

- 1 Q. Please provide a revised cost of service study assuming that NP's peak is
2 not reduced for the generation credit.
3
4
5 A. The requested Cost of Service Study is attached.

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Total System
Revenue Requirement

Line No.	1	2	3	4	5	6	7	8
	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.	97,780,640	75,352,030	5,192,906	11,041,052	1,234,658	4,959,994	Detailed Analysis
2	Fuels - No. 6 Fuel	142,972,376	142,972,376	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	12,087,365	75,888	1,934,202	9,895,757	157,842	23,676	Detailed Analysis
4	Fuels - Gas Turbine	592,247	458,678	-	-	-	133,569	
5	Power Purchases -CF(L)Co	2,537,795	-	-	-	-	2,537,795	Detailed Analysis
6	Power Purchases - Other	35,810,479	33,614,519	119,395	42,846	1,478,316	555,403	Detailed Analysis
7	Depreciation	39,092,104	32,731,850	754,722	2,217,231	445,219	2,943,082	Detailed Analysis
	Expense Credits:							
8	Sundry	(556,962)	(429,208)	(29,579)	(62,890)	(7,033)	(28,252)	Total O&M Expenses
9	Building Rental Income	(6,829)	0	-	-	-	(6,829)	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(35,991)	(27,735)	(1,911)	(4,064)	(454)	(1,826)	Total O&M Expenses
12	Pole Attachments	(1,421,660)	(1,015,264)	(24,477)	(94,924)	(63,425)	(223,570)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	(42,051)	(42,051)	-	-	-	-	Island Interconnected
15	Application Fees	(28,896)	(13,296)	(432)	(2,160)	(528)	(12,480)	Detailed Analysis
16	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
17	Total Expense Credits	(2,092,389)	(1,527,554)	(56,399)	(164,038)	(71,440)	(272,957)	
18	Subtotal Expenses	328,780,617	283,677,787	7,944,825	23,032,848	3,244,595	10,880,561	
19	Disposal Gain/Loss	1,670,000	1,657,000	1,000	2,000	10,000	-	Detailed Analysis
20	Subtotal Rev Req Excl Return	330,450,617	285,334,787	7,945,825	23,034,848	3,254,595	10,880,561	
21	Return on Debt	104,454,635	97,859,494	684,635	2,210,302	471,414	3,228,790	Rate Base
22	Return on Equity	9,362,950	9,025,410	-	-	-	337,539	Rate Base
23	Total Revenue Requirement	444,268,202	392,219,691	8,630,461	25,245,150	3,726,009	14,446,891	

NEWFOUNDLAND & LABRADOR HYDRO
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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	1,359,901,588	1,275,062,144	8,916,993	27,158,840	6,207,827	42,555,784	Schedule 2.3
2	Cash Working Capital	3,056,000	2,865,347	20,038	61,032	13,950	95,632	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	20,437,546	20,437,546	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	2,556,599	61,681	162,481	2,275,511	24,221	32,705	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	1,475,812	1,337,796	-	-	-	138,016	Detailed Fuel Analysis
6	Inventory/Supplies	19,912,000	18,159,106	176,535	542,686	137,349	896,324	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	7,936,000	7,936,000	-	-	-	-	Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	75,907,000	71,171,431	497,729	1,515,952	346,509	2,375,379	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	1,491,182,545	1,397,031,051	9,773,776	31,554,022	6,729,857	46,093,840	
10	Less: Rural Portion	(212,592,737)	(164,535,082)	(9,773,776)	(31,554,022)	(6,729,857)	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	1,278,589,808	1,232,495,968	-	-	-	46,093,840	
Corporate Targets:								
12	Capital Structure: Percent of Debt	83.51% ⁽¹⁾						
13	Return	8.388%						
14	Weighted Average Return: Debt	7.005%						
15	Capital Structure: Percent of Equity	14.07% ⁽¹⁾						
16	Return	5.205%						
17	Weighted Average Return: Equity	0.732%						
18	Weighted Average Cost of Capital	7.737%						
Return on Rate Base by System (%):								
19	Return on Rate Base - Debt Component	-	7.005%	7.005%	7.005%	7.005%	7.005%	
20	Return on Rate Base - Equity Component	-	0.732%	-	-	-	0.732%	
Return on Rate Base (\$):								
21	Return on Debt	104,454,635	97,859,494	684,635	2,210,302	471,414	3,228,790	Schedule 2.6, L.12
22	Return on Equity	9,362,960	9,025,410	-	-	-	337,539	Schedule 2.6, L.13
23	Return on Rate Base (\$)	113,817,585	106,884,904	684,635	2,210,302	471,414	3,566,329	Schedule 2.6, L.14
Return on Total Rate Base (%):								
24	Return on Rate Base - Debt Component	7.005%	7.005%	7.005%	7.005%	7.005%	7.005%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	0.628%	0.646%	-	-	-	0.732%	L. 22 divided by L.9
26	Return on Rate Base (%)	7.633%	7.651%	7.005%	7.005%	7.005%	7.737%	L. 23 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 2.42% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Total System								
1	Newfoundland Power	330,014,512	291,452,232	(229,578)	36,386,689	2,816,040	330,425,382	
2	RSP Activity	(2,816,040)	-	-	-	(2,816,040)	(2,816,040)	
3	Subtotal Newfoundland Power	327,198,472	291,452,232	(229,578)	36,386,689	-	327,609,342	1.12
4	Island Industrial	44,751,587	44,173,943	274,157	-		44,448,100	1.01
5	Unallocated RSP Hydraulic Variation	-	-	-	-		-	-
6	Labrador Industrial	2,897,096	2,897,096	-	-		2,897,096	1.00
7	CFB - Goose Bay Secondary	4,548,798	138,636	4,410,162	-		4,548,798	32.81
8	Rural Labrador Interconnected	14,574,121	11,411,158	(1,255,060)	4,381,091		14,537,189	1.28
Rural Deficit Areas								
9	Island Interconnected	39,721,329	56,593,516	(44,579)	(16,827,608)		39,721,329	0.70
10	Island Isolated	1,471,495	8,630,461	-	(7,158,966)		1,471,495	0.17
11	Labrador Isolated	7,239,552	25,245,150	-	(18,005,598)		7,239,552	0.29
12	L'Anse au Loup	1,795,300	3,726,009	-	(1,930,709)		1,795,300	0.48
13	Revenue Credit Applied to Deficit (71.5%)	-	-	(3,155,102)	3,155,102		-	-
14	Subtotal	50,227,676	94,195,136	(3,199,681)	(40,767,779)	-	50,227,676	0.53
15	Total	444,197,750	444,268,202	-	-	-	444,268,202	1.00

Note:

NP Forecast RSP Activity:

Revenue credit applied to deficit
NP share of deficit

(3,155,102)
89.3%
<u>(2,816,040)</u>

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Interconnected								
1	Newfoundland Power	330,014,512	291,452,232	(229,578)	36,386,689	2,816,040	330,425,382	
2	NLP RSP Activity	(2,816,040)				(2,816,040)	(2,816,040)	
3	Subtotal Newfoundland Power	327,198,472	291,452,232	(229,578)	36,386,689	-	327,609,342	1.12
4	Industrial - Firm	44,256,819	43,987,982	(34,650)			43,953,332	
5	Industrial - Non-Firm	494,768	185,961	308,807			494,768	
6	Industrial RSP Activity	-					-	
7	Subtotal Industrial	44,751,587	44,173,943	274,157	-		44,448,100	1.01
8	Unallocated RSP Hydraulic Variation	-						
Rural								
9	1.1 Domestic	12,526,849	20,087,866	(15,823)	(7,545,193)		12,526,849	0.62
10	1.12 Domestic All Electric	11,245,222	18,153,189	(14,299)	(6,893,667)		11,245,222	0.62
11	1.3 Special	9,422	36,990	(29)	(27,539)		9,422	0.25
12	2.1 General Service 0-10 kW	2,196,713	2,541,114	(2,002)	(342,400)		2,196,713	0.86
13	2.2 General Service 10-100 kW	6,322,226	8,217,841	(6,473)	(1,889,142)		6,322,226	0.77
14	2.3 General Service 110-1,000 kVa	4,171,606	4,671,792	(3,680)	(496,506)		4,171,606	0.89
15	2.4 General Service Over 1,000 kVa	2,289,478	1,880,645	(1,481)	410,314		2,289,478	1.22
16	4.1 Street and Area Lighting	959,813	1,004,080	(791)	(43,476)		959,813	0.96
17	Subtotal Rural	39,721,329	56,593,516	(44,579)	(16,827,608)		39,721,329	0.70
18	Total Island Interconnected	411,671,388	392,219,691	-	19,559,080		411,778,771	1.05

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

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

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

Credit to be allocated to Island Interconnected Firm Customers

494,768
(185,961)
<u>308,807</u>

NEWFOUNDLAND & LABRADOR HYDRO
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Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1	2	3	4	5	6	7	8
	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	RSP Activity	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Island Isolated								
1	1.2 Domestic Diesel	673,564	6,042,304		(5,368,740)		673,564	0.11
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	226,494	815,237		(588,743)		226,494	0.28
5	2.2 GS 10-100 kW	279,323	829,022		(549,699)		279,323	0.34
6	2.3 GS 110-1,000 kVa	256,307	798,412		(542,105)		256,307	0.32
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	35,807	145,486		(109,679)		35,807	0.25
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	1,471,495	8,630,461		(7,158,966)		1,471,495	0.17

NEWFOUNDLAND & LABRADOR HYDRO
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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 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Labrador Isolated								
1	1.2 Domestic Diesel	3,089,541	14,597,667		(11,508,126)		3,089,541	0.21
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,003,126	2,241,091		(1,237,965)		1,003,126	0.45
5	2.2 GS 10-100 kW	2,586,932	5,922,135		(3,335,203)		2,586,932	0.44
6	2.3 GS 110-1,000 kVa	231,142	1,061,768		(830,626)		231,142	0.22
7	2.4 General Service Over 1,000 kVa	207,031	1,137,890		(930,859)		207,031	0.18
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	121,780	284,599		(162,819)		121,780	0.43
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	7,239,552	25,245,150		(18,005,598)		7,239,552	0.29

NEWFOUNDLAND & LABRADOR HYDRO
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L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7	8
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	RSP Activity	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
	L'Anse au Loup							
1	1.1 Domestic	619,309	1,468,920		(849,611)		619,309	0.42
2	1.12 Domestic All Electric	381,823	939,519		(557,696)		381,823	0.41
3	2.1 General Service 0-10 kW	161,270	284,708		(123,438)		161,270	0.57
4	2.2 General Service 10-100 kW	452,403	796,131		(343,728)		452,403	0.57
5	2.3 General Service 110-1,000 kVa	143,705	193,136		(49,431)		143,705	0.74
6	4.1 Street and Area Lighting	36,790	43,594		(6,804)		36,790	0.84
7	Total L'Anse Au Loup	1,795,300	3,726,009		(1,930,709)		1,795,300	0.48

NEWFOUNDLAND & LABRADOR HYDRO
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Labrador Interconnected

		Comparison of Revenue & Allocated Revenue Requirement						
	1	2	3	4	5	6	7	8
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit Allocation	RSP Activity	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Labrador Interconnected								
1	Industrial IOCC Firm	2,886,708	2,886,708		-		2,886,708	1.00
2	Industrial IOCC Non-Firm	10,389	10,389		-		10,389	1.00
3	Subtotal Industrial	2,897,096	2,897,096		-		2,897,096	1.00
4	CFB - Goose Bay Secondary	4,548,798	138,636	4,410,162	-		4,548,798	32.81
Rural								
5	1.1 Domestic	242,043	303,634	(33,395)	116,574		386,813	0.80
6	1.1A Domestic All Electric	8,231,175	6,998,030	(769,681)	2,686,757		8,915,107	1.18
7	2.1 General Service 0-10 kW	257,753	193,060	(21,234)	74,122		245,948	1.34
8	2.2 General Service 10-100 kW	2,068,026	1,379,717	(151,749)	529,715		1,757,683	1.50
9	2.3 General Service 110-1,000 kVa	2,350,352	1,553,730	(170,888)	596,524		1,979,367	1.51
10	2.4 General Service Over 1,000 kVa	1,196,600	791,166	(87,017)	303,753		1,007,902	1.51
11	4.1 Street and Area Lighting	228,172	191,820	(21,097)	73,646		244,369	1.19
12	Subtotal Rural	14,574,121	11,411,158	(1,255,060)	4,381,091		14,537,189	1.28
13	Total Labrador Interconnected	22,020,015	14,446,891	3,155,102	4,381,091		21,983,083	1.52

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2

4,548,798

CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3

(138,636)

CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5

-

Revenue Credit

4,410,162

Revenue Credit Applied to Deficit

71.5%

3,155,102

Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers

1,255,060

4,410,162

NEWFOUNDLAND & LABRADOR HYDRO
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Total System
Rural Deficit Allocation

	1	2	3	4	5	6
		Before Deficit and Revenue Credit Allocation				
Line No.	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	291,452,232	99,533,681	187,712,384	4,206,167	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	11,411,158	7,582,401	885,138	2,943,619	Schedule 1.3.1, p. 3
3	Total	302,863,390	107,116,082	188,597,522	7,149,786	
4	Deficit Classified	40,767,779	14,418,662	25,386,700	962,417	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
			CP kW	MWH	Customers *	
Island Interconnected:						
5	Newfoundland Power		1,150,760	5,124,618	10,537	
6	Subtotal Island Interconnected		1,150,760	5,124,618	10,537	
Labrador Interconnected:						
7	Rural Labrador Interconnected		122,167	570,634	9,397	
8	Subtotal Labrador Interconnected		122,167	570,634	9,397	
9	Total		1,272,927	5,695,252	19,934	
10	Deficit Unit Costs		\$11.33 \$/KW	\$4.46 \$/MWH	\$48.28 \$/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: \$399.17
Labrador Interconnected: \$313.27

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Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
		Deficit Allocation				
	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
ALLOCATION OF DEFICIT:						
11	Island Interconnected	36,386,689	13,034,852	22,843,087	508,750	Line 6 x Line 10
12	Labrador Interconnected	4,381,091	1,383,810	2,543,614	453,667	Line 8 x Line 10
13	Allocated Totals	40,767,779	14,418,662	25,386,700	962,417	

CUSTOMER DEFICIT ALLOCATION:

	Amount	Percent
Island Interconnected:		
14 Newfoundland Power	36,386,689	89.3%
15 Sub-Total Island Interconnected	36,386,689	
Labrador Interconnected:		
16 Rural Labrador Interconnected	4,381,091	10.7%
17 Subtotal Labrador Interconnected	4,381,091	
18 Total	40,767,779	100.0%

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected										
1	Newfoundland Power	7.64	-	0.03781	-	350,513.90	8.59	-	0.04251	-	393,998.10
2	Industrial - Firm	6.66	-	0.03781	-	13,129.41	6.65	-	0.03778	-	13,119.07
3	Industrial - Non-Firm	-	-	0.03795	-	-	-	-	0.10097	-	-
	Rural										
4	1.1 Domestic	-	0.10026	0.04185	0.14211	31.09	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10388	0.04185	0.14573	31.08	-	-	-	-	-
6	1.3 Special	-	0.16544	0.04146	0.20690	30.80	-	-	-	-	-
7	2.1 General Service 0-10 kW	-	0.07553	0.04209	0.11763	34.64	-	-	-	-	-
8	2.2 General Service 10-100 kW	29.76	-	0.04201	-	55.02	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	20.64	-	0.04200	-	56.84	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	9.11	-	0.04208	-	57.06	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.10988	0.04216	0.15204	54.78	-	-	-	-	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.23485	0.47649	0.71134	40.00					
2	2.1 General Service 0-10 kW	-	0.16580	0.47745	0.64325	43.54					
3	2.2 GS 10-100 kW	45.45	-	0.46444	-	64.20					
4	2.3 GS 110-1,000 kVa	28.31	-	0.49246	-	74.20					
5	2.4 General Service Over 1,000 kVa	5.45	-	0.45298	-	58.92					
6	Subtotal Metered Demand Classes	36.78	-	0.46798	-	64.88					
7	4.1 Street and Area Lighting	-	0.26613	0.48086	0.74699	68.74					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.46614	0.57387	1.04001	59.85	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.32315	0.57581	0.89896	70.71	-	-	-	-	-
10	2.2 GS 10-100 kW	91.17	-	0.57731	-	135.77	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	71.07	-	0.57487	-	140.52	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.50308	0.57593	1.07902	102.21	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.17861	0.45281	0.63142	32.96	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.12972	0.45490	0.58462	36.55	-	-	-	-	-
16	2.2 GS 10-100 kW	40.88	-	0.45441	-	57.38	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	13.62	-	0.45287	-	58.90	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	5.45	-	0.45298	-	58.92	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.20088	0.45469	0.65557	55.57	-	-	-	-	-

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Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand		Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
		Demand (\$/kW)	Non-Demand (\$/kWh)				Demand (\$/kW)	Non-Demand (\$/kWh)			
L'Anse au Loup											
1	1.1 Domestic	-	0.10290	0.10627	0.20917	37.51	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.14293	0.10623	0.24916	37.49	-	-	-	-	-
3	2.1 General Service 0-10 kW		0.09245	0.10665	0.19910	40.33	-	-	-	-	-
4	2.2 General Service 10-100 kW	25.03	-	0.10663	-	56.62	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	9.90		0.10714	-	58.25	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.11718	0.10738	0.22455	58.26	-	-	-	-	-
Labrador Interconnected											
7	Industrial - IOCC Firm	3.18	-	0.00170	-	0.00	3.18	-	0.00170	-	0.00
8	Industrial - IOCC Non-Firm	-	-	0.00170	0.00170	0.00	-	-	0.00170	0.00170	0.00
9	CFB - Goose Bay Secondary	-	-	0.00178	0.00178	79.26	-	-	0.00178	0.00178	79.26
Rural											
10	1.1 Domestic	-	0.01855	0.00182	0.02036	23.59	-	0.02363	0.00232	0.02594	30.05
11	1.1A Domestic All Electric	-	0.01692	0.00183	0.01876	23.77	-	0.02156	0.00233	0.02389	30.28
12	Subtotal Domestic	-	0.01696	0.00183	0.01879	23.76	-	0.02161	0.00233	0.02394	30.26
13	2.1 General Service 0-10 kW	-	0.01258	0.00184	0.01442	26.64	-	0.01602	0.00235	0.01837	33.94
14	2.2 General Service 10-100 kW	4.22	-	0.00185	-	43.26	5.37	-	0.00235	-	55.12
15	2.3 General Service 110-1,000 kVa	4.77	-	0.00185	-	44.72	6.08	-	0.00236	-	56.97
16	2.4 General Service Over 1,000 kVa	5.87	-	0.00180	-	43.60	7.48	-	0.00230	-	55.55
17	4.1 Street and Area Lighting	-	0.01888	0.00184	0.02071	43.21	0.00	0.02405	0.00234	0.02639	55.05

NEWFOUNDLAND & LABRADOR HYDRO
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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	291,452,232	99,533,681	187,712,384	4,206,167	327,609,342	111,881,675	210,999,690	4,727,977
2	Industrial - Firm	43,987,982	9,383,620	33,816,598	787,765	43,953,332	9,376,228	33,789,960	787,144
3	Industrial - Non-Firm	185,961	-	185,961	-	494,768	-	494,768	-
	Rural								
4	1.1 Domestic	20,087,866	10,903,899	4,551,622	4,632,345	-	-	-	-
5	1.12 Domestic All Electric	18,153,189	11,140,749	4,487,718	2,524,721	-	-	-	-
6	1.3 Special	36,990	29,282	7,339	370	-	-	-	-
7	2.1 General Service 0-10 kW	2,541,114	1,115,028	621,365	804,721	-	-	-	-
8	2.2 General Service 10-100 kW	8,217,841	5,264,530	2,370,315	582,995	-	-	-	-
9	2.3 General Service 110-1,000 kVa	4,671,792	2,865,203	1,752,704	53,885	-	-	-	-
10	2.4 General Service Over 1,000 kVa	1,880,645	731,450	1,145,086	4,108	-	-	-	-
11	4.1 Street and Area Lighting	1,004,080	329,655	126,487	547,937	-	-	-	-
12	Subtotal Rural	56,593,516	32,379,798	15,062,637	9,151,080				
13	Total Island Interconnected	392,219,691	141,297,099	236,777,580	14,145,012				

NEWFOUNDLAND & LABRADOR HYDRO
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Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	20,639,971	6,377,410	12,939,139	1,323,422				
2	2.1 General Service 0-10 kW	3,056,327	720,585	2,075,054	260,688				
3	2.2 GS 10-100 kW	6,751,157	1,677,597	4,967,245	106,314				
4	2.3 GS 110-1,000 kVa	1,860,180	357,414	1,493,268	9,498				
5	2.4 General Service Over 1,000 kVa	1,137,890	37,076	1,100,107	707				
6	Subtotal Metered Demand Classes	9,749,226	2,072,087	7,560,620	116,519				
7	4.1 Street and Area Lighting	430,085	115,756	209,159	105,170				
8	Total Isolated Systems	33,875,610	9,285,839	22,783,972	1,805,800				
	Island Isolated								
9	1.2 Domestic Diesel	6,042,304	2,475,786	3,047,991	518,527	-	-	-	-
10	2.1 General Service 0-10 kW	815,237	261,942	466,748	86,547	-	-	-	-
11	2.2 GS 10-100 kW	829,022	305,679	503,792	19,551	-	-	-	-
12	2.3 GS 110-1,000 kVa	798,412	229,363	565,677	3,372	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	145,486	47,246	54,087	44,154	-	-	-	-
15	Total Island Isolated	8,630,461	3,320,015	4,638,295	672,151				
	Labrador Isolated								
16	1.2 Domestic Diesel	14,597,667	3,901,624	9,891,147	804,896	-	-	-	-
17	2.1 General Service 0-10 kW	2,241,091	458,644	1,608,306	174,141	-	-	-	-
18	2.2 GS 10-100 kW	5,922,135	1,371,918	4,463,453	86,763	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,061,768	128,051	927,591	6,126	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,137,890	37,076	1,100,107	707	-	-	-	-
21	4.1 Street and Area Lighting	284,599	68,511	155,072	61,017	-	-	-	-
22	Total Labrador Isolated	25,245,150	5,965,824	18,145,677	1,133,649				

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Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	L'Anse au Loup								
1	1.1 Domestic	1,468,920	583,140	602,237	283,543	-	-	-	-
2	1.12 Domestic All Electric	939,519	502,695	373,615	63,210	-	-	-	-
3	2.1 General Service 0-10 kW	284,708	101,415	116,997	66,296	-	-	-	-
4	2.2 General Service 10-100 kW	796,131	346,524	410,197	39,410	-	-	-	-
5	2.3 General Service 110-1,000 kVa	193,136	47,945	142,395	2,796	-	-	-	-
6	4.1 Street and Area Lighting	43,594	12,898	11,820	18,876	-	-	-	-
7	Total L'Anse au Loup	3,726,009	1,594,618	1,657,260	474,132				
	Labrador Interconnected								
8	Industrial - IOCC Firm	2,886,708	2,364,548	522,159	-	2,886,708	2,364,548	522,159	-
9	Industrial - IOCC Non-Firm	10,389	-	10,389	-	10,389	-	10,389	-
10	CFB - Goose Bay Secondary	138,636	-	137,685	951	138,636	-	137,685	951
	Rural								
11	1.1 Domestic	303,634	121,870	11,943	169,821	386,813	155,256	15,215	216,343
12	1.1A Domestic All Electric	6,998,030	4,427,484	479,192	2,091,355	8,915,107	5,640,372	610,464	2,664,271
13	Subtotal Domestic	7,301,665	4,549,354	491,135	2,261,176	9,301,920	5,795,628	625,678	2,880,613
14	2.1 General Service 0-10 kW	193,060	56,866	8,330	127,864	245,948	72,444	10,612	162,892
15	2.2 General Service 10-100 kW	1,379,717	931,339	120,266	328,112	1,757,683	1,186,474	153,212	417,997
16	2.3 General Service 110-1,000 kVa	1,553,730	1,329,047	159,753	64,930	1,979,367	1,693,133	203,517	82,717
17	2.4 General Service Over 1,000 kVa	791,166	686,291	102,782	2,093	1,007,902	874,297	130,939	2,666
18	4.1 Street and Area Lighting	191,820	29,504	2,872	159,444	244,369	37,587	3,659	203,123
19	Subtotal Rural	11,411,158	7,582,401	885,138	2,943,619	14,537,189	9,659,563	1,127,617	3,750,009
20	Total Labrador Interconnected	14,446,891	9,946,950	1,555,371	2,944,570	17,572,921	12,024,111	1,797,850	3,750,009

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Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4	5
		Units				
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)	
	Island Interconnected					
1	Newfoundland Power	13,026,840	4,964,000	1	12	
2	Industrial - Firm	1,410,000	894,300	5	60	
3	Industrial - Non-Firm	64,800	4,900	-	-	
	Rural					
4	1.1 Domestic	-	108,756	12,418	149,016	
5	1.12 Domestic All Electric	-	107,244	6,769	81,228	
6	1.3 Special	-	177	1	12	
7	2.1 General Service 0-10 kW	-	14,762	1,936	23,232	
8	2.2 General Service 10-100 kW	176,922	56,421	883	10,596	
9	2.3 General Service 110-1,000 kVa	138,810	41,736	79	948	
10	2.4 General Service Over 1,000 kVa	80,283	27,212	6	72	
11	4.1 Street and Area Lighting	-	3,000	834	10,002	
12	Subtotal Rural	396,016	359,308	22,926	275,106	
13	Total Island Interconnected	14,897,656	6,222,508	22,932	275,178	

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Demands, Sales, & Number of Bills

Line No.	Rate Class	1	2	3	4	5
		Units				
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)	
Isolated Systems:						
1	1.2 Domestic Diesel	-	27,155	2,757	33,084	
2	2.1 General Service 0-10 kW	-	4,346	499	5,988	
3	2.2 GS 10-100 kW	36,915	10,695	138	1,656	
4	2.3 GS 110-1,000 kVa	12,626	3,032	11	128	
5	2.4 General Service Over 1,000 kVa	6,801	2,429	1	12	
6	Subtotal Metered Demand Classes	56,342	16,156	150	1,796	
7	4.1 Street and Area Lighting	-	435	128	1,530	
8	Total Isolated Systems	56,342	48,092	3,533	42,398	
Island Isolated						
9	1.2 Domestic Diesel	-	5,311	722	8,664	
10	2.1 General Service 0-10 kW	-	811	102	1,224	
11	2.2 GS 10-100 kW	3,353	873	12	144	
12	2.3 GS 110-1,000 kVa	3,227	984	2	24	
13	2.4 General Service Over 1,000 kVa	-	-	-	-	
14	4.1 Street and Area Lighting	-	94	36	432	
15	Total Island Isolated	6,580	8,072	874	10,488	
Labrador Isolated						
16	1.2 Domestic Diesel	-	21,844	2,035	24,420	
17	2.1 General Service 0-10 kW	-	3,536	397	4,764	
18	2.2 GS 10-100 kW	33,562	9,823	126	1,512	
19	2.3 GS 110-1,000 kVa	9,399	2,048	9	104	
20	2.4 General Service Over 1,000 kVa	6,801	2,429	1	12	
21	4.1 Street and Area Lighting	-	341	92	1,098	
22	Total Labrador Isolated	49,762	40,020	2,659	31,910	

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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	-	5,667	630	7,560	
2	1.12 Domestic All Electric	-	3,517	141	1,686	
3	2.1 General Service 0-10 kW	-	1,097	137	1,644	
4	2.2 General Service 10-100 kW	13,844	3,847	58	696	
5	2.3 General Service 110-1,000 kVa	4,841	1,329	4	48	
6	4.1 Street and Area Lighting	-	110	27	324	
7	Total L'Anse au Loup	18,685	15,567	997	11,958	
	Labrador Interconnected					
8	Industrial - IOCC Firm	744,000	306,600	1	12	
9	Industrial - IOCC Non-Firm	-	6,100			
10	CFB - Goose Bay Secondary	-	77,400	1	12	
	Rural					
11	1.1 Domestic	-	6,571	600	7,200	
12	1.1A Domestic All Electric	-	261,617	7,332	87,984	
13	Subtotal Domestic	-	268,188	7,932	95,184	
14	2.1 General Service 0-10 kW	-	4,521	400	4,800	
15	2.2 General Service 10-100 kW	220,864	65,165	632	7,584	
16	2.3 General Service 110-1,000 kVa	278,350	86,390	121	1,452	
17	2.4 General Service Over 1,000 kVa	116,897	57,000	4	48	
18	4.1 Street and Area Lighting	-	1,563	308	3,690	
19	Subtotal Rural	616,110	482,827	9,397	112,758	
20	Total Labrador Interconnected	1,360,110	872,927	9,399	112,782	

NEWFOUNDLAND & LABRADOR HYDRO
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Rate Calculations for Newfoundland Power

Line No.	1	2	3
	Rate Class	Amount	Source
Newfoundland Power:			
Demand:			
1	Demand Revenue Requirement	\$99,533,681	Sch 1.3.1, pg 1, Ln 1, Col 3
2	Billing Units (kW)	13,026,840	Sch 1.3.2, pg 1, Ln 1, Col 2
3	Rate (\$/kW/mo.)	\$7.64	Ln 1 / Ln 2
Energy (First Block):			
4	Total Revenue Requirement	\$330,425,382	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenues	99,525,058	Ln 2 * Ln 3
6	Less: Second Block Energy Revenue	174,933,480	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	\$55,966,845	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,000,000	
9	Rate (Mills/kWh)	18.66	Ln 7 / Ln 8
Energy (Second Block):			
10	Average No. 6 Fuel Cost per Barrel	\$56.12	
11	Efficiency Factor (kWh per Barrel)	630	
12	Rate (Mills/kWh)	89.07	

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 Island Interconnected
 Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	4,241,351	737,756	3,503,595
2	O&M Overhead	3,958,569	1,072,902	2,885,666
3	Depreciation	6,194,758	391,563	5,803,195
4	Return	12,688,744	411,360	12,277,383
5	Total	27,083,421	2,613,581	24,469,840
6	Capacity (kW)		118,000	1,591,600
7	Cost (\$/kW)	\$37.52	\$22.15	\$15.37
8	Rate (\$/kWh)	\$0.00844		

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Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	24,581,266
2	Transmission Energy Output (MWh)	6,255,200
3	Rate (\$/kWh)	\$0.00393

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Island Interconnected
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				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	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Expenses																			
1	Operating & Maintenance	75,352,030	28,721,296	22,675,523	6,389,261	2,866,452	933,483	4,610,172	1,142,359	246,137	435,682	641,588	705,528	369,821	264,641	107,558	2,356,168	1,419,518	
2	Fuels-No. 6 Fuel	142,972,376	-	142,972,376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	75,888	75,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	458,678	458,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	33,614,519	14,650,638	18,517,294	-	446,587	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	32,731,850	9,892,777	7,981,268	5,803,195	2,538,393	455,670	2,444,329	589,572	140,035	247,873	326,739	360,573	160,354	122,418	63,339	395,621	1,209,693	
Expense Credits																			
8	Sundry	(429,208)	(163,598)	(129,161)	(36,393)	(16,327)	(5,317)	(26,260)	(6,507)	(1,402)	(2,482)	(3,655)	(4,019)	(2,107)	(1,507)	(613)	(13,421)	(8,086)	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(27,735)	(10,572)	(8,346)	(2,352)	(1,055)	(344)	(1,697)	(420)	(91)	(160)	(236)	(260)	(136)	(97)	(40)	(867)	(522)	
12	Pole Attachments	(1,015,264)	-	-	-	-	-	(587,176)	(200,669)	-	-	(103,931)	(123,489)	-	-	-	-	-	
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	(42,051)	-	-	(42,051)	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(13,296)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,296)	-	
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Total Expense Credits	(1,527,554)	(174,169)	(137,507)	(80,796)	(17,382)	(5,661)	(615,133)	(207,596)	(1,493)	(2,642)	(107,821)	(127,767)	(2,243)	(1,605)	(652)	(27,584)	(8,608)	
18	Subtotal Expenses	283,677,787	53,625,108	192,008,954	12,111,660	5,834,049	1,383,492	6,439,368	1,524,335	384,679	680,914	860,506	938,334	527,932	385,454	170,244	2,724,205	2,620,603	
19	Disposal Gain / Loss	1,657,000	575,723	653,794	192,223	94,607	12,506	47,286	11,729	3,291	5,825	6,443	7,102	3,184	2,091	1,570	3,211	36,413	
20	Subtotal Revenue Requirement Ex. Return	285,334,787	54,200,832	192,662,748	12,303,883	5,928,657	1,395,998	6,486,654	1,536,064	387,970	686,739	866,949	945,437	531,116	387,546	171,814	2,727,416	2,657,017	
21	Return on Debt	97,859,494	33,711,374	39,398,459	11,115,376	5,470,150	725,702	2,748,047	681,632	190,423	337,064	374,575	412,888	185,712	121,310	90,733	187,148	2,108,900	
22	Return on Equity	9,025,410	3,524,204	4,118,734	1,162,007	-	-	-	-	-	-	-	-	-	-	-	-	220,465	
23	Total Revenue Reqmt	392,219,691	91,436,410	236,179,941	24,581,266	11,398,807	2,121,700	9,234,701	2,217,696	578,393	1,023,803	1,241,524	1,358,325	716,828	508,855	262,547	2,914,564	4,986,381	

NEWFOUNDLAND & LABRADOR HYDRO
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Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	Revenue Related		21 Basis of Functional Classification
		19 Municipal Tax	20 PUB Assessment	
	Expenses			
1	Operating & Maintenance	902,862	563,981	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	(5,143)	(3,212)	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	(332)	(208)	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	(5,475)	(3,420)	
18	Subtotal Expenses	897,387	560,561	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	Subtotal Revenue Requirement Ex. Return	897,387	560,561	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	Total Revenue Reqmt	897,387	560,561	

NEWFOUNDLAND & LABRADOR HYDRO
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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	
				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	184,238,003	83,138,773	101,099,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	173,188,436	78,152,573	95,035,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	79,440,527	35,848,130	43,592,397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	265,579,977	119,844,945	145,735,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	21,895,451	9,880,486	12,014,966	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	111,506,861	50,318,303	61,188,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Hydraulic	4,362,635	1,968,671	2,393,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	840,211,891	379,151,881	461,060,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	192,096,480	113,663,487	78,432,993	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	24,001,811	24,001,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	7,774,361	7,774,361	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	1,064,084,543	524,591,540	539,493,003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
14	Lines	248,022,553	-	-	141,011,601	80,596,154	-	152,972	-	-	-	-	-	-	-	-	-	26,261,827	
15	Lines - Hydraulic	54,507,435	24,596,887	29,910,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	98,410,480	-	-	62,561,137	19,425,825	-	-	-	-	-	-	-	-	-	-	-	16,423,517	
17	Term Stns - Hydraulic	30,474,639	13,751,908	16,722,731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	8,217,618	4,862,365	3,355,254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	699,572	699,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	9,005,980	-	-	-	-	9,005,980	-	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	146,808,289	19,313,844	20,077,984	62,561,137	19,425,825	9,005,980	-	-	-	-	-	-	-	-	-	-	16,423,517	
22	Subtotal Transmission	449,338,277	43,910,731	49,988,533	203,572,738	100,021,979	9,005,980	152,972	-	-	-	-	-	-	-	-	-	42,685,344	
Distribution																			
23	Substations	7,787,605	998,323	-	-	-	6,789,282	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	1,571,849	-	-	-	-	-	1,185,096	150,976	-	-	137,458	98,319	-	-	-	-	-	
25	Poles	69,967,537	-	-	-	-	-	40,465,585	13,829,224	-	-	7,162,437	8,510,291	-	-	-	-	-	
26	Primary Conductor & Eqpt	15,129,180	-	-	-	-	-	13,419,582	1,709,597	-	-	-	-	-	-	-	-	-	
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-	
28	Transformers	9,364,486	-	-	-	-	-	-	-	3,380,579	5,983,907	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	2,593,542	-	-	-	-	-	-	-	-	-	1,512,035	1,081,507	-	-	-	-	-	
30	Services	5,079,326	-	-	-	-	-	-	-	-	-	-	-	5,079,326	-	-	-	-	
31	Meters	2,324,365	-	-	-	-	-	-	-	-	-	-	-	-	2,324,365	-	-	-	
32	Street Lighting	1,477,259	-	-	-	-	-	-	-	-	-	-	-	-	-	1,477,259	-	-	
33	Subtotal Distribution	123,493,206	998,323	-	-	-	6,789,282	63,268,319	15,689,797	3,380,579	5,983,907	8,811,930	9,690,118	5,079,326	2,324,365	1,477,259	-	-	
34	Subttl Prod, Trans, & Dist	1,636,916,026	569,500,594	589,481,536	203,572,738	100,021,979	15,795,262	63,421,291	15,689,797	3,380,579	5,983,907	8,811,930	9,690,118	5,079,326	2,324,365	1,477,259	-	42,685,344	
35	General	155,931,341	62,213,005	49,924,545	11,838,585	5,193,909	1,826,985	8,950,724	2,218,110	477,922	845,961	1,245,767	1,369,918	718,078	554,785	208,844	5,679,895	2,664,309	
36	Telecontrol - Custmr & Spec	92,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,944	
37	Feasibility Studies	3,575,735	3,554,782	-	14,109	-	6,844	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	175,849	61,180	63,326	21,869	10,745	1,697	6,813	1,686	363	643	947	1,041	546	250	159	-	4,586	
39	Software - General	2,531,736	880,818	911,722	314,856	154,699	24,430	98,091	24,267	5,229	9,255	13,629	14,987	7,856	3,595	2,285	-	66,019	
40	Total Plant	1,799,223,632	636,210,378	640,381,128	215,762,157	105,381,332	17,655,218	72,476,919	17,933,859	3,864,093	6,839,766	10,072,272	11,076,064	5,805,806	2,882,995	1,688,547	5,679,895	45,513,202	

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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	

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		Functional Classification of Net Book Value																	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Rural Prod & Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer	
				Transmission Energy			Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
	Production Hydraulic																		
1	Bay D'Espoir	141,810,745	63,993,156	77,817,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Upper Salmon	164,896,366	74,410,715	90,485,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Hinds Lake	72,389,009	32,666,080	39,722,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Cat Arm	257,372,697	116,141,348	141,231,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Paradise River	20,804,841	9,388,340	11,416,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Granite Canal	110,740,995	49,972,700	60,768,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Small Hydraulic	2,917,398	1,316,497	1,600,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Subtotal Hydraulic	770,932,051	347,888,836	423,043,215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Holyrood	41,269,572	24,419,206	16,850,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gas Turbines	3,151,873	3,151,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Diesel	1,310,445	1,310,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Subtotal Production	816,663,940	376,770,359	439,893,581	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																		
14	Lines	180,546,438	-	-	106,693,556	54,982,137	-	151,372	-	-	-	-	-	-	-	-	-	18,719,372	
15	Lines - Hydraulic	51,561,644	23,267,576	28,294,067	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Terminal Stations	59,159,115	-	-	35,736,965	15,400,359	-	-	-	-	-	-	-	-	-	-	-	8,021,791	
17	Term Stns - Hydraulic	20,753,485	9,365,165	11,388,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Term Stns - Holyrood	1,759,842	1,041,299	718,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Term Stns - Gas Tur/Dsl	520,819	520,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Term Stns - Distribution	6,325,807	-	-	-	-	6,325,807	-	-	-	-	-	-	-	-	-	-	-	
21	Subtotal Term Stns	88,519,068	10,927,282	12,106,864	35,736,965	15,400,359	6,325,807	-	-	-	-	-	-	-	-	-	-	8,021,791	
22	Subtotal Transmission	320,627,149	34,194,859	40,400,932	142,430,521	70,382,496	6,325,807	151,372	-	-	-	-	-	-	-	-	-	26,741,163	
	Distribution																		
23	Substations	2,984,312	508,485	-	-	-	2,475,827	-	-	-	-	-	-	-	-	-	-	-	
24	Land & Land Improvements	1,089,761	-	-	-	-	-	821,625	104,672	-	-	95,300	68,165	-	-	-	-	-	
25	Poles	35,257,351	-	-	-	-	-	20,391,018	6,968,686	-	-	3,609,224	4,288,422	-	-	-	-	-	
26	Primary Conductor & Eqpt	8,578,773	-	-	-	-	-	7,609,372	969,401	-	-	-	-	-	-	-	-	-	
27	Submarine Conductor	3,446,325	-	-	-	-	-	3,446,325	-	-	-	-	-	-	-	-	-	-	
28	Transformers	6,424,600	-	-	-	-	-	-	-	2,319,281	4,105,320	-	-	-	-	-	-	-	
29	Secondary Conductor&Eqpt	1,203,202	-	-	-	-	-	-	-	-	-	701,467	501,735	-	-	-	-	-	
30	Services	2,133,139	-	-	-	-	-	-	-	-	-	-	-	2,133,139	-	-	-	-	
31	Meters	1,364,846	-	-	-	-	-	-	-	-	-	-	-	-	1,364,846	-	-	-	
32	Street Lighting	1,114,740	-	-	-	-	-	-	-	-	-	-	-	-	-	1,114,740	-	-	
33	Subtotal Distribution	63,597,049	508,485	-	-	-	2,475,827	32,268,340	8,042,759	2,319,281	4,105,320	4,405,991	4,858,322	2,133,139	1,364,846	1,114,740	-	-	
34	Subttl Prod, Trans, & Dist	1,200,888,139	411,473,703	480,294,512	142,430,521	70,382,496	8,801,634	32,419,712	8,042,759	2,319,281	4,105,320	4,405,991	4,858,322	2,133,139	1,364,846	1,114,740	-	26,741,163	
35	General	67,834,334	27,064,333	21,718,522	5,150,104	2,259,490	794,788	3,893,806	964,937	207,909	368,016	541,942	595,951	312,383	241,346	90,853	2,470,907	1,159,046	
36	Telecontrol - Custmr & Spec	59,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,639	
37	Feasibility Studies	3,575,735	3,554,782	-	14,109	-	6,844	-	-	-	-	-	-	-	-	-	-	-	
38	Feasibility Studies - General	97,344	33,354	38,933	11,545	5,705	713	2,628	652	188	333	357	394	173	111	90	-	2,168	
39	Software - General	2,606,952	893,249	1,042,649	309,196	152,790	19,107	70,378	17,460	5,035	8,912	9,565	10,547	4,631	2,963	2,420	-	58,051	
40	Total Net Book Value	1,275,062,144	443,019,421	503,094,616	147,915,475	72,800,482	9,623,087	36,386,524	9,025,808	2,532,412	4,482,580	4,957,855	5,465,214	2,450,326	1,609,266	1,208,103	2,470,907	28,020,067	

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected

Functional Classification of Operating & Maintenance Expense																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Rural Prod & Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
				Transmission Energy			Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Secondary Lines Demand	Services Customer	Meters Customer	Street Lighting Customer				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Hydraulic	8,416,619	3,798,062	4,618,557	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	19,405,023	11,481,952	7,923,071	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine	660,954	660,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Diesel	318,050	318,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	2,556,669	1,260,433	1,296,236	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Production	31,357,315	17,519,451	13,837,864	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
8	Transmission Lines	2,465,736	200,474	243,782	1,149,299	656,890	-	1,247	-	-	-	-	-	-	-	-	214,044	
9	Terminal Stations	3,588,418	472,086	490,764	1,529,175	474,823	220,132	-	-	-	-	-	-	-	-	-	401,438	
10	Other	1,821,259	177,979	202,614	825,121	405,409	36,503	620	-	-	-	-	-	-	-	-	173,012	
11	Subtotal Transmission	7,875,413	850,539	937,160	3,503,595	1,537,122	256,635	1,867	-	-	-	-	-	-	-	-	788,494	
Distribution																		
12	Other	5,069,565	41,769	-	-	-	284,056	2,647,074	656,443	141,440	250,360	368,681	405,423	212,513	-	61,807	-	-
13	Meters	164,187	-	-	-	-	-	-	-	-	-	-	-	-	164,187	-	-	-
14	Subtotal Distribution	5,233,752	41,769	-	-	-	284,056	2,647,074	656,443	141,440	250,360	368,681	405,423	212,513	164,187	61,807	-	-
15	Subttl Prod, Trans, & Dist	44,466,480	18,411,759	14,775,024	3,503,595	1,537,122	540,691	2,648,941	656,443	141,440	250,360	368,681	405,423	212,513	164,187	61,807	-	788,494
16	Customer Accounting	1,680,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,680,948	-
Administrative & General:																		
Plant-Related:																		
17	Production	1,402,156	691,260	710,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	867,161	867,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	2,095,013	204,731	233,069	949,146	466,347	41,990	713	-	-	-	-	-	-	-	-	-	199,018
20	Distribution	1,390,289	11,239	-	-	-	76,434	712,276	176,636	38,059	67,367	99,205	109,092	57,183	26,168	16,631	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	256,458	90,684	91,279	30,754	15,021	2,517	10,331	2,556	551	975	1,436	1,579	828	411	241	810	6,487
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,073,720	136,185	88,774	361,524	177,629	28,051	112,630	27,863	6,004	10,627	15,649	17,209	9,020	4,128	2,623	-	75,805
24	Property Insurance	1,228,317	542,467	544,592	66,477	21,998	15,746	7,998	1,982	427	756	1,113	1,224	642	496	187	5,075	17,138
Revenue-Related:																		
25	Municipal Tax	902,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	563,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	18,375,386	7,331,355	5,883,248	1,395,092	612,065	215,297	1,054,778	261,388	56,320	99,690	146,805	161,435	84,620	65,377	24,611	669,335	313,970
28	Prod, Trans, and Distn Expense-Related	1,049,259	434,455	348,641	82,673	36,271	12,758	62,506	15,490	3,337	5,908	8,700	9,567	5,015	3,874	1,458	-	18,606
29	Subtotal Admin & General	29,204,602	10,309,538	7,900,499	2,885,666	1,329,330	392,792	1,961,232	485,916	104,697	185,323	272,907	300,105	157,308	100,454	45,751	675,219	631,024
30	Total Operating & Maintenance Expenses	75,352,030	28,721,296	22,675,523	6,389,261	2,866,452	933,483	4,610,172	1,142,359	246,137	435,682	641,588	705,528	369,821	264,641	107,558	2,356,168	1,419,518

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Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	19	20	21
		Revenue Related		
		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	902,862	-	Revenue-related
26	PUB Assessment	-	563,981	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	902,862	563,981	
30	Total Operating & Maintenance Expenses	902,862	563,981	

NEWFOUNDLAND & LABRADOR HYDRO
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Line No.	Description	Functional Classification of Depreciation Expense																
		Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
	Production																	
	Hydraulic																	
1	Bay D'Esclair	1,795,326	810,154	985,172	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	827,379	373,361	454,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	326,760	147,453	179,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	1,130,597	510,190	620,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	133,586	60,282	73,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	223,649	100,923	122,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	100,886	45,525	55,360	-	-	-	-	55,360	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	4,538,183	2,047,889	2,490,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	2,898,114	1,714,814	1,183,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	195,034	195,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	134,961	134,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	7,766,292	4,092,698	3,673,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	5,347,263	-	-	2,869,931	1,917,035	-	2,578	-	-	-	-	-	-	-	-	-	557,719
15	Lines - Hydraulic	389,471	175,752	213,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,543,890	-	-	1,934,869	186,156	-	-	-	-	-	-	-	-	-	-	-	422,866
17	Term Stns - Hydraulic	538,060	242,804	295,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	414,799	245,437	169,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	15,541	15,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	115,557	-	-	-	-	115,557	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	3,627,847	503,782	464,619	1,934,869	186,156	115,557	-	-	-	-	-	-	-	-	-	-	422,866
22	Subtotal Transmission	9,364,582	679,533	678,338	4,804,800	2,103,190	115,557	2,578	-	-	-	-	-	-	-	-	-	980,585
	Distribution																	
23	Substations	231,396	31,553	-	-	-	199,843	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	40,666	-	-	-	-	-	30,660	3,906	-	-	3,556	2,544	-	-	-	-	-
25	Poles	1,866,466	-	-	-	-	-	1,079,467	368,911	-	-	191,066	227,022	-	-	-	-	-
26	Primary Conductor & Eqpt	421,060	-	-	-	-	-	373,480	47,580	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	273,269	-	-	-	-	-	273,269	-	-	-	-	-	-	-	-	-	-
28	Transformers	285,720	-	-	-	-	-	-	-	103,145	182,575	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	63,893	-	-	-	-	-	-	-	-	-	37,250	26,643	-	-	-	-	-
30	Services	106,615	-	-	-	-	-	-	-	-	-	-	-	106,615	-	-	-	-
31	Meters	80,949	-	-	-	-	-	-	-	-	-	-	-	-	80,949	-	-	-
32	Street Lighting	47,146	-	-	-	-	-	-	-	-	-	-	-	-	-	47,146	-	-
33	Subtotal Distribution	3,417,181	31,553	-	-	-	199,843	1,756,876	420,397	103,145	182,575	231,872	256,209	106,615	80,949	47,146	-	-
34	Subttl Prod, Trans, & Dist	20,548,054	4,803,784	4,351,932	4,804,800	2,103,190	315,400	1,759,454	420,397	103,145	182,575	231,872	256,209	106,615	80,949	47,146	-	980,585
35	General	10,861,075	4,333,318	3,477,391	824,592	361,771	127,255	623,444	154,498	33,289	58,924	86,771	95,419	50,016	38,642	14,547	395,621	185,577
36	Telecontrol - Custmr & Spec	9,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,294
37	Feasibility Studies	596,004	587,954	-	6,047	-	2,003	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	35,170	8,222	7,449	8,224	3,600	540	3,011	720	177	312	397	439	182	139	81	-	1,678
39	Software - General	682,253	159,499	144,496	159,533	69,832	10,472	58,419	13,958	3,425	6,062	7,699	8,507	3,540	2,688	1,565	-	32,558
40	Total Deprecn Expense	32,731,850	9,892,777	7,981,268	5,803,195	2,538,393	455,670	2,444,329	589,572	140,035	247,873	326,739	360,573	160,354	122,418	63,339	395,621	1,209,693

NEWFOUNDLAND & LABRADOR HYDRO
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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											Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
								Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
1	Average Net Book Value	1,275,062,144	443,019,421	503,094,616	147,915,475	72,800,482	9,623,087	36,386,524	9,025,808	2,532,412	4,482,580	4,957,855	5,465,214	2,450,326	1,609,266	1,208,103	2,470,907	28,020,067	
2	Cash Working Capital	2,865,347	995,563	1,130,565	332,399	163,599	21,625	81,769	20,283	5,691	10,073	11,141	12,282	5,506	3,616	2,715	5,553	62,967	
3	Fuel Inventory - No. 6 Fuel	20,437,546	-	20,437,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	61,681	61,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	1,337,796	1,337,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	18,159,106	6,421,109	6,463,204	2,177,632	1,063,587	178,190	731,491	181,002	38,999	69,032	101,657	111,788	58,597	29,097	17,042	57,326	459,353	
7	Deferred Charges: Holyrood	7,936,000	4,695,731	3,240,269															
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	71,171,431	24,728,462	28,081,740	8,256,347	4,063,578	537,142	2,031,023	503,803	141,354	250,209	276,738	305,057	136,772	89,826	67,434	137,921	1,564,024	
9	Total Rate Base	1,397,031,051	481,259,763	562,447,940	158,681,853	78,091,245	10,360,043	39,230,807	9,730,895	2,718,457	4,811,894	5,347,391	5,894,341	2,651,201	1,731,806	1,295,294	2,671,707	30,106,412	
10	Less: Rural Asset Portion	(164,535,082)	-	-	-	(78,091,245)	(10,360,043)	(39,230,807)	(9,730,895)	(2,718,457)	(4,811,894)	(5,347,391)	(5,894,341)	(2,651,201)	(1,731,806)	(1,295,294)	(2,671,707)	-	
11	Rate Base Available for Equity Return	1,232,495,968	481,259,763	562,447,940	158,681,853	-	-	-	-	-	-	-	-	-	-	-	-	30,106,412	
12	Return on Debt	97,859,494	33,711,374	39,398,459	11,115,376	5,470,150	725,702	2,748,047	681,632	190,423	337,064	374,575	412,888	185,712	121,310	90,733	187,148	2,108,900	
13	Return on Equity	9,025,410	3,524,204	4,118,734	1,162,007	-	-	-	-	-	-	-	-	-	-	-	-	220,465	
14	Return on Rate Base	106,884,904	37,235,578	43,517,193	12,277,383	5,470,150	725,702	2,748,047	681,632	190,423	337,064	374,575	412,888	185,712	121,310	90,733	187,148	2,329,365	

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IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

1		19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
9	Total Rate Base	
10	Less: Rural Asset Portion	Rural Transmission and Distribution Rate Base
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
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Island Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No. Description	Total Amount	Production Demand (1 CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Rural Prod & Transmission Demand (CP kW)	Distribution												Specifically Assigned Customer
						Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (Wild Rural Cust)	Meters Customer	Street Lighting Customer	Accounting Customer (Rural Cust)		
							Demand (CP kW)	Customer (Rural Cust)	Demand (CP kW)	Customer (Rural Cust)	Demand (CP kW)	Customer (Rural Cust)						
Amounts																		
1 Newfoundland Power	-	1,150,760	5,124,618	1,116,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Industrial - Firm	-	108,492	923,236	105,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Industrial - Non-Firm	-	-	5,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
4 1.1 Domestic	-	28,365	122,577	27,525	27,525	26,017	26,017	12,418	23,791	12,418	23,791	12,418	12,418	12,418	12,418	-	12,418	-
5 1.12 Domestic All Electric	-	28,985	120,873	28,127	28,127	26,586	26,586	6,769	24,311	6,769	24,311	6,769	6,769	6,769	6,769	-	6,769	-
6 1.3 Special	-	77	199	75	75	71	71	1	64	1	64	1	1	1	1	-	1	-
7 2.1 GS 0-10 kW	-	2,884	16,638	2,799	2,799	2,645	2,645	1,936	2,419	1,936	2,419	1,936	3,872	3,872	3,872	-	1,936	-
8 2.2 GS 10-100 kW	-	13,643	63,585	13,239	13,239	12,514	12,514	883	11,425	883	11,425	883	7,127	7,127	7,127	-	883	-
9 2.3 GS 110-1,000 kVa	-	7,428	46,904	7,208	7,208	6,813	6,813	79	5,915	79	5,915	79	677	677	677	-	79	-
10 2.4 GS Over 1,000 kVa	-	1,893	30,527	1,837	1,837	1,736	1,736	6	1,457	6	1,457	6	51	51	51	-	6	-
11 4.1 Street and Area Lighting	-	851	3,381	826	826	781	781	834	714	834	714	834	-	-	-	1	834	-
12 Subtotal Rural	-	84,125	404,684	81,635	81,635	77,163	77,163	22,926	70,095	22,926	70,095	22,926	30,916	30,916	30,916	1	22,926	-
13 Total	-	1,343,378	6,457,597	1,303,601	81,635	77,163	77,163	22,926	70,095	22,926	70,095	22,926	30,916	30,916	30,916	1	22,926	-
Ratios Excluding Return on Equity																		
14 Newfoundland Power	-	0.8566	0.7936	0.8566	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Industrial - Firm	-	0.0808	0.1430	0.0808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Industrial - Non-Firm	-	-	0.0008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																		
17 1.1 Domestic	-	0.0211	0.0190	0.0211	0.3372	0.3372	0.3372	0.5417	0.3394	0.5417	0.3394	0.5417	0.4017	0.4017	0.4017	-	0.5417	-
18 1.12 Domestic All Electric	-	0.0216	0.0187	0.0216	0.3445	0.3445	0.3445	0.2953	0.3468	0.2953	0.3468	0.2953	0.2190	0.2190	0.2190	-	0.2953	-
19 1.3 Special	-	0.0001	0.0000	0.0001	0.0009	0.0009	0.0009	0.0000	0.0009	0.0000	0.0009	0.0000	0.0000	0.0000	0.0000	-	0.0000	-
20 2.1 GS 0-10 kW	-	0.0021	0.0026	0.0021	0.0343	0.0343	0.0343	0.0844	0.0345	0.0844	0.0345	0.0844	0.1252	0.1252	0.1252	-	0.0844	-
21 2.2 GS 10-100 kW	-	0.0102	0.0098	0.0102	0.1622	0.1622	0.1622	0.0385	0.1630	0.0385	0.1630	0.0385	0.2305	0.2305	0.2305	-	0.0385	-
22 2.3 GS 110-1,000 kVa	-	0.0055	0.0073	0.0055	0.0883	0.0883	0.0883	0.0034	0.0844	0.0034	0.0844	0.0034	0.0219	0.0219	0.0219	-	0.0034	-
23 2.4 GS Over 1,000 kVa	-	0.0014	0.0047	0.0014	0.0225	0.0225	0.0225	0.0003	0.0208	0.0003	0.0208	0.0003	0.0017	0.0017	0.0017	-	0.0003	-
24 4.1 Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0101	0.0101	0.0101	0.0364	0.0102	0.0364	0.0102	0.0364	-	-	-	1.0000	0.0364	-
25 Subtotal Rural	-	0.0626	0.0627	0.0626	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
26 Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19	20
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
Amounts			
1	Newfoundland Power	-	315,369,152
2	Industrial - Firm	-	46,553,585
3	Industrial - Non-Firm	-	677,472
Rural			
4	1.1 Domestic	11,849,683	11,849,683
5	1.12 Domestic All Electric	10,610,964	10,610,964
6	1.3 Special	8,381	8,381
7	2.1 GS 0-10 kW	2,059,488	2,059,488
8	2.2 GS 10-100 kW	6,082,852	6,082,852
9	2.3 GS 110-1,000 kVa	3,889,519	3,889,519
10	2.4 GS Over 1,000 kVa	1,841,101	1,841,101
11	4.1 Street and Area Lighting	875,505	875,505
12	Subtotal Rural	37,217,493	37,217,493
13	Total	37,217,493	399,817,702
Ratios Excluding Return on Equity			
14	Newfoundland Power	-	0.7888
15	Industrial - Firm	-	0.1164
16	Industrial - Non-Firm	-	0.0017
Rural			
17	1.1 Domestic	0.3184	0.0296
18	1.12 Domestic All Electric	0.2851	0.0265
19	1.3 Special	0.0002	0.0000
20	2.1 GS 0-10 kW	0.0553	0.0052
21	2.2 GS 10-100 kW	0.1634	0.0152
22	2.3 GS 110-1,000 kVa	0.1045	0.0097
23	2.4 GS Over 1,000 kVa	0.0495	0.0046
24	4.1 Street and Area Lighting	0.0235	0.0022
25	Subtotal Rural	1.0000	0.0931
26	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected

Allocation of Functionalized Amounts to Classes of Service																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Rural Prod & Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
				Transmission Energy			Substations	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting					
				(\$)	(\$)	(\$)	(\$)	(\$)	Customer (\$)	(\$)	Customer (\$)	(\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	(\$)	(\$)
	Allocated Rev Reqmt Excl Return		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Newfoundland Power	212,416,183	46,429,338	152,893,245	10,539,712	-	-	-	-	-	-	-	-	-	-	-	-	2,111,728
2	Industrial - Firm	33,526,350	4,377,310	27,544,809	993,673	-	-	-	-	-	-	-	-	-	-	-	-	545,289
3	Industrial - Non-Firm	151,872	-	150,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	14,008,847	1,144,427	3,657,084	259,791	1,998,982	470,692	2,187,123	832,036	131,679	371,984	294,248	512,112	213,336	155,667	-	1,477,353	-
5	1.12 Domestic All Electric	12,447,637	1,169,448	3,606,241	265,471	2,042,687	480,984	2,234,942	453,539	134,558	202,767	300,681	279,150	116,288	84,853	-	805,299	-
6	1.3 Special	24,037	3,102	5,952	704	5,419	1,276	5,929	67	357	30	798	41	17	13	-	119	-
7	2.1 GS 0-10 kW	1,821,432	116,360	496,394	26,414	203,247	47,858	222,376	129,717	13,389	57,993	29,918	79,840	66,519	48,538	-	230,323	-
8	2.2 GS 10-100 kW	5,610,852	550,441	1,897,058	124,953	961,462	226,392	1,051,953	59,163	63,234	26,450	141,302	36,414	122,440	89,342	-	105,049	-
9	2.3 GS 110-1,000 kVa	3,232,215	299,702	1,399,390	68,034	523,492	123,265	572,763	5,293	32,738	2,366	73,156	3,258	11,633	8,488	-	9,399	-
10	2.4 GS Over 1,000 kVa	1,391,291	76,358	910,768	17,334	133,375	31,405	145,928	402	8,063	180	18,016	247	884	645	-	714	-
11	4.1 Street and Area Lighting	704,071	34,346	100,886	7,797	59,993	14,126	65,640	55,847	3,952	24,968	8,831	34,373	-	-	171,814	99,160	-
12	Subtotal Rural	39,240,382	3,394,184	12,073,772	770,498	5,928,657	1,395,998	6,486,654	1,536,064	387,970	686,739	866,949	945,437	531,116	387,546	171,814	2,727,416	-
13	Total	285,334,787	54,200,832	192,662,748	12,303,883	5,928,657	1,395,998	6,486,654	1,536,064	387,970	686,739	866,949	945,437	531,116	387,546	171,814	2,727,416	2,657,017
	Allocated Return on Debt																	
14	Newfoundland Power	71,555,592	28,877,726	31,265,817	9,521,617	-	-	-	-	-	-	-	-	-	-	-	-	1,890,431
15	Industrial - Firm	9,471,479	2,722,562	5,632,760	897,688	-	-	-	-	-	-	-	-	-	-	-	-	218,469
16	Industrial - Non-Firm	30,863	-	30,863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	5,901,891	711,801	747,853	234,696	1,844,386	244,687	926,567	369,218	64,631	182,577	127,133	223,648	74,596	48,727	-	101,372	-
18	1.12 Domestic All Electric	5,527,347	727,363	737,456	239,828	1,884,711	250,037	946,825	201,259	66,044	99,522	129,913	121,910	40,662	26,561	-	55,258	-
19	1.3 Special	12,558	1,930	1,217	636	5,000	663	2,512	30	175	15	345	18	6	4	-	8	-
20	2.1 GS 0-10 kW	699,010	72,373	101,510	23,863	187,529	24,879	94,209	57,562	6,571	28,464	12,926	34,867	23,259	15,193	-	15,804	-
21	2.2 GS 10-100 kW	2,518,842	342,359	387,938	112,883	887,105	117,689	445,656	26,254	31,037	12,982	61,051	15,903	42,813	27,966	-	7,208	-
22	2.3 GS 110-1,000 kVa	1,383,749	186,406	286,167	61,462	483,007	64,079	242,649	2,349	16,069	1,162	31,608	1,423	4,068	2,657	-	645	-
23	2.4 GS Over 1,000 kVa	463,282	47,492	186,247	15,659	123,060	16,326	61,822	178	3,957	88	7,784	108	309	202	-	49	-
24	4.1 Street and Area Lighting	294,882	21,362	20,631	7,044	55,354	7,344	27,808	24,782	1,940	12,255	3,816	15,011	-	-	90,733	6,804	-
25	Subtotal Rural	16,801,560	2,111,086	2,469,019	696,071	5,470,150	725,702	2,748,047	681,632	190,423	337,064	374,575	412,888	185,712	121,310	90,733	187,148	-
26	Total	97,859,494	33,711,374	39,398,459	11,115,376	5,470,150	725,702	2,748,047	681,632	190,423	337,064	374,575	412,888	185,712	121,310	90,733	187,148	2,108,900
	Allocated Return on Equity																	
27	Newfoundland Power	7,480,457	3,018,892	3,268,544	995,395	-	-	-	-	-	-	-	-	-	-	-	-	197,627
28	Industrial - Firm	990,153	284,618	588,852	93,845	-	-	-	-	-	-	-	-	-	-	-	-	22,839
29	Industrial - Non-Firm	3,226	-	3,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	177,128	74,412	78,181	24,535	-	-	-	-	-	-	-	-	-	-	-	-	-
31	1.12 Domestic All Electric	178,205	76,039	77,094	25,072	-	-	-	-	-	-	-	-	-	-	-	-	-
32	1.3 Special	395	202	127	67	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.1 GS 0-10 kW	20,672	7,566	10,612	2,495	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	88,146	35,790	40,555	11,801	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	55,828	19,487	29,916	6,425	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2.4 GS Over 1,000 kVa	26,072	4,965	19,470	1,637	-	-	-	-	-	-	-	-	-	-	-	-	-
37	4.1 Street and Area Lighting	5,126	2,233	2,157	736	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Subtotal Rural	551,574	220,694	258,112	72,768	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total	9,025,410	3,524,204	4,118,734	1,162,007	-	-	-	-	-	-	-	-	-	-	-	-	220,465

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected

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

Line No.	1	20	
		Revenue Related	
	Description	Municipal Tax	PUB Assessment
	Allocated Rev Reqmt Excl Return		(\$)
1	Newfoundland Power	-	442,160
2	Industrial - Firm	-	65,270
3	Industrial - Non-Firm	-	950
	Rural		
4	1.1 Domestic	285,719	16,614
5	1.12 Domestic All Electric	255,851	14,877
6	1.3 Special	202	12
7	2.1 GS 0-10 kW	49,658	2,887
8	2.2 GS 10-100 kW	146,670	8,528
9	2.3 GS 110-1,000 kVa	93,784	5,453
10	2.4 GS Over 1,000 kVa	44,393	2,581
11	4.1 Street and Area Lighting	21,110	1,227
12	Subtotal Rural	897,387	52,180
13	Total	897,387	560,561
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
							Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	
	Total Revenue Requirement	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
40	Newfoundland Power	291,452,232	78,325,956	187,427,607	21,056,723	-	-	-	-	-	-	-	-	-	-	-	-	4,199,786
41	Industrial - Firm	43,987,982	7,384,490	33,766,420	1,985,206	-	-	-	-	-	-	-	-	-	-	-	-	786,596
42	Industrial - Non-Firm	185,961	-	185,011	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	20,087,866	1,930,639	4,483,118	519,023	3,843,368	715,380	3,113,690	1,201,254	196,310	554,561	421,381	735,760	287,931	204,394	-	1,578,725	-
44	1.12 Domestic All Electric	18,153,189	1,972,850	4,420,791	530,370	3,927,398	731,020	3,181,767	654,798	200,602	302,289	430,594	401,060	156,950	111,414	-	860,556	-
45	1.3 Special	36,990	5,233	7,296	1,407	10,418	1,939	8,440	97	532	45	1,142	59	23	16	-	127	-
46	2.1 GS 0-10 kW	2,541,114	196,298	608,516	52,772	390,776	72,736	316,585	187,279	19,960	86,458	42,844	114,707	89,778	63,731	-	246,128	-
47	2.2 GS 10-100 kW	8,217,841	928,591	2,325,551	249,637	1,848,566	344,080	1,497,609	85,417	94,271	39,433	202,353	52,317	165,252	117,308	-	112,258	-
48	2.3 GS 110-1,000 kVa	4,671,792	505,595	1,715,473	135,921	1,006,499	187,343	815,412	7,642	48,807	3,528	104,764	4,681	15,701	11,145	-	10,043	-
49	2.4 GS Over 1,000 kVa	1,880,645	128,815	1,116,485	34,630	256,435	47,731	207,750	580	12,020	268	25,801	355	1,192	846	-	763	-
50	4.1 Street and Area Lighting	1,004,080	57,942	123,673	15,577	115,347	21,470	93,448	80,629	5,892	37,222	12,646	49,384	-	-	262,547	105,965	-
51	Subtotal Rural	56,593,516	5,725,964	14,800,904	1,539,337	11,398,807	2,121,700	9,234,701	2,217,696	578,393	1,023,803	1,241,524	1,358,325	716,828	508,855	262,547	2,914,564	-
52	Total	392,219,691	91,436,410	236,179,941	24,581,266	11,398,807	2,121,700	9,234,701	2,217,696	578,393	1,023,803	1,241,524	1,358,325	716,828	508,855	262,547	2,914,564	4,986,381
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	119,008	284,777	31,994	-	-	-	-	-	-	-	-	-	-	-	-	6,381
54	Industrial - Firm	-	10,973	50,178	2,950	-	-	-	-	-	-	-	-	-	-	-	-	1,169
55	Industrial - Non-Firm	-	-	950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	(0)	29,501	68,504	7,931	58,729	10,931	47,579	18,356	3,000	8,474	6,439	11,243	4,400	3,123	-	24,124	-
57	1.12 Domestic All Electric	(0)	29,868	66,928	8,029	59,458	11,067	48,170	9,913	3,037	4,576	6,519	6,072	2,376	1,687	-	13,028	-
58	1.3 Special	-	30	42	8	61	11	49	1	3	0	7	0	0	0	-	1	-
59	2.1 GS 0-10 kW	(0)	4,145	12,849	1,114	8,251	1,536	6,685	3,954	421	1,826	905	2,422	1,896	1,346	-	5,197	-
60	2.2 GS 10-100 kW	(0)	17,874	44,765	4,805	35,583	6,623	28,827	1,644	1,815	759	3,895	1,007	3,181	2,258	-	2,161	-
61	2.3 GS 110-1,000 kVa	(0)	10,973	37,231	2,950	21,844	4,066	17,697	166	1,059	77	2,274	102	341	242	-	218	-
62	2.4 GS Over 1,000 kVa	0	3,300	28,601	887	6,569	1,223	5,322	15	308	7	661	9	31	22	-	20	-
63	4.1 Street and Area Lighting	-	1,318	2,814	354	2,624	489	2,126	1,835	134	847	288	1,124	-	-	5,974	2,411	-
64	Subtotal Rural	(0)	97,010	261,734	26,080	193,119	35,946	156,455	35,883	9,777	16,566	20,987	21,978	12,224	8,677	5,974	47,159	-
65	Total	(0)	226,991	597,638	61,023	193,119	35,946	156,455	35,883	9,777	16,566	20,987	21,978	12,224	8,677	5,974	47,159	7,550
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	291,452,232	78,444,964	187,712,384	21,088,717	-	-	-	-	-	-	-	-	-	-	-	-	4,206,167
67	Industrial - Firm	43,987,982	7,395,464	33,816,598	1,988,156	-	-	-	-	-	-	-	-	-	-	-	-	787,765
68	Industrial - Non-Firm	185,961	-	185,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	20,087,866	1,960,140	4,551,622	526,953	3,902,096	726,311	3,161,269	1,219,610	199,310	563,035	427,819	747,003	292,331	207,517	-	1,602,849	-
70	1.12 Domestic All Electric	18,153,189	2,002,718	4,487,718	538,400	3,986,856	742,088	3,229,937	664,712	203,639	306,865	437,112	407,132	159,326	113,101	-	873,585	-
71	1.3 Special	36,990	5,264	7,339	1,415	10,479	1,950	8,490	97	535	45	1,149	60	23	17	-	128	-
72	2.1 GS 0-10 kW	2,541,114	200,443	621,365	53,886	399,027	74,272	323,270	191,233	20,381	88,283	43,749	117,129	91,674	65,077	-	251,324	-
73	2.2 GS 10-100 kW	8,217,841	946,465	2,370,315	254,442	1,884,149	350,703	1,526,437	87,061	96,085	40,192	206,248	53,324	168,433	119,566	-	114,418	-
74	2.3 GS 110-1,000 kVa	4,671,792	516,568	1,752,704	138,871	1,028,343	191,409	833,108	7,808	49,866	3,605	107,038	4,782	16,041	11,387	-	10,261	-
75	2.4 GS Over 1,000 kVa	1,880,645	132,115	1,145,086	35,517	263,004	48,954	213,072	595	12,328	275	26,461	365	1,223	868	-	782	-
76	4.1 Street and Area Lighting	1,004,080	59,261	126,487	15,931	117,971	21,958	95,574	82,463	6,026	38,069	12,934	50,508	-	-	268,521	108,376	-
77	Subtotal Rural	56,593,516	5,822,973	15,062,637	1,565,416	11,591,926	2,157,646	9,391,156	2,253,579	588,170	1,040,369	1,262,511	1,380,303	729,052	517,533	268,521	2,961,723	-
78	Total	392,219,691	91,663,401	236,777,580	24,642,289	11,591,926	2,157,646	9,391,156	2,253,579	588,170	1,040,369	1,262,511	1,380,303	729,052	517,533	268,521	2,961,723	4,993,932

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Interconnected

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

		19	20	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
	Total Revenue Requirement	(\$)	(\$)	
40	Newfoundland Power	-	442,160	
41	Industrial - Firm	-	65,270	
42	Industrial - Non-Firm	-	950	
	Rural			
43	1.1 Domestic	285,719	16,614	
44	1.12 Domestic All Electric	255,851	14,877	
45	1.3 Special	202	12	
46	2.1 GS 0-10 kW	49,658	2,887	
47	2.2 GS 10-100 kW	146,670	8,528	
48	2.3 GS 110-1,000 kVa	93,784	5,453	
49	2.4 GS Over 1,000 kVa	44,393	2,581	
50	4.1 Street and Area Lighting	21,110	1,227	
51	Subtotal Rural	897,387	52,180	
52	Total	897,387	560,561	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(442,160)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(65,270)	
55	Industrial - Non-Firm	-	(950)	
	Rural			
56	1.1 Domestic	(285,719)	(16,614)	
57	1.12 Domestic All Electric	(255,851)	(14,877)	
58	1.3 Special	(202)	(12)	
59	2.1 GS 0-10 kW	(49,658)	(2,887)	
60	2.2 GS 10-100 kW	(146,670)	(8,528)	
61	2.3 GS 110-1,000 kVa	(93,784)	(5,453)	
62	2.4 GS Over 1,000 kVa	(44,393)	(2,581)	
63	4.1 Street and Area Lighting	(21,110)	(1,227)	
64	Subtotal Rural	(897,387)	(52,180)	
65	Total	(897,387)	(560,561)	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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	Lines	Terminals	General	Other	Lines	Terminals	Feasibility Study	General	Income	Other	Gains/Losses	Return	Debt	Equity	Related	Related
		Amount	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
		(\$)	(Plant)	(Plant)	(C3 & C4)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(Exp C3,4,6)	(Plant)	(C6)	(NBV)		(NBV)	(NBV)		
Basis of Allocation - Amounts																		
1	Newfoundland Power Industrial		21,938,901	10,211,033	32,149,934	32,149,934	-	-	-	558,708	32,149,934	32,149,934	24,024,410	-	24,024,410	24,024,410	-	-
2	Abitibi Consolidated - S'ville		122,926	551,111	674,037	674,037	-	-	-	17,205	674,037	674,037	526,255	-	526,255	526,255	-	-
3	Abitibi Consolidated - GF		-	11,728	11,728	11,728	-	-	-	334	11,728	11,728	6,633	-	6,633	6,633	-	-
4	Corner Brook P& P - CB		-	3,271,616	3,271,616	3,271,616	-	-	-	93,228	3,271,616	3,271,616	1,714,194	-	1,714,194	1,714,194	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	627	22,005	22,005	18,832	-	18,832	18,832	-	-
6	North Atlantic Refining Limited		-	1,101,024	1,101,024	1,101,024	-	-	-	31,375	1,101,024	1,101,024	510,477	-	510,477	510,477	-	-
7	Aur Resources		4,200,000	1,255,000	5,455,000	5,455,000	-	-	-	-	5,455,000	5,455,000	-	-	-	-	-	-
8	Subtotal Industrial		4,322,926	6,212,484	10,535,410	10,535,410	-	-	-	142,769	10,535,410	10,535,410	2,776,392	-	2,776,392	2,776,392	-	-
9	Total		26,261,827	16,423,517	42,685,344	42,685,344	-	-	-	701,477	42,685,344	42,685,344	26,800,802	-	26,800,802	26,800,802	-	-
Basis of Allocation - Ratios																		
11	Newfoundland Power Industrial		0.8354	0.6217	0.7532	0.7532	-	-	-	0.7965	0.7532	0.7532	0.8964	-	0.8964	0.8964	-	-
12	Abitibi Consolidated - S'ville		0.0047	0.0336	0.0158	0.0158	-	-	-	0.0245	0.0158	0.0158	0.0196	-	0.0196	0.0196	-	-
13	Abitibi Consolidated - GF		-	0.0007	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0002	-	0.0002	0.0002	-	-
14	Corner Brook P& P - CB		-	0.1992	0.0766	0.0766	-	-	-	0.1329	0.0766	0.0766	0.0640	-	0.0640	0.0640	-	-
15	Corner Brook P& P - DL		-	0.0013	0.0005	0.0005	-	-	-	0.0009	0.0005	0.0005	0.0007	-	0.0007	0.0007	-	-
16	North Atlantic Refining Ltd.		-	0.0670	0.0258	0.0258	-	-	-	0.0447	0.0258	0.0258	0.0190	-	0.0190	0.0190	-	-
17	Aur Resources		0.1599	0.0764	0.1278	0.1278	-	-	-	-	0.1278	0.1278	-	-	-	-	-	-
18	Subtotal Industrial		0.1646	0.3783	0.2468	0.2468	-	-	-	0.2035	0.2468	0.2468	0.1036	-	0.1036	0.1036	-	-
19	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																		
20	Newfoundland Power Industrial	4,206,167	178,810	249,587	475,277	130,310	555,765	320,745	-	175,076	-	(6,484)	32,641	2,111,728	1,890,431	197,627	4,199,786	6,381
21	Abitibi Consolidated - S'ville	107,332	1,002	13,471	9,964	2,732	1,954	17,046	9,294	5,391	-	(136)	715	61,434	41,410	4,329	107,172	159
22	Abitibi Consolidated - GF	1,283	-	287	173	48	-	86	-	105	-	(2)	9	705	522	55	1,281	2
23	Corner Brook P& P - CB	354,835	-	79,968	48,365	13,261	-	32,845	-	29,214	-	(660)	2,329	205,321	134,886	14,101	354,309	527
24	Corner Brook P& P - DL	3,102	-	538	325	89	-	291	-	196	-	(4)	26	1,461	1,482	155	3,098	5
25	North Atlantic Refining Ltd.	154,405	-	26,912	16,277	4,463	-	51,854	-	9,832	-	(222)	694	109,808	40,168	4,199	154,176	229
26	Aur Resources	166,807	34,232	30,676	80,642	22,110	-	-	-	-	-	(1,100)	-	166,560	-	-	166,560	248
27	Subtotal Industrial	787,765	35,234	151,851	155,747	42,702	1,954	102,122	9,294	44,738	-	(2,125)	3,772	545,289	218,469	22,839	786,596	1,169
28	Total	4,993,932	214,044	401,438	631,024	173,012	557,719	422,866	9,294	219,813	-	(8,608)	36,413	2,657,017	2,108,900	220,465	4,986,381	7,550

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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 (\$)	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 (\$)
	Expenses																
1	Operating & Maintenance	5,192,906	2,041,913	1,967,470	-	-	428,510	131,995	37,655	66,653	101,164	102,586	87,905	17,357	18,088	157,349	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	1,934,202	-	1,934,202	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	119,395	-	119,395	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	754,722	334,909	327,075	-	-	37,290	11,784	3,629	6,423	8,493	8,822	8,647	2,963	1,640	3,048	-
	Expense Credits																
8	Sundry	(29,579)	(11,631)	(11,207)	-	-	(2,441)	(752)	(214)	(380)	(576)	(584)	(501)	(99)	(103)	(896)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,911)	(752)	(724)	-	-	(158)	(49)	(14)	(25)	(37)	(38)	(32)	(6)	(7)	(58)	-
12	Pole Attachments	(24,477)	-	-	-	-	(14,156)	(4,838)	-	-	(2,506)	(2,977)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(432)	-	-	-	-	-	-	-	-	-	-	-	-	-	(432)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(56,399)	(12,382)	(11,931)	-	-	(16,755)	(5,638)	(228)	(404)	(3,119)	(3,599)	(533)	(105)	(110)	(1,386)	-
18	Subtotal Expenses	7,944,825	2,364,440	4,336,211	-	-	449,045	138,140	41,056	72,672	106,539	107,808	96,019	20,215	19,618	159,011	-
19	Disposal Gain / Loss	1,000	422	403	-	-	68	20	8	15	15	15	18	5	5	5	-
20	Subtotal Revenue Requirement Ex. Return	7,945,825	2,364,862	4,336,614	-	-	449,113	138,160	41,064	72,687	106,554	107,823	96,037	20,220	19,622	159,016	-
21	Return on Debt	684,635	284,215	282,785	-	-	45,753	13,621	5,620	9,948	10,154	10,306	12,302	3,626	3,043	3,264	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	8,630,461	2,649,077	4,619,399	-	-	494,866	151,781	46,684	82,635	116,708	118,129	108,339	23,846	22,665	162,280	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
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	32,378	1,883	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	(184)	(11)	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	(12)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.23	
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37	
13	Secondary Energy Revenues	-	-	Production - Energy	
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16	
15	Application Fees	-	-	Accounting - Customer	
16	Meter Test Revenues	-	-	Meters - Customer	
17	Total Expense Credits	(196)	(11)		
18	Subtotal Expenses	32,182	1,871		
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23	
20	Subtotal Revenue Requirement Ex. Return	32,182	1,871		
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	32,182	1,871		

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Diesel	12,075,970	6,029,090	6,046,879	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	12,075,970	6,029,090	6,046,879	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	240,282	240,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	23,253	-	-	-	-	17,532	2,233	-	-	2,033	1,454	-	-	-	-	-
8	Poles	1,874,543	-	-	-	-	1,084,138	370,507	-	-	191,893	228,004	-	-	-	-	-
9	Primary Conductor & Equipment	208,404	-	-	-	-	184,855	23,550	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	313,168	-	-	-	-	-	-	113,054	200,114	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	188,338	-	-	-	-	-	-	-	-	109,801	78,537	-	-	-	-	-
13	Services	263,920	-	-	-	-	-	-	-	-	-	-	263,920	-	-	-	-
14	Meters	78,191	-	-	-	-	-	-	-	-	-	-	-	78,191	-	-	-
15	Street Lighting	54,305	-	-	-	-	-	-	-	-	-	-	-	-	54,305	-	-
16	Subtotal Distribution	3,244,405	240,282	-	-	-	1,286,524	396,290	113,054	200,114	303,728	307,996	263,920	78,191	54,305	-	-
17	Subttl Prod, Trans, & Dist	15,320,374	6,269,372	6,046,879	-	-	1,286,524	396,290	113,054	200,114	303,728	307,996	263,920	78,191	54,305	-	-
18	General	2,147,212	883,249	859,659	-	-	139,851	43,079	12,289	21,753	33,017	33,480	28,689	4,037	5,903	82,206	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	23,695	9,697	9,352	-	-	1,990	613	175	310	470	476	408	121	84	-	-
22	Software - Cust Accting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	17,491,282	7,162,318	6,915,890	-	-	1,428,365	439,982	125,518	222,177	337,214	341,953	293,017	82,349	60,293	82,206	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

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NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				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	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Production																		
1	Diesel	1,997,196	997,127	1,000,069	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	351,853	175,668	176,186	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	2,349,049	1,172,794	1,176,255	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
7	Other	470,937	35,739	-	-	-	191,355	58,944	16,815	29,765	45,176	45,811	39,255	-	8,077	-	-	
8	Meters	5,523	-	-	-	-	-	-	-	-	-	-	-	5,523	-	-	-	
9	Subtotal Distribution	476,460	35,739	-	-	-	191,355	58,944	16,815	29,765	45,176	45,811	39,255	5,523	8,077	-	-	
10	Subttl Prod, Trans, & Dist	2,825,509	1,208,533	1,176,255	-	-	191,355	58,944	16,815	29,765	45,176	45,811	39,255	5,523	8,077	-	-	
11	Customer Accounting	112,481	-	-	-	-	-	-	-	-	-	-	-	-	-	112,481	-	
Administrative & General:																		
Plant-Related:																		
12	Production	364,345	181,904	182,441	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution	336,875	24,949	-	-	-	133,583	41,148	11,739	20,778	31,537	31,980	27,403	8,119	5,639	-	-	
15	Prod, Trans, Distn Plant	268,430	109,846	105,948	-	-	22,541	6,943	1,981	3,506	5,322	5,396	4,624	1,370	951	-	-	
16	Prod, Trans, Distn and Gen Plt	2,493	1,021	986	-	-	204	63	18	32	48	49	42	12	9	12	-	
17	Property Insurance	11,965	5,917	5,713	-	-	116	36	10	18	27	28	24	3	5	68	-	
Revenue Related:																		
18	Municipal Tax	32,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	PUB Assessment	1,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	All Expense-Related	1,169,874	481,224	468,371	-	-	76,196	23,471	6,696	11,852	17,989	18,241	15,631	2,199	3,216	44,789	-	
21	Prod, Trans, and Distn Expense-Related	66,672	28,517	27,756	-	-	4,515	1,391	397	702	1,066	1,081	926	130	191	-	-	
22	Subtotal Admin & General	2,254,916	833,379	791,215	-	-	237,155	73,051	20,840	36,889	55,988	56,775	48,650	11,834	10,011	44,868	-	
23	Total Operating & Maintenance Expenses	5,192,906	2,041,913	1,967,470	-	-	428,510	131,995	37,655	66,653	101,164	102,586	87,905	17,357	18,088	157,349	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18	19	20
		Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L6
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	Subtotal Transmission	-	-	
	Distribution			
7	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-	Meters - Customer
9	Subtotal Distribution	-	-	
10	Subttl Prod, Trans, & Dist	-	-	
11	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
12	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and Gen Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:			
18	Municipal Tax	32,378	-	Revenue-related
19	PUB Assessment	-	1,883	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	32,378	1,883	
23	Total Operating & Maintenance Expenses	32,378	1,883	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
			Production and			Distribution												
Line		Total	Production	Transmission	Transmissior	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	
																	(\$)	
Production																		
1	Diesel	570,588	284,874	285,714	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	570,588	284,874	285,714	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substn Struct & Eqpt	7,577	7,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	128	-	-	-	-	97	12	-	-	11	8	-	-	-	-	-	
8	Poles	47,596	-	-	-	-	27,527	9,407	-	-	4,872	5,789	-	-	-	-	-	
9	Primary Conductor & Equipment	3,889	-	-	-	-	3,449	439	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	8,507	-	-	-	-	-	-	3,071	5,436	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	3,691	-	-	-	-	-	-	-	-	2,152	1,539	-	-	-	-	-	
13	Services	7,339	-	-	-	-	-	-	-	-	-	-	7,339	-	-	-	-	
14	Meters	2,723	-	-	-	-	-	-	-	-	-	-	-	2,723	-	-	-	
15	Street Lighting	1,375	-	-	-	-	-	-	-	-	-	-	-	-	1,375	-	-	
16	Subtotal Distribution	82,826	7,577	-	-	-	31,073	9,859	3,071	5,436	7,036	7,337	7,339	2,723	1,375	-	-	
17	Subtotal Prod Tran & Dist	653,414	292,451	285,714	-	-	31,073	9,859	3,071	5,436	7,036	7,337	7,339	2,723	1,375	-	-	
18	General	79,613	32,748	31,874	-	-	5,185	1,597	456	807	1,224	1,241	1,064	150	219	3,048	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	21,695	9,710	9,487	-	-	1,032	327	102	180	234	244	244	90	46	-	-	
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	754,722	334,909	327,075	-	-	37,290	11,784	3,629	6,423	8,493	8,822	8,647	2,963	1,640	3,048	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
				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		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1	Average Net Book Value	8,916,993	3,766,429	3,595,930	-	-	603,695	179,578	74,629	132,100	133,789	135,787	163,184	48,137	40,481	43,255	-		
2	Cash Working Capital	20,038	8,464	8,081	-	-	1,357	404	168	297	301	305	367	108	91	97	-		
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Fuel Inventory - Diesel	162,481	-	162,481	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Inventory/Supplies	176,535	72,287	69,800	-	-	14,416	4,441	1,267	2,242	3,403	3,451	2,957	831	609	830	-		
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	497,729	210,235	200,718	-	-	33,697	10,024	4,166	7,374	7,468	7,579	9,109	2,687	2,260	2,414	-		
8	Total Rate Base	9,773,776	4,057,415	4,037,009	-	-	653,165	194,446	80,229	142,012	144,961	147,123	175,616	51,763	43,440	46,596	-		
9	Less: Rural Portion	(9,773,776)	(4,057,415)	(4,037,009)	-	-	(653,165)	(194,446)	(80,229)	(142,012)	(144,961)	(147,123)	(175,616)	(51,763)	(43,440)	(46,596)	-		
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Return on Debt	684,635	284,215	282,785	-	-	45,753	13,621	5,620	9,948	10,154	10,306	12,302	3,626	3,043	3,264	-		
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Return on Rate Base	684,635	284,215	282,785	-	-	45,753	13,621	5,620	9,948	10,154	10,306	12,302	3,626	3,043	3,264	-		

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Functional Classification of Rate Base (CONT'D.)

1	18
Line No.	Description Basis of Functional Classification
1	Average Net Book Value Sch. 2.3 , L. 23
2	Cash Working Capital Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel
4	Fuel Inventory - Diesel Production - Energy
5	Fuel Inventory - Gas Turbine
6	Inventory/Supplies Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs Prorated on Average Net Book Value, L. 1
8	Total Rate Base
9	Less: Rural Portion
10	Rate Base Available for Equity Return
11	Return on Debt L.8 x Sch.1.1,p2,L.14
12	Return on Equity L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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	
Line No.	Description	Total Amount	Production Demand	Production and	Transmissior Demand	Distribution											Accounting Customer	Specifically Assigned Customer
				Transmission Energy		Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							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)	(Rural Cust)		
Amounts																		
1	1.2 Domestic Diesel	-	1,460	5,643	1,460	1,400	1,400	722	1,310	722	1,310	722	722	722	-	722	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	-	154	861	154	148	148	102	138	102	138	102	204	204	-	102	-	
5	2.2 GS 10-100 kW	-	179	927	179	172	172	12	161	12	161	12	97	97	-	12	-	
6	2.3 GS 110-1,000 kVa	-	135	1,046	135	129	129	2	121	2	121	2	17	17	-	2	-	
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	-	28	100	28	27	27	36	25	36	25	36	-	-	36	36	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	-	1,955	8,577	1,955	1,875	1,875	874	1,756	874	1,756	874	1,040	1,040	36	874	-	
Ratios																		
13	1.2 Domestic Diesel	-	0.7465	0.6580	0.7465	0.7465	0.7465	0.8261	0.7465	0.8261	0.7465	0.8261	0.6942	0.6942	-	0.8261	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	-	0.0787	0.1004	0.0787	0.0787	0.0787	0.1167	0.0787	0.1167	0.0787	0.1167	0.1962	0.1962	-	0.1167	-	
17	2.2 GS 10-100 kW	-	0.0916	0.1081	0.0916	0.0916	0.0916	0.0137	0.0916	0.0137	0.0916	0.0137	0.0931	0.0931	-	0.0137	-	
18	2.3 GS 110-1,000 kVa	-	0.0690	0.1219	0.0690	0.0690	0.0690	0.0023	0.0690	0.0023	0.0690	0.0023	0.0165	0.0165	-	0.0023	-	
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	-	0.0142	0.0116	0.0142	0.0142	0.0142	0.0412	0.0142	0.0412	0.0142	0.0412	-	-	1.0000	0.0412	-	
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
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 Island Isolated
 Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	671,606	671,606
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	197,935	197,935
5	2.2 GS 10-100 kW	285,345	285,345
6	2.3 GS 110-1,000 kVa	143,250	143,250
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	36,541	36,541
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	1,334,677	1,334,677
	Ratios		
13	1.2 Domestic Diesel	0.5032	0.5032
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1483	0.1483
17	2.2 GS 10-100 kW	0.2138	0.2138
18	2.3 GS 110-1,000 kVa	0.1073	0.1073
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	0.0274	0.0274
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				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	5,556,429	1,765,255	2,853,288	-	-	335,241	114,132	30,652	60,046	79,537	89,071	66,672	14,037	-	131,361	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	752,169	186,138	435,460	-	-	35,350	16,124	3,232	8,483	8,387	12,583	18,838	3,966	-	18,558	-	
5	2.2 GS 10-100 kW	764,784	216,652	468,798	-	-	41,145	1,897	3,762	998	9,762	1,480	8,944	1,883	-	2,183	-	
6	2.3 GS 110-1,000 kVa	739,726	163,252	528,617	-	-	31,003	316	2,835	166	7,356	247	1,583	333	-	364	-	
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	132,717	33,566	50,451	-	-	6,375	5,691	583	2,994	1,512	4,441	-	-	19,622	6,550	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	7,945,825	2,364,862	4,336,614	-	-	449,113	138,160	41,064	72,687	106,554	107,823	96,037	20,220	19,622	159,016	-	
	Allocated Return on Debt																	
13	1.2 Domestic Diesel	485,875	212,152	186,059	-	-	34,152	11,252	4,195	8,218	7,580	8,513	8,540	2,517	-	2,696	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	63,067	22,370	28,396	-	-	3,601	1,590	442	1,161	799	1,203	2,413	711	-	381	-	
17	2.2 GS 10-100 kW	64,237	26,038	30,570	-	-	4,192	187	515	137	930	141	1,146	338	-	45	-	
18	2.3 GS 110-1,000 kVa	58,685	19,620	34,470	-	-	3,158	31	388	23	701	24	203	60	-	7	-	
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	12,770	4,034	3,290	-	-	649	561	80	410	144	424	-	-	3,043	134	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	684,635	284,215	282,785	-	-	45,753	13,621	5,620	9,948	10,154	10,306	12,302	3,626	3,043	3,264	-	
	Allocated Return on Equity																	
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	16,194	942	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,773	278	
5	2.2 GS 10-100 kW	6,880	400	
6	2.3 GS 110-1,000 kVa	3,454	201	
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	881	51	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	32,182	1,871	
	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
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 Island Isolated
 Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmissior 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 (\$)			
	Total Revenue Requirement																	
26	1.2 Domestic Diesel	6,042,304	1,977,408	3,039,348	-	-	369,393	125,384	34,847	68,263	87,117	97,585	75,212	16,555	-	134,057	-	
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	2.1 GS 0-10 kW	815,237	208,508	463,856	-	-	38,951	17,714	3,674	9,644	9,186	13,786	21,251	4,677	-	18,939	-	
30	2.2 GS 10-100 kW	829,022	242,690	499,368	-	-	45,336	2,084	4,277	1,135	10,692	1,622	10,090	2,221	-	2,228	-	
31	2.3 GS 110-1,000 kVa	798,412	182,872	563,087	-	-	34,162	347	3,223	189	8,057	270	1,786	393	-	371	-	
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	145,486	37,600	53,740	-	-	7,024	6,252	663	3,404	1,656	4,866	-	-	22,665	6,684	-	
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Total	8,630,461	2,649,077	4,619,399	-	-	494,866	151,781	46,684	82,635	116,708	118,129	108,339	23,846	22,665	162,280	-	
	Re-classification of Revenue-Related																	
38	1.2 Domestic Diesel	(0)	5,624	8,644	-	-	1,051	357	99	194	248	278	214	47	-	381	-	
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	2.1 GS 0-10 kW	0	1,300	2,891	-	-	243	110	23	60	57	86	132	29	-	118	-	
42	2.2 GS 10-100 kW	(0)	2,150	4,424	-	-	402	18	38	10	95	14	89	20	-	20	-	
43	2.3 GS 110-1,000 kVa	(0)	841	2,589	-	-	157	2	15	1	37	1	8	2	-	2	-	
44	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	4.1 Street and Area Lighting	(0)	243	347	-	-	45	40	4	22	11	31	-	-	146	43	-	
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	Total	(0)	10,157	18,895	-	-	1,897	527	179	287	447	410	444	98	146	564	-	
	Total Allocated Revenue Requirement																	
50	1.2 Domestic Diesel	6,042,304	1,983,031	3,047,991	-	-	370,444	125,741	34,946	68,457	87,364	97,862	75,426	16,602	-	134,438	-	
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	2.1 GS 0-10 kW	815,237	209,808	466,748	-	-	39,194	17,824	3,697	9,704	9,243	13,872	21,384	4,707	-	19,057	-	
54	2.2 GS 10-100 kW	829,022	244,840	503,792	-	-	45,738	2,102	4,315	1,145	10,787	1,636	10,179	2,241	-	2,248	-	
55	2.3 GS 110-1,000 kVa	798,412	183,713	565,677	-	-	34,319	349	3,238	190	8,094	272	1,794	395	-	373	-	
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	145,486	37,842	54,087	-	-	7,069	6,292	667	3,426	1,667	4,897	-	-	22,811	6,727	-	
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	Total	8,630,461	2,659,234	4,638,295	-	-	496,763	152,308	46,863	82,922	117,155	118,539	108,783	23,944	22,811	162,844	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal	PUB	
		Tax (\$)	Assessment (\$)	
	Total Revenue Requirement			
26	1.2 Domestic Diesel	16,194	942	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	4,773	278	
30	2.2 GS 10-100 kW	6,880	400	
31	2.3 GS 110-1,000 kVa	3,454	201	
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	881	51	
36	4.1G Gov't Street and Area Lighting	-	-	
37	Total	32,182	1,871	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(16,194)	(942)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
39	1.2G Government Domestic Diesel	-	-	
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(4,773)	(278)	
42	2.2 GS 10-100 kW	(6,880)	(400)	
43	2.3 GS 110-1,000 kVa	(3,454)	(201)	
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	(881)	(51)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	Total	(32,182)	(1,871)	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador 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 (\$)	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	11,041,052	3,476,427	5,870,206	-	96,039	498,313	147,181	22,477	39,787	87,904	95,559	53,445	37,011	15,120	467,811	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	9,895,757	-	9,895,757	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	42,846	-	42,846	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,217,231	716,560	1,150,190	-	36,256	148,206	43,858	7,408	13,112	26,434	28,660	16,950	11,427	5,426	12,743	-
	Expense Credits																
8	Sundry	(62,890)	(19,802)	(33,437)	-	(547)	(2,838)	(838)	(128)	(227)	(501)	(544)	(304)	(211)	(86)	(2,665)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,064)	(1,280)	(2,161)	-	(35)	(183)	(54)	(8)	(15)	(32)	(35)	(20)	(14)	(6)	(172)	-
12	Pole Attachments	(94,924)	-	-	-	-	(54,899)	(18,762)	-	-	(9,717)	(11,546)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(2,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,160)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(164,038)	(21,081)	(35,598)	-	(582)	(57,921)	(19,654)	(136)	(241)	(10,250)	(12,125)	(324)	(224)	(92)	(4,997)	-
18	Subtotal Expenses	23,032,848	4,171,905	16,923,402	-	131,713	588,599	171,384	29,749	52,658	104,087	112,094	70,071	48,213	20,454	475,557	-
19	Disposal Gain / Loss	2,000	597	942	-	55	188	55	11	20	34	36	28	14	8	12	-
20	Subtotal Revenue Requirement Ex. Return	23,034,848	4,172,502	16,924,344	-	131,768	588,787	171,440	29,760	52,678	104,121	112,131	70,099	48,227	20,462	475,569	-
21	Return on Debt	2,210,302	612,360	1,125,124	-	55,995	193,574	56,775	11,457	20,280	34,600	37,289	28,635	13,880	7,760	12,573	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	25,245,150	4,784,862	18,049,467	-	187,763	782,361	228,215	41,217	72,958	138,721	149,419	98,734	62,107	28,222	488,142	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
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	126,420	7,351		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	(720)	(42)		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	(47)	(3)		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	(767)	(45)		
18	Subtotal Expenses	125,654	7,306		
19	Disposal Gain / Loss	-	-		Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	125,654	7,306		
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	125,654	7,306		

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	34,506,393	12,455,723	22,050,670	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	34,506,393	12,455,723	22,050,670	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	2,697,031	1,687,488	-	-	1,009,543	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	158,598	-	-	-	-	119,575	15,233	-	-	13,869	9,920	-	-	-	-	-
8	Poles	7,160,883	-	-	-	-	4,141,482	1,415,363	-	-	733,045	870,993	-	-	-	-	-
9	Primary Conductor & Equipment	1,154,872	-	-	-	-	1,024,371	130,500	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	660,413	-	-	-	-	-	-	238,409	422,004	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	318,100	-	-	-	-	-	-	-	-	185,453	132,648	-	-	-	-	-
13	Services	566,877	-	-	-	-	-	-	-	-	-	-	566,877	-	-	-	-
14	Meters	295,388	-	-	-	-	-	-	-	-	-	-	-	295,388	-	-	-
15	Street Lighting	160,368	-	-	-	-	-	-	-	-	-	-	-	-	160,368	-	-
16	Subtotal Distribution	13,172,530	1,687,488	-	-	1,009,543	5,285,428	1,561,097	238,409	422,004	932,367	1,013,561	566,877	295,388	160,368	-	-
17	Subttl Prod, Trans, & Dist	47,678,923	14,143,212	22,050,670	-	1,009,543	5,285,428	1,561,097	238,409	422,004	932,367	1,013,561	566,877	295,388	160,368	-	-
18	General	6,017,258	1,935,188	3,298,919	-	42,915	224,679	66,361	10,135	17,939	39,634	43,086	24,097	18,130	6,817	289,360	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	73,743	21,875	34,105	-	1,561	8,175	2,414	369	653	1,442	1,568	877	457	248	-	-
22	Software - Cust Actgng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	53,769,924	16,100,274	25,383,693	-	1,054,019	5,518,282	1,629,872	248,912	440,596	973,443	1,058,214	591,851	313,974	167,433	289,360	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fast Cost of Service, Revised NP Peak, No NP Generation Credit
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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	16,997,344	6,135,507	10,861,837	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	16,997,344	6,135,507	10,861,837	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,561,128	841,982	-	-	719,145	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	105,161	-	-	-	-	79,286	10,101	-	-	9,196	6,578	-	-	-	-	-
8	Poles	3,241,293	-	-	-	-	1,874,595	640,648	-	-	331,805	394,245	-	-	-	-	-
9	Primary Conductor & Equipment	530,360	-	-	-	-	470,429	59,931	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	404,573	-	-	-	-	-	-	146,051	258,522	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	159,087	-	-	-	-	-	-	-	-	92,748	66,339	-	-	-	-	-
13	Services	366,018	-	-	-	-	-	-	-	-	-	-	366,018	-	-	-	-
14	Meters	173,449	-	-	-	-	-	-	-	-	-	-	-	173,449	-	-	-
15	Street Lighting	98,961	-	-	-	-	-	-	-	-	-	-	-	-	98,961	-	-
16	Subtotal Distribution	6,640,030	841,982	-	-	719,145	2,424,311	710,679	146,051	258,522	433,749	467,162	366,018	173,449	98,961	-	-
17	Subttl Prod, Trans, & Dist	23,637,374	6,977,489	10,861,837	-	719,145	2,424,311	710,679	146,051	258,522	433,749	467,162	366,018	173,449	98,961	-	-
18	General	3,470,153	1,116,023	1,902,486	-	24,749	129,572	38,270	5,845	10,345	22,857	24,847	13,897	10,455	3,931	166,874	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	51,313	15,147	23,579	-	1,561	5,263	1,543	317	561	942	1,014	795	377	215	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	27,158,840	8,108,659	12,787,903	-	745,456	2,559,146	750,492	152,213	269,429	457,547	493,024	380,709	184,281	103,107	166,874	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated

Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	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	5,520,879	1,992,864	3,528,015	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	420,490	151,784	268,706	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	5,941,369	2,144,647	3,796,721	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Other	629,997	82,558	-	-	49,390	258,582	76,375	11,664	20,646	45,615	49,587	27,734	-	7,846	-	-
8	Meters	20,865	-	-	-	-	-	-	-	-	-	-	-	20,865	-	-	-
9	Subtotal Distribution	650,862	82,558	-	-	49,390	258,582	76,375	11,664	20,646	45,615	49,587	27,734	20,865	7,846	-	-
10	Subttl Prod, Trans, & Dist	6,592,231	2,227,205	3,796,721	-	49,390	258,582	76,375	11,664	20,646	45,615	49,587	27,734	20,865	7,846	-	-
11	Customer Accounting	333,024	-	-	-	-	-	-	-	-	-	-	-	-	-	333,024	-
Administrative & General:																	
Plant-Related:																	
12	Production	439,474	158,636	280,838	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution	233,242	29,880	-	-	17,876	93,587	27,642	4,221	7,472	16,509	17,947	10,038	5,230	2,840	-	-
15	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Prod, Trans, Distn and General Plt	359,416	107,620	169,673	-	7,045	36,886	10,895	1,664	2,945	6,507	7,073	3,956	2,099	1,119	1,934	-
17	Property Insurance	36,781	13,683	21,573	-	896	191	56	9	15	34	37	21	15	6	246	-
Revenue Related:																	
18	Municipal Tax	126,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	PUB Assessment	7,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	All Expense-Related	2,757,558	886,848	1,511,812	-	19,667	102,965	30,411	4,644	8,221	18,163	19,745	11,043	8,308	3,124	132,606	-
21	Prod, Trans, and Distn Expense-Related	155,554	52,555	89,590	-	1,165	6,102	1,802	275	487	1,076	1,170	654	492	185	-	-
22	Subtotal Admin & General	4,115,798	1,249,221	2,073,485	-	46,649	239,731	70,807	10,814	19,141	42,289	45,972	25,712	16,145	7,274	134,787	-
23	Total Operating & Maintenance Expenses	11,041,052	3,476,427	5,870,206	-	96,039	498,313	147,181	22,477	39,787	87,904	95,559	53,445	37,011	15,120	467,811	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 PUB Assessment	20 Basis of Functional Classification
		Municipal Tax			
	Production				
1	Diesel	-	-		Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-		Production - Demand, Energy ratios Sch.4.1 L7
3	Subtotal Production	-	-		
	Transmission				
4	Transmission Lines	-	-		Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-		Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-		Prorated on Transmission Plant in Service - Sch.2.2 L.5
6	Subtotal Transmission	-	-		
	Distribution				
7	Other	-	-		Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
8	Meters	-	-		Meters - Customer
9	Subtotal Distribution	-	-		
10	Subttl Prod, Trans, & Dist	-	-		
11	Customer Accounting	-	-		Accounting - Customer
	Administrative & General:				
	Plant-Related:				
12	Production	-	-		Prorated on Production Plant in Service - Sch.2.2 L.2
13	Transmission	-	-		Prorated on Transmission Plant in Service - Sch.2.2 L.5
14	Distribution	-	-		Prorated on Distribution Plant in Service - Sch.2.2 L.16
15	Prod, Trans, Distn Plant	-	-		Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn and General Plt	-	-		Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
17	Property Insurance	-	-		Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:				
18	Municipal Tax	126,420	-		Revenue-related
19	PUB Assessment	-	7,351		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	126,420	7,351		
23	Total Operating & Maintenance Expenses	126,420	7,351		

Functional Classification of Depreciation Expense

30-Sep-2006

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
				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		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1	Average Net Book Value	27,158,840	8,108,659	12,787,903	-	745,456	2,559,146	750,492	152,213	269,429	457,547	493,024	380,709	184,281	103,107	166,874	-		
2	Cash Working Capital	61,032	18,222	28,737	-	1,675	5,751	1,687	342	605	1,028	1,108	856	414	232	375	-		
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Fuel Inventory - Diesel	2,275,511	-	2,275,511	-	-	-	-	-	-	-	-	-	-	-	-	-		
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	Inventory/Supplies	542,686	162,496	256,191	-	10,638	55,695	16,450	2,512	4,447	9,825	10,680	5,973	3,169	1,690	2,920	-		
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,515,952	452,609	713,795	-	41,610	142,846	41,891	8,496	15,039	25,539	27,520	21,250	10,286	5,755	9,315	-		
8	Total Rate Base	31,554,022	8,741,986	16,062,138	-	799,379	2,763,438	810,520	163,563	289,520	493,940	532,331	408,789	198,150	110,784	179,484	-		
9	Less: Rural Portion	(31,554,022)	(8,741,986)	(16,062,138)	-	(799,379)	(2,763,438)	(810,520)	(163,563)	(289,520)	(493,940)	(532,331)	(408,789)	(198,150)	(110,784)	(179,484)	-		
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Return on Debt	2,210,302	612,360	1,125,124	-	55,995	193,574	56,775	11,457	20,280	34,600	37,289	28,635	13,880	7,760	12,573	-		
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	Return on Rate Base	2,210,302	612,360	1,125,124	-	55,995	193,574	56,775	11,457	20,280	34,600	37,289	28,635	13,880	7,760	12,573	-		

NEWFOUNDLAND & LABRADOR HYDRO
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 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.14
12	Return on Equity	L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
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 Customer	Meters Customer	Street Lighting Customer	Accounting Customer	
							Demand	Customer	Demand	Customer	Demand	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	-	4,951	23,104	4,951	4,796	4,796	2,035	4,562	2,035	4,562	2,035	2,035	2,035	-	2,035	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	579	3,740	579	561	561	397	534	397	534	397	794	794	-	397	-
5	2.2 GS 10-100 kW	-	1,735	10,389	1,735	1,681	1,681	126	1,598	126	1,598	126	1,017	1,017	-	126	-
6	2.3 GS 110-1,000 kVa	-	162	2,166	162	157	157	9	150	9	150	9	74	74	-	9	-
7	2.4 GS Over 1,000 kVa	-	47	2,569	47	46	46	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	-	87	361	87	84	84	92	80	92	80	92	-	-	92	92	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	7,562	42,329	7,562	7,325	7,325	2,659	6,967	2,659	6,967	2,659	3,929	3,929	92	2,659	-
Ratios																	
13	1.2 Domestic Diesel	-	0.6548	0.5458	0.6548	0.6548	0.6548	0.7653	0.6548	0.7653	0.6548	0.7653	0.5180	0.5180	-	0.7653	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0766	0.0883	0.0766	0.0766	0.0766	0.1493	0.0766	0.1493	0.0766	0.1493	0.2021	0.2021	-	0.1493	-
17	2.2 GS 10-100 kW	-	0.2294	0.2454	0.2294	0.2294	0.2294	0.0474	0.2294	0.0474	0.2294	0.0474	0.2589	0.2589	-	0.0474	-
18	2.3 GS 110-1,000 kVa	-	0.0215	0.0512	0.0215	0.0215	0.0215	0.0033	0.0215	0.0033	0.0215	0.0033	0.0189	0.0189	-	0.0033	-
19	2.4 GS Over 1,000 kVa	-	0.0062	0.0607	0.0062	0.0062	0.0062	0.0004	0.0062	0.0004	0.0062	0.0004	0.0022	0.0022	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0115	0.0085	0.0115	0.0115	0.0115	0.0344	0.0115	0.0344	0.0115	0.0344	-	-	1.0000	0.0344	-
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
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 Labrador Isolated
 Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	Revenue Related	
		18 Municipal Tax (Prior Year (Rural Revenues)	19 PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.2 Domestic Diesel	2,270,274	2,270,274
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	750,337	750,337
5	2.2 GS 10-100 kW	1,735,564	1,735,564
6	2.3 GS 110-1,000 kVa	171,134	171,134
7	2.4 GS Over 1,000 kVa	193,805	193,805
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	90,151	90,151
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	5,211,265	5,211,265
	Ratios		
13	1.2 Domestic Diesel	0.4356	0.4356
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1440	0.1440
17	2.2 GS 10-100 kW	0.3330	0.3330
18	2.3 GS 110-1,000 kVa	0.0328	0.0328
19	2.4 GS Over 1,000 kVa	0.0372	0.0372
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0173	0.0173
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Allocated Revenue Requirement Excluding Return																		
1	1.2 Domestic Diesel	13,269,853	2,732,122	9,237,776	-	86,281	385,533	131,199	19,487	40,313	68,178	85,811	36,309	24,980	-	363,942	-	
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	2,044,584	319,691	1,495,169	-	10,096	45,112	25,595	2,280	7,865	7,978	16,741	14,167	9,746	-	71,000	-	
5	2.2 GS 10-100 kW	5,420,644	957,304	4,153,928	-	30,232	135,086	8,123	6,828	2,496	23,889	5,313	18,145	12,484	-	22,534	-	
6	2.3 GS 110-1,000 kVa	983,456	89,655	866,193	-	2,831	12,651	559	639	172	2,237	365	1,325	912	-	1,550	-	
7	2.4 GS Over 1,000 kVa	1,063,824	25,953	1,027,049	-	820	3,662	64	185	20	648	42	153	105	-	179	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	252,487	47,777	144,230	-	1,509	6,742	5,899	341	1,813	1,192	3,858	-	-	20,462	16,364	-	
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total	23,034,848	4,172,502	16,924,344	-	131,768	588,787	171,440	29,760	52,678	104,121	112,131	70,099	48,227	20,462	475,569	-	
Allocated Return on Debt																		
13	1.2 Domestic Diesel	1,327,814	400,969	614,124	-	36,665	126,751	43,449	7,502	15,520	22,656	28,536	14,832	7,189	-	9,621	-	
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	196,507	46,918	99,398	-	4,290	14,831	8,476	878	3,028	2,651	5,567	5,787	2,805	-	1,877	-	
17	2.2 GS 10-100 kW	501,491	140,495	276,151	-	12,847	44,412	2,690	2,629	961	7,938	1,767	7,412	3,593	-	596	-	
18	2.3 GS 110-1,000 kVa	78,312	13,158	57,584	-	1,203	4,159	185	246	66	743	122	541	262	-	41	-	
19	2.4 GS Over 1,000 kVa	74,066	3,809	68,278	-	348	1,204	21	71	8	215	14	62	30	-	5	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	32,112	7,012	9,588	-	641	2,216	1,954	131	698	396	1,283	-	-	7,760	433	-	
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total	2,210,302	612,360	1,125,124	-	55,995	193,574	56,775	11,457	20,280	34,600	37,289	28,635	13,880	7,760	12,573	-	
Allocated Return on Equity																		
25	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated

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

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal	PUB	
		Tax (\$)	Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	54,741	3,183	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	18,092	1,052	
5	2.2 GS 10-100 kW	41,848	2,433	
6	2.3 GS 110-1,000 kVa	4,126	240	
7	2.4 GS Over 1,000 kVa	4,673	272	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,174	126	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	125,654	7,306	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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												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		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Total Revenue Requirement																			
26	1.2 Domestic Diesel	14,597,667	3,133,090	9,851,899	-	122,946	512,284	174,648	26,989	55,833	90,833	114,347	51,140	32,169	-	373,564	-		
27	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
28	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	2.1 GS 0-10 kW	2,241,091	366,609	1,594,568	-	14,386	59,943	34,071	3,158	10,892	10,629	22,308	19,954	12,551	-	72,877	-		
30	2.2 GS 10-100 kW	5,922,135	1,097,799	4,430,079	-	43,079	179,498	10,814	9,457	3,457	31,827	7,080	25,558	16,077	-	23,130	-		
31	2.3 GS 110-1,000 kVa	1,061,768	102,813	923,777	-	4,034	16,811	744	886	238	2,981	487	1,867	1,174	-	1,591	-		
32	2.4 GS Over 1,000 kVa	1,137,890	29,762	1,095,326	-	1,168	4,866	86	256	27	863	56	215	135	-	184	-		
33	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
34	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
35	4.1 Street and Area Lighting	284,599	54,788	153,818	-	2,150	8,958	7,853	472	2,510	1,588	5,141	-	-	28,222	16,797	-		
36	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
37	Total	25,245,150	4,784,862	18,049,467	-	187,763	782,361	228,215	41,217	72,958	138,721	149,419	98,734	62,107	28,222	488,142	-		
Re-classification of Revenue-Related																			
38	1.2 Domestic Diesel	0	12,482	39,248	-	490	2,041	696	108	222	362	456	204	128	-	1,488	-		
39	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
40	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
41	2.1 GS 0-10 kW	(0)	3,159	13,739	-	124	516	294	27	94	92	192	172	108	-	628	-		
42	2.2 GS 10-100 kW	-	8,270	33,374	-	325	1,352	81	71	26	240	53	193	121	-	174	-		
43	2.3 GS 110-1,000 kVa	(0)	425	3,815	-	17	69	3	4	1	12	2	8	5	-	7	-		
44	2.4 GS Over 1,000 kVa	0	130	4,781	-	5	21	0	1	0	4	0	1	1	-	1	-		
45	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
46	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
47	4.1 Street and Area Lighting	-	446	1,253	-	18	73	64	4	20	13	42	-	-	230	137	-		
48	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
49	Total	0	24,912	96,210	-	978	4,073	1,138	215	364	722	745	577	363	230	2,435	-		
Total Allocated Revenue Requirement																			
50	1.2 Domestic Diesel	14,597,667	3,145,572	9,891,147	-	123,436	514,325	175,344	27,096	56,056	91,195	114,803	51,344	32,297	-	375,052	-		
51	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
52	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
53	2.1 GS 0-10 kW	2,241,091	369,768	1,608,306	-	14,510	60,460	34,365	3,185	10,986	10,720	22,500	20,125	12,660	-	73,505	-		
54	2.2 GS 10-100 kW	5,922,135	1,106,069	4,463,453	-	43,403	180,851	10,895	9,528	3,483	32,067	7,133	25,750	16,198	-	23,304	-		
55	2.3 GS 110-1,000 kVa	1,061,768	103,238	927,591	-	4,051	16,880	747	889	239	2,993	489	1,875	1,179	-	1,598	-		
56	2.4 GS Over 1,000 kVa	1,137,890	29,892	1,100,107	-	1,173	4,887	86	257	28	867	56	216	136	-	184	-		
57	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
58	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
59	4.1 Street and Area Lighting	284,599	55,235	155,072	-	2,167	9,031	7,917	476	2,531	1,601	5,183	-	-	28,452	16,933	-		
60	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
61	Total	25,245,150	4,809,774	18,145,677	-	188,741	786,434	229,353	41,432	73,322	139,443	150,165	99,311	62,470	28,452	490,576	-		

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	Revenue Related		Basis of Proration
		18 Municipal	19 PUB	
		Tax (\$)	Assessment (\$)	
	Total Revenue Requirement			
26	1.2 Domestic Diesel	54,741	3,183	
27	1.2G Government Domestic Diesel	-	-	
28	1.23 Churches, Schools & Com Halls	-	-	
29	2.1 GS 0-10 kW	18,092	1,052	
30	2.2 GS 10-100 kW	41,848	2,433	
31	2.3 GS 110-1,000 kVa	4,126	240	
32	2.4 GS Over 1,000 kVa	4,673	272	
33	2.5 GS Diesel	-	-	
34	2.5G Gov't General Service Diesel	-	-	
35	4.1 Street and Area Lighting	2,174	126	
36	4.1G Gov't Street and Area Lighting	-	-	
37	Total	125,654	7,306	
	Re-classification of Revenue-Related			
38	1.2 Domestic Diesel	(54,741)	(3,183)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
39	1.2G Government Domestic Diesel	-	-	
40	1.23 Churches, Schools & Com Halls	-	-	
41	2.1 GS 0-10 kW	(18,092)	(1,052)	
42	2.2 GS 10-100 kW	(41,848)	(2,433)	
43	2.3 GS 110-1,000 kVa	(4,126)	(240)	
44	2.4 GS Over 1,000 kVa	(4,673)	(272)	
45	2.5 GS Diesel	-	-	
46	2.5G Gov't General Service Diesel	-	-	
47	4.1 Street and Area Lighting	(2,174)	(126)	
48	4.1G Gov't Street and Area Lighting	-	-	
49	Total	(125,654)	(7,306)	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	1,234,658	587,890	-	-	1,424	271,640	81,611	8,074	14,292	46,272	51,452	13,022	12,504	3,390	100,430	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	157,842	-	157,842	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	1,478,316	-	1,478,316	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	445,219	179,393	-	-	80	141,168	43,306	4,586	8,118	24,423	27,357	5,374	4,743	1,804	4,868	-
	Expense Credits																
8	Sundry	(7,033)	(3,349)	-	-	(8)	(1,547)	(465)	(46)	(81)	(264)	(293)	(74)	(71)	(19)	(572)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(454)	(216)	-	-	(1)	(100)	(30)	(3)	(5)	(17)	(19)	(5)	(5)	(1)	(37)	-
12	Pole Attachments	(63,425)	-	-	-	-	(36,682)	(12,536)	-	-	(6,493)	(7,715)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(528)	-	-	-	-	-	-	-	-	-	-	-	-	-	(528)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(71,440)	(3,565)	-	-	(9)	(38,329)	(13,031)	(49)	(87)	(6,773)	(8,027)	(79)	(76)	(21)	(1,137)	-
18	Subtotal Expenses	3,244,595	763,718	1,636,158	-	1,495	374,480	111,886	12,611	22,323	63,922	70,783	18,317	17,171	5,173	104,160	-
19	Disposal Gain / Loss	10,000	2,866	-	-	4	3,908	1,183	110	195	625	714	169	117	45	62	-
20	Subtotal Revenue Requirement Ex. Return	3,254,595	766,584	1,636,158	-	1,499	378,388	113,069	12,722	22,518	64,547	71,498	18,486	17,289	5,218	104,222	-
21	Return on Debt	471,414	135,345	1,697	-	210	183,121	55,424	5,177	9,164	29,310	33,498	7,930	5,492	2,106	2,941	-
22	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Revenue Requirement	3,726,009	901,928	1,637,855	-	1,710	561,509	168,493	17,899	31,682	93,857	104,995	26,415	22,781	7,324	107,163	-

NEWFOUNDLAND & LABRADOR HYDRO
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 L'Anse au Loup
 Functional Classification of Revenue Requirement (CONT'D.)

Line No.	Description	Revenue Related		Basis of Functional Classification
		Municipal Tax (\$)	PUB Assessment (\$)	
	Expenses			
1	Operating & Maintenance	40,313	2,344	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	(230)	(13)	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	(15)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(244)	(14)	
18	Subtotal Expenses	40,069	2,330	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	40,069	2,330	
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	40,069	2,330	

NEWFOUNDLAND & LABRADOR HYDRO
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 L'Anse au Loup
 Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	4,295,532	4,295,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	4,295,532	4,295,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	86,194	63,690	-	-	22,504	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	38,776	-	-	-	-	29,235	3,724	-	-	3,391	2,425	-	-	-	-	-
8	Poles	6,155,827	-	-	-	-	3,560,210	1,216,712	-	-	630,160	748,746	-	-	-	-	-
9	Primary Conductor & Equipment	925,407	-	-	-	-	820,836	104,571	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	363,130	-	-	-	-	-	-	131,090	232,040	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	201,911	-	-	-	-	-	-	-	-	117,714	84,197	-	-	-	-	-
13	Services	211,417	-	-	-	-	-	-	-	-	-	-	211,417	-	-	-	-
14	Meters	116,304	-	-	-	-	-	-	-	-	-	-	-	116,304	-	-	-
15	Street Lighting	55,037	-	-	-	-	-	-	-	-	-	-	-	-	55,037	-	-
16	Subtotal Distribution	8,154,004	63,690	-	-	22,504	4,410,282	1,325,007	131,090	232,040	751,265	835,368	211,417	116,304	55,037	-	-
17	Subttl Prod, Trans, & Dist	12,449,536	4,359,222	-	-	22,504	4,410,282	1,325,007	131,090	232,040	751,265	835,368	211,417	116,304	55,037	-	-
18	General	1,139,913	548,667	-	-	1,323	259,340	77,915	7,709	13,645	44,177	49,122	12,432	12,580	3,236	109,768	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,255	6,742	-	-	35	6,821	2,049	203	359	1,162	1,292	327	180	85	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	13,608,705	4,914,631	-	-	23,862	4,676,442	1,404,971	139,001	246,044	796,604	885,782	224,176	129,064	58,359	109,768	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 L'Anse au Loup
 Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	1,565,695	1,565,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,565,695	1,565,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	19,160	17,018	-	-	2,142	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	25,069	-	-	-	-	18,901	2,408	-	-	2,192	1,568	-	-	-	-	-
8	Poles	3,296,245	-	-	-	-	1,906,377	651,509	-	-	337,430	400,929	-	-	-	-	-
9	Primary Conductor & Equipment	456,077	-	-	-	-	404,540	51,537	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	181,908	-	-	-	-	-	-	65,669	116,239	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	54,698	-	-	-	-	-	-	-	-	31,889	22,809	-	-	-	-	-
13	Services	100,262	-	-	-	-	-	-	-	-	-	-	100,262	-	-	-	-
14	Meters	68,293	-	-	-	-	-	-	-	-	-	-	-	68,293	-	-	-
15	Street Lighting	26,658	-	-	-	-	-	-	-	-	-	-	-	-	26,658	-	-
16	Subtotal Distribution	4,228,369	17,018	-	-	2,142	2,329,818	705,454	65,669	116,239	371,511	425,306	100,262	68,293	26,658	-	-
17	Subttl Prod, Trans, & Dist	5,794,064	1,582,713	-	-	2,142	2,329,818	705,454	65,669	116,239	371,511	425,306	100,262	68,293	26,658	-	-
18	General	401,186	193,100	-	-	466	91,273	27,422	2,713	4,802	15,548	17,288	4,375	4,427	1,139	38,632	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,578	3,436	-	-	5	5,058	1,531	143	252	806	923	218	148	58	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	6,207,827	1,779,249	-	-	2,612	2,426,148	734,407	68,524	121,293	387,865	443,518	104,855	72,869	27,855	38,632	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	300,212	300,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	55,653	55,653	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	355,865	355,865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	308,664	2,446	-	-	864	169,364	50,883	5,034	8,911	28,850	32,080	8,119	-	2,114	-	-
9	Meters	8,215	-	-	-	-	-	-	-	-	-	-	-	8,215	-	-	-
10	Subtotal Distribution	316,879	2,446	-	-	864	169,364	50,883	5,034	8,911	28,850	32,080	8,119	8,215	2,114	-	-
11	Subttl Prod, Trans, & Dist	672,744	358,311	-	-	864	169,364	50,883	5,034	8,911	28,850	32,080	8,119	8,215	2,114	-	-
12	Customer Accounting	71,685	-	-	-	-	-	-	-	-	-	-	-	-	-	71,685	-
Administrative & General:																	
Plant-Related:																	
13	Production	69,045	69,045	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	54,981	429	-	-	152	29,738	8,934	884	1,565	5,066	5,633	1,426	784	371	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	1,940	701	-	-	3	667	200	20	35	114	126	32	18	8	16	-
18	Property Insurance	9,309	8,274	-	-	40	437	131	13	23	74	83	21	21	5	185	-
Revenue Related:																	
19	Municipal Tax	40,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	2,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	296,423	142,675	-	-	344	67,439	20,261	2,005	3,548	11,488	12,774	3,233	3,271	842	28,544	-
22	Prod, Trans, and Distn Expense-Related	15,874	8,455	-	-	20	3,996	1,201	119	210	681	757	192	194	50	-	-
23	Subtotal Admin & General	490,230	229,579	-	-	560	102,277	30,728	3,040	5,381	17,422	19,373	4,903	4,289	1,276	28,745	-
24	Total Operating & Maintenance Expenses	1,234,658	587,890	-	-	1,424	271,640	81,611	8,074	14,292	46,272	51,452	13,022	12,504	3,390	100,430	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	18	19	Basis of Functional Classification
		Municipal Tax	PUB Assessment	
		Revenue Related		
	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	40,313	-	Revenue-related
20	PUB Assessment	-	2,344	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	40,313	2,344	
24	Total Operating & Maintenance Expenses	40,313	2,344	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	149,013	149,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	149,013	149,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,087	1,067	-	-	20	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	729	-	-	-	-	550	70	-	-	64	46	-	-	-	-	-
8	Poles	182,153	-	-	-	-	105,348	36,003	-	-	18,647	22,156	-	-	-	-	-
9	Primary Conductor & Equipment	22,101	-	-	-	-	19,604	2,497	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	11,379	-	-	-	-	-	-	4,108	7,271	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	5,200	-	-	-	-	-	-	-	-	3,032	2,169	-	-	-	-	-
13	Services	4,668	-	-	-	-	-	-	-	-	-	-	4,668	-	-	-	-
14	Meters	4,050	-	-	-	-	-	-	-	-	-	-	-	4,050	-	-	-
15	Street Lighting	1,607	-	-	-	-	-	-	-	-	-	-	-	-	1,607	-	-
16	Subtotal Distribution	232,975	1,067	-	-	20	125,501	38,570	4,108	7,271	21,742	24,370	4,668	4,050	1,607	-	-
17	Subtotal Prod Tran & Dist	381,987	150,080	-	-	20	125,501	38,570	4,108	7,271	21,742	24,370	4,668	4,050	1,607	-	-
18	General	50,549	24,330	-	-	59	11,500	3,455	342	605	1,959	2,178	551	558	144	4,868	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,683	4,983	-	-	1	4,167	1,281	136	241	722	809	155	134	53	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	445,219	179,393	-	-	80	141,168	43,306	4,586	8,118	24,423	27,357	5,374	4,743	1,804	4,868	-

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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 (\$)	Distribution											17 Specifically Assigned Customer (\$)
						6 Substations Demand (\$)	7 Primary Lines Demand (\$)		9 Line Transformers Demand (\$)		11 Secondary Lines Demand (\$)		13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lightin Customer (\$)	16 Accounting Customer (\$)	
1	Average Net Book Value	6,207,827	1,779,249	-	-	2,612	2,426,148	734,407	68,524	121,293	387,865	443,518	104,855	72,869	27,855	38,632	-
2	Cash Working Capital	13,950	3,998	-	-	6	5,452	1,650	154	273	872	997	236	164	63	87	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	24,221	-	24,221	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	137,349	49,602	-	-	241	47,198	14,180	1,403	2,483	8,040	8,940	2,263	1,303	589	1,108	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	346,509	99,314	-	-	146	135,423	40,993	3,825	6,770	21,650	24,756	5,853	4,067	1,555	2,156	-
8	Total Rate Base	6,729,857	1,932,163	24,221	-	3,005	2,614,221	791,231	73,906	130,820	418,427	478,210	113,206	78,402	30,061	41,983	-
9	Less: Rural Portion	(6,729,857)	(1,932,163)	(24,221)	-	(3,005)	(2,614,221)	(791,231)	(73,906)	(130,820)	(418,427)	(478,210)	(113,206)	(78,402)	(30,061)	(41,983)	-
10	Rate Base Available for Equity Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Debt	471,414	135,345	1,697	-	210	183,121	55,424	5,177	9,164	29,310	33,498	7,930	5,492	2,106	2,941	-
12	Return on Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Return on Rate Base	471,414	135,345	1,697	-	210	183,121	55,424	5,177	9,164	29,310	33,498	7,930	5,492	2,106	2,941	-

NEWFOUNDLAND & LABRADOR HYDRO
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 L'Anse au Loup
 Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Energy
4	Fuel Inventory - Diesel	
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.14
12	Return on Equity	L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and													
		Total	Production	Transmission	Transmission												
		Amount	Demand	Energy	Demand	Substations	Primary Lines	Line Transformers			Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically
	Description					Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
Amounts																	
1	1.1 Domestic Diesel	-	1,369	6,146	1,369	1,296	1,296	630	1,188	630	1,188	630	630	630	-	630	-
2	1.12 Domestic All Electric	-	1,181	3,815	1,181	1,118	1,118	141	1,024	141	1,024	141	141	141	-	141	-
3	2.1 GS 0-10 kW	-	237	1,190	237	225	225	137	206	137	206	137	274	274	-	137	-
4	2.2 GS 10-100 kW	-	811	4,172	811	768	768	58	703	58	703	58	468	468	-	58	-
5	2.3 GS 110-1,000 kVa	-	112	1,441	112	106	106	4	97	4	97	4	34	34	-	4	-
6	4.1 Street and Area Lighting	-	30	119	30	28	28	27	26	27	26	27	-	-	1	27	-
7	Total	-	3,740	16,884	3,740	3,540	3,540	997	3,244	997	3,244	997	1,547	1,547	1	997	0
Ratios																	
8	1.1 Domestic Diesel	-	0.3661	0.3640	0.3661	0.3661	0.3661	0.6322	0.3661	0.6322	0.3661	0.6322	0.4073	0.4073	-	0.6322	-
9	1.12 Domestic All Electric	-	0.3157	0.2259	0.3157	0.3157	0.3157	0.1410	0.3157	0.1410	0.3157	0.1410	0.0908	0.0908	-	0.1410	-
10	2.1 GS 0-10 kW	-	0.0634	0.0705	0.0634	0.0634	0.0634	0.1375	0.0634	0.1375	0.0634	0.1375	0.1771	0.1771	-	0.1375	-
11	2.2 GS 10-100 kW	-	0.2168	0.2471	0.2168	0.2168	0.2168	0.0582	0.2168	0.0582	0.2168	0.0582	0.3026	0.3026	-	0.0582	-
12	2.3 GS 110-1,000 kVa	-	0.0299	0.0854	0.0299	0.0299	0.0299	0.0040	0.0299	0.0040	0.0299	0.0040	0.0222	0.0222	-	0.0040	-
13	4.1 Street and Area Lighting	-	0.0080	0.0071	0.0080	0.0080	0.0080	0.0271	0.0080	0.0271	0.0080	0.0271	-	-	1.0000	0.0271	-
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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
Amounts			
1	1.1 Domestic Diesel	573,622	573,622
2	1.12 Domestic All Electric	352,607	352,607
3	2.1 GS 0-10 kW	150,536	150,536
4	2.2 GS 10-100 kW	414,091	414,091
5	2.3 GS 110-1,000 kVa	136,478	136,478
6	4.1 Street and Area Lighting	34,442	34,442
7	Total	1,661,776	1,661,776
Ratios			
8	1.1 Domestic Diesel	0.3452	0.3452
9	1.12 Domestic All Electric	0.2122	0.2122
10	2.1 GS 0-10 kW	0.0906	0.0906
11	2.2 GS 10-100 kW	0.2492	0.2492
12	2.3 GS 110-1,000 kVa	0.0821	0.0821
13	4.1 Street and Area Lighting	0.0207	0.0207
14	Total	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				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	1,269,667	280,659	595,619	-	549	138,534	71,483	4,658	14,236	23,632	45,202	7,528	7,041	-	65,891	-	
2	1.12 Domestic All Electric	812,167	242,036	369,654	-	473	119,470	15,942	4,017	3,175	20,380	10,081	1,679	1,570	-	14,695	-	
3	2.1 GS 0-10 kW	245,915	48,636	115,299	-	95	24,007	15,545	807	3,096	4,095	9,830	3,274	3,062	-	14,329	-	
4	2.2 GS 10-100 kW	709,192	166,221	404,334	-	325	82,047	6,581	2,758	1,311	13,996	4,161	5,594	5,232	-	6,066	-	
5	2.3 GS 110-1,000 kVa	181,744	22,888	139,683	-	45	11,297	454	380	90	1,927	287	410	383	-	418	-	
6	4.1 Street and Area Lighting	35,909	6,144	11,569	-	12	3,033	3,064	102	610	517	1,937	-	-	5,218	2,824	-	
7	Total	3,254,595	766,584	1,636,158	-	1,499	378,388	113,069	12,722	22,518	64,547	71,498	18,486	17,289	5,218	104,222	-	
Allocated Return on Debt																		
8	1.1 Domestic Diesel	199,253	49,552	618	-	77	67,044	35,040	1,895	5,793	10,731	21,178	3,230	2,237	-	1,859	-	
9	1.12 Domestic All Electric	127,352	42,733	383	-	66	57,818	7,814	1,635	1,292	9,254	4,723	720	499	-	415	-	
10	2.1 GS 0-10 kW	38,793	8,587	120	-	13	11,618	7,620	328	1,260	1,860	4,605	1,405	973	-	404	-	
11	2.2 GS 10-100 kW	86,939	29,347	419	-	46	39,707	3,226	1,123	533	6,355	1,950	2,400	1,662	-	171	-	
12	2.3 GS 110-1,000 kVa	11,392	4,041	145	-	6	5,467	222	155	37	875	134	176	122	-	12	-	
13	4.1 Street and Area Lighting	7,686	1,085	12	-	2	1,468	1,502	41	248	235	908	-	-	2,106	80	-	
14	Total	471,414	135,345	1,697	-	210	183,121	55,424	5,177	9,164	29,310	33,498	7,930	5,492	2,106	2,941	-	
Allocated Return on Equity																		
15	All Classes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	13,831	804	
2	1.12 Domestic All Electric	8,502	494	
3	2.1 GS 0-10 kW	3,630	211	
4	2.2 GS 10-100 kW	9,985	581	
5	2.3 GS 110-1,000 kVa	3,291	191	
6	4.1 Street and Area Lighting	830	48	
7	Total	40,069	2,330	
	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
 IC 38: 2007 Fast Cost of Service, Revised NP Peak, No NP Generation Credit
 L'Anse au Loup
 Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line	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 (\$)	
No.																	
Total Revenue Requirement																	
16	1.1 Domestic Diesel	1,468,920	330,211	596,237	-	626	205,578	106,523	6,553	20,030	34,363	66,379	10,758	9,278	-	67,750	-
17	1.12 Domestic All Electric	939,519	284,769	370,037	-	540	177,287	23,756	5,651	4,467	29,634	14,804	2,399	2,069	-	15,109	-
18	2.1 GS 0-10 kW	284,708	57,223	115,418	-	108	35,625	23,165	1,136	4,356	5,955	14,435	4,679	4,035	-	14,733	-
19	2.2 GS 10-100 kW	796,131	195,568	404,753	-	371	121,754	9,807	3,881	1,844	20,351	6,111	7,994	6,894	-	6,237	-
20	2.3 GS 110-1,000 kVa	193,136	26,929	139,828	-	51	16,765	676	534	127	2,802	421	585	505	-	430	-
21	4.1 Street and Area Lighting	43,594	7,229	11,581	-	14	4,500	4,565	143	858	752	2,845	-	-	7,324	2,904	-
22	Total	3,726,009	901,928	1,637,855	-	1,710	561,509	168,493	17,899	31,682	93,857	104,995	26,415	22,781	7,324	107,163	-
Re-classification of Revenue-Related																	
23	1.1 Domestic Diesel	(0)	3,323	6,000	-	6	2,069	1,072	66	202	346	668	108	93	-	682	-
24	1.12 Domestic All Electric	(0)	2,753	3,578	-	5	1,714	230	55	43	287	143	23	20	-	146	-
25	2.1 GS 0-10 kW	-	783	1,578	-	1	487	317	16	60	81	197	64	55	-	201	-
26	2.2 GS 10-100 kW	-	2,630	5,444	-	5	1,637	132	52	25	274	82	108	93	-	84	-
27	2.3 GS 110-1,000 kVa	(0)	494	2,567	-	1	308	12	10	2	51	8	11	9	-	8	-
28	4.1 Street and Area Lighting	(0)	149	238	-	0	93	94	3	18	15	59	-	-	151	60	-
29	Total	(0)	10,132	19,405	-	19	6,308	1,857	201	349	1,054	1,157	314	271	151	1,181	-
Total Allocated Revenue Requirement																	
30	1.1 Domestic Diesel	1,468,920	333,534	602,237	-	632	207,647	107,595	6,619	20,231	34,708	67,047	10,866	9,371	-	68,432	-
31	1.12 Domestic All Electric	939,519	287,522	373,615	-	545	179,001	23,986	5,706	4,510	29,920	14,947	2,422	2,089	-	15,255	-
32	2.1 GS 0-10 kW	284,708	58,006	116,997	-	110	36,112	23,481	1,151	4,415	6,036	14,632	4,743	4,090	-	14,934	-
33	2.2 GS 10-100 kW	796,131	198,199	410,197	-	376	123,392	9,939	3,933	1,869	20,625	6,193	8,102	6,987	-	6,321	-
34	2.3 GS 110-1,000 kVa	193,136	27,423	142,395	-	52	17,073	689	544	130	2,854	429	596	514	-	438	-
35	4.1 Street and Area Lighting	43,594	7,377	11,820	-	14	4,593	4,659	146	876	768	2,903	-	-	7,474	2,963	-
36	Total	3,726,009	912,060	1,657,260	-	1,729	567,817	170,350	18,100	32,031	94,911	106,152	26,729	23,051	7,474	108,344	-

NEWFOUNDLAND & LABRADOR HYDRO
 IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
 L'Anse au Loup
 Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
16	1.1 Domestic Diesel	13,831	804	
17	1.12 Domestic All Electric	8,502	494	
18	2.1 GS 0-10 kW	3,630	211	
19	2.2 GS 10-100 kW	9,985	581	
20	2.3 GS 110-1,000 kVa	3,291	191	
21	4.1 Street and Area Lighting	830	48	
22	Total	40,069	2,330	
	Re-classification of Revenue-Related			
23	1.1 Domestic Diesel	(13,831)	(804)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
24	1.12 Domestic All Electric	(8,502)	(494)	
25	2.1 GS 0-10 kW	(3,630)	(211)	
26	2.2 GS 10-100 kW	(9,985)	(581)	
27	2.3 GS 110-1,000 kVa	(3,291)	(191)	
28	4.1 Street and Area Lighting	(830)	(48)	
29	Total	(40,069)	(2,330)	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected
Functional Classification of Revenue Requirement

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Expenses																	
1	Operating & Maintenance	4,959,994	757,360	-	589,201	414,799	740,442	198,306	107,785	190,789	122,876	130,113	105,087	124,568	32,483	1,123,544	175
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	23,676	23,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	133,569	133,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	2,537,795	1,012,531	1,525,264	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	555,403	-	-	-	555,403	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	2,943,082	1,046,676	-	810,390	150,228	346,617	93,823	57,367	101,544	59,491	62,879	51,194	49,752	18,490	94,494	135
Expense Credits																	
8	Sundry	(28,252)	(4,314)	-	(3,356)	(2,363)	(4,218)	(1,130)	(614)	(1,087)	(700)	(741)	(599)	(710)	(185)	(6,400)	(1)
9	Building Rental Income	(6,829)	(2,183)	-	(1,833)	(553)	(985)	(264)	(143)	(254)	(163)	(173)	(140)	(94)	(43)	-	(0)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,826)	(279)	-	(217)	(153)	(273)	(73)	(40)	(70)	(45)	(48)	(39)	(46)	(12)	(414)	(0)
12	Pole Attachments	(223,570)	-	-	-	-	(129,301)	(44,189)	-	-	(22,886)	(27,193)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(12,480)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,480)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(272,957)	(6,776)	-	(5,406)	(3,069)	(134,776)	(45,655)	(797)	(1,411)	(23,795)	(28,155)	(777)	(850)	(240)	(19,293)	(1)
18	Subtotal Expenses	10,880,561	2,967,037	1,525,264	1,394,185	1,117,361	952,283	246,473	164,355	290,923	158,573	164,836	155,504	173,470	50,732	1,198,745	308
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	10,880,561	2,967,037	1,525,264	1,394,185	1,117,361	952,283	246,473	164,355	290,923	158,573	164,836	155,504	173,470	50,732	1,198,745	308
21	Return on Debt	3,228,790	780,889	-	1,155,153	202,478	421,130	110,695	73,718	130,486	68,059	72,305	73,937	55,500	25,666	58,453	322
22	Return on Equity	337,539	81,634	-	120,760	21,167	44,025	11,572	7,706	13,641	7,115	7,559	7,729	5,802	2,683	6,111	34
23	Total Revenue Requirement	14,446,891	3,829,560	1,525,264	2,670,098	1,341,006	1,417,438	368,740	245,780	435,050	233,746	244,700	237,170	234,772	79,082	1,263,308	665

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected
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	298,026	24,442	Carryforward from Sch.2.4 L.24	
2	Fuels	-	-		
3	Fuels-Diesel	-	-	Production - Demand	
4	Fuels-Gas Turbine	-	-	Production - Demand	
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9	
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24	
	Expense Credits				
8	Sundry	(1,698)	(139)	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	(110)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24	
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37	
13	Secondary Energy Revenues	-	-	Production - Energy	
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16	
15	Application Fees	-	-	Accounting - Customer	
16	Meter Test Revenues	-	-	Meters - Customer	
17	Total Expense Credits	(1,807)	(148)		
18	Subtotal Expenses	296,219	24,293		
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24	
20	Subtotal Revenue Requirement Ex. Return	296,219	24,293		
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	296,219	24,293		

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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	3,372,686	3,372,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	25,861,970	25,861,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	16,449,131	-	-	16,449,131	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	5,703,966	-	-	5,364,323	334,590	-	-	-	-	-	-	-	-	-	-	5,054
6	Subtotal Transmission	22,153,097	-	-	21,813,454	334,590	-	-	-	-	-	-	-	-	-	-	5,054
Distribution																	
7	Substations	6,375,176	122,767	-	-	6,252,410	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	414,826	-	-	-	-	312,758	39,844	-	-	36,277	25,947	-	-	-	-	-
9	Poles	13,810,289	-	-	-	-	7,987,153	2,729,631	-	-	1,413,732	1,679,773	-	-	-	-	-
10	Primary Conductor & Eqpt	3,279,127	-	-	-	-	2,908,586	370,541	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	515,827	-	-	-	-	515,827	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,727,700	-	-	-	-	-	-	1,706,700	3,021,000	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	850,163	-	-	-	-	-	-	-	-	495,645	354,518	-	-	-	-	-
14	Services	1,663,966	-	-	-	-	-	-	-	-	-	-	1,663,966	-	-	-	-
15	Meters	1,120,587	-	-	-	-	-	-	-	-	-	-	-	1,120,587	-	-	-
16	Street Lighting	514,336	-	-	-	-	-	-	-	-	-	-	-	-	514,336	-	-
17	Subtotal Distribution	33,271,998	122,767	-	-	6,252,410	11,724,324	3,140,017	1,706,700	3,021,000	1,945,653	2,060,238	1,663,966	1,120,587	514,336	-	-
18	Subttl Prod, Trans, & Dist	81,287,065	25,984,737	-	21,813,454	6,586,999	11,724,324	3,140,017	1,706,700	3,021,000	1,945,653	2,060,238	1,663,966	1,120,587	514,336	-	5,054
19	General	7,395,941	1,048,291	-	746,539	645,708	1,181,675	316,477	172,015	304,482	196,099	207,648	167,708	213,888	51,839	2,143,338	235
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	125,723	40,189	-	33,738	10,188	18,133	4,857	2,640	4,672	3,009	3,186	2,574	1,733	795	-	8
23	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	88,808,729	27,073,217	-	22,593,730	7,242,896	12,924,132	3,461,350	1,881,355	3,330,154	2,144,761	2,271,073	1,834,248	1,336,208	566,970	2,143,338	5,297

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected
Functional Classification of Net Book Value

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Gas Turbines	8,762,162	8,762,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	933,417	933,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	9,695,579	9,695,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	11,136,170	-	-	11,136,170	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	4,245,552	-	-	3,933,850	307,495	-	-	-	-	-	-	-	-	-	-	4,207
6	Subtotal Transmission	15,381,722	-	-	15,070,020	307,495	-	-	-	-	-	-	-	-	-	-	4,207
Distribution																	
7	Substations	2,142,717	24,086	-	-	2,118,631	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	251,408	-	-	-	-	189,549	24,148	-	-	21,986	15,726	-	-	-	-	-
9	Poles	5,927,202	-	-	-	-	3,427,985	1,171,523	-	-	606,756	720,937	-	-	-	-	-
10	Primary Conductor & Eqpt	1,314,199	-	-	-	-	1,165,695	148,505	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	340,901	-	-	-	-	340,901	-	-	-	-	-	-	-	-	-	-
12	Transformers	2,529,217	-	-	-	-	-	-	913,047	1,616,170	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	337,908	-	-	-	-	-	-	-	-	197,000	140,908	-	-	-	-	-
14	Services	917,989	-	-	-	-	-	-	-	-	-	-	917,989	-	-	-	-
15	Meters	657,999	-	-	-	-	-	-	-	-	-	-	-	657,999	-	-	-
16	Street Lighting	321,612	-	-	-	-	-	-	-	-	-	-	-	-	321,612	-	-
17	Subtotal Distribution	14,741,152	24,086	-	-	2,118,631	5,124,130	1,344,176	913,047	1,616,170	825,742	877,571	917,989	657,999	321,612	-	-
18	Subttl Prod, Trans, & Dist	39,818,453	9,719,665	-	15,070,020	2,426,126	5,124,130	1,344,176	913,047	1,616,170	825,742	877,571	917,989	657,999	321,612	-	4,207
19	General	2,650,891	375,734	-	267,578	231,438	423,542	113,433	61,655	109,134	70,287	74,426	60,111	76,663	18,580	768,226	84
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	86,440	21,100	-	32,715	5,267	11,124	2,918	1,982	3,508	1,793	1,905	1,993	1,428	698	-	9
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Book Value	42,555,784	10,116,499	-	15,370,313	2,662,831	5,558,796	1,460,527	976,684	1,728,812	897,821	953,902	980,092	736,090	340,890	768,226	4,300

NEWFOUNDLAND & LABRADOR HYDRO
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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	298,510	298,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	84,861	84,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	383,371	383,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	99,152	-	-	99,152	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	68,580	-	-	64,496	4,023	-	-	-	-	-	-	-	-	-	-	61
6	Other	114,383	-	-	112,630	1,728	-	-	-	-	-	-	-	-	-	-	26
7	Subtotal Transmission	282,115	-	-	276,278	5,750	-	-	-	-	-	-	-	-	-	-	87
Distribution																	
8	Other	1,199,234	4,579	-	-	233,212	437,312	117,121	63,659	112,682	72,572	76,846	62,065	-	19,185	-	-
9	Meters	79,155	-	-	-	-	-	-	-	-	-	-	-	79,155	-	-	-
10	Subtotal Distribution	1,278,389	4,579	-	-	233,212	437,312	117,121	63,659	112,682	72,572	76,846	62,065	79,155	19,185	-	-
11	Subttl Prod, Trans, & Dist	1,943,875	387,950	-	276,278	238,963	437,312	117,121	63,659	112,682	72,572	76,846	62,065	79,155	19,185	-	87
12	Customer Accounting	793,203	-	-	-	-	-	-	-	-	-	-	-	-	-	793,203	-
Administrative & General:																	
Plant-Related:																	
13	Production	22,229	22,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	66,688	-	-	65,666	1,007	-	-	-	-	-	-	-	-	-	-	15
15	Distribution	133,376	492	-	-	25,064	46,999	12,587	6,842	12,110	7,799	8,259	6,670	4,492	2,062	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	481,661	146,834	-	122,539	39,282	70,095	18,773	10,204	18,061	11,632	12,317	9,948	7,247	3,075	11,625	29
18	Property Insurance	60,750	36,223	-	8,188	9,692	1,583	424	230	408	263	278	225	287	69	2,872	7
Revenue-Related:																	
19	Municipal Tax	298,026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	24,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,089,874	154,477	-	110,011	95,152	174,133	46,636	25,348	44,869	28,897	30,599	24,714	31,519	7,639	315,844	35
22	Prod,Trans & Distn Expense-Related	45,869	9,154	-	6,519	5,639	10,319	2,764	1,502	2,659	1,712	1,813	1,465	1,868	453	-	2
23	Subtotal Admin & General	2,222,915	369,410	-	312,923	175,836	303,129	81,184	44,126	78,107	50,304	53,267	43,021	45,412	13,298	330,341	88
24	Total Operating & Maintenance Expenses	4,959,994	757,360	-	589,201	414,799	740,442	198,306	107,785	190,789	122,876	130,113	105,087	124,568	32,483	1,123,544	175

NEWFOUNDLAND & LABRADOR HYDRO
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Labrador Interconnected
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	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	298,026	-	-	Revenue-related
20	PUB Assessment	-	24,442	-	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	298,026	24,442	-	
24	Total Operating & Maintenance Expenses	298,026	24,442	-	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected

Functional Classification of Depreciation Expense

1		2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and		Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Substations Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services (\$)	Meters (\$)	Street Lighting (\$)				
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)							
Production																			
1	Gas Turbines	901,529	901,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	65,117	65,117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	966,646	966,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
4	Lines	598,839	-	-	-	598,839	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	158,199	-	-	-	153,653	4,425	-	-	-	-	-	-	-	-	-	-	121	
6	Subtotal Transmission	757,038	-	-	-	752,492	4,425	-	-	-	-	-	-	-	-	-	-	121	
Distribution																			
7	Substations	115,087	1,664	-	-	-	113,423	-	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	11,937	-	-	-	-	-	9,000	1,147	-	-	1,044	747	-	-	-	-	-	
9	Poles	346,983	-	-	-	-	-	200,677	68,582	-	-	35,520	42,204	-	-	-	-	-	
10	Primary Conductor & Eqpt	67,037	-	-	-	-	-	59,461	7,575	-	-	-	-	-	-	-	-	-	
11	Submarine Conductor	15,918	-	-	-	-	-	15,918	-	-	-	-	-	-	-	-	-	-	
12	Transformers	133,472	-	-	-	-	-	-	-	48,184	85,289	-	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	21,695	-	-	-	-	-	-	-	-	-	12,648	9,047	-	-	-	-	-	
14	Services	42,393	-	-	-	-	-	-	-	-	-	-	-	42,393	-	-	-	-	
15	Meters	39,026	-	-	-	-	-	-	-	-	-	-	-	-	39,026	-	-	-	
16	Street Lighting	15,684	-	-	-	-	-	-	-	-	-	-	-	-	-	15,684	-	-	
17	Subtotal Distribution	809,231	1,664	-	-	-	113,423	285,056	77,304	48,184	85,289	49,212	51,998	42,393	39,026	15,684	-	-	
18	Subttl Prod, Trans, & Dist	2,532,915	968,310	-	-	752,492	117,848	285,056	77,304	48,184	85,289	49,212	51,998	42,393	39,026	15,684	-	121	
19	General	326,067	46,216	-	-	32,913	28,468	52,097	13,953	7,584	13,424	8,645	9,155	7,394	9,430	2,285	94,494	10	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	84,100	32,151	-	-	24,985	3,913	9,465	2,567	1,600	2,832	1,634	1,726	1,408	1,296	521	-	4	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Depreciation Expense	2,943,082	1,046,676	-	-	810,390	150,228	346,617	93,823	57,367	101,544	59,491	62,879	51,194	49,752	18,490	94,494	135	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected
Functional Classification of Rate Base

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
1	Average Net Book Value	42,555,784	10,116,499	-	15,370,313	2,662,831	5,558,796	1,460,527	976,684	1,728,812	897,821	953,902	980,092	736,090	340,890	768,226	4,300
2	Cash Working Capital	95,632	22,734	-	34,540	5,984	12,492	3,282	2,195	3,885	2,018	2,144	2,202	1,654	766	1,726	10
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	32,705	32,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	138,016	138,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	896,324	273,243	-	228,033	73,101	130,440	34,935	18,988	33,610	21,647	22,921	18,513	13,486	5,722	21,632	53
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,375,379	564,683	-	857,940	148,634	310,281	81,524	54,517	96,499	50,115	53,245	54,707	41,087	19,028	42,881	240
8	Total Rate Base	46,093,840	11,147,880	-	16,490,827	2,890,550	6,012,009	1,580,267	1,052,384	1,862,807	971,600	1,032,212	1,055,514	792,317	366,406	834,465	4,603
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	46,093,840	11,147,880	-	16,490,827	2,890,550	6,012,009	1,580,267	1,052,384	1,862,807	971,600	1,032,212	1,055,514	792,317	366,406	834,465	4,603
11	Return on Debt	3,228,790	780,889	-	1,155,153	202,478	421,130	110,695	73,718	130,486	68,059	72,305	73,937	55,500	25,666	58,453	322
12	Return on Equity	337,539	81,634	-	120,760	21,167	44,025	11,572	7,706	13,641	7,115	7,559	7,729	5,802	2,683	6,111	34
13	Return on Rate Base	3,566,329	862,523	-	1,275,913	223,645	465,156	122,267	81,424	144,127	75,174	79,863	81,666	61,302	28,349	64,563	356

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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.14
12	Return on Equity	L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected
Basis of Allocation to Classes of Service

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Production and		Distribution											
	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
							Demand	Demand	Demand	Demand	Demand	Demand	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)	(Wld Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	87,373	-	-	-	1	-	1	-	1	-	-	-	1	1
2	IOCC Firm	-	69,858	346,106	62,000	-	-	-	-	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	-	-	6,886	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1Domestic	-	1,981	7,766	1,758	1,676	1,676	600	1,553	600	1,553	600	600	600	-	600	-
5	1.1A Domestic All Electric	-	71,413	309,195	63,380	60,415	60,415	7,332	55,999	7,332	55,999	7,332	7,332	7,332	-	7,332	-
6	2.1GS 0-10 kW	-	912	5,343	809	771	771	400	715	400	715	400	800	800	-	400	-
7	2.2GS 10-100 kW	-	14,909	77,016	13,232	12,613	12,613	632	11,691	632	11,691	632	5,101	5,101	-	632	-
8	2.3GS 110-1,000 kVa	-	21,233	102,101	18,845	17,963	17,963	121	16,650	121	16,650	121	1,037	1,037	-	121	-
9	2.4GS Over 1,000 kVa	-	11,244	67,366	9,979	9,513	9,513	4	8,817	4	8,817	4	34	34	-	4	-
10	4.1Street and Area Lighting	-	474	1,847	421	401	401	308	372	308	372	308	-	-	1	308	-
11	Subtotal Rural		122,167	570,634	108,425	103,353	103,353	9,397	95,797	9,397	95,797	9,397	14,905	14,905	1	9,397	-
12	Total Labrador Interconnected		192,025	1,011,000	170,425	103,353	103,353	9,398	95,797	9,398	95,797	9,398	14,905	14,905	1	9,398	1
	Ratios																
13	CFB - Goose Bay Boiler	-	-	0.0864	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
14	IOCC Firm	-	0.3638	0.3423	0.3638	-	-	-	-	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	0.0068	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
16	1.1Domestic	-	0.0103	0.0077	0.0103	0.0162	0.0162	0.0638	0.0162	0.0638	0.0162	0.0638	0.0403	0.0403	-	0.0638	-
17	1.1A Domestic All Electric	-	0.3719	0.3058	0.3719	0.5846	0.5846	0.7802	0.5846	0.7802	0.5846	0.7802	0.4919	0.4919	-	0.7802	-
18	2.1GS 0-10 kW	-	0.0047	0.0053	0.0047	0.0075	0.0075	0.0426	0.0075	0.0426	0.0075	0.0426	0.0537	0.0537	-	0.0426	-
19	2.2GS 10-100 kW	-	0.0776	0.0762	0.0776	0.1220	0.1220	0.0673	0.1220	0.0673	0.1220	0.0673	0.3423	0.3423	-	0.0673	-
20	2.3GS 110-1,000 kVa	-	0.1106	0.1010	0.1106	0.1738	0.1738	0.0129	0.1738	0.0129	0.1738	0.0129	0.0696	0.0696	-	0.0129	-
21	2.4GS Over 1,000 kVa	-	0.0586	0.0666	0.0586	0.0920	0.0920	0.0004	0.0920	0.0004	0.0920	0.0004	0.0023	0.0023	-	0.0004	-
22	4.1Street and Area Lighting	-	0.0025	0.0018	0.0025	0.0039	0.0039	0.0327	0.0039	0.0327	0.0039	0.0327	-	-	1.0000	0.0327	-
23	Subtotal Rural		0.6362	0.5644	0.6362	1.0000	1.0000	0.9999	1.0000	0.9999	1.0000	0.9999	1.0000	1.0000	1.0000	0.9999	-
24	Total Labrador Interconnected		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
	Ratios Excluding IOCC																
25	CFB - Goose Bay Boiler	-	-	0.1328	-	-	-	0.0001	-	0.0001	-	0.0001	-	-	-	0.0001	1.0000
	Rural																
26	1.1Domestic	-	0.0162	0.0118	0.0162	0.0162	0.0162	0.0638	0.0162	0.0638	0.0162	0.0638	0.0403	0.0403	-	0.0638	-
27	1.1A Domestic All Electric	-	0.5846	0.4699	0.5846	0.5846	0.5846	0.7802	0.5846	0.7802	0.5846	0.7802	0.4919	0.4919	-	0.7802	-
28	2.1GS 0-10 kW	-	0.0075	0.0081	0.0075	0.0075	0.0075	0.0426	0.0075	0.0426	0.0075	0.0426	0.0537	0.0537	-	0.0426	-
29	2.2GS 10-100 kW	-	0.1220	0.1170	0.1220	0.1220	0.1220	0.0673	0.1220	0.0673	0.1220	0.0673	0.3423	0.3423	-	0.0673	-
30	2.3GS 110-1,000 kVa	-	0.1738	0.1552	0.1738	0.1738	0.1738	0.0129	0.1738	0.0129	0.1738	0.0129	0.0696	0.0696	-	0.0129	-
31	2.4GS Over 1,000 kVa	-	0.0920	0.1024	0.0920	0.0920	0.0920	0.0004	0.0920	0.0004	0.0920	0.0004	0.0023	0.0023	-	0.0004	-
32	4.1Street and Area Lighting	-	0.0039	0.0028	0.0039	0.0039	0.0039	0.0327	0.0039	0.0327	0.0039	0.0327	-	-	1.0000	0.0327	-
33	Subtotal Rural		1.0000	0.8672	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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	-	4,214,154
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	225,764	225,764
5	1.1A Domestic All Electric	7,280,168	7,280,168
6	2.1GS 0-10 kW	244,528	244,528
7	2.2GS 10-100 kW	1,831,968	1,831,968
8	2.3GS 110-1,000 kVa	2,179,087	2,179,087
9	2.4GS Over 1,000 kVa	301,197	1,129,036
10	4.1Street and Area Lighting	222,434	222,434
11	Subtotal Rural	12,285,146	13,112,985
12	Total Labrador Interconnected	12,285,146	17,327,139
	Ratios		
13	CFB - Goose Bay Boiler	-	0.2432
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0184	0.0130
17	1.1A Domestic All Electric	0.5926	0.4202
18	2.1GS 0-10 kW	0.0199	0.0141
19	2.2GS 10-100 kW	0.1491	0.1057
20	2.3GS 110-1,000 kVa	0.1774	0.1258
21	2.4GS Over 1,000 kVa	0.0245	0.0652
22	4.1Street and Area Lighting	0.0181	0.0128
23	Subtotal Rural	1.0000	0.7568
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	0.2432
	Rural		
26	1.1Domestic	0.0184	0.0130
27	1.1A Domestic All Electric	0.5926	0.4202
28	2.1GS 0-10 kW	0.0199	0.0141
29	2.2GS 10-100 kW	0.1491	0.1057
30	2.3GS 110-1,000 kVa	0.1774	0.1258
31	2.4GS Over 1,000 kVa	0.0245	0.0652
32	4.1Street and Area Lighting	0.0181	0.0128
33	Subtotal Rural	1.0000	0.7568
34	Total Labrador Interconnected	1.0000	1.0000

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected

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

	1	18	19	
		Revenue Related		
Line	Description	Municipal	PUB	
No.		Tax	Assessment	Basis of Proration
	Allocated Rev Reqmt Excl Return	(\$)	(\$)	
1	CFB - Goose Bay Boiler	-	5,908	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	5,444	317	
5	1.1A Domestic All Electric	175,539	10,207	
6	2.1GS 0-10 kW	5,896	343	
7	2.2GS 10-100 kW	44,172	2,568	
8	2.3GS 110-1,000 kVa	52,542	3,055	
9	2.4GS Over 1,000 kVa	7,262	1,583	
10	4.1Street and Area Lighting	5,363	312	
11	Subtotal Rural	296,219	18,385	
12	Total	296,219	24,293	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Labrador Interconnected

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
				Production and													Specifically		
Line		Total	Production	Transmission	Transmission	Substations	Distribution											Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Customer	Customer		
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer		
37	CFB - Goose Bay Boiler	138,636	-	131,817	-	-	-	39	-	46	-	26	-	-	-	134	665		
38	IOCC Firm	2,886,708	1,393,178	522,159	971,370	-	-	-	-	-	-	-	-	-	-	-	-		
39	IOCC Non-Firm	10,389	-	10,389	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural:																			
40	1.1Domestic	303,634	39,507	11,716	27,546	21,745	22,984	23,543	3,985	27,777	3,790	15,623	9,548	9,451	-	80,658	-		
41	1.1A Domestic All Electric	6,998,030	1,424,198	466,473	992,999	783,891	828,570	287,694	143,672	339,429	136,638	190,916	116,671	115,491	-	985,642	-		
42	2.1GS 0-10 kW	193,060	18,184	8,061	12,678	10,008	10,579	15,695	1,834	18,518	1,745	10,416	12,730	12,601	-	53,772	-		
43	2.2GS 10-100 kW	1,379,717	297,328	116,192	207,307	163,652	172,980	24,798	29,994	29,258	28,526	16,457	81,172	80,352	-	84,960	-		
44	2.3GS 110-1,000 kVa	1,553,730	423,459	154,037	295,250	233,076	246,360	4,748	42,718	5,602	40,627	3,151	16,504	16,337	-	16,266	-		
45	2.4GS Over 1,000 kVa	791,166	224,245	101,633	156,351	123,426	130,461	157	22,622	185	21,514	104	546	540	-	538	-		
46	4.1Street and Area Lighting	191,820	9,461	2,787	6,596	5,207	5,504	12,066	954	14,235	908	8,007	-	-	79,082	41,337	-		
47	Subtotal Rural	11,411,158	2,436,382	860,898	1,698,728	1,341,006	1,417,438	368,701	245,780	435,004	233,746	244,674	237,170	234,772	79,082	1,263,174	-		
48	Total	14,446,891	3,829,560	1,525,264	2,670,098	1,341,006	1,417,438	368,740	245,780	435,050	233,746	244,700	237,170	234,772	79,082	1,263,308	665		
Re-classification of Revenue-Related																			
49	CFB - Goose Bay Boiler	-	-	5,868	-	-	-	2	-	2	-	1	-	-	-	6	30		
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural:																			
52	1.1Domestic	-	764	227	533	420	444	455	77	537	73	302	185	183	-	1,560	-		
53	1.1A Domestic All Electric	0	38,833	12,719	27,075	21,374	22,592	7,844	3,917	9,255	3,726	5,206	3,181	3,149	-	26,875	-		
54	2.1GS 0-10 kW	-	607	269	423	334	353	524	61	618	58	348	425	421	-	1,796	-		
55	2.2GS 10-100 kW	(0)	10,426	4,074	7,269	5,738	6,066	870	1,052	1,026	1,000	577	2,846	2,818	-	2,979	-		
56	2.3GS 110-1,000 kVa	0	15,715	5,716	10,957	8,650	9,143	176	1,585	208	1,508	117	612	606	-	604	-		
57	2.4GS Over 1,000 kVa	0	2,535	1,149	1,768	1,396	1,475	2	256	2	243	1	6	6	-	6	-		
58	4.1Street and Area Lighting	0	288	85	201	159	168	368	29	434	28	244	-	-	2,411	1,260	-		
59	Subtotal Rural	-	69,169	24,240	48,227	38,071	40,241	10,239	6,978	12,080	6,636	6,795	7,256	7,183	2,411	35,079	-		
60	Total	0	69,169	30,107	48,227	38,071	40,241	10,241	6,978	12,083	6,636	6,796	7,256	7,183	2,411	35,085	30		
Total Allocated Revenue Requirement																			
61	CFB - Goose Bay Boiler	138,636	-	137,685	-	-	-	41	-	48	-	27	-	-	-	140	694		
62	IOCC Firm	2,886,708	1,393,178	522,159	971,370	-	-	-	-	-	-	-	-	-	-	-	-		
63	IOCC Non-Firm	10,389	-	10,389	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rural:																			
64	1.1Domestic	303,634	40,271	11,943	28,078	22,166	23,429	23,998	4,063	28,314	3,864	15,925	9,732	9,634	-	82,218	-		
65	1.1A Domestic All Electric	6,998,030	1,463,031	479,192	1,020,074	805,265	851,162	295,538	147,589	348,684	140,363	196,122	119,852	118,640	-	1,012,517	-		
66	2.1GS 0-10 kW	193,060	18,791	8,330	13,102	10,343	10,932	16,219	1,896	19,136	1,803	10,763	13,155	13,022	-	55,568	-		
67	2.2GS 10-100 kW	1,379,717	307,754	120,266	214,577	169,391	179,045	25,668	31,046	30,284	29,526	17,034	84,019	83,169	-	87,939	-		
68	2.3GS 110-1,000 kVa	1,553,730	439,174	159,753	306,207	241,725	255,503	4,924	44,303	5,809	42,134	3,268	17,116	16,943	-	16,870	-		
69	2.4GS Over 1,000 kVa	791,166	226,780	102,782	158,119	124,822	131,936	159	22,877	187	21,757	105	552	546	-	544	-		
70	4.1Street and Area Lighting	191,820	9,749	2,872	6,798	5,366	5,672	12,434	984	14,669	935	8,251	-	-	81,493	42,598	-		
71	Subtotal Rural	11,411,158	2,505,551	885,138	1,746,954	1,379,077	1,457,679	378,940	252,757	447,084	240,382	251,468	244,426	241,955	81,493	1,298,253	-		
72	Total	14,446,891	3,898,729	1,555,371	2,718,325	1,379,077	1,457,679	378,981	252,757	447,133	240,382	251,496	244,426	241,955	81,493	1,298,393	694		

NEWFOUNDLAND & LABRADOR HYDRO
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
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
	Total Revenue Requirement	(\$)	(\$)	
37	CFB - Goose Bay Boiler	-	5,908	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	5,444	317	
41	1.1A Domestic All Electric	175,539	10,207	
42	2.1GS 0-10 kW	5,896	343	
43	2.2GS 10-100 kW	44,172	2,568	
44	2.3GS 110-1,000 kVa	52,542	3,055	
45	2.4GS Over 1,000 kVa	7,262	1,583	
46	4.1Street and Area Lighting	5,363	312	
47	Subtotal Rural	296,219	18,385	
48	Total	296,219	24,293	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	(5,908)	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	(5,444)	(317)	
53	1.1A Domestic All Electric	(175,539)	(10,207)	
54	2.1GS 0-10 kW	(5,896)	(343)	
55	2.2GS 10-100 kW	(44,172)	(2,568)	
56	2.3GS 110-1,000 kVa	(52,542)	(3,055)	
57	2.4GS Over 1,000 kVa	(7,262)	(1,583)	
58	4.1Street and Area Lighting	(5,363)	(312)	
59	Subtotal Rural	(296,219)	(18,385)	
60	Total	(296,219)	(24,293)	
	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
IC 38: 2007 Fcast Cost of Service, Revised NP Peak, No NP Generation Credit
Functionalization & Classification Ratios

	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 & Transmission	Transmission Demand (%)	Rural Prod & Transmission Demand (%)	Distribution										Accounting Customer (%)	Specifically Assigned Customer (%)
				Energy (%)			Substations Demand (%)	Primary Lines Demand (%)		Line Transformers Customer (%)		Secondary Lines Demand (%)		Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)		
	Generation																	
1	Hydraulic	100%	45.13%	54.87%														
2	Hydraulic - GNP	100%	45.13%	54.87%		0.0%												
3	Holyrood	100%	59.17%	40.83%														
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%	49.93%	50.07%														
7	Dsl / Gas Tur Labrador Isolated	100%	36.10%	63.90%														
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%	45.13%	54.87%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		0.00%	100%													
20	Term Stns - Hydraulic	100%	45.13%	54.87%														
21	Term Stns - Holyrood	100%	59.17%	40.83%														
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
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Functionalization & Classification Ratios (CONT'D.)

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Production		Rural Prod &	Distribution											
	Description	Total Amount (%)	Production Demand (%)	& Transmission Energy (%)	Transmission Demand (%)	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 Conductor & Equip	100%						88.7%	11.3%									
39	Submarine Conductor	100%						100.0%										
40	Transformers	100%								36.1%	63.9%							
41	Secondary Conductor & Equip	100%										58.3%	41.7%					
42	Services	100%												100.0%				
43	Meters	100%													100.0%			
44	Street Lighting	100%														100.0%		
45	Customer Accounting	100%															100.0%	

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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)	6,457,597	8,577	42,329	16,884	1,011,000
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	737,169	979	4,832	1,927	115,411
4	Coincident Peak at Generation (kW)	1,343,378	1,955	7,562	3,740	192,025
5	System Load Factor	54.87%	50.07%	63.90%	51.53%	60.10%

NEWFOUNDLAND & LABRADOR HYDRO
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Holyrood Capacity Factor

	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
1	2002 Actual	2,385,262,000	466	8,760	58.43%
2	2003 Actual	1,952,012,800	466	8,760	47.82%
3	2004 Actual	1,647,559,221	466	8,784	40.25%
4	2005 Actual	1,328,585,444	466	8,760	32.55%
5	2006 Forecast	1,024,179,500	466	8,760	25.09%
6	5-Year Average	1,667,519,793	466	8,765	40.83%

NEWFOUNDLAND & LABRADOR HYDRO
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Total System
Power Purchases

	1	2	3	4	5	6	7	
Line No.		Total (\$)	Production Demand (\$)	Production & Transmission Energy (\$)	Transmission Demand (\$)	Rural Transmission Demand (\$)	Distribution Demand (\$)	Basis of Functional Classification
Island Interconnected:								
1	DLP Secondary	-		-				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	701,680		701,680				Production - Energy (Secondary)
3	Wheeling	446,587				446,587		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	32,466,252	14,650,638	17,815,614				Energy: System Load Factor
7	Subtotal	33,614,519	14,650,638	18,517,294	-	446,587	-	
Labrador Interconnected:								
8	CF(L)Co	2,537,795	1,012,531	1,525,264				Energy: System Load Factor
9	Other	555,403					555,403	
10	Subtotal	3,093,198	1,012,531	1,525,264	-	-	555,403	
Isolated Systems:								
11	Mary's Harbour	42,846		42,846				Production - Energy
12	L'Anse au Loup	1,478,316		1,478,316				Production - Energy
13	Ramea Wind	119,395		119,395				Production - Energy
14	Subtotal	1,640,557	0	1,640,557	0	0	0	
15	Total	38,348,274	15,663,170	21,683,114	-	446,587	555,403	