84,089	-	-	-	-	-
13	Services	182,535	-	-	-	-	-	-	-	-	-	-	182,535	-	-	-	-
14	Meters	91,019	-	-	-	-	-	-	-	-	-	-	-	91,019	-	-	-
15	Street Lighting	52,900	-	-	-	-	-	-	-	-	-	-	-	-	52,900	-	-
16	Subtotal Distribution	7,320,208	-	-	-	92,204	3,917,907	1,186,284	126,572	224,043	687,011	759,732	182,535	91,019	52,900	-	-
17	Subttl Prod, Trans, & Dist	10,319,556	2,999,348	-	-	92,204	3,917,907	1,186,284	126,572	224,043	687,011	759,732	182,535	91,019	52,900	-	-
18	General	1,497,125	756,221	-	-	7,429	315,664	95,578	10,198	18,051	55,352	61,211	14,707	13,270	4,262	145,181	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	9,428	2,740	-	-	84	3,580	1,084	116	205	628	694	167	83	48	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	11,826,109	3,758,309	-	-	99,718	4,237,150	1,282,946	136,886	242,299	742,991	821,638	197,409	104,372	57,211	145,181	-

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

L'Anse au Loup

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

Line No.	1 Description	18 Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.8
2	Subtotal Production	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	Subtotal Transmission	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	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 Actual Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Production																	
1	Diesel	859,418	859,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	859,418	859,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	23,601	-	-	-	23,601	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	11,599	-	-	-	-	8,745	1,114	-	-	1,014	726	-	-	-	-	-
8	Poles	3,116,978	-	-	-	-	1,802,698	616,077	-	-	319,079	379,124	-	-	-	-	-
9	Primary Conductor & Equipment	324,100	-	-	-	-	287,476	36,623	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	197,078	-	-	-	-	-	-	71,145	125,933	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	70,032	-	-	-	-	-	-	-	-	40,828	29,203	-	-	-	-	-
13	Services	84,152	-	-	-	-	-	-	-	-	-	-	84,152	-	-	-	-
14	Meters	52,075	-	-	-	-	-	-	-	-	-	-	-	52,075	-	-	-
15	Street Lighting	29,257	-	-	-	-	-	-	-	-	-	-	-	-	29,257	-	-
16	Subtotal Distribution	3,908,870	-	-	-	23,601	2,098,919	653,814	71,145	125,933	360,922	409,053	84,152	52,075	29,257	-	-
17	Subttl Prod, Trans, & Dist	4,768,288	859,418	-	-	23,601	2,098,919	653,814	71,145	125,933	360,922	409,053	84,152	52,075	29,257	-	-
18	General	589,694	297,864	-	-	2,926	124,335	37,647	4,017	7,110	21,802	24,110	5,793	5,227	1,679	57,185	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,866	1,057	-	-	29	2,582	804	88	155	444	503	104	64	36	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	5,363,849	1,158,339	-	-	26,556	2,225,837	692,265	75,249	133,198	383,168	433,666	90,048	57,365	30,972	57,185	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	371,531	371,531	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	38,390	38,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	409,921	409,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	315,727	-	-	-	4,027	171,110	51,810	5,528	9,785	30,004	33,181	7,972	-	2,310	-	-
9	Meters	7,193	-	-	-	-	-	-	-	-	-	-	-	7,193	-	-	-
10	Subtotal Distribution	322,920	-	-	-	4,027	171,110	51,810	5,528	9,785	30,004	33,181	7,972	7,193	2,310	-	-
11	Subtltl Prod, Trans, & Dist	732,841	409,921	-	-	4,027	171,110	51,810	5,528	9,785	30,004	33,181	7,972	7,193	2,310	-	-
12	Customer Accounting	78,698	-	-	-	-	-	-	-	-	-	-	-	-	-	78,698	-
Administrative & General:																	
Plant-Related:																	
13	Production	47,473	47,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	41,524	-	-	-	523	22,224	6,729	718	1,271	3,897	4,310	1,035	516	300	-	-
16	Prod, Trans, Distn Plant	8,740	2,540	-	-	78	3,318	1,005	107	190	582	643	155	77	45	-	-
17	Prod, Trans, Distn & General Plt	6,072	1,930	-	-	51	2,176	659	70	124	382	422	101	54	29	75	-
18	Property Insurance	5,866	4,801	-	-	127	404	122	13	23	71	78	19	17	5	186	-
Revenue Related:																	
19	Municipal Tax	32,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	409,943	207,069	-	-	2,034	86,435	26,171	2,792	4,943	15,157	16,761	4,027	3,634	1,167	39,754	-
22	Prod, Trans, and Distn Expense-Related	26,791	14,986	-	-	147	6,255	1,894	202	358	1,097	1,213	291	263	84	-	-
23	Subtotal Admin & General	580,990	278,798	-	-	2,961	120,812	36,580	3,903	6,909	21,185	23,427	5,629	4,561	1,631	40,014	-
24	Total Operating & Maintenance Expenses	1,392,528	688,718	-	-	6,988	291,923	88,390	9,431	16,693	51,189	56,608	13,601	11,754	3,942	118,711	-

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

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	32,633	-	-	Revenue-related
20	PUB Assessment	-	1,947	-	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	32,633	1,947		
24	Total Operating & Maintenance Expenses	32,633	1,947		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	101,493	101,493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	101,493	101,493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,201	-	-	-	1,201	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	644	-	-	-	-	485	62	-	-	56	40	-	-	-	-	-
8	Poles	154,973	-	-	-	-	89,628	30,631	-	-	15,864	18,850	-	-	-	-	-
9	Primary Conductor & Equipment	18,730	-	-	-	-	16,614	2,117	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	10,656	-	-	-	-	-	-	3,847	6,809	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,184	-	-	-	-	-	-	-	-	3,022	2,162	-	-	-	-	-
13	Services	4,539	-	-	-	-	-	-	-	-	-	-	4,539	-	-	-	-
14	Meters	2,562	-	-	-	-	-	-	-	-	-	-	-	2,562	-	-	-
15	Street Lighting	1,506	-	-	-	-	-	-	-	-	-	-	-	-	1,506	-	-
16	Subtotal Distribution	199,994	-	-	-	1,201	106,727	32,809	3,847	6,809	18,943	21,052	4,539	2,562	1,506	-	-
17	Subtotal Prod Tran & Dist	301,487	101,493	-	-	1,201	106,727	32,809	3,847	6,809	18,943	21,052	4,539	2,562	1,506	-	-
18	General	113,334	57,247	-	-	562	23,896	7,235	772	1,366	4,190	4,634	1,113	1,005	323	10,990	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	7,476	2,517	-	-	30	2,647	814	95	169	470	522	113	64	37	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	422,296	161,256	-	-	1,793	133,269	40,858	4,714	8,344	23,603	26,207	5,765	3,631	1,866	10,990	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	Distribution										17 Specifically Assigned Customer (\$)
							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 Lightin Customer (\$)	16 Accounting Customer (\$)	
1	Average Net Book Value	5,363,849	1,158,339	-	-	26,556	2,225,837	692,265	75,249	133,198	383,168	433,666	90,048	57,365	30,972	57,185	-
2	Cash Working Capital	11,640	2,514	-	-	58	4,830	1,502	163	289	832	941	195	124	67	124	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	17,872	-	17,872	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	116,382	36,986	-	-	981	41,698	12,626	1,347	2,384	7,312	8,086	1,943	1,027	563	1,429	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	326,113	70,425	-	-	1,615	135,327	42,089	4,575	8,098	23,296	26,366	5,475	3,488	1,883	3,477	-
8	Total Rate Base	5,835,856	1,268,264	17,872	-	29,210	2,407,692	748,482	81,335	143,969	414,607	469,059	97,661	62,005	33,485	62,214	-
9	Less: Rural Portion	(5,835,856)	(1,268,264)	(17,872)	-	(29,210)	(2,407,692)	(748,482)	(81,335)	(143,969)	(414,607)	(469,059)	(97,661)	(62,005)	(33,485)	(62,214)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	388,283	84,383	1,189	-	1,943	160,193	49,799	5,412	9,579	27,585	31,208	6,498	4,125	2,228	4,139	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	388,283	84,383	1,189	-	1,943	160,193	49,799	5,412	9,579	27,585	31,208	6,498	4,125	2,228	4,139	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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
Line No.	Description	Total Amount	Production and			Distribution										Specifically Assigned Customer	
			Production Demand	Transmission Energy	Transmission Demand	Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin		Accounting
							Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer		Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
Amounts																	
1	1.1 Domestic Diesel	-	2,326	9,039	2,326	2,163	2,163	726	1,926	726	1,926	726	726	726	-	726	-
2	1.12 Domestic All Electric	-	122	549	122	113	113	28	101	28	101	28	28	28	-	28	-
3	2.1 GS 0-10 kW	-	240	1,166	240	223	223	135	198	135	198	135	270	270	-	135	-
4	2.2 GS 10-100 kW	-	761	3,957	761	708	708	56	630	56	630	56	452	452	-	56	-
5	2.3 GS 110-1,000 kVa	-	159	1,517	159	147	147	4	131	4	131	4	34	34	-	4	-
6	4.1 Street and Area Lighting	-	33	127	33	30	30	29	27	29	27	29	-	-	1	29	-
7	Total	-	3,640	16,354	3,640	3,385	3,385	978	3,014	978	3,014	978	1,510	1,510	1	978	0
Ratios																	
8	1.1 Domestic Diesel	-	0.6391	0.5527	0.6391	0.6391	0.6391	0.7423	0.6391	0.7423	0.6391	0.7423	0.4807	0.4807	-	0.7423	-
9	1.12 Domestic All Electric	-	0.0335	0.0336	0.0335	0.0335	0.0335	0.0286	0.0335	0.0286	0.0335	0.0286	0.0185	0.0185	-	0.0286	-
10	2.1 GS 0-10 kW	-	0.0659	0.0713	0.0659	0.0659	0.0659	0.1380	0.0659	0.1380	0.0659	0.1380	0.1788	0.1788	-	0.1380	-
11	2.2 GS 10-100 kW	-	0.2091	0.2419	0.2091	0.2091	0.2091	0.0573	0.2091	0.0573	0.2091	0.0573	0.2993	0.2993	-	0.0573	-
12	2.3 GS 110-1,000 kVa	-	0.0436	0.0928	0.0436	0.0436	0.0436	0.0041	0.0436	0.0041	0.0436	0.0041	0.0227	0.0227	-	0.0041	-
13	4.1 Street and Area Lighting	-	0.0090	0.0077	0.0090	0.0090	0.0090	0.0297	0.0090	0.0297	0.0090	0.0297	-	-	1.0000	0.0297	-
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 Actual Cost of Service
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	1.1 Domestic Diesel	702,481	702,481
2	1.12 Domestic All Electric	28,145	28,145
3	2.1 GS 0-10 kW	127,762	127,762
4	2.2 GS 10-100 kW	299,435	299,435
5	2.3 GS 110-1,000 kVa	116,338	116,338
6	4.1 Street and Area Lighting	32,882	32,882
7	Total	1,307,043	1,307,043
Ratios			
8	1.1 Domestic Diesel	0.5375	0.5375
9	1.12 Domestic All Electric	0.0215	0.0215
10	2.1 GS 0-10 kW	0.0977	0.0977
11	2.2 GS 10-100 kW	0.2291	0.2291
12	2.3 GS 110-1,000 kVa	0.0890	0.0890
13	4.1 Street and Area Lighting	0.0252	0.0252
14	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	
					Production and		Distribution												Specifically
Line		Total	Production	Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned		
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Allocated Revenue Requirement Excluding Return																			
1	1.1 Domestic Diesel	1,784,532	538,512	649,144	-	5,557	248,689	86,913	8,948	18,396	43,727	55,899	9,215	6,269	-	94,851	-		
2	1.12 Domestic All Electric	94,901	28,188	39,437	-	291	13,018	3,352	468	710	2,289	2,156	355	242	-	3,658	-		
3	2.1 GS 0-10 kW	227,555	55,496	83,709	-	573	25,628	16,162	922	3,421	4,506	10,394	3,427	2,332	-	17,638	-		
4	2.2 GS 10-100 kW	597,990	176,176	284,163	-	1,818	81,360	6,704	2,927	1,419	14,306	4,312	5,737	3,903	-	7,316	-		
5	2.3 GS 110-1,000 kVa	171,765	36,703	108,952	-	379	16,950	479	610	101	2,980	308	435	296	-	523	-		
6	4.1 Street and Area Lighting	37,786	7,549	9,097	-	78	3,486	3,472	125	735	613	2,233	-	-	5,747	3,789	-		
7	Total	2,914,529	842,625	1,174,502	-	8,695	389,131	117,082	14,000	24,782	68,422	75,302	19,171	13,042	5,747	127,775	-		
Allocated Return on Debt																			
8	1.1 Domestic Diesel	254,718	53,928	657	-	1,242	102,378	36,968	3,458	7,111	17,630	23,167	3,124	1,983	-	3,073	-		
9	1.12 Domestic All Electric	12,300	2,823	40	-	65	5,359	1,426	181	274	923	893	120	76	-	119	-		
10	2.1 GS 0-10 kW	33,469	5,557	85	-	128	10,550	6,874	356	1,322	1,817	4,308	1,162	738	-	571	-		
11	2.2 GS 10-100 kW	67,332	17,643	288	-	406	33,493	2,852	1,131	548	5,768	1,787	1,945	1,235	-	237	-		
12	2.3 GS 110-1,000 kVa	12,914	3,676	110	-	85	6,978	204	236	39	1,202	128	148	94	-	17	-		
13	4.1 Street and Area Lighting	7,550	756	9	-	17	1,435	1,477	48	284	247	925	-	-	2,228	123	-		
14	Total	388,283	84,383	1,189	-	1,943	160,193	49,799	5,412	9,579	27,585	31,208	6,498	4,125	2,228	4,139	-		
Allocated Return on Equity																			
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	1.1 Domestic Diesel	17,374	1,037	
2	1.12 Domestic All Electric	696	42	
3	2.1 GS 0-10 kW	3,160	189	
4	2.2 GS 10-100 kW	7,406	442	
5	2.3 GS 110-1,000 kVa	2,877	172	
6	4.1 Street and Area Lighting	813	49	
7	Total	32,326	1,929	
	Allocated Return on Debt			
8	1.1 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 Actual Cost of Service

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	1.1 Domestic Diesel	2,039,250	592,440	649,801	-	6,799	351,067	123,881	12,406	25,507	61,357	79,066	12,339	8,252	-	97,924	-
17	1.12 Domestic All Electric	107,200	31,011	39,477	-	356	18,376	4,778	649	984	3,212	3,049	476	318	-	3,777	-
18	2.1 GS 0-10 kW	261,024	61,053	83,794	-	701	36,179	23,036	1,278	4,743	6,323	14,702	4,589	3,069	-	18,209	-
19	2.2 GS 10-100 kW	665,322	193,819	284,451	-	2,224	114,853	9,556	4,059	1,967	20,073	6,099	7,682	5,138	-	7,553	-
20	2.3 GS 110-1,000 kVa	184,679	40,379	109,062	-	463	23,928	683	846	141	4,182	436	583	390	-	540	-
21	4.1 Street and Area Lighting	45,336	8,305	9,106	-	95	4,921	4,948	174	1,019	860	3,158	-	-	7,975	3,912	-
22	Total	3,302,812	927,007	1,175,691	-	10,639	549,324	166,881	19,412	34,361	96,007	106,510	25,668	17,167	7,975	131,914	-
	Re-classification of Revenue-Related																
23	1.1 Domestic Diesel	0	5,397	5,920	-	62	3,198	1,129	113	232	559	720	112	75	-	892	-
24	1.12 Domestic All Electric	-	215	274	-	2	127	33	4	7	22	21	3	2	-	26	-
25	2.1 GS 0-10 kW	(0)	793	1,089	-	9	470	299	17	62	82	191	60	40	-	237	-
26	2.2 GS 10-100 kW	(0)	2,313	3,395	-	27	1,371	114	48	23	240	73	92	61	-	90	-
27	2.3 GS 110-1,000 kVa	(0)	678	1,831	-	8	402	11	14	2	70	7	10	7	-	9	-
28	4.1 Street and Area Lighting	(0)	161	176	-	2	95	96	3	20	17	61	-	-	155	76	-
29	Total	0	9,558	12,685	-	110	5,664	1,682	200	346	990	1,074	277	185	155	1,330	-
	Total Allocated Revenue Requirement																
30	1.1 Domestic Diesel	2,039,250	597,838	655,721	-	6,861	354,266	125,010	12,519	25,740	61,916	79,786	12,451	8,328	-	98,816	-
31	1.12 Domestic All Electric	107,200	31,226	39,750	-	358	18,504	4,811	654	991	3,234	3,070	479	320	-	3,803	-
32	2.1 GS 0-10 kW	261,024	61,846	84,883	-	710	36,649	23,335	1,295	4,805	6,405	14,893	4,648	3,109	-	18,446	-
33	2.2 GS 10-100 kW	665,322	196,132	287,846	-	2,251	116,224	9,670	4,107	1,991	20,313	6,172	7,774	5,199	-	7,644	-
34	2.3 GS 110-1,000 kVa	184,679	41,057	110,893	-	471	24,329	694	860	143	4,252	443	592	396	-	549	-
35	4.1 Street and Area Lighting	45,336	8,466	9,283	-	97	5,017	5,044	177	1,039	877	3,219	-	-	8,130	3,987	-
36	Total	3,302,812	936,565	1,188,375	-	10,748	554,988	168,563	19,612	34,707	96,997	107,584	25,945	17,352	8,130	133,244	-

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	1.1 Domestic Diesel	17,374	1,037	
17	1.12 Domestic All Electric	696	42	
18	2.1 GS 0-10 kW	3,160	189	
19	2.2 GS 10-100 kW	7,406	442	
20	2.3 GS 110-1,000 kVa	2,877	172	
21	4.1 Street and Area Lighting	813	49	
22	Total	32,326	1,929	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(17,374)	(1,037)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
24	1.12 Domestic All Electric	(696)	(42)	
25	2.1 GS 0-10 kW	(3,160)	(189)	
26	2.2 GS 10-100 kW	(7,406)	(442)	
27	2.3 GS 110-1,000 kVa	(2,877)	(172)	
28	4.1 Street and Area Lighting	(813)	(49)	
29	Total	(32,326)	(1,929)	
	Total Allocated Revenue Requirement			
30	1.1 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 Actual Cost of Service
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	4,771,035	896,596	-	403,122	438,468	649,599	174,974	104,413	184,819	111,893	117,607	87,935	120,066	26,768	1,187,453	102
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	944	944	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	49,838	49,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,376,661	1,017,407	1,359,254	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	201,177	-	-	-	201,177	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,597,364	1,029,367	-	579,852	165,687	297,366	80,706	55,484	98,212	52,847	55,427	45,173	33,686	14,683	88,778	96
Expense Credits																	
8	Sundry	(41,014)	(7,708)	-	(3,465)	(3,769)	(5,584)	(1,504)	(898)	(1,589)	(962)	(1,011)	(756)	(1,032)	(230)	(10,208)	(1)
9	Building Rental Income	(7,398)	(2,418)	-	(1,960)	(685)	(1,004)	(270)	(161)	(285)	(173)	(182)	(136)	(83)	(41)	-	(0)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(3,974)	(747)	-	(336)	(365)	(541)	(146)	(87)	(154)	(93)	(98)	(73)	(100)	(22)	(989)	(0)
12	Pole Attachments	(202,462)	-	-	-	-	(117,094)	(40,017)	-	-	(20,726)	(24,626)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(16,556)	-	-	-	-	-	-	-	-	-	-	-	-	-	(16,556)	-
16	Meter Test Revenues	(21,414)	-	-	-	-	-	-	-	-	-	-	-	(21,414)	-	-	-
17	Total Expense Credits	(292,818)	(10,872)	-	(5,761)	(4,819)	(124,223)	(41,937)	(1,146)	(2,028)	(21,954)	(25,916)	(965)	(22,629)	(294)	(27,753)	(1)
18	Subtotal Expenses	9,704,200	2,983,279	1,359,254	977,213	800,512	822,742	213,742	158,751	281,003	142,787	147,118	132,143	131,122	41,157	1,248,478	196
19	Disposal Gain / Loss	58,138	15,983	-	20,624	4,091	6,584	1,766	1,322	2,340	1,150	1,210	1,078	721	383	880	6
20	Subtotal Revenue Requirement Ex. Return	9,762,338	2,999,262	1,359,254	997,837	804,602	829,326	215,508	160,074	283,344	143,937	148,328	133,222	131,843	41,540	1,249,359	202
21	Return on Debt	3,330,187	920,999	-	1,173,844	235,251	377,923	101,348	75,587	133,796	65,988	69,438	61,676	41,241	21,841	50,931	325
22	Return on Equity	206,967	57,239	-	72,953	14,621	23,487	6,299	4,698	8,315	4,101	4,316	3,833	2,563	1,357	3,165	20
23	Total Revenue Requirement	13,299,493	3,977,500	1,359,254	2,244,634	1,054,473	1,230,736	323,154	240,359	425,455	214,026	222,082	198,731	175,646	64,738	1,303,455	547

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 PUB	20 Basis of Functional Classification
		Municipal Tax	Assessment		
	Expenses				
1	Operating & Maintenance	245,568	21,654		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	(2,111)	(186)		Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-		Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.18
10	Tax Refunds	-	-		Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(205)	(18)		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	(2,316)	(204)		
18	Subtotal Expenses	243,252	21,450		
19	Disposal Gain / Loss	-	-		Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	243,252	21,450		
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	243,252	21,450		

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected
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 Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Gas Turbines	22,489,284	22,489,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,320,881	3,320,881	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	25,810,166	25,810,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	16,090,933	-	-	16,083,896	-	7,037	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,131,968	-	-	4,840,325	286,590	-	-	-	-	-	-	-	-	-	-	5,054
6	Subtotal Transmission	21,222,902	-	-	20,924,221	286,590	7,037	-	-	-	-	-	-	-	-	-	5,054
Distribution																	
7	Substations	7,024,515	-	-	-	7,024,515	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	491,508	-	-	-	-	370,573	47,209	-	-	42,982	30,744	-	-	-	-	-
9	Poles	12,798,191	-	-	-	-	7,401,808	2,529,588	-	-	1,310,125	1,556,670	-	-	-	-	-
10	Primary Conductor & Eqpt	2,729,666	-	-	-	-	2,421,213	308,452	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	515,827	-	-	-	-	515,827	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,769,322	-	-	-	-	-	-	1,721,725	3,047,597	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	843,847	-	-	-	-	-	-	-	-	491,963	351,884	-	-	-	-	-
14	Services	1,450,015	-	-	-	-	-	-	-	-	-	-	1,450,015	-	-	-	-
15	Meters	890,281	-	-	-	-	-	-	-	-	-	-	-	890,281	-	-	-
16	Street Lighting	441,389	-	-	-	-	-	-	-	-	-	-	-	-	441,389	-	-
17	Subtotal Distribution	31,954,560	-	-	-	7,024,515	10,709,421	2,885,250	1,721,725	3,047,597	1,845,071	1,939,298	1,450,015	890,281	441,389	-	-
18	Subttl Prod, Trans, & Dist	78,987,628	25,810,166	-	20,924,221	7,311,104	10,716,459	2,885,250	1,721,725	3,047,597	1,845,071	1,939,298	1,450,015	890,281	441,389	-	5,054
19	General	6,624,124	1,221,643	-	354,156	613,689	928,220	250,042	149,208	264,111	159,898	168,064	125,661	194,347	38,252	2,156,744	87
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	72,167	23,581	-	19,117	6,680	9,791	2,636	1,573	2,784	1,686	1,772	1,325	813	403	-	5
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	85,683,919	27,055,390	-	21,297,494	7,931,473	11,654,470	3,137,928	1,872,507	3,314,492	2,006,654	2,109,133	1,577,001	1,085,442	480,044	2,156,744	5,146

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 Acctng	
24	Total Plant	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
Production																		
1	Gas Turbines	11,466,748	11,466,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	831,295	831,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	12,298,043	12,298,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
4	Lines	12,466,152	-	-	12,459,557	-	6,595	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	4,080,262	-	-	3,805,921	269,820	-	-	-	-	-	-	-	-	-	-	4,521	
6	Subtotal Transmission	16,546,414	-	-	16,265,478	269,820	6,595	-	-	-	-	-	-	-	-	-	4,521	
Distribution																		
7	Substations	2,780,110	-	-	-	2,780,110	-	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	186,255	-	-	-	-	140,427	17,890	-	-	16,288	11,650	-	-	-	-	-	
9	Poles	5,999,135	-	-	-	-	3,469,588	1,185,741	-	-	614,119	729,687	-	-	-	-	-	
10	Primary Conductor & Eqpt	1,040,082	-	-	-	-	922,552	117,529	-	-	-	-	-	-	-	-	-	
11	Submarine Conductor	389,197	-	-	-	-	389,197	-	-	-	-	-	-	-	-	-	-	
12	Transformers	2,774,974	-	-	-	-	-	-	1,001,766	1,773,209	-	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	396,375	-	-	-	-	-	-	-	-	231,086	165,288	-	-	-	-	-	
14	Services	815,674	-	-	-	-	-	-	-	-	-	-	815,674	-	-	-	-	
15	Meters	509,358	-	-	-	-	-	-	-	-	-	-	-	509,358	-	-	-	
16	Street Lighting	291,596	-	-	-	-	-	-	-	-	-	-	-	-	291,596	-	-	
17	Subtotal Distribution	15,182,756	-	-	-	2,780,110	4,921,765	1,321,160	1,001,766	1,773,209	861,494	906,625	815,674	509,358	291,596	-	-	
18	Subttl Prod, Trans, & Dist	44,027,213	12,298,043	-	16,265,478	3,049,930	4,928,360	1,321,160	1,001,766	1,773,209	861,494	906,625	815,674	509,358	291,596	-	4,521	
19	General	2,150,470	396,597	-	114,974	199,229	301,339	81,174	48,439	85,742	51,910	54,561	40,795	63,093	12,418	700,170	28	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	54,167	15,130	-	20,011	3,752	6,063	1,625	1,232	2,182	1,060	1,115	1,004	627	359	-	6	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Net Book Value	46,231,849	12,709,770	-	16,400,463	3,252,912	5,235,763	1,403,960	1,051,438	1,861,132	914,463	962,301	857,473	573,078	304,373	700,170	4,554	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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	405,717	405,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	36,550	36,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	442,267	442,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	27,298	-	-	27,286	-	12	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	9,369	-	-	8,837	523	-	-	-	-	-	-	-	-	-	-	9
6	Other	93,406	-	-	92,091	1,261	31	-	-	-	-	-	-	-	-	-	22
7	Subtotal Transmission	130,073	-	-	128,214	1,785	43	-	-	-	-	-	-	-	-	-	31
Distribution																	
8	Other	974,610	-	-	-	220,387	335,997	90,522	54,017	95,615	57,887	60,843	45,493	-	13,848	-	-
9	Meters	70,359	-	-	-	-	-	-	-	-	-	-	-	70,359	-	-	-
10	Subtotal Distribution	1,044,969	-	-	-	220,387	335,997	90,522	54,017	95,615	57,887	60,843	45,493	70,359	13,848	-	-
11	Subttl Prod, Trans, & Dist	1,617,308	442,267	-	128,214	222,171	336,040	90,522	54,017	95,615	57,887	60,843	45,493	70,359	13,848	-	31
12	Customer Accounting	780,798	-	-	-	-	-	-	-	-	-	-	-	-	-	780,798	-
Administrative & General:																	
Plant-Related:																	
13	Production	39,357	39,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	83,376	-	-	82,203	1,126	28	-	-	-	-	-	-	-	-	-	20
15	Distribution	198,416	-	-	-	43,617	66,498	17,915	10,691	18,923	11,457	12,042	9,004	5,528	2,741	-	-
16	Prod, Trans, Distn Plant	66,898	21,860	-	17,722	6,192	9,076	2,444	1,458	2,581	1,563	1,642	1,228	754	374	-	4
17	Prod, Trans, Distn & General Plt	404,650	127,771	-	100,579	37,457	55,039	14,819	8,843	15,653	9,477	9,961	7,448	5,126	2,267	10,185	24
18	Property Insurance	42,502	25,765	-	4,951	7,554	885	238	142	252	152	160	120	185	36	2,056	5
Revenue-Related:																	
19	Municipal Tax	245,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	21,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,211,386	223,408	-	64,766	112,228	169,748	45,726	27,286	48,299	29,241	30,735	22,980	35,541	6,995	394,414	16
22	Prod, Trans & Distn Expense-Related	59,124	16,168	-	4,687	8,122	12,285	3,309	1,975	3,495	2,116	2,224	1,663	2,572	506	-	1
23	Subtotal Admin & General	2,372,930	454,329	-	274,908	216,296	313,559	84,452	50,395	89,204	54,006	56,764	42,442	49,707	12,920	406,655	70
24	Total Operating & Maintenance Expenses	4,771,035	896,596	-	403,122	438,468	649,599	174,974	104,413	184,819	111,893	117,607	87,935	120,066	26,768	1,187,453	102

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	18	19	20
		Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	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	245,568	-	Revenue-related
20	PUB Assessment	-	21,654	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 11, 12
22	Prod,Trans & Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	245,568	21,654	
24	Total Operating & Maintenance Expenses	245,568	21,654	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected

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 Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	53,860	53,860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	955,389	955,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	441,125	-	-	441,062	-	62	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	113,290	-	-	110,533	2,667	-	-	-	-	-	-	-	-	-	-	90
6	Subtotal Transmission	554,414	-	-	551,596	2,667	62	-	-	-	-	-	-	-	-	-	90
Distribution																	
7	Substations	134,361	-	-	-	134,361	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	9,279	-	-	-	-	6,996	891	-	-	811	580	-	-	-	-	-
9	Poles	310,749	-	-	-	-	179,721	61,420	-	-	31,811	37,797	-	-	-	-	-
10	Primary Conductor & Eqpt	56,620	-	-	-	-	50,222	6,398	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	15,886	-	-	-	-	15,886	-	-	-	-	-	-	-	-	-	-
12	Transformers	133,376	-	-	-	-	-	-	48,149	85,227	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	21,482	-	-	-	-	-	-	-	-	12,524	8,958	-	-	-	-	-
14	Services	39,033	-	-	-	-	-	-	-	-	-	-	39,033	-	-	-	-
15	Meters	25,064	-	-	-	-	-	-	-	-	-	-	-	25,064	-	-	-
16	Street Lighting	12,792	-	-	-	-	-	-	-	-	-	-	-	-	12,792	-	-
17	Subtotal Distribution	758,641	-	-	-	134,361	252,825	68,710	48,149	85,227	45,146	47,335	39,033	25,064	12,792	-	-
18	Subttl Prod, Trans, & Dist	2,268,444	955,389	-	551,596	137,027	252,887	68,710	48,149	85,227	45,146	47,335	39,033	25,064	12,792	-	90
19	General	272,668	50,286	-	14,578	25,261	38,208	10,292	6,142	10,872	6,582	6,918	5,173	8,000	1,575	88,778	4
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	56,252	23,691	-	13,678	3,398	6,271	1,704	1,194	2,113	1,120	1,174	968	622	317	-	2
23	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Depreciation Expense	2,597,364	1,029,367	-	579,852	165,687	297,366	80,706	55,484	98,212	52,847	55,427	45,173	33,686	14,683	88,778	96

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Production and													
Line		Total	Production	Transmission	Transmission	Distribution										
No.	Description	Amount	Demand	Energy	Demand	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
		(\$)	(\$)	(\$)	(\$)	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
						(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Average Net Book Value	46,231,849	12,709,770	-	16,400,463	3,252,912	5,235,763	1,403,960	1,051,438	1,861,132	914,463	962,301	857,473	573,078	304,373	700,170
2	Cash Working Capital	100,330	27,582	-	35,592	7,059	11,362	3,047	2,282	4,039	1,985	2,088	1,861	1,244	661	1,519
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	27,063	27,063	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	39,135	39,135	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	843,222	266,254	-	209,590	78,054	114,692	30,881	18,427	32,618	19,748	20,756	15,519	10,682	4,724	21,225
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,810,817	772,732	-	997,120	197,771	318,325	85,358	63,926	113,154	55,598	58,506	52,133	34,842	18,505	42,569
8	Total Rate Base	50,052,416	13,842,536	-	17,642,765	3,535,797	5,680,143	1,523,245	1,136,072	2,010,943	991,793	1,043,652	926,986	619,845	328,263	765,483
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	50,052,416	13,842,536	-	17,642,765	3,535,797	5,680,143	1,523,245	1,136,072	2,010,943	991,793	1,043,652	926,986	619,845	328,263	765,483
11	Return on Debt	3,330,187	920,999	-	1,173,844	235,251	377,923	101,348	75,587	133,796	65,988	69,438	61,676	41,241	21,841	50,931
12	Return on Equity	206,967	57,239	-	72,953	14,621	23,487	6,299	4,698	8,315	4,101	4,316	3,833	2,563	1,357	3,165
13	Return on Rate Base	3,537,155	978,238	-	1,246,797	249,871	401,410	107,646	80,285	142,111	70,089	73,754	65,509	43,804	23,198	54,096

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

Labrador Interconnected

Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Production and		Substations Demand	Distribution										Accounting Customer	Specifically Assigned Customer
				Transmission Energy	Transmission Demand		Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wld Rural Cust)			(Rural Cust)		
1	CFB - Goose Bay Secondary	-	-	81,091	-	-	-	1	-	1	-	1	-	-	-	1	1	
2	IOCC Firm	-	68,950	295,407	62,000	-	-	-	-	-	-	-	-	-	-	-	-	
3	IOCC Non-Firm Rural	-	-	4,965	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	1.1Domestic	-	1,781	7,551	1,601	1,517	1,517	606	1,392	606	1,392	606	606	606	-	606	-	
5	1.1A Domestic All Electric	-	68,976	295,438	62,023	58,754	58,754	7,173	53,917	7,173	53,917	7,173	7,173	7,173	-	7,173	-	
6	2.1GS 0-10 kW	-	1,035	5,999	930	881	881	411	809	411	809	411	822	822	-	411	-	
7	2.2GS 10-100 kW	-	13,501	75,014	12,140	11,500	11,500	634	10,553	634	10,553	634	5,117	5,117	-	634	-	
8	2.3GS 110-1,000 kVa	-	17,161	94,044	15,431	14,618	14,618	120	13,414	120	13,414	120	1,029	1,029	-	120	-	
9	2.4GS Over 1,000 kVa	-	11,863	61,700	10,667	10,105	10,105	3	9,273	3	9,273	3	26	26	-	3	-	
10	4.1Street and Area Lighting	-	453	1,745	407	386	386	273	354	273	354	273	-	-	1	273	-	
11	Subtotal Rural		114,769	541,490	103,200	97,762	97,762	9,220	89,712	9,220	89,712	9,220	14,773	14,773	1	9,220	-	
12	Total Labrador Interconnected		183,719	922,952	165,200	97,762	97,762	9,221	89,712	9,221	89,712	9,221	14,773	14,773	1	9,221	1	
Ratios																		
13	CFB - Goose Bay Boiler	-	-	0.0879	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000	
14	IOCC Firm	-	0.3753	0.3201	0.3753	-	-	-	-	-	-	-	-	-	-	-	-	
15	IOCC Non-Firm Rural	-	-	0.0054	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	1.1Domestic	-	0.0097	0.0082	0.0097	0.0155	0.0155	0.0657	0.0155	0.0657	0.0155	0.0657	0.0410	0.0410	-	0.0657	-	
17	1.1A Domestic All Electric	-	0.3754	0.3201	0.3754	0.6010	0.6010	0.7779	0.6010	0.7779	0.6010	0.7779	0.4856	0.4856	-	0.7779	-	
18	2.1GS 0-10 kW	-	0.0056	0.0065	0.0056	0.0090	0.0090	0.0446	0.0090	0.0446	0.0090	0.0446	0.0556	0.0556	-	0.0446	-	
19	2.2GS 10-100 kW	-	0.0735	0.0813	0.0735	0.1176	0.1176	0.0688	0.1176	0.0688	0.1176	0.0688	0.3464	0.3464	-	0.0688	-	
20	2.3GS 110-1,000 kVa	-	0.0934	0.1019	0.0934	0.1495	0.1495	0.0130	0.1495	0.0130	0.1495	0.0130	0.0696	0.0696	-	0.0130	-	
21	2.4GS Over 1,000 kVa	-	0.0646	0.0669	0.0646	0.1034	0.1034	0.0003	0.1034	0.0003	0.1034	0.0003	0.0017	0.0017	-	0.0003	-	
22	4.1Street and Area Lighting	-	0.0025	0.0019	0.0025	0.0039	0.0039	0.0296	0.0039	0.0296	0.0039	0.0296	-	-	1.0000	0.0296	-	
23	Subtotal Rural		0.6247	0.5867	0.6247	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	-	-	0.1302	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000	
26	1.1Domestic	-	0.0155	0.0121	0.0155	0.0155	0.0155	0.0657	0.0155	0.0657	0.0155	0.0657	0.0410	0.0410	-	0.0657	-	
27	1.1A Domestic All Electric	-	0.6010	0.4745	0.6010	0.6010	0.6010	0.7779	0.6010	0.7779	0.6010	0.7779	0.4856	0.4856	-	0.7779	-	
28	2.1GS 0-10 kW	-	0.0090	0.0096	0.0090	0.0090	0.0090	0.0446	0.0090	0.0446	0.0090	0.0446	0.0556	0.0556	-	0.0446	-	
29	2.2GS 10-100 kW	-	0.1176	0.1205	0.1176	0.1176	0.1176	0.0688	0.1176	0.0688	0.1176	0.0688	0.3464	0.3464	-	0.0688	-	
30	2.3GS 110-1,000 kVa	-	0.1495	0.1511	0.1495	0.1495	0.1495	0.0130	0.1495	0.0130	0.1495	0.0130	0.0696	0.0696	-	0.0130	-	
31	2.4GS Over 1,000 kVa	-	0.1034	0.0991	0.1034	0.1034	0.1034	0.0003	0.1034	0.0003	0.1034	0.0003	0.0017	0.0017	-	0.0003	-	
32	4.1Street and Area Lighting	-	0.0039	0.0028	0.0039	0.0039	0.0039	0.0296	0.0039	0.0296	0.0039	0.0296	-	-	1.0000	0.0296	-	
33	Subtotal Rural		1.0000	0.8698	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 Actual Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18	19
		Revenue Related	
	Amounts	Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
1	CFB - Goose Bay Secondary	-	3,363,030
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	179,119	179,119
5	1.1A Domestic All Electric	5,500,525	5,500,525
6	2.1GS 0-10 kW	166,731	166,731
7	2.2GS 10-100 kW	1,703,156	1,703,156
8	2.3GS 110-1,000 kVa	2,024,497	2,024,497
9	2.4GS Over 1,000 kVa	103,942	1,438,211
10	4.1Street and Area Lighting	157,602	157,602
11	Subtotal Rural	9,835,572	11,169,841
12	Total Labrador Interconnected	9,835,572	14,532,871
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2314
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0182	0.0123
17	1.1A Domestic All Electric	0.5592	0.3785
18	2.1GS 0-10 kW	0.0170	0.0115
19	2.2GS 10-100 kW	0.1732	0.1172
20	2.3GS 110-1,000 kVa	0.2058	0.1393
21	2.4GS Over 1,000 kVa	0.0106	0.0990
22	4.1Street and Area Lighting	0.0160	0.0108
23	Subtotal Rural	1.0000	0.7686
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2314
	Rural		
26	1.1Domestic	0.0182	0.0123
27	1.1A Domestic All Electric	0.5592	0.3785
28	2.1GS 0-10 kW	0.0170	0.0115
29	2.2GS 10-100 kW	0.1732	0.1172
30	2.3GS 110-1,000 kVa	0.2058	0.1393
31	2.4GS Over 1,000 kVa	0.0106	0.0990
32	4.1Street and Area Lighting	0.0160	0.0108
33	Subtotal Rural	1.0000	0.7686
34	Total Labrador Interconnected	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line 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	Customer	Customer	
	Allocated Rev Reqmt Excl Return																	
1	CFB - Goose Bay Boiler	124,795	-	119,425	-	-	-	23	-	31	-	16	-	-	-	135	202	
2	IOCC Firm	1,935,176	1,125,632	435,053	374,491	-	-	-	-	-	-	-	-	-	-	-	-	
3	IOCC Non-Firm	7,312	-	7,312	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
4	1.1Domestic	220,133	29,069	11,120	9,671	12,483	12,867	14,163	2,483	18,621	2,233	9,748	5,465	5,408	-	82,107	-	
5	1.1A Domestic All Electric	4,848,645	1,126,046	435,099	374,629	483,564	498,423	167,643	96,204	220,412	86,506	115,384	64,687	64,018	-	971,874	-	
6	2.1GS 0-10 kW	152,472	16,893	8,834	5,620	7,255	7,477	9,606	1,443	12,629	1,298	6,611	7,413	7,336	-	55,687	-	
7	2.2GS 10-100 kW	899,035	220,407	110,475	73,328	94,650	97,559	14,817	18,830	19,482	16,932	10,198	46,149	45,671	-	85,901	-	
8	2.3GS 110-1,000 kVa	897,815	280,150	138,500	93,204	120,306	124,003	2,805	23,935	3,687	21,522	1,930	9,276	9,180	-	16,259	-	
9	2.4GS Over 1,000 kVa	555,064	193,672	90,867	64,434	83,169	85,725	70	16,546	92	14,878	48	232	229	-	406	-	
10	4.1Street and Area Lighting	121,890	7,393	2,570	2,460	3,175	3,272	6,380	632	8,389	568	4,391	-	-	41,540	36,989	-	
11	Subtotal Rural	7,695,055	1,873,630	797,465	623,346	804,602	829,326	215,485	160,074	283,313	143,937	148,312	133,222	131,843	41,540	1,249,223	-	
12	Total	9,762,338	2,999,262	1,359,254	997,837	804,602	829,326	215,508	160,074	283,344	143,937	148,328	133,222	131,843	41,540	1,249,359	202	
	Allocated Return on Debt																	
13	CFB - Goose Bay Boiler	364	-	-	-	-	-	11	-	15	-	8	-	-	-	6	325	
14	IOCC Firm	786,201	345,654	-	440,547	-	-	-	-	-	-	-	-	-	-	-	-	
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
16	1.1Domestic	59,599	8,926	-	11,377	3,650	5,863	6,661	1,173	8,793	1,024	4,563	2,530	1,692	-	3,347	-	
17	1.1A Domestic All Electric	1,566,617	345,781	-	440,709	141,385	227,130	78,838	45,428	104,080	39,659	54,016	29,948	20,025	-	39,619	-	
18	2.1GS 0-10 kW	40,177	5,187	-	6,612	2,121	3,407	4,517	682	5,964	595	3,095	3,432	2,295	-	2,270	-	
19	2.2GS 10-100 kW	302,824	67,681	-	86,262	27,674	44,457	6,968	8,892	9,199	7,763	4,774	21,365	14,286	-	3,502	-	
20	2.3GS 110-1,000 kVa	320,316	86,027	-	109,645	35,175	56,508	1,319	11,302	1,741	9,867	904	4,294	2,871	-	663	-	
21	2.4GS Over 1,000 kVa	213,582	59,472	-	75,799	24,317	39,065	33	7,813	44	6,821	23	107	72	-	17	-	
22	4.1Street and Area Lighting	40,508	2,270	-	2,894	928	1,491	3,001	298	3,961	260	2,056	-	-	21,841	1,508	-	
23	Subtotal Rural	2,543,623	575,346	-	733,297	235,251	377,923	101,337	75,587	133,782	65,988	69,431	61,676	41,241	21,841	50,925	-	
24	Total	3,330,187	920,999	-	1,173,844	235,251	377,923	101,348	75,587	133,796	65,988	69,438	61,676	41,241	21,841	50,931	325	
	Allocated Return on Equity																	
25	CFB - Goose Bay Boiler	23	-	-	-	-	-	1	-	1	-	0	-	-	-	0	20	
26	IOCC Firm	48,861	21,482	-	27,379	-	-	-	-	-	-	-	-	-	-	-	-	
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
28	1.1Domestic	3,704	555	-	707	227	364	414	73	546	64	284	157	105	-	208	-	
29	1.1A Domestic All Electric	97,363	21,490	-	27,390	8,787	14,116	4,900	2,823	6,468	2,465	3,357	1,861	1,245	-	2,462	-	
30	2.1GS 0-10 kW	2,497	322	-	411	132	212	281	42	371	37	192	213	143	-	141	-	
31	2.2GS 10-100 kW	18,820	4,206	-	5,361	1,720	2,763	433	553	572	482	297	1,328	888	-	218	-	
32	2.3GS 110-1,000 kVa	19,907	5,346	-	6,814	2,186	3,512	82	702	108	613	56	267	178	-	41	-	
33	2.4GS Over 1,000 kVa	13,274	3,696	-	4,711	1,511	2,428	2	486	3	424	1	7	4	-	1	-	
34	4.1Street and Area Lighting	2,518	141	-	180	58	93	186	19	246	16	128	-	-	1,357	94	-	
35	Subtotal Rural	158,083	35,757	-	45,573	14,621	23,487	6,298	4,698	8,314	4,101	4,315	3,833	2,563	1,357	3,165	-	
36	Total	206,967	57,239	-	72,953	14,621	23,487	6,299	4,698	8,315	4,101	4,316	3,833	2,563	1,357	3,165	20	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Labrador Interconnected

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

		18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Rev Reqmt Excl Return			
1	CFB - Goose Bay Boiler	-	4,964	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	4,430	264	
5	1.1A Domestic All Electric	136,038	8,118	
6	2.1GS 0-10 kW	4,124	246	
7	2.2GS 10-100 kW	42,122	2,514	
8	2.3GS 110-1,000 kVa	50,070	2,988	
9	2.4GS Over 1,000 kVa	2,571	2,123	
10	4.1Street and Area Lighting	3,898	233	
11	Subtotal Rural	243,252	16,486	
12	Total	243,252	21,450	
	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 Actual Cost of Service

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	
Line No.	Description	Total Amount	Production Demand	Production and Transmission		Distribution												Specifically Assigned Customer
				Energy Demand		Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer		
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	(\$)	
37	CFB - Goose Bay Boiler	125,182	-	119,425	-	-	-	35	-	46	-	24	-	-	-	141	547	
38	IOCC Firm	2,770,238	1,492,768	435,053	842,418	-	-	-	-	-	-	-	-	-	-	-	-	
39	IOCC Non-Firm	7,312	-	7,312	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural:																		
40	1.1Domestic	283,436	38,550	11,120	21,755	16,360	19,094	21,238	3,729	27,961	3,321	14,595	8,152	7,205	-	85,662	-	
41	1.1A Domestic All Electric	6,512,626	1,493,317	435,099	842,728	633,735	739,669	251,381	144,455	330,961	128,629	172,757	96,496	85,287	-	1,013,955	-	
42	2.1GS 0-10 kW	195,146	22,403	8,834	12,643	9,507	11,097	14,404	2,167	18,963	1,930	9,899	11,058	9,774	-	58,098	-	
43	2.2GS 10-100 kW	1,220,679	292,295	110,475	164,951	124,044	144,779	22,219	28,275	29,253	25,177	15,269	68,841	60,845	-	89,620	-	
44	2.3GS 110-1,000 kVa	1,238,039	371,524	138,500	209,663	157,668	184,023	4,205	35,939	5,537	32,002	2,890	13,837	12,230	-	16,963	-	
45	2.4GS Over 1,000 kVa	781,919	256,840	90,867	144,943	108,998	127,218	105	24,845	138	22,123	72	346	306	-	424	-	
46	4.1Street and Area Lighting	164,916	9,805	2,570	5,533	4,161	4,856	9,567	948	12,596	845	6,575	-	-	64,738	38,591	-	
47	Subtotal Rural	10,396,761	2,484,733	797,465	1,402,216	1,054,473	1,230,736	323,119	240,359	425,409	214,026	222,058	198,731	175,646	64,738	1,303,313	-	
48	Total	13,299,493	3,977,500	1,359,254	2,244,634	1,054,473	1,230,736	323,154	240,359	425,455	214,026	222,082	198,731	175,646	64,738	1,303,455	547	
Re-classification of Revenue-Related																		
49	CFB - Goose Bay Boiler	-	-	4,931	-	-	-	1	-	2	-	1	-	-	-	6	23	
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural:																		
52	1.1Domestic	0	649	187	366	276	322	358	63	471	56	246	137	121	-	1,443	-	
53	1.1A Domestic All Electric	0	33,803	9,849	19,076	14,345	16,743	5,690	3,270	7,492	2,912	3,911	2,184	1,931	-	22,952	-	
54	2.1GS 0-10 kW	(0)	513	202	290	218	254	330	50	434	44	227	253	224	-	1,331	-	
55	2.2GS 10-100 kW	-	11,094	4,193	6,261	4,708	5,495	843	1,073	1,110	956	580	2,613	2,309	-	3,401	-	
56	2.3GS 110-1,000 kVa	-	16,635	6,201	9,388	7,060	8,240	188	1,609	248	1,433	129	620	548	-	760	-	
57	2.4GS Over 1,000 kVa	-	1,551	549	875	658	768	1	150	1	134	0	2	2	-	3	-	
58	4.1Street and Area Lighting	-	252	66	142	107	125	246	24	324	22	169	-	-	1,663	991	-	
59	Subtotal Rural	0	64,497	21,248	36,398	27,371	31,947	7,656	6,239	10,079	5,556	5,261	5,809	5,135	1,663	30,880	-	
60	Total	0	64,497	26,178	36,398	27,371	31,947	7,657	6,239	10,081	5,556	5,262	5,809	5,135	1,663	30,886	23	
Total Allocated Revenue Requirement																		
61	CFB - Goose Bay Boiler	125,182	-	124,355	-	-	-	36	-	48	-	25	-	-	-	147	570	
62	IOCC Firm	2,770,238	1,492,768	435,053	842,418	-	-	-	-	-	-	-	-	-	-	-	-	
63	IOCC Non-Firm	7,312	-	7,312	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural:																		
64	1.1Domestic	283,436	39,199	11,307	22,121	16,635	19,416	21,595	3,792	28,432	3,376	14,841	8,290	7,327	-	87,105	-	
65	1.1A Domestic All Electric	6,512,626	1,527,120	444,948	861,804	648,081	756,412	257,071	147,725	338,452	131,541	176,668	98,680	87,218	-	1,036,907	-	
66	2.1GS 0-10 kW	195,146	22,916	9,037	12,932	9,725	11,351	14,734	2,217	19,398	1,974	10,125	11,311	9,997	-	59,429	-	
67	2.2GS 10-100 kW	1,220,679	303,388	114,668	171,212	128,752	150,274	23,062	29,348	30,363	26,133	15,849	71,454	63,154	-	93,022	-	
68	2.3GS 110-1,000 kVa	1,238,039	388,159	144,702	219,051	164,727	192,263	4,394	37,548	5,785	33,435	3,020	14,457	12,777	-	17,722	-	
69	2.4GS Over 1,000 kVa	781,919	258,391	91,416	145,818	109,656	127,986	106	24,995	139	22,257	73	348	308	-	427	-	
70	4.1Street and Area Lighting	164,916	10,057	2,636	5,675	4,268	4,981	9,813	973	12,920	866	6,744	-	-	66,401	39,582	-	
71	Subtotal Rural	10,396,761	2,549,230	818,713	1,438,614	1,081,845	1,262,683	330,775	246,598	435,488	219,581	227,319	204,540	180,781	66,401	1,334,193	-	
72	Total	13,299,493	4,041,997	1,385,433	2,281,032	1,081,845	1,262,683	330,812	246,598	435,536	219,581	227,344	204,540	180,781	66,401	1,334,341	570	

NEWFOUNDLAND & LABRADOR HYDRO

2004 Actual Cost of Service

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	-	4,964	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	4,430	264	
41	1.1A Domestic All Electric	136,038	8,118	
42	2.1GS 0-10 kW	4,124	246	
43	2.2GS 10-100 kW	42,122	2,514	
44	2.3GS 110-1,000 kVa	50,070	2,988	
45	2.4GS Over 1,000 kVa	2,571	2,123	
46	4.1Street and Area Lighting	3,898	233	
47	Subtotal Rural	243,252	16,486	
48	Total	243,252	21,450	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(4,964)	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(4,430)	(264)	
53	1.1A Domestic All Electric	(136,038)	(8,118)	
54	2.1GS 0-10 kW	(4,124)	(246)	
55	2.2GS 10-100 kW	(42,122)	(2,514)	
56	2.3GS 110-1,000 kVa	(50,070)	(2,988)	
57	2.4GS Over 1,000 kVa	(2,571)	(2,123)	
58	4.1Street and Area Lighting	(3,898)	(233)	
59	Subtotal Rural	(243,252)	(16,486)	
60	Total	(243,252)	(21,450)	
	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 Actual Cost of Service
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 (%)	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 (%)
	Generation																	
1	Hydraulic	100%	40.56%	59.44%														
2	Hydraulic - GNP	100%	40.56%	59.44%		0.0%												
3	Holyrood	100%	59.23%	40.77%														
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%														
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	49.08%	50.92%														
7	Dsl / Gas Tur Labrador Isolated	100%	35.93%	64.07%														
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%	100.00%	0.00%		0.0%												
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%	40.56%	59.44%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	40.56%	59.44%														
21	Term Stns - Holyrood	100%	59.23%	40.77%														
22	Term Stns - Gas Tur	100%	100%															
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%												
24	Terminal Stations - Distribution	100%					100%											
25	Term Stns - Custmr Specific	100%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 (%)	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 (%)
	Distribution																	
28	Substation Structures & Equipment						100%											
29	Land & Land Improvements - by Sub-function:																	
30	Primary	85%						88.7%	11.3%									
31	Secondary	15%										58.3%	41.7%					
32	Land & Land Improvements	100%						75.4%	9.6%			8.7%	6.3%					
33	Poles - by Subfunction:																	
34	3 phase - Primary	41.2%						100.0%										
35	Other Primary	36.4%						45.7%	54.3%									
36	Secondary	22.4%										45.7%	54.3%					
37	Poles	100%						57.8%	19.8%			10.2%	12.2%					
38	Primary Condctr & Equip	100%						88.7%	11.3%									
39	Submarine Conductor	100%						100.0%										
40	Transformers	100%								36.1%	63.9%							
41	Secondary Condctr & Equip	100%										58.3%	41.7%					
42	Services	100%												100.0%				
43	Meters	100%													100.0%			
44	Street Lighting	100%														100.0%		
45	Customer Accounting	100%															100.0%	

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service

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)	6,751,751	10,294	35,261	16,354	922,952
2	Hours in Year	8,784	8,784	8,784	8,784	8,784
3	Average Demand (kW)	768,642	1,172	4,014	1,862	105,072
4	Coincident Peak at Generation (kW)	1,293,202	2,301	6,266	3,640	183,719
5	System Load Factor	59.44%	50.92%	64.07%	51.15%	57.19%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
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 Actual	1,952,012,800	466	8,760	47.82%
6	5-Year Average	1,665,169,860	466	8,765	40.77%

NEWFOUNDLAND & LABRADOR HYDRO
2004 Actual Cost of Service
Total System
Power Purchases

	1	2	3	4	5	6	7	
Line			Production	Production &	Transmission	Rural	Distribution	
No.		Total	Demand	Transmission	Demand	Demand	Demand	Basis of Functional Classification
		(\$)	(\$)	Energy	(\$)	(\$)	(\$)	
				(\$)				
Island Interconnected:								
1	DLP Secondary	-		-				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	-		-				Production - Energy (Secondary)
3	Wheeling	510,584				510,584		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	31,225,933	12,666,135	18,559,798				Energy: System Load Factor
7	Subtotal	31,736,517	12,666,135	18,559,798	-	510,584	-	
Labrador Interconnected:								
8	CF(L)Co	2,376,661	1,017,407	1,359,254				Energy: System Load Factor
9	Other	201,177					201,177	
10	Subtotal	2,577,838	1,017,407	1,359,254	-	-	201,177	
Isolated Systems:								
11	Mary's Harbour	33,663		33,663				Production - Energy
12	L'Anse au Loup	973,799		973,799				Production - Energy
13	Ramea Wind	20,808		20,808				
14	Subtotal	1,028,270	0	1,028,270	0	0	0	
15	Total	35,342,625	13,683,542	20,947,323	-	510,584	201,177	