



2017 General Rate Application

Volume III

July 28, 2017

Revised – September 15, 2017

Revised – October 16, 2017

Revised – October 27, 2017

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Total System Revenue Requirement

Line No.	1 Description	2 Total Amount (\$)	3 Island Interconnected (\$)	4 Island Isolated (\$)	5 Labrador Isolated (\$)	6 L'Anse au Loup (\$)	7 Labrador Interconnected (\$)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	142,377,352	107,035,435	6,990,922	15,517,522	1,518,002	11,315,471	Detailed Analysis
2	Fuels - No. 6 Fuel	218,330,789	218,330,789	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	19,726,955	127,082	2,469,400	16,431,800	659,300	39,373	Detailed Analysis
4	Fuels - Gas Turbine	12,174,308	11,934,765	-	-	-	239,543	
5	Fuel Supply Deferral	-	-					
6	Power Purchases -CF(L)Co	1,428,941	-	-	-	-	1,428,941	Detailed Analysis
7	Power Purchases - Other	64,408,758	61,065,158	213,200	-	3,130,400	-	Detailed Analysis
8	Power Purchases - MF	-	-					
9	Power Purchases - LTA	-	-					
10	Power Purchases - LIL	-	-					
11	Depreciation	87,063,052	76,860,064	843,681	3,730,216	913,826	4,715,265	Detailed Analysis
	Expense Credits:							
12	Sundry	(456,000)	(342,808)	(22,390)	(49,699)	(4,862)	(36,241)	Total O&M Expenses
13	Building Rental Income	(15,600)	(15,600)	-	-	-	0	Detailed Analysis
14	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
15	Suppliers' Discounts	(39,600)	(29,770)	(1,944)	(4,316)	(422)	(3,147)	Total O&M Expenses
16	Pole Attachments	(1,578,275)	(1,137,383)	(23,451)	(102,027)	(67,660)	(247,754)	Detailed Analysis
17	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
18	Application Fees	(24,680)	(12,200)	(300)	(1,654)	(406)	(10,120)	Detailed Analysis
19	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
20	Total Expense Credits	(2,114,155)	(1,537,762)	(48,086)	(157,696)	(73,350)	(297,262)	
21	Subtotal Expenses	543,396,001	473,815,531	10,469,118	35,521,842	6,148,178	17,441,331	
22	Disposal Gain/Loss	-	-	-	-	-	-	Detailed Analysis
23	Subtotal Rev Req Excl Return	543,396,001	473,815,531	10,469,118	35,521,842	6,148,178	17,441,331	
24	Return on Debt	93,934,857	84,136,074	657,422	3,373,044	686,333	5,081,985	Rate Base
25	Return on Equity	35,705,142	31,980,572	249,890	1,282,112	260,879	1,931,690	Rate Base
26	Total Revenue Requirement	673,035,999	589,932,177	11,376,430	40,176,998	7,095,390	24,455,006	

Exhibit 14 2018 Test Year Cost of Service Study

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
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	2,068,791,061	1,848,497,663	14,913,890	74,413,590	15,577,375	115,388,544	Schedule 2.3
2	Cash Working Capital	2,772,000	2,476,826	19,983	99,708	20,872	154,611	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	68,314,724	68,314,724	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,174,803	454,588	135,148	2,518,127	36,151	30,789	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	4,982,556	4,735,033	-	-	-	247,523	Detailed Fuel Analysis
6	Inventory/Supplies	33,034,000	29,250,786	178,376	1,282,114	283,211	2,039,513	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-					Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	82,041,000	73,304,936	591,433	2,950,982	617,744	4,575,905	Prorated on Average Net Book Value - L. 1
9	Rate Base Available for Equity Return	<u>2,263,110,144</u>	<u>2,027,034,555</u>	<u>15,838,830</u>	<u>81,264,521</u>	<u>16,535,354</u>	<u>122,436,885</u>	
	Corporate Targets:							
10	Capital Structure: Percent of Debt	77.73% ⁽¹⁾						
11	Return	<u>5.34%</u>						
12	Weighted Average Return: Debt	<u>4.15%</u>						
13	Capital Structure: Percent of Equity	18.56% ⁽¹⁾						
14	Return	<u>8.50%</u>						
15	Weighted Average Return: Equity	<u>1.58%</u>						
16	Weighted Average Cost of Capital	<u>5.73%</u>						
	Return on Rate Base by System (%):							
17	Return on Rate Base - Debt Component	-	4.15%	4.15%	4.15%	4.15%	4.15%	
18	Return on Rate Base - Equity Component	-	1.58%	1.58%	1.58%	1.58%	1.58%	
	Return on Rate Base (\$):							
19	Return on Debt	93,934,857	84,136,074	657,422	3,373,044	686,333	5,081,985	Schedule 2.6, L.12
20	Return on Equity	35,705,142	31,980,572	249,890	1,282,112	260,879	1,931,690	Schedule 2.6, L.13
21	Return on Rate Base (\$)	<u>129,639,999</u>	<u>116,116,645</u>	<u>907,312</u>	<u>4,655,157</u>	<u>947,211</u>	<u>7,013,674</u>	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
22	Return on Rate Base - Debt Component	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	L. 19 divided by L.9
23	Return on Rate Base - Equity Component	1.58%	1.58%	1.58%	1.58%	1.58%	1.58%	L. 20 divided by L.9
24	Return on Rate Base (%)	<u>5.73%</u>	<u>5.73%</u>	<u>5.73%</u>	<u>5.73%</u>	<u>5.73%</u>	<u>5.73%</u>	L. 21 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 0.62% funded ARO and 3.09% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Total System
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Proforma Revenues ⁽¹⁾	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credits	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Total System						
1	Newfoundland Power	530,719,428	465,865,078	-	64,849,524	530,714,601	
2	Subtotal Newfoundland Power	530,719,428	465,865,078	-	64,849,524	530,714,601	1.14
3	Island Industrial	48,118,200	48,115,331	-	-	48,115,331	1.00
4	Labrador Industrial	5,663,531	5,671,898	-	-	5,671,898	1.00
5	CFB - Goose Bay Secondary	-	-	-	-	-	-
6	Rural Labrador Interconnected	21,397,532	18,783,107	-	2,614,653	21,397,760	1.14
	Rural Deficit Areas						
7	Island Interconnected	52,986,634	75,951,768	-	(22,965,133)	52,986,634	0.70
8	Island Isolated	1,678,820	11,376,116	-	(9,697,297)	1,678,820	0.15
9	Labrador Isolated	9,320,734	40,176,998	-	(30,856,264)	9,320,734	0.23
10	L'Anse au Loup	3,149,907	7,095,390	-	(3,945,482)	3,149,907	0.44
11	CFB Revenue Credit Applied to Deficit	-	-	-	-	-	-
12	Subtotal	67,136,095	134,600,272	-	(67,464,177)	67,136,095	0.50
13	Total	673,034,786	673,035,686	-	-	673,035,686	1.00

⁽¹⁾ The proforma revenues assume new rates to recover the total cost of service are implemented January 1, 2018.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Proforma Revenues ⁽¹⁾ (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
Island Interconnected							
1	Newfoundland Power	530,719,428	465,865,078	-	64,849,524	530,714,601	
2	Subtotal Newfoundland Power	530,719,428	465,865,078	-	64,849,524	530,714,601	1.14
3	Industrial - Firm	48,118,200	48,115,331	-		48,115,331	
4	Industrial - Non-Firm	-	-	-		-	
5	Subtotal Industrial	48,118,200	48,115,331	-	-	48,115,331	1.00
Rural							
6	1.1 Domestic	14,430,823	23,692,990	-	(9,262,167)	14,430,823	0.61
7	1.12 Domestic All Electric	18,186,197	26,993,688	-	(8,807,491)	18,186,197	0.67
8	1.3 Special	21,051	73,618	-	(52,567)	21,051	0.29
9	2.1 General Service 0-100 kW	9,669,457	12,611,637	-	(2,942,180)	9,669,457	0.77
10	2.3 General Service 110-1,000 kVa	6,194,898	7,365,797	-	(1,170,899)	6,194,898	0.84
11	2.4 General Service Over 1,000 kVa	3,396,034	3,928,195	-	(532,161)	3,396,034	0.86
12	4.1 Street and Area Lighting	1,088,175	1,285,843	-	(197,669)	1,088,175	0.85
13	Subtotal Rural	52,986,634	75,951,768	-	(22,965,133)	52,986,634	0.70
14	Total Island Interconnected	631,824,262	589,932,177	-	41,884,390	631,816,567	1.07

⁽¹⁾ The proforma revenues assume new rates to recover the total cost of service are implemented January 1, 2018.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Proforma Revenues ⁽¹⁾	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Island Isolated						
1	1.2 Domestic Diesel	835,270	8,728,410		(7,893,140)	835,270	0.10
2	1.23 Churches, Schools & Com Halls	67,351	339,844		(272,492)	67,351	0.20
3	2.1 General Service 0-10 kW	222,149	918,507		(696,358)	222,149	0.24
4	2.2 GS 10-100 kW	506,509	1,175,018		(668,509)	506,509	0.43
5	4.1 Street and Area Lighting	41,658	204,520		(162,863)	41,658	0.20
6	4.1G Gov't Street and Area Lighting	5,882	9,817		(3,935)	5,882	0.60
7	Total	1,678,820	11,376,116		(9,697,297)	1,678,820	0.15

⁽¹⁾ The proforma revenues assume new rates to recover the total cost of service are implemented January 1, 2018.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2	3	4	5	6	7
		Proforma Revenues ⁽¹⁾	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
Labrador Isolated							
1	1.2 Domestic Diesel	3,234,825	21,531,511		(18,296,686)	3,234,825	0.15
2	1.2G Government Domestic Diesel	617,622	578,257		39,365	617,622	1.07
3	1.23 Churches, Schools & Com Halls	295,470	1,189,198		(893,728)	295,470	0.25
4	2.1 General Service 0-10 kW	1,338,707	3,983,914		(2,645,207)	1,338,707	0.34
5	2.2 GS 10-100 kW	3,219,836	9,304,208		(6,084,372)	3,219,836	0.35
6	2.3 GS 110-1,000 kVa	254,281	1,484,630		(1,230,348)	254,281	0.17
7	2.4 General Service Over 1,000 kVa	230,332	1,712,599		(1,482,268)	230,332	0.13
8	4.1 Street and Area Lighting	121,414	383,386		(261,972)	121,414	0.32
9	4.1G Gov't Street and Area Lighting	8,246	9,295		(1,050)	8,246	0.89
10	Total	9,320,734	40,176,998		(30,856,264)	9,320,734	0.23

⁽¹⁾ The proforma revenues assume new rates to recover the total cost of service are implemented January 1, 2018.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2	3	4	5	6	7
		Proforma Revenues ⁽¹⁾	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
L'Anse au Loup							
1	1.1 Domestic	588,129	1,511,541		(923,412)	588,129	0.39
2	1.12 Domestic All Electric	1,380,596	3,303,343		(1,922,747)	1,380,596	0.42
3	2.1 General Service 0-100 kW	836,684	1,653,036		(816,352)	836,684	0.51
3	2.3 General Service 110-1,000 kVa	323,774	581,587		(257,813)	323,774	0.56
4	4.1 Street and Area Lighting	20,724	45,882		(25,158)	20,724	0.45
5	Total L'Anse Au Loup	3,149,907	7,095,390		(3,945,482)	3,149,907	0.44

⁽¹⁾ The proforma revenues assume new rates to recover the total cost of service are implemented January 1, 2018.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2	3	4	5	6	7
		Proforma Revenues ⁽¹⁾	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit Allocation	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/7)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Labrador Interconnected						
1	Labrador Industrial Firm	5,663,531	5,671,898	-	-	5,671,898	1.00
2	Labrador Industrial Non-Firm	-	-	-	-	-	-
3	Subtotal Industrial	5,663,531	5,671,898	-	-	5,671,898	
4	CFB - Goose Bay Secondary	-	-	-	-	-	-
	Rural						
5	1.1 Domestic	105,406	212,523	-	29,584	242,106	0.44
6	1.1A Domestic All Electric	11,690,611	11,476,062	-	1,597,495	13,073,557	0.89
7	2.1 General Service 0-10 kW	429,909	380,310	-	52,940	433,249	0.99
8	2.2 General Service 10-100 kW	2,372,925	1,757,491	-	244,647	2,002,138	1.19
9	2.3 General Service 110-1,000 kVa	3,667,250	2,416,933	-	336,443	2,753,375	1.33
10	2.4 General Service Over 1,000 kVa	2,770,166	2,236,251	-	311,291	2,547,543	1.09
11	4.1 Street and Area Lighting	361,265	303,538	-	42,253	345,791	1.04
12	Subtotal Rural	21,397,532	18,783,107	-	2,614,653	21,397,760	
13	Total Labrador Interconnected	27,061,064	24,455,006	-	2,614,653	27,069,659	

⁽¹⁾ The proforma revenues assume new rates to recover the total cost of service are implemented January 1, 2018.

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Total System
Rural Deficit Allocation

Line No.	1	2
		<u>Deficit Allocation</u>
		Allocated on
		Revenue Requirement
		(\$)

ALLOCATION OF DEFICIT:

1	Island Interconnected	64,849,524
2	Labrador Interconnected	2,614,653
3	Allocated Totals	<u>67,464,177</u>

CUSTOMER DEFICIT ALLOCATION:

	Amount	Revenue Requirement	Percent
Island Interconnected:			
4 Newfoundland Power	<u>64,849,524</u>	465,865,078	96.1%
Labrador Interconnected:			
5 Rural Labrador Interconnected	<u>2,614,653</u>	18,783,107	3.9%
6 Total	<u>67,464,177</u>		<u>100.0%</u>

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
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 Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected										
1	Newfoundland Power	12.25	-	0.04757	-	254,737.22	13.95	-	0.05419	-	290,197.25
2	Industrial - Firm	10.77	-	0.04753	-	16,842.00	10.77	-	0.04753	-	16,842.00
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural										
4	1.1 Domestic	-	0.11976	0.05267	0.17243	41.30	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10704	0.05275	0.15979	41.36	-	-	-	-	-
6	1.3 Special	-	0.15974	0.05222	0.21196	40.95	-	-	-	-	-
7	2.1 General Service 0-10 kW	51.04	-	0.05290	-	56.54	-	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	22.94	-	0.05302	-	71.31	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	20.29	-	0.05222	-	71.32	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.12419	0.05294	0.17713	69.07	-	-	-	-	-

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.36749	0.66932	1.03681	59.15					
2	2.1 General Service 0-10 kW	-	0.24566	0.71704	0.96270	61.53					
3	2.2 GS 10-100 kW	68.26	-	0.66407	-	73.77					
4	2.3 GS 110-1,000 kVa	12.96	-	0.65184	-	86.48					
5	2.4 General Service Over 1,000 kVa	26.67	-	0.65118	-	86.39					
6	Subtotal Metered Demand Classes	54.13	-	0.66056	-	74.28					
7	4.1 Street and Area Lighting	-	0.44801	0.68744	1.13545	100.93					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.73213	0.74493	1.47707	78.37	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.51950	1.09329	1.61280	86.41	-	-	-	-	-
10	2.2 GS 10-100 kW	166.62	-	0.79114	-	112.50	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.75372	0.78712	1.54084	133.49	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.28266	0.65173	0.93439	52.81	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.19984	0.65407	0.85391	56.44	-	-	-	-	-
16	2.2 GS 10-100 kW	60.34	-	0.65407	-	69.85	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	12.96	-	0.65184	-	86.48	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	26.67	-	0.65118	-	86.39	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.34618	0.65424	1.00042	87.11	-	-	-	-	-

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.13966	0.15347	0.29313	46.96	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.11958	0.15354	0.27312	46.98	-	-	-	-	-
3	2.1 General Service 0-10 kW	34.92	-	0.15396	-	50.71	-	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.49	-	0.15429	-	77.71	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.11817	0.15344	0.27161	77.91	-	-	-	-	-
	Labrador Interconnected										
7	Labrador Industrial - Firm	1.93	-	-	-	-	1.93	-	-	-	-
8	Labrador Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
9	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-
	Rural										
10	1.1 Domestic	-	0.02337	0.00157	0.02494	38.58	-	0.02662	0.00179	0.02841	43.95
11	1.1A Domestic All Electric	-	0.02085	0.00159	0.02244	39.09	-	0.02375	0.00182	0.02557	44.53
12	Subtotal Domestic	-	0.02087	0.00159	0.02246	39.07	-	0.02377	0.00182	0.02559	44.51
13	2.1 General Service 0-10 kW	-	0.01575	0.00160	0.01735	43.20	-	0.01795	0.00182	0.01977	49.22
14	2.2 General Service 10-100 kW	5.04	-	0.00161	-	56.71	5.74	-	0.00183	-	64.61
15	2.3 General Service 110-1,000 kVa	5.33	-	0.00161	-	73.79	6.07	-	0.00184	-	84.06
16	2.4 General Service Over 1,000 kVa	8.13	-	0.00159	-	73.17	9.26	-	0.00181	-	83.35
17	4.1 Street and Area Lighting	-	0.01966	0.00161	0.02128	57.65	0.00	0.02240	0.00184	0.02424	65.67

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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	465,865,078	185,764,281	277,043,950	3,056,847	530,714,601	211,623,109	315,609,125	3,482,367
2	Industrial - Firm	48,115,331	12,596,150	34,508,661	1,010,520	48,115,331	12,596,150	34,508,661	1,010,520
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	23,692,990	12,532,336	5,511,077	5,649,577	-	-	-	-
5	1.12 Domestic All Electric	26,993,688	15,249,189	7,514,901	4,229,598	-	-	-	-
6	1.3 Special	73,618	55,112	18,015	491	-	-	-	-
7	2.1 General Service 0-10 kW	12,611,637	6,667,847	4,005,946	1,937,844	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	7,365,797	4,275,686	3,010,957	79,154	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,928,195	2,067,642	1,852,850	7,703	-	-	-	-
11	4.1 Street and Area Lighting	1,285,843	347,727	148,245	789,871	-	-	-	-
12	Subtotal Rural	75,951,768	41,195,538	22,061,991	12,694,238				
13	Total Island Interconnected	589,932,177	239,555,970	333,614,602	16,761,605				

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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 (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	32,027,376	10,658,742	19,413,017	1,955,617				
2	2.1 General Service 0-10 kW	5,242,265	1,235,701	3,606,755	399,809				
3	2.2 GS 10-100 kW	10,479,226	2,710,287	7,643,682	125,258				
4	2.3 GS 110-1,000 kVa	1,484,630	123,620	1,355,821	5,189				
5	2.4 General Service Over 1,000 kVa	1,712,599	163,704	1,547,859	1,037				
6	Subtotal Metered Demand Classes	13,676,455	2,997,611	10,547,361	131,483				
7	4.1 Street and Area Lighting	607,018	178,578	274,014	154,427				
8	Total Isolated Systems	51,553,115	15,070,631	33,841,147	2,641,336				
	Island Isolated								
9	1.2 Domestic Diesel	8,728,410	4,007,770	4,077,834	642,805	-	-	-	-
10	2.1 General Service 0-10 kW	1,258,351	374,603	788,353	95,394	-	-	-	-
11	2.2 GS 10-100 kW	1,175,018	493,368	664,100	17,550	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	214,337	75,070	78,397	60,870	-	-	-	-
15	Total Island Isolated	11,376,116	4,950,812	5,608,684	816,620				
	Labrador Isolated								
16	1.2 Domestic Diesel	23,298,966	6,650,971	15,335,183	1,312,812	-	-	-	-
17	2.1 General Service 0-10 kW	3,983,914	861,098	2,818,402	304,414	-	-	-	-
18	2.2 GS 10-100 kW	9,304,208	2,216,919	6,979,582	107,707	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,484,630	123,620	1,355,821	5,189	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,712,599	163,704	1,547,859	1,037	-	-	-	-
21	4.1 Street and Area Lighting	392,681	103,508	195,617	93,557	-	-	-	-
22	Total Labrador Isolated	40,176,998	10,119,819	28,232,464	1,824,716				

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	L'Anse au Loup								
1	1.1 Domestic	1,511,541	615,068	675,878	220,596	-	-	-	-
2	1.12 Domestic All Electric	3,303,343	1,342,552	1,723,750	237,040	-	-	-	-
3	2.1 General Service 0-10 kW	1,653,036	615,244	991,851	45,941	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	581,587	137,812	436,781	6,994	-	-	-	-
6	4.1 Street and Area Lighting	45,882	6,133	7,963	31,786	-	-	-	-
7	Total L'Anse au Loup	7,095,390	2,716,809	3,836,223	542,357				
	Labrador Interconnected								
8	Labrador Industrial - Firm	5,671,898	5,671,898	-	-	5,671,898	5,671,898	-	-
9	Labrador Industrial - Non-Firm	-	-	-	-	-	-	-	-
10	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-
	Rural								
11	1.1 Domestic	212,523	50,330	3,389	158,804	242,106	57,336	3,860	180,910
12	1.1A Domestic All Electric	11,476,062	6,527,099	499,059	4,449,903	13,073,557	7,435,687	568,529	5,069,340
13	Subtotal Domestic	11,688,584	6,577,429	502,448	4,608,707	13,315,663	7,493,023	572,390	5,250,250
14	2.1 General Service 0-10 kW	380,310	103,101	10,463	266,745	433,249	117,453	11,919	303,877
15	2.2 General Service 10-100 kW	1,757,491	1,184,646	113,797	459,049	2,002,138	1,349,551	129,638	522,949
16	2.3 General Service 110-1,000 kVa	2,416,933	2,045,951	208,064	162,918	2,753,375	2,330,752	237,027	185,596
17	2.4 General Service Over 1,000 kVa	2,236,251	2,020,202	210,781	5,268	2,547,543	2,301,419	240,122	6,001
18	4.1 Street and Area Lighting	303,538	35,347	2,896	265,296	345,791	40,267	3,299	302,226
19	Subtotal Rural	18,783,107	11,966,676	1,048,449	5,767,982	21,397,760	13,632,466	1,194,395	6,570,899
20	Total Labrador Interconnected	24,455,006	17,638,575	1,048,449	5,767,982	27,069,659	19,304,364	1,194,395	6,570,899

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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	15,164,832	5,824,500	1	12	
2	Industrial - Firm	1,170,000	726,000	5	60	
3	Industrial - Non-Firm	-	-	-	-	
	Rural					
4	1.1 Domestic	-	104,643	11,400	136,800	
5	1.12 Domestic All Electric	-	142,462	8,521	102,252	
6	1.3 Special	-	345	1	12	
7	2.1 General Service 0-10 kW	130,647	75,733	2,856	34,272	
8	2.2 General Service 10-100 kW	-	-	-	-	
9	2.3 General Service 110-1,000 kVa	186,362	56,788	93	1,110	
10	2.4 General Service Over 1,000 kVa	101,913	35,480	9	108	
11	4.1 Street and Area Lighting	-	2,800	953	11,436	
12	Subtotal Rural	418,922	418,250	23,833	285,990	
13	Total Island Interconnected	16,753,754	6,968,750	23,839	286,062	

**NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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	-	29,004	2,781	33,060	
2	2.1 General Service 0-10 kW	-	5,030	542	6,498	
3	2.2 GS 10-100 kW	39,704	11,510	142	1,698	
4	2.3 GS 110-1,000 kVa	9,536	2,080	5	60	
5	2.4 General Service Over 1,000 kVa	6,137	2,377	1	12	
6	Subtotal Metered Demand Classes	55,377	15,967	148	1,770	
7	4.1 Street and Area Lighting	-	399	133	1,530	
8	Total Isolated Systems	55,377	50,400	3,603	42,858	
Island Isolated						
9	1.2 Domestic Diesel	-	5,474	684	8,202	
10	2.1 General Service 0-10 kW	-	721	92	1,104	
11	2.2 GS 10-100 kW	2,961	839	13	156	
12	2.3 GS 110-1,000 kVa	-	-	-	-	
13	2.4 General Service Over 1,000 kVa	-	-	-	-	
14	4.1 Street and Area Lighting	-	100	41	456	
15	Total Island Isolated	2,961	7,134	830	9,918	
Labrador Isolated						
16	1.2 Domestic Diesel	-	23,530	2,098	24,858	
17	2.1 General Service 0-10 kW	-	4,309	450	5,394	
18	2.2 GS 10-100 kW	36,743	10,671	129	1,542	
19	2.3 GS 110-1,000 kVa	9,536	2,080	5	60	
20	2.4 General Service Over 1,000 kVa	6,137	2,377	1	12	
21	4.1 Street and Area Lighting	-	299	92	1,074	
22	Total Labrador Isolated	52,416	43,266	2,773	32,940	

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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	-	4,404	392	4,698	
2	1.12 Domestic All Electric	-	11,227	421	5,046	
3	2.1 General Service 0-10 kW	17,616	6,442	76	906	
4	2.2 General Service 10-100 kW	-	-	-	-	
5	2.3 General Service 110-1,000 kVa	11,031	2,831	8	90	
6	4.1 Street and Area Lighting	-	52	34	408	
7	Total L'Anse au Loup	28,648	24,956	929	11,148	
Labrador Interconnected						
8	Labrador Industrial - Firm	2,943,600	1,734,300	-	-	
9	Labrador Industrial - Non-Firm	-	-	-	-	
10	CFB - Goose Bay Secondary	-	-	-	-	
Rural						
11	1.1 Domestic	-	2,154	343	4,116	
12	1.1A Domestic All Electric	-	313,062	9,486	113,832	
13	Subtotal Domestic	-	315,216	9,829	117,948	
14	2.1 General Service 0-10 kW	-	6,545	515	6,174	
15	2.2 General Service 10-100 kW	235,221	70,792	675	8,094	
16	2.3 General Service 110-1,000 kVa	384,004	128,884	184	2,208	
17	2.4 General Service Over 1,000 kVa	248,520	132,910	6	72	
18	4.1 Street and Area Lighting	-	1,797	384	4,602	
19	Subtotal Rural	867,745	656,144	11,592	139,098	
20	Total Labrador Interconnected	3,811,345	2,390,444	11,592	139,098	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Value of Newfoundland Power Thermal Generation Credit

	1	2	3
Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	151,693,872	Sch 2.1A, C. 3, Ln 27
3	Coincident peak (kW)	1,480,928	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	<u>102.43</u>	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	<u>30,638</u>	⁽¹⁾
6	Gross value of credit to NP (\$)	<u>3,138,250</u>	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	<u>87.94%</u>	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	<u>(2,759,777)</u>	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	<u><u>378,473</u></u>	Ln 6 - Ln 9
⁽¹⁾ NP gas turbine and diesel generation capacity (kW)		34,567	
÷ System reserve		<u>1.13</u>	
NP thermal generation capacity credit (kW)		<u><u>30,638</u></u>	

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2018 Test Year Cost of Service Study																		
Island Interconnected																		
Functional Classification of Revenue Requirement																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution			Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Expenses																		
1	Operating & Maintenance	107,035,435	48,164,206	24,505,822	13,400,074	2,239,674	1,064,224	6,062,063	1,583,851	398,934	706,146	839,454	945,403	343,641	437,415	139,779	3,165,628	711,200
2	Fuels-No. 6 Fuel	218,330,789	-	218,330,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	127,082	127,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	11,934,765	11,934,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Supply Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Power Purchases-Other	61,065,158	22,619,722	37,678,453	-	766,983	-	-	-	-	-	-	-	-	-	-	-	-
8	Power Purchases-MF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Power Purchases-LTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Power Purchases-LIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation	76,860,064	31,717,989	18,548,880	15,379,338	2,688,034	371,731	3,424,576	954,063	260,267	460,693	488,599	563,111	124,308	291,886	140,222	178,470	1,267,898
Expense Credits																		
12	Sundry	(342,808)	(154,258)	(78,486)	(42,917)	(7,173)	(3,408)	(19,415)	(5,073)	(1,278)	(2,262)	(2,689)	(3,028)	(1,101)	(1,401)	(448)	(10,139)	(2,278)
13	Building Rental Income	(15,600)	(5,288)	(4,035)	(3,786)	(729)	(152)	(633)	(165)	(42)	(74)	(88)	(99)	(36)	(40)	(15)	-	(419)
14	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Suppliers' Discounts	(29,770)	(13,396)	(6,816)	(3,727)	(623)	(296)	(1,686)	(441)	(111)	(196)	(233)	(263)	(96)	(122)	(39)	(880)	(198)
16	Pole Attachments	(1,137,383)	-	-	-	-	-	(657,803)	(224,806)	-	-	(116,432)	(138,342)	-	-	-	-	-
17	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Application Fees	(12,200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,200)	-
20	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Expense Credits	(1,537,762)	(172,943)	(89,337)	(50,430)	(8,525)	(3,857)	(679,538)	(230,485)	(1,430)	(2,532)	(119,441)	(141,732)	(1,232)	(1,562)	(501)	(23,219)	(2,895)
22	Subtotal Expenses	473,815,531	114,390,820	298,974,608	28,728,982	5,686,167	1,432,098	8,807,102	2,307,430	657,770	1,164,307	1,208,611	1,366,782	466,717	727,738	279,500	3,320,878	1,976,203
23	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Subtotal Revenue Requirement Ex. Return	473,815,531	114,390,820	298,974,608	28,728,982	5,686,167	1,432,098	8,807,102	2,307,430	657,770	1,164,307	1,208,611	1,366,782	466,717	727,738	279,500	3,320,878	1,976,203
25	Return on Debt	84,136,074	27,029,133	24,389,605	22,389,545	2,998,990	284,087	2,879,738	777,933	202,365	358,202	393,327	450,067	114,270	191,533	53,463	113,711	1,510,105
26	Return on Equity	31,980,572	10,273,918	9,270,619	8,510,386	1,139,932	107,983	1,094,604	295,697	76,920	136,155	149,506	171,073	43,435	72,803	20,322	43,222	573,999
27	Total Revenue Reqmt	589,932,177	151,693,872	332,634,832	59,628,913	9,825,089	1,824,168	12,781,443	3,381,059	937,054	1,658,664	1,751,444	1,987,922	624,421	992,074	353,285	3,477,811	4,060,307

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	19 Revenue Related		21 Basis of Functional Classification
		20 Municipal Tax	20 PUB Assessment	
	Expenses			
1	Operating & Maintenance	1,286,578	1,041,343	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	Fuel Supply Deferral			
6	Power Purchases -CF(L)Co	-	-	
7	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.1 - L.7
8	Power Purchases-MF			Carryforward from Sch.4.4 L.8
9	Power Purchases-LTA			Carryforward from Sch.4.4 L.9
10	Power Purchases-LIL			Carryforward from Sch.4.4 L.10
11	Depreciation	-	-	Carryforward from Sch.2.5 L.42
	Expense Credits			
12	Sundry	(4,121)	(3,335)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
13	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.35
14	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
15	Suppliers' Discounts	(358)	(290)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
16	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
17	Secondary Energy	-	-	Production - Energy
18	Wheeling Revenues	-	-	Transmission - Demand
19	Application Fees	-	-	Accounting - Customer
20	Meter Test Revenues	-	-	Meters - Customer
21	Total Expense Credits	<u>(4,478)</u>	<u>(3,625)</u>	
22	Subtotal Expenses	<u>1,282,099</u>	<u>1,037,718</u>	
23	Disposal Gain / Loss	<u>-</u>	<u>-</u>	Prorated on Total Net Book Value - Sch.2.3 L.42
24	Subtotal Revenue Requirement Ex. Return	<u>1,282,099</u>	<u>1,037,718</u>	
25	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
26	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
27	Total Revenue Reqmt	<u>1,282,099</u>	<u>1,037,718</u>	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2018 Test Year Cost of Service Study																	
Island Interconnected																	
Functional Classification of Plant in Service for the Allocation of O&M Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution		Line Transformers Demand	Customer	Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
							Substations Demand	Primary Lines Demand			Demand	Customer					
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	Production Hydraulic																
1	Bay D'Espoir	265,328,684	119,180,368	146,148,316	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	176,614,126	79,331,553	97,282,573	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	83,880,847	37,677,608	46,203,239	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	278,632,800	125,156,312	153,476,488	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,587,499	10,145,855	12,441,644	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	113,027,729	50,769,808	62,257,921	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Hydraulic	5,376,975	2,415,230	2,961,745	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	945,448,660	424,676,734	520,771,926	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	305,502,798	212,507,746	92,995,052	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	181,556,455	181,556,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	9,075,936	9,075,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production Transmission	1,441,583,848	827,816,871	613,766,977	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Lines	629,924,112	25,100,876	30,780,664	439,079,186	98,095,479	-	-	-	-	-	-	-	-	-	-	36,867,907
17	Terminal Stations	251,334,914	-	-	194,259,191	23,845,996	-	-	-	-	-	-	-	-	-	-	33,229,726
18	Term Stns - Hydraulic	47,213,093	21,207,182	26,005,911	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Holyrood	14,534,409	10,110,135	4,424,274	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Gas Tur/Dsl	463,576	463,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Stns - Distribution	14,273,398	-	-	-	-	14,273,398	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Stns	327,819,389	31,780,893	30,430,185	194,259,191	23,845,996	14,273,398	-	-	-	-	-	-	-	-	-	33,229,726
23	Subtotal Transmission	957,743,501	56,881,769	61,210,848	633,338,377	121,941,475	14,273,398	-	-	-	-	-	-	-	-	-	70,097,633
	Distribution																
24	Substations	11,166,569	-	-	-	-	11,166,569	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	4,354,838	-	-	-	-	-	3,283,330	418,282	-	-	380,831	272,395	-	-	-	-
26	Poles	124,543,211	-	-	-	-	-	72,029,317	24,616,215	-	-	12,749,239	15,148,440	-	-	-	-
27	Primary Conductor & Eqpt	23,432,708	-	-	-	-	-	20,784,812	2,647,896	-	-	-	-	-	-	-	-
28	Submarine Conductor	9,854,684	-	-	-	-	-	9,854,684	-	-	-	-	-	-	-	-	-
29	Transformers	19,314,467	-	-	-	-	-	-	6,972,523	12,341,944	-	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	2,644,648	-	-	-	-	-	-	-	-	1,541,830	1,102,818	-	-	-	-	-
31	Services	6,006,119	-	-	-	-	-	-	-	-	-	-	6,006,119	-	-	-	-
32	Meters	6,661,109	-	-	-	-	-	-	-	-	-	-	-	6,661,109	-	-	-
33	Street Lighting	2,443,049	-	-	-	-	-	-	-	-	-	-	-	-	2,443,049	-	-
34	Subtotal Distribution	210,421,403	-	-	-	-	11,166,569	105,952,143	27,682,393	6,972,523	12,341,944	14,671,900	16,523,653	6,006,119	6,661,109	2,443,049	-
35	Subttl Prod, Trans, & Dist	2,609,748,753	884,698,640	674,977,826	633,338,377	121,941,475	25,439,967	105,952,143	27,682,393	6,972,523	12,341,944	14,671,900	16,523,653	6,006,119	6,661,109	2,443,049	70,097,633
36	General	178,717,532	84,438,887	41,806,145	20,330,450	3,329,315	1,758,303	10,301,287	2,691,444	677,909	1,199,956	1,426,488	1,606,526	583,950	760,797	237,528	1,091,054
37	NLSO	17,506,694	5,934,728	4,527,881	4,248,555	818,007	170,656	710,747	185,699	46,773	82,792	98,422	110,844	40,290	44,684	16,388	470,228
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	140,052	140,052	-	-	-	0	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	2,052,261	695,712	530,791	498,046	95,893	20,006	83,319	21,769	5,483	9,705	11,538	12,994	4,723	5,238	1,921	55,124
42	Total Plant	2,808,165,292	975,908,019	721,842,642	658,415,428	126,184,690	27,388,933	117,047,497	30,581,305	7,702,688	13,634,398	16,208,347	18,254,017	6,635,083	7,471,829	2,698,886	71,714,040

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

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NEWFOUNDLAND AND LABRADOR HYDRO																	
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Island Interconnected																	
Functional Classification of Net Book Value																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production 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'Espeir	188,837,530	84,822,063	104,015,467	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	143,669,250	64,533,370	79,135,880	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	65,399,137	29,375,992	36,023,145	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	225,151,792	101,133,707	124,018,085	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	17,652,581	7,929,188	9,723,393	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	93,158,532	41,844,960	51,313,572	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	3,174,261	1,425,815	1,748,446	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	737,043,083	331,065,094	405,977,989	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	84,868,116	59,034,262	25,833,855	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	144,989,092	144,989,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	2,399,039	2,399,039	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production	969,299,330	537,487,487	431,811,843	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
16	Lines	463,495,984	18,347,091	22,498,642	354,519,256	52,265,124	-	-	-	-	-	-	-	-	-	-	15,865,872
17	Terminal Stations	180,332,246	-	-	148,033,681	14,430,690	-	-	-	-	-	-	-	-	-	-	17,867,875
18	Term Stns - Hydraulic	31,479,430	14,139,934	17,339,496	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Holyrood	8,138,381	5,661,058	2,477,323	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Gas Tur/Dsl	444,466	444,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Stns - Distribution	8,930,424	-	-	-	-	8,930,424	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Stns	229,324,947	20,245,458	19,816,819	148,033,681	14,430,690	8,930,424	-	-	-	-	-	-	-	-	-	17,867,875
23	Subtotal Trans & Term Stns	692,820,932	38,592,549	42,315,462	502,552,937	66,695,813	8,930,424	-	-	-	-	-	-	-	-	-	33,733,747
	Distribution																
24	Substations	(3,337,340)	-	-	-	-	(3,337,340)	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	2,694,283	-	-	-	-	-	2,031,355	258,786	-	-	235,615	168,527	-	-	-	-
26	Poles	74,344,939	-	-	-	-	-	42,997,247	14,694,426	-	-	7,610,543	9,042,724	-	-	-	-
27	Primary Conductor & Eqpt	14,567,595	-	-	-	-	-	12,921,457	1,646,138	-	-	-	-	-	-	-	-
28	Submarine Conductor	3,324,969	-	-	-	-	-	3,324,969	-	-	-	-	-	-	-	-	-
29	Transformers	11,992,571	-	-	-	-	-	-	-	4,329,318	7,663,253	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	880,140	-	-	-	-	-	-	-	-	-	513,122	367,018	-	-	-	-
31	Services	2,342,266	-	-	-	-	-	-	-	-	-	-	-	2,342,266	-	-	-
32	Meters	4,048,652	-	-	-	-	-	-	-	-	-	-	-	-	4,048,652	-	-
33	Street Lighting	1,114,026	-	-	-	-	-	-	-	-	-	-	-	-	-	1,114,026	-
34	Subtotal Distribution	111,972,102	-	-	-	-	(3,337,340)	61,275,027	16,599,350	4,329,318	7,663,253	8,359,279	9,578,269	2,342,266	4,048,652	1,114,026	-
35	Subttl Prod, Trans, & Dist	1,774,092,363	576,080,035	474,127,305	502,552,937	66,695,813	5,593,084	61,275,027	16,599,350	4,329,318	7,663,253	8,359,279	9,578,269	2,342,266	4,048,652	1,114,026	33,733,747
36	General	70,820,975	33,460,871	16,566,657	8,056,413	1,319,319	696,769	4,082,124	1,066,547	268,637	475,510	565,279	636,623	231,404	301,484	94,126	2,566,856
37	NLSO	1,374,567	446,347	367,354	389,378	51,676	4,334	47,476	12,861	3,354	5,937	6,477	7,421	1,815	3,137	863	26,137
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	140,052	140,052	-	-	-	0	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	2,069,705	672,071	553,130	586,292	77,809	6,525	71,485	19,365	5,051	8,940	9,752	11,174	2,733	4,723	1,300	39,355
42	Total Net Book Value	1,848,497,663	610,799,377	491,614,445	511,585,020	68,144,617	6,300,711	65,476,113	17,698,124	4,606,360	8,153,641	8,940,787	10,233,488	2,578,218	4,357,996	1,210,315	34,231,594

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NEWFOUNDLAND AND LABRADOR HYDRO 2018 Test Year Cost of Service Study 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 Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
							Substations Demand	Primary Lines Demand		Line Transformers Customer		Secondary Lines Demand		Services Customer	Meters Customer	Street Lighting Customer		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
1	Hydraulic	11,725,105	5,266,684	6,458,421	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	19,318,307	13,437,815	5,880,493	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine	7,437,894	7,437,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Diesel	313,233	313,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	2,711,865	1,557,265	1,154,600	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Production	41,506,404	28,012,890	13,493,514	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
8	Transmission Lines	3,334,387	132,867	162,932	2,419,175	519,250	-	-	-	-	-	-	-	-	-	-	100,162	
9	Terminal Stations	4,482,082	434,521	416,054	2,918,574	326,032	195,152	-	-	-	-	-	-	-	-	-	191,748	
10	Other	2,253,167	133,819	144,003	1,575,777	286,877	33,579	-	-	-	-	-	-	-	-	-	79,111	
11	Subtotal Transmission	10,069,635	701,207	722,989	6,913,527	1,132,159	228,731	-	-	-	-	-	-	-	-	-	371,022	
Distribution																		
12	Other	6,736,805	-	-	-	-	369,194	3,503,032	915,246	230,528	408,054	485,088	546,312	198,577	-	80,773	-	
13	Meters	258,715	-	-	-	-	-	-	-	-	-	-	-	-	258,715	-	-	
14	Subtotal Distribution	6,995,520	-	-	-	-	369,194	3,503,032	915,246	230,528	408,054	485,088	546,312	198,577	258,715	80,773	-	
15	Subttl Prod, Trans, & Dist	58,571,559	28,714,097	14,216,503	6,913,527	1,132,159	597,925	3,503,032	915,246	230,528	408,054	485,088	546,312	198,577	258,715	80,773	371,022	
16	Customer Accounting	2,202,721	-	-	-	-	-	-	-	-	-	-	-	-	-	2,202,721	-	
Administrative & General:																		
Plant-Related:																		
17	Production	6,461,496	3,710,457	2,751,038	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Prod - Gas Turb & Diesel	1,122,329	1,122,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Transmission	3,530,337	209,672	225,629	2,468,981	449,488	52,613	-	-	-	-	-	-	-	-	-	123,954	
20	Distribution	1,671,105	-	-	-	-	88,682	841,441	219,845	55,374	98,016	116,520	131,226	47,699	52,901	19,402	-	
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Prod, Trans, Distn and General Plant	153,723	53,423	39,515	38,055	6,908	1,499	6,407	1,674	422	746	887	999	363	409	148	1,913	
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,144,832	208,539	51,572	564,336	102,740	21,434	89,268	23,323	5,875	10,399	12,362	13,922	5,060	5,612	2,058	28,332	
24	Property Insurance	1,956,711	940,320	683,516	235,703	27,709	27,091	10,900	2,848	717	1,270	1,509	1,700	618	797	251	15,349	
Revenue-Related:																		
25	Municipal Tax	1,286,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	PUB Assessment	1,041,343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	All Expense-Related	26,380,442	12,463,999	6,170,993	3,000,972	491,439	259,543	1,520,570	397,283	100,066	177,125	210,563	237,139	86,197	112,301	35,061	161,050	
28	Prod, Trans, and Distn Expense-Related	1,512,259	741,369	367,056	178,500	29,231	15,438	90,445	23,631	5,952	10,536	12,524	14,105	5,127	6,680	2,085	9,579	
29	Subtotal Admin & General	46,261,155	19,450,109	10,289,319	6,486,547	1,107,515	466,299	2,559,031	668,605	168,405	298,091	354,366	399,091	145,064	178,700	59,006	962,907	
30	Total Operating & Maintenance Expenses	107,035,435	48,164,206	24,505,822	13,400,074	2,239,674	1,064,224	6,062,063	1,583,851	398,934	706,146	839,454	945,403	343,641	437,415	139,779	711,200	

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

		1	19	20	21
		Revenue Related			
Line		Municipal	PUB		
No.	Description	Tax	Assessment	Basis of Functional Classification	
	Production				
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.10	
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.11	
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.13	
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.12	
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.14	
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.15	
7	Subtotal Production	-	-		
	Transmission				
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.16	
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.22	
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.23	
11	Subtotal Transmission	-	-		
	Distribution				
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 34, less L. 32	
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.15	
18	Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.12, 14	
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.23	
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.34	
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.35	
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 42	
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 35 Less L. 10 and L. 11	
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.15, 22, 24, 36 - 38	
	Revenue-Related:				
25	Municipal Tax	1,286,578	-	Revenue-related	
26	PUB Assessment	-	1,041,343	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	1,286,578	1,041,343		
30	Total Operating & Maintenance Expenses	1,286,578	1,041,343		

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NEWFOUNDLAND AND LABRADOR HYDRO																	
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Island Interconnected																	
Functional Classification of Depreciation Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										
							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																Specifically Assigned Customer
1	Bay D'Esclair	4,672,631	2,098,853	2,573,778	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,283,300	1,474,793	1,808,507	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,535,152	689,560	845,592	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,777,921	2,595,327	3,182,594	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	438,410	196,925	241,485	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,558,861	1,149,389	1,409,471	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	102,957	46,246	56,711	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	18,369,232	8,251,094	10,118,138	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	17,925,227	12,468,788	5,456,439	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	6,587,090	6,587,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	96,541	96,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production	42,978,089	27,403,512	15,574,577	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
16	Lines	14,619,131	723,570	887,298	10,320,633	2,002,066	-	-	-	-	-	-	-	-	-	-	685,564
17	Terminal Stations	5,326,842	-	-	4,245,741	549,945	-	-	-	-	-	-	-	-	-	-	531,156
18	Term Stns - Hydraulic	1,042,522	468,280	574,242	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Holyrood	210,636	146,518	64,118	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Gas Tur/Dsl	8,214	8,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Stns - Distribution	309,247	-	-	-	-	309,247	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Stns	6,897,461	623,012	638,359	4,245,741	549,945	309,247	-	-	-	-	-	-	-	-	-	531,156
23	Subtotal Transmission	21,516,591	1,346,582	1,525,657	14,566,374	2,552,011	309,247	-	-	-	-	-	-	-	-	-	1,216,719
	Distribution																
24	Substations	8,523	-	-	-	-	8,523	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	86,979	-	-	-	-	-	65,578	8,354	-	-	7,606	5,441	-	-	-	-
26	Poles	4,009,630	-	-	-	-	-	2,318,962	792,511	-	-	410,458	487,699	-	-	-	-
27	Primary Conductor & Eqpt	566,645	-	-	-	-	-	502,614	64,031	-	-	-	-	-	-	-	-
28	Submarine Conductor	200,018	-	-	-	-	-	200,018	-	-	-	-	-	-	-	-	-
29	Transformers	657,804	-	-	-	-	-	-	237,467	420,337	-	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	40,423	-	-	-	-	-	-	-	-	23,566	16,856	-	-	-	-	-
31	Services	106,373	-	-	-	-	-	-	-	-	-	-	106,373	-	-	-	-
32	Meters	266,302	-	-	-	-	-	-	-	-	-	-	-	266,302	-	-	-
33	Street Lighting	131,397	-	-	-	-	-	-	-	-	-	-	-	-	131,397	-	-
34	Subtotal Distribution	6,074,093	-	-	-	-	8,523	3,087,171	864,897	237,467	420,337	441,631	509,996	106,373	266,302	131,397	-
35	Subttl Prod, Trans, & Dist	70,568,774	28,750,094	17,100,234	14,566,374	2,552,011	317,770	3,087,171	864,897	237,467	420,337	441,631	509,996	106,373	266,302	131,397	1,216,719
36	General	4,924,082	2,326,487	1,151,856	560,151	91,730	48,445	283,824	74,156	18,678	33,062	39,303	44,264	16,089	20,962	6,544	30,061
37	NLSO	131,773	53,685	31,931	27,200	4,765	593	5,765	1,615	443	785	825	952	199	497	245	2,272
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	142,424	142,424	-	-	-	0	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,093,012	445,299	264,859	225,613	39,527	4,922	47,816	13,396	3,678	6,510	6,840	7,899	1,648	4,125	2,035	18,845
42	Total Depreciation Expense	76,860,064	31,717,989	18,548,880	15,379,338	2,688,034	371,731	3,424,576	954,063	260,267	460,693	488,599	563,111	124,308	291,886	140,222	1,267,898

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NEWFOUNDLAND AND LABRADOR HYDRO 2018 Test Year Cost of Service Study 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 Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution			Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned Customer
							Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)
1	Average Net Book Value	1,848,497,663	610,799,377	491,614,445	511,585,020	68,144,617	6,300,711	65,476,113	17,698,124	4,606,360	8,153,641	8,940,787	10,233,488	2,578,218	4,357,996	1,210,315	2,566,856	34,231,594
2	Cash Working Capital	2,476,826	818,418	658,721	685,479	91,308	8,442	87,732	23,714	6,172	10,925	11,980	13,712	3,455	5,839	1,622	3,439	45,867
3	Fuel Inventory - No. 6 Fuel	68,314,724	-	68,314,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	454,588	454,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	4,735,033	4,735,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	29,250,786	10,165,383	7,518,954	6,858,275	1,314,382	285,292	1,219,206	318,545	80,234	142,020	168,832	190,140	69,113	77,829	28,113	67,472	746,997
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	73,304,936	24,222,162	19,495,705	20,287,668	2,702,377	249,864	2,596,553	701,846	182,672	323,345	354,560	405,824	102,243	172,823	47,997	101,793	1,357,505
9	Total Rate Base	2,027,034,555	651,194,961	587,602,548	539,416,442	72,252,683	6,844,310	69,379,604	18,742,228	4,875,438	8,629,931	9,476,159	10,843,164	2,753,028	4,614,487	1,288,046	2,739,560	36,381,964
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	2,027,034,555	651,194,961	587,602,548	539,416,442	72,252,683	6,844,310	69,379,604	18,742,228	4,875,438	8,629,931	9,476,159	10,843,164	2,753,028	4,614,487	1,288,046	2,739,560	36,381,964
12	Return on Debt	84,136,074	27,029,133	24,389,605	22,389,545	2,998,990	284,087	2,879,738	777,933	202,365	358,202	393,327	450,067	114,270	191,533	53,463	113,711	1,510,105
13	Return on Equity	31,980,572	10,273,918	9,270,619	8,510,386	1,139,932	107,983	1,094,604	295,697	76,920	136,155	149,506	171,073	43,435	72,803	20,322	43,222	573,999
14	Return on Rate Base	116,116,645	37,303,051	33,660,224	30,899,931	4,138,923	392,069	3,974,341	1,073,630	279,285	494,357	542,832	621,140	157,704	264,336	73,784	156,933	2,084,104

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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. 42
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. 42
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	N/A
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.12
13	Return on Equity	L.11 x Sch.1.1,p2,L.15
14	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2018 Test Year Cost of Service Study																	
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	Production Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution		Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Accounting	Specifically Assigned Customer		
							Substations Demand	Primary Lines Demand									
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	Wtd Rural Cust)		(Rural Cust)	
Amounts																	
1	Newfoundland Power	-	1,298,159	6,078,841	1,288,631	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	88,736	757,703	85,800	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
4	1.1 Domestic	-	28,647	119,251	27,699	27,699	26,276	26,276	11,400	24,166	11,400	24,166	11,400	11,400	11,400	-	11,400
5	1.12 Domestic All Electric	-	34,802	162,350	33,650	33,650	31,921	31,921	8,521	29,358	8,521	29,358	8,521	8,521	8,521	-	8,521
6	1.3 Special	-	127	393	123	123	117	117	1	107	1	107	1	1	1	-	1
7	2.1 GS 0-10 kW	-	15,176	86,306	14,673	14,673	13,919	13,919	2,856	12,802	2,856	12,802	2,856	13,623	13,623	-	2,856
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.3 GS 110-1,000 kVa	-	9,709	64,701	9,387	9,387	8,905	8,905	93	8,156	93	8,156	93	779	779	-	93
10	2.4 GS Over 1,000 kVa	-	4,782	39,807	4,624	4,624	4,386	4,386	9	2,913	9	2,913	9	76	76	-	9
11	4.1 Street and Area Lighting	-	791	3,191	765	765	725	725	953	667	953	667	953	-	-	1	953
12	Subtotal Rural	-	94,033	475,999	90,922	90,922	86,250	86,250	23,833	78,170	23,833	78,170	23,833	34,400	34,400	1	23,833
13	Total	-	1,480,928	7,312,543	1,465,353	90,922	86,250	86,250	23,833	78,170	23,833	78,170	23,833	34,400	34,400	1	23,833
Ratios Excluding Return on Equity																	
14	Newfoundland Power	-	0.8766	0.8313	0.8794	-	-	-	-	-	-	-	-	-	-	-	-
15	Industrial - Firm	-	0.0599	0.1036	0.0586	-	-	-	-	-	-	-	-	-	-	-	-
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
17	1.1 Domestic	-	0.0193	0.0163	0.0189	0.3047	0.3047	0.3047	0.4783	0.3092	0.4783	0.3092	0.4783	0.3314	0.3314	-	0.4783
18	1.12 Domestic All Electric	-	0.0235	0.0222	0.0230	0.3701	0.3701	0.3701	0.3575	0.3756	0.3575	0.3756	0.3575	0.2477	0.2477	-	0.3575
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0014	0.0014	0.0014	0.0000	0.0014	0.0000	0.0014	0.0000	0.0000	0.0000	-	0.0000
20	2.1 GS 0-10 kW	-	0.0102	0.0118	0.0100	0.1614	0.1614	0.1614	0.1198	0.1638	0.1198	0.1638	0.1198	0.3960	0.3960	-	0.1198
21	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2.3 GS 110-1,000 kVa	-	0.0066	0.0088	0.0064	0.1032	0.1032	0.1032	0.0039	0.1043	0.0039	0.1043	0.0039	0.0226	0.0226	-	0.0039
23	2.4 GS Over 1,000 kVa	-	0.0032	0.0054	0.0032	0.0509	0.0509	0.0509	0.0004	0.0373	0.0004	0.0373	0.0004	0.0022	0.0022	-	0.0004
24	4.1 Street and Area Lighting	-	0.0005	0.0004	0.0005	0.0084	0.0084	0.0084	0.0400	0.0085	0.0400	0.0085	0.0400	-	-	1.0000	0.0400
25	Subtotal Rural	-	0.0635	0.0651	0.0620	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	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related		20
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)	
	Amounts			
1	Newfoundland Power	-	497,791,334	
2	Industrial - Firm	-	32,900,290	
3	Industrial - Non-Firm	-	-	
	Rural			
4	1.1 Domestic	13,832,805	13,832,805	
5	1.12 Domestic All Electric	17,345,074	17,345,074	
6	1.3 Special	19,891	19,891	
7	2.1 GS 0-10 kW	9,370,534	9,370,534	
8	2.2 GS 10-100 kW	-	-	
9	2.3 GS 110-1,000 kVa	6,169,984	6,169,984	
10	2.4 GS Over 1,000 kVa	3,317,346	3,317,346	
11	4.1 Street and Area Lighting	998,689	998,689	
12	Subtotal Rural	51,054,323	51,054,323	
13	Total	51,054,323	581,745,947	
	Ratios Excluding Return on Equity			
14	Newfoundland Power	-	0.8557	
15	Industrial - Firm	-	0.0566	
16	Industrial - Non-Firm	-	-	
	Rural			
17	1.1 Domestic	0.2709	0.0238	
18	1.12 Domestic All Electric	0.3397	0.0298	
19	1.3 Special	0.0004	0.0000	
20	2.1 GS 0-10 kW	0.1835	0.0161	
21	2.2 GS 10-100 kW	-	-	
22	2.3 GS 110-1,000 kVa	0.1209	0.0106	
23	2.4 GS Over 1,000 kVa	0.0650	0.0057	
24	4.1 Street and Area Lighting	0.0196	0.0017	
25	Subtotal Rural	1.0000	0.0878	
26	Total	1.0000	1.0000	

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NEWFOUNDLAND AND LABRADOR HYDRO 2018 Test Year Cost of Service Study 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 Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										
							Substations Demand (\$)	Primary Lines (\$)		Line Transformers (\$)		Secondary Lines (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)
1	Newfoundland Power	376,454,806	100,273,259	248,534,496	25,264,263	-	-	-	-	-	-	-	-	-	-	-	1,494,828
2	Industrial - Firm	40,055,220	6,854,201	30,978,804	1,682,152	-	-	-	-	-	-	-	-	-	-	-	481,375
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
4	1.1 Domestic	17,730,982	2,212,790	4,875,613	543,061	1,732,296	436,290	2,683,092	1,103,732	203,352	556,933	373,647	653,784	154,668	241,169	-	1,588,504
5	1.12 Domestic All Electric	20,260,239	2,688,174	6,637,714	659,729	2,104,454	530,020	3,259,514	824,991	247,039	416,283	453,920	488,675	115,607	180,263	-	1,187,337
6	1.3 Special	53,287	9,814	16,075	2,409	7,683	1,935	11,900	97	902	49	1,657	57	14	21	-	139
7	2.1 GS 0-10 kW	9,567,135	1,172,197	3,528,619	287,680	917,662	231,119	1,421,334	276,514	107,723	139,526	197,935	163,790	184,834	288,207	-	397,962
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.3 GS 110-1,000 kVa	5,642,891	749,915	2,645,298	184,043	587,075	147,859	909,300	8,956	68,633	4,519	126,108	5,305	10,566	16,476	-	12,889
10	2.4 GS Over 1,000 kVa	3,061,983	369,397	1,627,529	90,657	289,185	72,833	447,908	871	24,508	440	45,031	516	1,028	1,603	-	1,254
11	4.1 Street and Area Lighting	988,989	61,073	130,460	14,989	47,812	12,042	74,054	92,268	5,613	46,558	10,313	54,654	-	-	279,500	132,793
12	Subtotal Rural	57,305,506	7,263,361	19,461,308	1,782,567	5,686,167	1,432,098	8,807,102	2,307,430	657,770	1,164,307	1,208,611	1,366,782	466,717	727,738	279,500	3,320,878
13	Total	473,815,531	114,390,820	298,974,608	28,728,982	5,686,167	1,432,098	8,807,102	2,307,430	657,770	1,164,307	1,208,611	1,366,782	466,717	727,738	279,500	3,320,878
	Allocated Return on Debt																
14	Newfoundland Power	64,785,106	23,693,328	20,274,826	19,689,363	-	-	-	-	-	-	-	-	-	-	-	1,127,589
15	Industrial - Firm	5,840,215	1,619,563	2,527,174	1,310,962	-	-	-	-	-	-	-	-	-	-	-	382,516
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
17	1.1 Domestic	4,319,966	522,855	397,740	423,227	913,645	86,547	877,315	372,115	62,562	171,342	121,599	215,284	37,868	63,473	-	54,392
18	1.12 Domestic All Electric	4,878,938	635,182	541,488	514,151	1,109,928	105,141	1,065,793	278,140	76,002	128,071	147,722	160,916	28,305	47,443	-	40,656
19	1.3 Special	14,732	2,319	1,311	1,877	4,052	384	3,891	33	277	15	539	19	3	6	-	5
20	2.1 GS 0-10 kW	2,205,992	276,976	287,856	224,199	483,992	45,847	464,746	93,225	33,141	42,926	64,415	53,934	45,254	75,853	-	13,627
21	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2.3 GS 110-1,000 kVa	1,248,388	177,196	215,797	143,432	309,634	29,331	297,322	3,019	21,115	1,390	41,040	1,747	2,587	4,336	-	441
23	2.4 GS Over 1,000 kVa	627,642	87,284	132,770	70,652	152,521	14,448	146,456	294	7,540	135	14,655	170	252	422	-	43
24	4.1 Street and Area Lighting	215,095	14,431	10,643	11,681	25,217	2,389	24,214	31,108	1,727	14,324	3,356	17,997	-	-	53,463	4,547
25	Subtotal Rural	13,510,752	1,716,242	1,587,605	1,389,220	2,998,990	284,087	2,879,738	777,933	202,365	358,202	393,327	450,067	114,270	191,533	53,463	113,711
26	Total	84,136,074	27,029,133	24,389,605	22,389,545	2,998,990	284,087	2,879,738	777,933	202,365	358,202	393,327	450,067	114,270	191,533	53,463	1,510,105
	Allocated Return on Equity																
27	Newfoundland Power	24,625,165	9,005,961	7,706,570	7,484,032	-	-	-	-	-	-	-	-	-	-	-	428,603
28	Industrial - Firm	2,219,897	615,604	960,592	498,304	-	-	-	-	-	-	-	-	-	-	-	145,396
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																
30	1.1 Domestic	1,642,042	198,740	151,183	160,871	347,281	32,897	333,472	141,443	23,780	65,128	46,220	81,831	14,394	24,126	-	20,675
31	1.12 Domestic All Electric	1,854,510	241,436	205,823	195,432	421,890	39,965	405,113	105,722	28,889	48,680	56,150	61,165	10,759	18,033	-	15,453
32	1.3 Special	5,600	881	498	714	1,540	146	1,479	12	105	6	205	7	1	2	-	2
33	2.1 GS 0-10 kW	838,509	105,280	109,416	85,219	183,968	17,427	176,653	35,435	12,597	16,316	24,485	20,501	17,201	28,832	-	5,180
34	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	474,519	67,353	82,026	54,519	117,694	11,149	113,014	1,148	8,026	528	15,600	664	983	1,648	-	168
36	2.4 GS Over 1,000 kVa	238,570	33,177	50,466	26,855	57,974	5,492	55,669	112	2,866	51	5,570	65	96	160	-	16
37	4.1 Street and Area Lighting	81,759	5,485	4,045	4,440	9,585	908	9,204	11,824	656	5,444	1,276	6,841	-	-	20,322	1,728
38	Subtotal Rural	5,135,509	652,353	603,457	528,050	1,139,932	107,983	1,094,604	295,697	76,920	136,155	149,506	171,073	43,435	72,803	20,322	43,222
39	Total	31,980,572	10,273,918	9,270,619	8,510,386	1,139,932	107,983	1,094,604	295,697	76,920	136,155	149,506	171,073	43,435	72,803	20,322	573,999

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2018 Test Year Cost of Service Study

Island Interconnected

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

Line No.	1	19 20	
		Revenue Related	
	Description	Municipal Tax	PUB Assessment
	Allocated Rev Reqmt Excl Return		(\$)
1	Newfoundland Power	-	887,960
2	Industrial - Firm	-	58,688
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	347,376	24,675
5	1.12 Domestic All Electric	435,577	30,940
6	1.3 Special	500	35
7	2.1 GS 0-10 kW	235,317	16,715
8	2.2 GS 10-100 kW	-	-
9	2.3 GS 110-1,000 kVa	154,943	11,006
10	2.4 GS Over 1,000 kVa	83,307	5,917
11	4.1 Street and Area Lighting	25,080	1,781
12	Subtotal Rural	1,282,099	91,071
13	Total	1,282,099	1,037,718
	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	-	-

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2018 Test Year Cost of Service Study																		
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 Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution										Accounting	Specifically Assigned Customer
							Substations Demand	Primary Lines Demand	Line Transformers Customer	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting Customer				
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
40	Newfoundland Power	465,865,078	132,972,548	276,515,892	52,437,658	-	-	-	-	-	-	-	-	-	-	-	3,051,020	
41	Industrial - Firm	48,115,331	9,089,369	34,466,570	3,491,418	-	-	-	-	-	-	-	-	-	-	-	1,009,287	
42	Industrial - Non-Firm Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	1.1 Domestic	23,692,990	2,934,385	5,424,536	1,127,159	2,993,223	555,734	3,893,879	1,617,291	289,694	793,403	541,466	950,899	206,930	328,768	-	1,663,571	
44	1.12 Domestic All Electric	26,993,688	3,564,793	7,385,025	1,369,312	3,636,272	675,126	4,730,420	1,208,854	351,931	593,034	657,792	710,756	154,671	245,740	-	1,243,446	
45	1.3 Special	73,618	13,015	17,884	4,999	13,276	2,465	17,270	142	1,285	70	2,402	83	18	29	-	146	
46	2.1 GS 0-10 kW	12,611,637	1,554,453	3,925,891	597,098	1,585,622	294,393	2,062,733	405,174	153,462	198,768	286,835	238,225	247,290	392,892	-	416,768	
47	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	2.3 GS 110-1,000 kVa	7,365,797	994,463	2,943,121	381,994	1,014,403	188,338	1,319,636	13,123	97,774	6,438	182,748	7,716	14,137	22,460	-	13,498	
49	2.4 GS Over 1,000 kVa	3,928,195	489,858	1,810,765	188,165	499,680	92,773	650,033	1,277	34,913	626	65,257	751	1,375	2,185	-	1,313	
50	4.1 Street and Area Lighting	1,285,843	80,990	145,148	31,110	82,614	15,338	107,472	135,200	7,996	66,326	14,945	79,492	-	-	353,285	139,069	
51	Subtotal Rural	75,951,768	9,631,955	21,652,370	3,699,837	9,825,089	1,824,168	12,781,443	3,381,059	937,054	1,658,664	1,751,444	1,987,922	624,421	992,074	353,285	3,477,811	
52	Total	589,932,177	151,693,872	332,634,832	59,628,913	9,825,089	1,824,168	12,781,443	3,381,059	937,054	1,658,664	1,751,444	1,987,922	624,421	992,074	353,285	4,060,307	
Re-classification of Revenue-Related																		
53	Newfoundland Power	-	253,936	528,058	100,139	-	-	-	-	-	-	-	-	-	-	-	5,826	
54	Industrial - Firm	-	11,100	42,091	4,264	-	-	-	-	-	-	-	-	-	-	-	1,233	
55	Industrial - Non-Firm Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	1.1 Domestic	-	46,814	86,540	17,982	47,752	8,866	62,121	25,801	4,622	12,658	8,638	15,170	3,301	5,245	-	26,540	
57	1.12 Domestic All Electric	0	62,692	129,876	24,081	63,949	11,873	83,191	21,259	6,189	10,429	11,568	12,500	2,720	4,322	-	21,868	
58	1.3 Special	0	95	131	37	97	18	126	1	9	1	18	1	0	0	-	1	
59	2.1 GS 0-10 kW	(0)	31,698	80,055	12,176	32,333	6,003	42,062	8,262	3,129	4,053	5,849	4,858	5,043	8,012	-	8,499	
60	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	2.3 GS 110-1,000 kVa	0	22,921	67,836	8,805	23,381	4,341	30,416	302	2,254	148	4,212	178	326	518	-	311	
62	2.4 GS Over 1,000 kVa	(0)	11,385	42,085	4,373	11,613	2,156	15,108	30	811	15	1,517	17	32	51	-	31	
63	4.1 Street and Area Lighting	0	1,728	3,097	664	1,763	327	2,293	2,885	171	1,415	319	1,696	-	-	7,538	2,967	
64	Subtotal Rural	0	177,333	409,621	68,117	180,889	33,585	235,318	58,541	17,185	28,719	32,121	34,419	11,422	18,147	7,538	60,216	
65	Total	0	442,369	979,770	172,521	180,889	33,585	235,318	58,541	17,185	28,719	32,121	34,419	11,422	18,147	7,538	7,059	
Total Allocated Revenue Requirement																		
66	Newfoundland Power	465,865,078	133,226,484	277,043,950	52,537,797	-	-	-	-	-	-	-	-	-	-	-	3,056,847	
67	Industrial - Firm	48,115,331	9,100,469	34,508,661	3,495,682	-	-	-	-	-	-	-	-	-	-	-	1,010,520	
68	Industrial - Non-Firm Rural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	1.1 Domestic	23,692,990	2,981,198	5,511,077	1,145,141	3,040,976	564,600	3,956,000	1,643,092	294,316	806,060	550,104	966,069	210,231	334,013	-	1,690,110	
70	1.12 Domestic All Electric	26,993,688	3,627,485	7,514,901	1,393,393	3,700,221	686,999	4,813,611	1,230,113	358,120	603,463	669,360	723,255	157,391	250,062	-	1,265,314	
71	1.3 Special	73,618	13,110	18,015	5,036	13,373	2,483	17,397	143	1,294	70	2,419	84	18	29	-	147	
72	2.1 GS 0-10 kW	12,611,637	1,586,151	4,005,946	609,274	1,617,955	300,396	2,104,795	413,436	156,591	202,821	292,684	243,083	252,333	400,904	-	425,267	
73	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74	2.3 GS 110-1,000 kVa	7,365,797	1,017,384	3,010,957	390,799	1,037,784	192,679	1,350,052	13,425	100,027	6,586	186,960	7,893	14,462	22,978	-	13,809	
75	2.4 GS Over 1,000 kVa	3,928,195	501,243	1,852,850	192,538	511,293	94,929	665,141	1,306	35,725	641	66,773	768	1,407	2,236	-	1,344	
76	4.1 Street and Area Lighting	1,285,843	82,718	148,245	31,774	84,376	15,666	109,765	138,084	8,166	67,741	15,263	81,188	-	-	360,822	142,036	
77	Subtotal Rural	75,951,768	9,809,289	22,061,991	3,767,954	10,005,978	1,857,752	13,016,761	3,439,600	954,240	1,687,383	1,783,565	2,022,341	635,843	1,010,221	360,822	3,538,027	
78	Total	589,932,177	152,136,241	333,614,602	59,801,433	10,005,978	1,857,752	13,016,761	3,439,600	954,240	1,687,383	1,783,565	2,022,341	635,843	1,010,221	360,822	4,067,366	

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2018 Test Year Cost of Service Study

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 Requiremt	(\$)	(\$)	
40	Newfoundland Power	-	887,960	
41	Industrial - Firm	-	58,688	
42	Industrial - Non-Firm	-	-	
	Rural			
43	1.1 Domestic	347,376	24,675	
44	1.12 Domestic All Electric	435,577	30,940	
45	1.3 Special	500	35	
46	2.1 GS 0-10 kW	235,317	16,715	
47	2.2 GS 10-100 kW	-	-	
48	2.3 GS 110-1,000 kVa	154,943	11,006	
49	2.4 GS Over 1,000 kVa	83,307	5,917	
50	4.1 Street and Area Lighting	25,080	1,781	
51	Subtotal Rural	1,282,099	91,071	
52	Total	1,282,099	1,037,718	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(887,960)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(58,688)	
55	Industrial - Non-Firm	-	-	
	Rural			
56	1.1 Domestic	(347,376)	(24,675)	
57	1.12 Domestic All Electric	(435,577)	(30,940)	
58	1.3 Special	(500)	(35)	
59	2.1 GS 0-10 kW	(235,317)	(16,715)	
60	2.2 GS 10-100 kW	-	-	
61	2.3 GS 110-1,000 kVa	(154,943)	(11,006)	
62	2.4 GS Over 1,000 kVa	(83,307)	(5,917)	
63	4.1 Street and Area Lighting	(25,080)	(1,781)	
64	Subtotal Rural	(1,282,099)	(91,071)	
65	Total	(1,282,099)	(1,037,718)	
	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	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2018 Test Year Cost of Service Study																		
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	
Line No.	Description	Total Amount (\$)	OM&A				Depreciation				Expense Credits		Subtotal Excluding Return	Return on Debt	Return on Equity	Subtotal Excl Rev Related	Revenue Related	
			Transmission Lines (\$) (Plant)	Administrative & Terminals (\$) (Plant)	General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Transmission Lines (\$) (Direct)	Telecontrol & Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Rental Income (\$) (Plant)	Other (\$) (C6)							
Basis of Allocation - Amounts																		
1	Newfoundland Power Industrial		75,393,564	52,980,860	128,374,425	128,374,425	-	-	-	258,781	128,374,425	128,374,425	25,188,852	-	25,188,852	25,188,852	-	-
2	Vale		11,413,143	5,361,808	16,774,951	16,774,951	-	-	-	31,929	16,774,951	16,774,951	750,237	-	750,237	750,237	-	-
3	Corner Brook P& P - CB		-	16,827,057	16,827,057	16,827,057	-	-	-	45,858	16,827,057	16,827,057	6,622,902	-	6,622,902	6,622,902	-	-
4	Corner Brook P& P - DL		-	75,527	75,527	75,527	-	-	-	206	75,527	75,527	8,747	-	8,747	8,747	-	-
5	North Atlantic Refining Limited		-	7,442,712	7,442,712	7,442,712	-	-	-	20,283	7,442,712	7,442,712	1,163,009	-	1,163,009	1,163,009	-	-
6	Teck Resources		6,648,237	1,422,639	8,070,876	8,070,876	-	-	-	13,964	8,070,876	8,070,876	0	-	0	0	-	-
7	Subtotal Industrial		18,061,380	31,129,742	49,191,123	49,191,123	-	-	-	112,241	49,191,123	49,191,123	8,544,895	-	8,544,895	8,544,895	-	-
8	Total		93,454,945	84,110,602	177,565,547	177,565,547	-	-	-	371,022	177,565,547	177,565,547	33,733,747	-	33,733,747	33,733,747	-	-
Basis of Allocation - Ratios																		
10	Newfoundland Power Industrial		0.8067	0.6299	0.7230	0.7230	-	-	-	0.6975	0.7230	0.7230	0.7467	-	0.7467	0.7467	-	-
11	Vale		0.1221	0.0637	0.0945	0.0945	-	-	-	0.0861	0.0945	0.0945	0.0222	-	0.0222	0.0222	-	-
12	Corner Brook P& P - CB		-	0.2001	0.0948	0.0948	-	-	-	0.1236	0.0948	0.0948	0.1963	-	0.1963	0.1963	-	-
13	Corner Brook P& P - DL		-	0.0009	0.0004	0.0004	-	-	-	0.0006	0.0004	0.0004	0.0003	-	0.0003	0.0003	-	-
14	North Atlantic Refining Ltd.		-	0.0885	0.0419	0.0419	-	-	-	0.0547	0.0419	0.0419	0.0345	-	0.0345	0.0345	-	-
15	Teck Resources		0.0711	0.0169	0.0455	0.0455	-	-	-	0.0376	0.0455	0.0455	0.0000	-	0.0000	0.0000	-	-
16	Subtotal Industrial		0.1933	0.3701	0.2770	0.2770	-	-	-	0.3025	0.2770	0.2770	0.2533	-	0.2533	0.2533	-	-
17	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																		
18	Newfoundland Power Industrial	3,056,847	80,805	120,781	245,938	57,195	680,528	275,977	-	35,696	(303)	(1,790)	-	1,494,828	1,127,589	428,603	3,051,020	5,826
19	Vale	145,128	12,232	12,223	32,137	7,474	5,036	25,368	-	4,404	(40)	(234)	-	98,601	33,585	12,766	144,951	177
20	Corner Brook P& P - CB	673,877	-	38,361	32,237	7,497	-	179,739	-	6,326	(40)	(235)	-	263,886	296,477	112,692	673,055	822
21	Corner Brook P& P - DL	1,499	-	172	145	34	-	579	-	28	(0)	(1)	-	957	392	149	1,497	2
22	North Atlantic Refining Ltd.	158,756	-	16,967	14,259	3,316	-	49,492	-	2,798	(18)	(104)	-	86,711	52,063	19,789	158,563	194
23	Teck Resources	31,259	7,125	3,243	15,462	3,596	0	0	-	1,926	(19)	(113)	-	31,221	0	0	31,221	38
24	Subtotal Industrial	1,010,520	19,358	70,967	94,240	21,916	5,036	255,178	-	15,482	(116)	(686)	-	481,375	382,516	145,396	1,009,287	1,233
25	Total	4,067,366	100,162	191,748	340,178	79,111	685,564	531,156	-	51,178	(419)	(2,476)	-	1,976,203	1,510,105	573,999	4,060,307	7,059

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Interconnected
Functional Classification of Revenue Requirement

	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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
	Expenses																
1	Operating & Maintenance	11,315,471	1,398,189	-	3,877,057	894,629	1,136,463	324,560	226,861	401,564	182,487	201,913	131,996	197,340	34,461	1,767,814	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	39,373	39,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	239,543	239,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	1,428,941	411,926	1,017,015	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	4,715,265	304,770	-	1,030,790	688,416	1,030,616	309,292	222,521	393,880	166,863	190,048	97,935	132,839	43,496	103,799	-
	Expense Credits																
8	Sundry	(36,241)	(4,478)	-	(12,417)	(2,865)	(3,640)	(1,039)	(727)	(1,286)	(584)	(647)	(423)	(632)	(110)	(5,662)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(3,147)	(389)	-	(1,078)	(249)	(316)	(90)	(63)	(112)	(51)	(56)	(37)	(55)	(10)	(492)	-
12	Pole Attachments	(247,754)	-	-	-	-	(143,288)	(48,969)	-	-	(25,362)	(30,135)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(10,120)	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,120)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(297,262)	(4,867)	-	(13,496)	(3,114)	(147,244)	(50,099)	(790)	(1,398)	(25,997)	(30,838)	(459)	(687)	(120)	(16,274)	-
18	Subtotal Expenses	17,441,331	2,388,934	1,017,015	4,894,351	1,579,931	2,019,836	583,752	448,592	794,046	323,353	361,124	229,471	329,492	77,837	1,855,339	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	17,441,331	2,388,934	1,017,015	4,894,351	1,579,931	2,019,836	583,752	448,592	794,046	323,353	361,124	229,471	329,492	77,837	1,855,339	-
21	Return on Debt	5,081,985	346,919	-	1,758,076	801,425	862,354	250,620	177,495	314,181	134,482	151,795	108,558	87,768	16,705	71,608	-
22	Return on Equity	1,931,690	131,866	-	668,254	304,626	327,785	95,262	67,467	119,422	51,117	57,698	41,263	33,361	6,349	27,218	-
23	Total Revenue Requirement	24,455,006	2,867,718	1,017,015	7,320,682	2,685,982	3,209,974	929,635	693,555	1,227,649	508,951	570,617	379,293	450,621	100,891	1,954,165	-

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

Line No.	1 Description	18 Revenue Related		20 Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment	
	Expenses			
1	Operating & Maintenance	504,315	35,823	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.10
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,615)	(115)	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	(140)	(10)	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	(1,755)	(125)	
18	Subtotal Expenses	502,560	35,698	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	502,560	35,698	
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	502,560	35,698	

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Labrador 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
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																	
1	Gas Turbines	24,130,929	24,130,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,341,091	3,341,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	27,472,020	27,472,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	31,286,970	-	-	29,514,071	1,772,900	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	36,506,934	-	-	20,113,311	16,393,622	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	67,793,904	-	-	49,627,382	18,166,522	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Substations	9,656,633	-	-	-	9,656,633	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	1,307,035	-	-	-	-	985,439	125,541	-	-	114,300	81,755	-	-	-	-	-
9	Poles	38,469,099	-	-	-	-	22,248,526	7,603,494	-	-	3,938,005	4,679,073	-	-	-	-	-
10	Primary Conductor & Eqpt	6,532,493	-	-	-	-	5,794,322	738,172	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-
12	Transformers	16,394,542	-	-	-	-	-	-	5,918,429	10,476,112	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	1,215,205	-	-	-	-	-	-	-	-	708,464	506,740	-	-	-	-	-
14	Services	3,443,561	-	-	-	-	-	-	-	-	-	-	3,443,561	-	-	-	-
15	Meters	3,023,075	-	-	-	-	-	-	-	-	-	-	-	3,023,075	-	-	-
16	Street Lighting	899,028	-	-	-	-	-	-	-	-	-	-	-	-	899,028	-	-
17	Subtotal Distribution	81,560,778	-	-	-	9,656,633	29,648,395	8,467,207	5,918,429	10,476,112	4,760,769	5,267,569	3,443,561	3,023,075	899,028	-	-
18	Subttl Prod, Trans, & Dist	176,826,703	27,472,020	-	49,627,382	27,823,155	29,648,395	8,467,207	5,918,429	10,476,112	4,760,769	5,267,569	3,443,561	3,023,075	899,028	-	-
19	General	18,834,460	2,277,801	-	7,059,245	1,349,148	1,822,600	520,511	363,828	644,006	292,663	323,818	211,689	347,343	55,267	3,566,541	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	(730)	-	-	-	(730)	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	139,053	21,604	-	39,026	21,880	23,315	6,658	4,654	8,238	3,744	4,142	2,708	2,377	707	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	195,799,486	29,771,424	-	56,725,653	29,193,452	31,494,310	8,994,377	6,286,912	11,128,357	5,057,176	5,595,529	3,657,958	3,372,796	955,002	3,566,541	-

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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 - Sch2.4 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	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Interconnected
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Production																		
1	Gas Turbines	5,891,549	5,891,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	529,009	529,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	6,420,557	6,420,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
4	Lines	20,154,278	-	-	20,154,278	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	30,034,124	-	-	16,713,641	13,320,483	-	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	50,188,402	-	-	36,867,919	13,320,483	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
7	Substations	4,301,979	-	-	-	4,301,979	-	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	552,020	-	-	-	-	416,196	53,022	-	-	48,274	34,529	-	-	-	-	-	
9	Poles	25,068,976	-	-	-	-	14,498,592	4,954,933	-	-	2,566,261	3,049,190	-	-	-	-	-	
10	Primary Conductor & Eqpt	4,064,158	-	-	-	-	3,604,908	459,250	-	-	-	-	-	-	-	-	-	
11	Submarine Conductor	272,491	-	-	-	-	272,491	-	-	-	-	-	-	-	-	-	-	
12	Transformers	10,734,135	-	-	-	-	-	-	3,875,023	6,859,112	-	-	-	-	-	-	-	
13	Secondary Conductor&Eqpt	533,051	-	-	-	-	-	-	-	-	310,768	222,282	-	-	-	-	-	
14	Services	2,376,795	-	-	-	-	-	-	-	-	-	-	2,376,795	-	-	-	-	
15	Meters	1,837,439	-	-	-	-	-	-	-	-	-	-	-	1,837,439	-	-	-	
16	Street Lighting	351,509	-	-	-	-	-	-	-	-	-	-	-	-	351,509	-	-	
17	Subtotal Distribution	50,092,553	-	-	-	4,301,979	18,792,186	5,467,205	3,875,023	6,859,112	2,925,304	3,306,001	2,376,795	1,837,439	351,509	-	-	
18	Subttl Prod, Trans, & Dist	106,701,512	6,420,557	-	36,867,919	17,622,462	18,792,186	5,467,205	3,875,023	6,859,112	2,925,304	3,306,001	2,376,795	1,837,439	351,509	-	-	
19	General	8,563,282	1,035,626	-	3,209,558	613,404	828,664	236,656	165,418	292,804	133,062	147,227	96,247	157,923	25,128	1,621,565	-	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	(730)	-	-	-	(730)	-	-	-	-	-	-	-	-	-	-	-	
22	Software - General	124,481	7,490	-	43,011	20,559	21,923	6,378	4,521	8,002	3,413	3,857	2,773	2,144	410	-	-	
23	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Net Book Value	115,388,544	7,463,674	-	40,120,489	18,255,694	19,642,774	5,710,239	4,044,962	7,159,919	3,061,778	3,457,084	2,475,815	1,997,506	377,047	1,621,565	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
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Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																	
1	Gas Turbine / Diesel	695,523	695,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	74,459	74,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	769,982	769,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	2,289,900	-	-	2,160,141	129,758.91	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	173,221	-	-	95,435	77,786	-	-	-	-	-	-	-	-	-	-	-
6	Other	178,562	-	-	130,713	47,849	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	2,641,683	-	-	2,386,290	255,393	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	1,632,049	-	-	-	200,669	616,107	175,952	122,988	217,698	98,931	109,462	71,559	-	18,682	-	-
9	Meters	117,415	-	-	-	-	-	-	-	-	-	-	-	117,415	-	-	-
10	Subtotal Distribution	1,749,464	-	-	-	200,669	616,107	175,952	122,988	217,698	98,931	109,462	71,559	117,415	18,682	-	-
11	Subttl Prod, Trans, & Dist	5,161,130	769,982	-	2,386,290	456,063	616,107	175,952	122,988	217,698	98,931	109,462	71,559	117,415	18,682	-	-
12	Customer Accounting	1,205,625	-	-	-	-	-	-	-	-	-	-	-	-	-	1,205,625	-
Administrative & General:																	
Plant-Related:																	
13	Production	114,848	114,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	159,990	-	-	117,118	42,872	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	318,612	-	-	-	37,723	115,820	33,077	23,120	40,924	18,598	20,577	13,452	11,809	3,512	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	668,700	101,676	-	193,731	99,702	107,560	30,718	21,471	38,006	17,271	19,110	12,493	11,519	3,262	12,181	-
18	Property Insurance	136,439	43,896	-	40,093	40,428	2,689	768	537	950	432	478	312	513	82	5,262	-
Revenue-Related:																	
19	Municipal Tax	504,315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	35,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	2,876,734	347,906	-	1,078,214	206,066	278,380	79,502	55,570	98,364	44,701	49,459	32,333	53,052	8,441	544,746	-
22	Prod,Trans & Distn Expense-Related	133,255	19,880	-	61,612	11,775	15,907	4,543	3,175	5,621	2,554	2,826	1,848	3,032	482	-	-
23	Subtotal Admin & General	4,948,717	628,207	-	1,490,767	438,566	520,356	148,607	103,874	183,865	83,556	92,451	60,438	79,925	15,779	562,189	-
Total Operating & Maintenance Expenses																	
24		11,315,471	1,398,189	-	3,877,057	894,629	1,136,463	324,560	226,861	401,564	182,487	201,913	131,996	197,340	34,461	1,767,814	-

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NEWFOUNDLAND & LABRADOR HYDRO
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Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONTD.)

Line No.	1 Description	18	19	20
		Revenue Related		Basis of Functional Classification
		Municipal Tax	PUB Assessment	
	Production			
1	Gas Turbine / Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.9
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.4
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.5
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.6
7	Subtotal Transmission	-	-	
	Distribution			
8	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 17, less L. 15
9	Meters	-	-	Meters - Customer
10	Subtotal Distribution	-	-	
11	Subttl Prod, Trans, & Dist	-	-	
12	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
13	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.3
14	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L. 6
15	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.17
16	Prod, Trans, Distn Plant	-	-	Prorated on Production, Transmission, Distribution Plant in Service - Sch.2.2 L. 18
17	Prod, Trans, Distn & General Plt	-	-	Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.24
18	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.3, 5, 7, 19 - 20
	Revenue-Related:			
19	Municipal Tax	504,315	-	Revenue-related
20	PUB Assessment	-	35,823	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	504,315	35,823	
24	Total Operating & Maintenance Expenses	504,315	35,823	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2018 Test Year Cost of Service Study																	
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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																	
1	Gas Turbines	213,024.18	213,024	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	21,817	21,817	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	234,841	234,841	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Lines	420,900	-	-	377,909	42,991	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	900,489	-	-	434,845	465,644	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	1,321,389	-	-	812,754	508,635	-	-	-	-	-	-	-	-	-	-	
Distribution																	
7	Substations	129,176	-	-	-	129,176	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	19,423	-	-	-	-	14,644	1,866	-	-	1,699	1,215	-	-	-	-	
9	Poles	1,370,275	-	-	-	-	792,496	270,838	-	-	140,272	166,669	-	-	-	-	
10	Primary Conductor & Equip	150,031	-	-	-	-	133,077	16,953	-	-	-	-	-	-	-	-	
11	Submarine Conductor	22,445	-	-	-	-	22,445	-	-	-	-	-	-	-	-	-	
12	Transformers	578,115	-	-	-	-	-	-	208,700	369,416	-	-	-	-	-	-	
13	Secondary Conductor & Equip	23,944	-	-	-	-	-	-	-	13,960	9,985	-	-	-	-	-	
14	Services	90,374	-	-	-	-	-	-	-	-	-	90,374	-	-	-	-	
15	Meters	120,858	-	-	-	-	-	-	-	-	-	-	120,858	-	-	-	
16	Street Lighting	41,249	-	-	-	-	-	-	-	-	-	-	-	41,249	-	-	
17	Subtotal Distribution	2,545,890	-	-	-	129,176	962,662	289,657	208,700	369,416	155,930	177,869	90,374	120,858	41,249	-	
18	Subttl Prod, Trans, & Dist	4,102,120	234,841	-	812,754	637,812	962,662	289,657	208,700	369,416	155,930	177,869	90,374	120,858	41,249	-	
19	General	548,147	66,292	-	205,448	39,265	53,044	15,149	10,589	18,743	8,517	9,424	6,161	10,109	1,608	103,799	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	1,461	-	-	-	1,461	-	-	-	-	-	-	-	-	-	-	
22	Software - General	63,536	3,637	-	12,588	9,879	14,910	4,486	3,232	5,722	2,415	2,755	1,400	1,872	639	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Depreciation Expense	4,715,265	304,770	-	1,030,790	688,416	1,030,616	309,292	222,521	393,880	166,863	190,048	97,935	132,839	43,496	103,799	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2018 Test Year Cost of Service Study																	
Labrador Interconnected																	
Functional Classification of Rate Base																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
1	Average Net Book Value	115,388,544	7,463,674	-	40,120,489	18,255,694	19,642,774	5,710,239	4,044,962	7,159,919	3,061,778	3,457,084	2,475,815	1,997,506	377,047	1,621,565	-
2	Cash Working Capital	154,611	10,001	-	53,758	24,461	26,320	7,651	5,420	9,594	4,103	4,632	3,317	2,676	505	2,173	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	30,789	30,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	247,523	247,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	2,039,513	310,109	-	590,873	304,089	328,055	93,688	65,487	115,917	52,677	58,285	38,103	35,132	9,948	37,150	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	4,575,905	295,983	-	1,591,038	723,957	778,964	226,448	160,409	283,937	121,419	137,096	98,182	79,214	14,952	64,306	-
8	Total Rate Base	122,436,885	8,358,078	-	42,356,158	19,308,201	20,776,112	6,038,026	4,276,277	7,569,366	3,239,978	3,657,097	2,615,417	2,114,528	402,452	1,725,193	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	122,436,885	8,358,078	-	42,356,158	19,308,201	20,776,112	6,038,026	4,276,277	7,569,366	3,239,978	3,657,097	2,615,417	2,114,528	402,452	1,725,193	-
11	Return on Debt	5,081,985	346,919	-	1,758,076	801,425	862,354	250,620	177,495	314,181	134,482	151,795	108,558	87,768	16,705	71,608	-
12	Return on Equity	1,931,690	131,866	-	668,254	304,626	327,785	95,262	67,467	119,422	51,117	57,698	41,263	33,361	6,349	27,218	-
13	Return on Rate Base	7,013,674	478,784	-	2,426,330	1,106,051	1,190,139	345,882	244,962	433,604	185,599	209,493	149,822	121,129	23,054	98,826	-

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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
	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	
7		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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO
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Labrador Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production Energy	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					
	Amounts		(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
1	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Labrador Industrial Firm	-	239,492	1,842,457	220,770	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
4	1.1Domestic	-	737	2,405	679	657	657	343	624	343	624	343	343	343	-	343	-
5	1.1A Domestic All Electric	-	94,296	349,644	86,925	84,116	84,116	9,486	79,869	9,486	79,869	9,486	9,486	9,486	-	9,486	-
6	2.1GS 0-10 kW	-	1,485	7,309	1,369	1,325	1,325	515	1,258	515	1,258	515	966	966	-	515	-
7	2.2GS 10-100 kW	-	16,980	79,049	15,653	15,147	15,147	675	14,294	675	14,294	675	3,217	3,217	-	675	-
8	2.3GS 110-1,000 kVa	-	29,224	143,871	26,939	26,069	26,069	184	24,352	184	24,352	184	1,549	1,549	-	184	-
9	2.4GS Over 1,000 kVa	-	30,085	146,981	27,733	26,837	26,837	6	17,447	6	17,447	6	51	51	-	6	-
10	4.1Street and Area Lighting	-	505	2,007	466	451	451	384	428	384	428	384	-	-	1	384	-
11	Subtotal Rural		173,313	731,266	159,764	154,602	154,602	11,592	138,272	11,592	138,272	11,592	15,612	15,612	1	11,592	-
12	Total Labrador Interconnected		412,805	2,573,723	380,534	154,602	154,602	11,592	138,272	11,592	138,272	11,592	15,612	15,612	1	11,592	-
Ratios																	
13	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Labrador Industrial Firm	-	0.5802	0.7159	0.5802	-	-	-	-	-	-	-	-	-	-	-	-
15	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
16	1.1Domestic	-	0.0018	0.0009	0.0018	0.0043	0.0043	0.0296	0.0045	0.0296	0.0045	0.0296	0.0220	0.0220	-	0.0296	-
17	1.1A Domestic All Electric	-	0.2284	0.1359	0.2284	0.5441	0.5441	0.8184	0.5776	0.8184	0.5776	0.8184	0.6076	0.6076	-	0.8184	-
18	2.1GS 0-10 kW	-	0.0036	0.0028	0.0036	0.0086	0.0086	0.0444	0.0091	0.0444	0.0091	0.0444	0.0619	0.0619	-	0.0444	-
19	2.2GS 10-100 kW	-	0.0411	0.0307	0.0411	0.0980	0.0980	0.0582	0.1034	0.0582	0.1034	0.0582	0.2061	0.2061	-	0.0582	-
20	2.3GS 110-1,000 kVa	-	0.0708	0.0559	0.0708	0.1686	0.1686	0.0159	0.1761	0.0159	0.1761	0.0159	0.0992	0.0992	-	0.0159	-
21	2.4GS Over 1,000 kVa	-	0.0729	0.0571	0.0729	0.1736	0.1736	0.0005	0.1262	0.0005	0.1262	0.0005	0.0032	0.0032	-	0.0005	-
22	4.1Street and Area Lighting	-	0.0012	0.0008	0.0012	0.0029	0.0029	0.0331	0.0031	0.0331	0.0031	0.0331	-	-	1.0000	0.0331	-
23	Subtotal Rural		0.4198	0.2841	0.4198	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-
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	-
Ratios Excluding Labrador Industrial																	
25	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
26	1.1Domestic	-	0.0043	0.0033	0.0043	0.0043	0.0043	0.0296	0.0045	0.0296	0.0045	0.0296	0.0220	0.0220	-	0.0296	-
27	1.1A Domestic All Electric	-	0.5441	0.4781	0.5441	0.5441	0.5441	0.8184	0.5776	0.8184	0.5776	0.8184	0.6076	0.6076	-	0.8184	-
28	2.1GS 0-10 kW	-	0.0086	0.0100	0.0086	0.0086	0.0086	0.0444	0.0091	0.0444	0.0091	0.0444	0.0619	0.0619	-	0.0444	-
29	2.2GS 10-100 kW	-	0.0980	0.1081	0.0980	0.0980	0.0980	0.0582	0.1034	0.0582	0.1034	0.0582	0.2061	0.2061	-	0.0582	-
30	2.3GS 110-1,000 kVa	-	0.1686	0.1967	0.1686	0.1686	0.1686	0.0159	0.1761	0.0159	0.1761	0.0159	0.0992	0.0992	-	0.0159	-
31	2.4GS Over 1,000 kVa	-	0.1736	0.2010	0.1736	0.1736	0.1736	0.0005	0.1262	0.0005	0.1262	0.0005	0.0032	0.0032	-	0.0005	-
32	4.1Street and Area Lighting	-	0.0029	0.0027	0.0029	0.0029	0.0029	0.0331	0.0031	0.0331	0.0031	0.0331	-	-	1.0000	0.0331	-
33	Subtotal Rural		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	-
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	-

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NEWFOUNDLAND & LABRADOR HYDRO
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Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	-
2	Labrador Industrial Firm	-	-
3	Labrador Industrial Non-Firm	-	-
	Rural		
4	1.1Domestic	100,773	100,773
5	1.1A Domestic All Electric	10,934,333	10,934,333
6	2.1GS 0-10 kW	401,704	401,704
7	2.2GS 10-100 kW	2,216,127	2,216,127
8	2.3GS 110-1,000 kVa	3,444,137	3,444,137
9	2.4GS Over 1,000 kVa	2,511,152	2,511,152
10	4.1Street and Area Lighting	404,150	404,150
11	Subtotal Rural	20,012,376	20,012,376
12	Total Labrador Interconnected	20,012,376	20,012,376
	Ratios		
13	CFB - Goose Bay Secondary	-	-
14	Labrador Industrial Firm	-	-
15	Labrador Industrial Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0050	0.0050
17	1.1A Domestic All Electric	0.5464	0.5464
18	2.1GS 0-10 kW	0.0201	0.0201
19	2.2GS 10-100 kW	0.1107	0.1107
20	2.3GS 110-1,000 kVa	0.1721	0.1721
21	2.4GS Over 1,000 kVa	0.1255	0.1255
22	4.1Street and Area Lighting	0.0202	0.0202
23	Subtotal Rural	1.0000	1.0000
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding Labrador Industrial		
25	CFB - Goose Bay Secondary	-	-
	Rural		
26	1.1Domestic	0.0050	0.0050
27	1.1A Domestic All Electric	0.5464	0.5464
28	2.1GS 0-10 kW	0.0201	0.0201
29	2.2GS 10-100 kW	0.1107	0.1107
30	2.3GS 110-1,000 kVa	0.1721	0.1721
31	2.4GS Over 1,000 kVa	0.1255	0.1255
32	4.1Street and Area Lighting	0.0202	0.0202
33	Subtotal Rural	1.0000	1.0000

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2018 Test Year Cost of Service Study																	
Labrador Interconnected																	
Allocation of Functionalized Amounts to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution											
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting	Accounting Customer	Specifically Assigned Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	(\$)	(\$)	(\$)	(\$)	(\$)
1	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Labrador Industrial Firm	3,986,474	1,146,977	-	2,839,497	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
4	1.1Domestic	157,493	5,279	3,345	8,735	6,716	8,586	17,274	2,024	23,496	1,459	10,686	5,042	7,239	-	54,901	-
5	1.1A Domestic All Electric	8,259,586	675,727	486,270	1,118,011	859,613	1,098,957	477,719	259,117	649,814	186,776	295,528	139,428	200,201	-	1,518,332	-
6	2.1GS 0-10 kW	281,214	10,643	10,166	17,610	13,540	17,309	25,910	4,081	35,244	2,942	16,029	14,198	20,387	-	82,351	-
7	2.2GS 10-100 kW	1,249,377	121,681	109,938	201,324	154,794	197,893	33,968	46,373	46,205	33,427	21,013	47,291	67,904	-	107,961	-
8	2.3GS 110-1,000 kVa	1,704,101	209,419	200,089	346,490	266,408	340,585	9,266	79,006	12,604	56,949	5,732	22,770	32,695	-	29,451	-
9	2.4GS Over 1,000 kVa	1,570,177	215,587	204,415	356,695	274,254	350,616	302	56,601	411	40,799	187	743	1,066	-	960	-
10	4.1Street and Area Lighting	232,911	3,621	2,792	5,991	4,606	5,889	19,313	1,389	26,271	1,001	11,948	-	-	77,837	61,383	-
11	Subtotal Rural	13,454,858	1,241,957	1,017,015	2,054,855	1,579,931	2,019,836	583,752	448,592	794,046	323,353	361,124	229,471	329,492	77,837	1,855,339	-
12	Total	17,441,331	2,388,934	1,017,015	4,894,351	1,579,931	2,019,836	583,752	448,592	794,046	323,353	361,124	229,471	329,492	77,837	1,855,339	-
Allocated Return on Debt																	
13	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Labrador Industrial Firm	1,221,229	201,268	-	1,019,962	-	-	-	-	-	-	-	-	-	-	-	-
15	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
17	1.1Domestic	39,874	619	-	3,138	3,407	3,666	7,416	801	9,297	607	4,492	2,385	1,928	-	2,119	-
18	1.1A Domestic All Electric	2,330,601	79,246	-	401,595	436,041	469,192	205,097	102,525	257,113	77,680	124,223	65,960	53,328	-	58,601	-
19	2.1GS 0-10 kW	71,803	1,248	-	6,325	6,868	7,390	11,124	1,615	13,945	1,224	6,738	6,717	5,430	-	3,178	-
20	2.2GS 10-100 kW	368,171	14,270	-	72,317	78,520	84,489	14,583	18,349	18,282	13,902	8,833	22,372	18,088	-	4,167	-
21	2.3GS 110-1,000 kVa	516,506	24,560	-	124,461	135,136	145,410	3,978	31,261	4,987	23,685	2,410	10,772	8,709	-	1,137	-
22	2.4GS Over 1,000 kVa	482,626	25,283	-	128,127	139,116	149,693	130	22,396	163	16,968	79	351	284	-	37	-
23	4.1Street and Area Lighting	51,175	425	-	2,152	2,337	2,514	8,292	549	10,395	416	5,022	-	-	16,705	2,369	-
24	Subtotal Rural	3,860,756	145,651	-	738,114	801,425	862,354	250,620	177,495	314,181	134,482	151,795	108,558	87,768	16,705	71,608	-
25	Total	5,081,985	346,919	-	1,758,076	801,425	862,354	250,620	177,495	314,181	134,482	151,795	108,558	87,768	16,705	71,608	-
Allocated Return on Equity																	
26	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Labrador Industrial Firm	464,196	76,503	-	387,693	-	-	-	-	-	-	-	-	-	-	-	-
28	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
30	1.1Domestic	15,156	235	-	1,193	1,295	1,393	2,819	304	3,534	231	1,707	907	733	-	805	-
31	1.1A Domestic All Electric	885,874	30,122	-	152,648	165,742	178,342	77,959	38,970	97,730	29,526	47,218	25,072	20,270	-	22,274	-
32	2.1GS 0-10 kW	27,293	474	-	2,404	2,611	2,809	4,228	614	5,301	465	2,561	2,553	2,064	-	1,208	-
33	2.2GS 10-100 kW	139,944	5,424	-	27,488	29,846	32,115	5,543	6,974	6,949	5,284	3,357	8,504	6,875	-	1,584	-
34	2.3GS 110-1,000 kVa	196,327	9,335	-	47,308	51,366	55,271	1,512	11,882	1,896	9,003	916	4,095	3,310	-	432	-
35	2.4GS Over 1,000 kVa	183,449	9,610	-	48,702	52,879	56,899	49	8,513	62	6,450	30	134	108	-	14	-
36	4.1Street and Area Lighting	19,452	161	-	818	888	956	3,152	209	3,951	158	1,909	-	-	6,349	901	-
37	Subtotal Rural	1,467,494	55,363	-	280,561	304,626	327,785	95,262	67,467	119,422	51,117	57,698	41,263	33,361	6,349	27,218	-
38	Total	1,931,690	131,866	-	668,254	304,626	327,785	95,262	67,467	119,422	51,117	57,698	41,263	33,361	6,349	27,218	-

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Labrador Interconnected				
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 Rev Reqmt Excl Return	(\$)	(\$)	
1	CFB - Goose Bay Secondary	-	-	
2	Labrador Industrial Firm	-	-	
3	Labrador Industrial Non-Firm	-	-	
	Rural:			
4	1.1Domestic	2,531	180	
5	1.1A Domestic All Electric	274,588	19,505	
6	2.1GS 0-10 kW	10,088	717	
7	2.2GS 10-100 kW	55,652	3,953	
8	2.3GS 110-1,000 kVa	86,491	6,144	
9	2.4GS Over 1,000 kVa	63,061	4,479	
10	4.1Street and Area Lighting	10,149	721	
11	Subtotal Rural	502,560	35,698	
12	Total	502,560	35,698	
	Allocated Return on Debt			
13	CFB - Goose Bay Secondary	-	-	
14	Labrador Industrial Firm	-	-	
15	Labrador Industrial Non-Firm	-	-	
	Rural:			
17	1.1Domestic	-	-	
18	1.1A Domestic All Electric	-	-	
19	2.1GS 0-10 kW	-	-	
20	2.2GS 10-100 kW	-	-	
21	2.3GS 110-1,000 kVa	-	-	
22	2.4GS Over 1,000 kVa	-	-	
23	4.1Street and Area Lighting	-	-	
24	Subtotal Rural	-	-	
25	Total	-	-	
	Allocated Return on Equity			
26	CFB - Goose Bay Secondary	-	-	
27	Labrador Industrial Firm	-	-	
28	Labrador Industrial Non-Firm	-	-	
	Rural:			
30	1.1Domestic	-	-	
31	1.1A Domestic All Electric	-	-	
32	2.1GS 0-10 kW	-	-	
33	2.2GS 10-100 kW	-	-	
34	2.3GS 110-1,000 kVa	-	-	
35	2.4GS Over 1,000 kVa	-	-	
36	4.1Street and Area Lighting	-	-	
37	Subtotal Rural	-	-	
38	Total	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO																
2018 Test Year Cost of Service Study																
Labrador Interconnected																
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution										
						Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Specifically Assigned Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
39	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Labrador Industrial Firm	5,671,898	1,424,747	-	4,247,151	-	-	-	-	-	-	-	-	-	-	-
41	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
43	1.1Domestic	212,523	6,134	3,345	13,065	11,418	13,645	27,508	3,130	36,327	2,297	16,885	8,333	9,900	-	57,825
44	1.1A Domestic All Electric	11,476,062	785,095	486,270	1,672,254	1,461,396	1,746,491	760,774	400,613	1,004,657	293,982	466,969	230,460	273,800	-	1,599,207
45	2.1GS 0-10 kW	380,310	12,366	10,166	26,339	23,018	27,509	41,263	6,310	54,490	4,630	25,327	23,468	27,881	-	86,737
46	2.2GS 10-100 kW	1,757,491	141,375	109,938	301,129	263,159	314,497	54,095	71,696	71,436	52,613	33,204	78,167	92,867	-	113,711
47	2.3GS 110-1,000 kVa	2,416,933	243,314	200,089	518,259	452,911	541,266	14,757	122,149	19,487	89,637	9,058	37,637	44,715	-	31,020
48	2.4GS Over 1,000 kVa	2,236,251	250,480	204,415	533,523	466,250	557,207	481	87,510	635	64,217	295	1,227	1,458	-	1,012
49	4.1Street and Area Lighting	303,538	4,207	2,792	8,961	7,831	9,359	30,757	2,147	40,616	1,575	18,879	-	-	100,891	64,653
50	Subtotal Rural	18,783,107	1,442,971	1,017,015	3,073,530	2,685,982	3,209,974	929,635	693,555	1,227,649	508,951	570,617	379,293	450,621	100,891	1,954,165
51	Total	24,455,006	2,867,718	1,017,015	7,320,682	2,685,982	3,209,974	929,635	693,555	1,227,649	508,951	570,617	379,293	450,621	100,891	1,954,165
	Re-classification of Revenue-Related															
52	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Labrador Industrial Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
56	1.1Domestic	0	79	43	169	147	176	355	40	469	30	218	108	128	-	747
57	1.1A Domestic All Electric	0	20,648	12,789	43,981	38,436	45,934	20,009	10,536	26,423	7,732	12,282	6,061	7,201	-	42,060
58	2.1GS 0-10 kW	-	362	297	770	673	804	1,207	185	1,593	135	741	686	815	-	2,536
59	2.2GS 10-100 kW	(0)	4,963	3,859	10,571	9,238	11,041	1,899	2,517	2,508	1,847	1,166	2,744	3,260	-	3,992
60	2.3GS 110-1,000 kVa	(0)	9,697	7,975	20,655	18,051	21,572	588	4,868	777	3,572	361	1,500	1,782	-	1,236
61	2.4GS Over 1,000 kVa	-	7,801	6,366	16,616	14,521	17,353	15	2,725	20	2,000	9	38	45	-	32
62	4.1Street and Area Lighting	-	156	104	333	291	348	1,142	80	1,509	59	701	-	-	3,747	2,401
63	Subtotal Rural	-	43,707	31,433	93,095	81,357	97,228	25,215	20,952	33,298	15,375	15,477	11,137	13,232	3,747	53,004
64	Total	0	43,707	31,433	93,095	81,357	97,228	25,215	20,952	33,298	15,375	15,477	11,137	13,232	3,747	53,004
	Total Allocated Revenue Requirement															
65	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Labrador Industrial Firm	5,671,898	1,424,747	-	4,247,151	-	-	-	-	-	-	-	-	-	-	-
67	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
69	1.1Domestic	212,523	6,213	3,389	13,234	11,565	13,821	27,864	3,170	36,796	2,326	17,103	8,441	10,028	-	58,572
70	1.1A Domestic All Electric	11,476,062	805,744	499,059	1,716,236	1,499,831	1,792,425	780,783	411,150	1,031,080	301,714	479,251	236,522	281,001	-	1,641,267
71	2.1GS 0-10 kW	380,310	12,727	10,463	27,109	23,691	28,313	42,469	6,494	56,084	4,766	26,068	24,154	28,696	-	89,274
72	2.2GS 10-100 kW	1,757,491	146,338	113,797	311,700	272,397	325,538	55,994	74,213	73,944	54,460	34,369	80,911	96,127	-	117,703
73	2.3GS 110-1,000 kVa	2,416,933	253,011	208,064	538,914	470,961	562,838	15,345	127,017	20,264	93,209	9,419	39,137	46,497	-	32,256
74	2.4GS Over 1,000 kVa	2,236,251	258,281	210,781	550,138	480,770	574,561	496	90,235	655	66,217	305	1,266	1,503	-	1,043
75	4.1Street and Area Lighting	303,538	4,363	2,896	9,294	8,122	9,707	31,899	2,227	42,125	1,634	19,580	-	-	104,638	67,054
76	Subtotal Rural	18,783,107	1,486,677	1,048,449	3,166,625	2,767,338	3,307,202	954,850	714,506	1,260,948	524,326	586,094	390,430	463,853	104,638	2,007,169
77	Total	24,455,006	2,911,425	1,048,449	7,413,777	2,767,338	3,307,202	954,850	714,506	1,260,948	524,326	586,094	390,430	463,853	104,638	2,007,169

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NEWFOUNDLAND AND LABRADOR HYDRO				
2018 Test Year Cost of Service Study				
Labrador Interconnected				
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)				
1	18	19		
	Revenue Related			
Line	Municipal	PUB		
No.	Tax	Assessment	Basis of Proration	
	(\$)	(\$)		
	Total Revenue Requirement			
39	CFB - Goose Bay Secondary	-	-	
40	Labrador Industrial Firm	-	-	
41	Labrador Industrial Non-Firm	-	-	
	Rural:			
43	1.1Domestic	2,531	180	
44	1.1A Domestic All Electric	274,588	19,505	
45	2.1GS 0-10 kW	10,088	717	
46	2.2GS 10-100 kW	55,652	3,953	
47	2.3GS 110-1,000 kVa	86,491	6,144	
48	2.4GS Over 1,000 kVa	63,061	4,479	
49	4.1Street and Area Lighting	10,149	721	
50	Subtotal Rural	502,560	35,698	
51	Total	502,560	35,698	
	Re-classification of Revenue-Related			
52	CFB - Goose Bay Secondary	-	-	Re-classification to demand, energy and customer is based on rate class revenue
53	Labrador Industrial Firm	-	-	requirements excluding revenue-related items.
54	Labrador Industrial Non-Firm	-	-	
	Rural:			
56	1.1Domestic	(2,531)	(180)	
57	1.1A Domestic All Electric	(274,588)	(19,505)	
58	2.1GS 0-10 kW	(10,088)	(717)	
59	2.2GS 10-100 kW	(55,652)	(3,953)	
60	2.3GS 110-1,000 kVa	(86,491)	(6,144)	
61	2.4GS Over 1,000 kVa	(63,061)	(4,479)	
62	4.1Street and Area Lighting	(10,149)	(721)	
63	Subtotal Rural	(502,560)	(35,698)	
64	Total	(502,560)	(35,698)	
	Total Allocated Revenue Requirement			
65	CFB - Goose Bay Secondary	-	-	
66	Labrador Industrial Firm	-	-	
67	Labrador Industrial Non-Firm	-	-	
	Rural:			
69	1.1Domestic	-	-	
70	1.1A Domestic All Electric	-	-	
71	2.1GS 0-10 kW	-	-	
72	2.2GS 10-100 kW	-	-	
73	2.3GS 110-1,000 kVa	-	-	
74	2.4GS Over 1,000 kVa	-	-	
75	4.1Street and Area Lighting	-	-	
76	Subtotal Rural	-	-	
77	Total	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Revenue Requirement

	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 Energy (\$)	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 (\$)					
	Expenses																
1	Operating & Maintenance	6,990,922	3,138,244	2,394,083	-	8,843	643,539	182,067	36,919	65,349	102,873	112,664	45,799	23,276	17,183	179,292	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,469,400	-	2,469,400	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	213,200	-	213,200	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	843,681	337,978	256,377	-	1,115	130,974	35,802	7,425	13,142	17,520	19,996	6,157	7,429	5,947	3,819	-
	Expense Credits																
8	Sundry	(22,390)	(10,051)	(7,668)	-	(28)	(2,061)	(583)	(118)	(209)	(329)	(361)	(147)	(75)	(55)	(574)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,944)	(873)	(666)	-	(2)	(179)	(51)	(10)	(18)	(29)	(31)	(13)	(6)	(5)	(50)	-
12	Pole Attachments	(23,451)	-	-	-	-	(13,563)	(4,635)	-	-	(2,401)	(2,852)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-	(300)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(48,086)	(10,924)	(8,334)	-	(31)	(15,803)	(5,269)	(129)	(227)	(2,759)	(3,245)	(159)	(81)	(60)	(924)	-
18	Subtotal Expenses	10,469,118	3,465,298	5,324,726	-	9,928	758,710	212,600	44,215	78,264	117,634	129,416	51,797	30,624	23,070	182,187	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	10,469,118	3,465,298	5,324,726	-	9,928	758,710	212,600	44,215	78,264	117,634	129,416	51,797	30,624	23,070	182,187	-
21	Return on Debt	657,422	243,935	190,486	-	1,335	122,883	33,258	5,649	9,999	16,148	18,424	5,694	4,873	2,544	2,193	-
22	Return on Equity	249,890	92,721	72,405	-	507	46,708	12,641	2,147	3,801	6,138	7,003	2,164	1,852	967	834	-
23	Total Revenue Requirement	11,376,430	3,801,955	5,587,617	-	11,770	928,301	258,499	52,011	92,064	139,919	154,843	59,656	37,350	26,581	185,214	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	38,086	2,705	Carryforward from Sch.2.4 L.25
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	(122)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
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.25
11	Suppliers' Discounts	(11)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy 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	(133)	(9)	
18	Subtotal Expenses	37,954	2,696	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	37,954	2,696	
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	37,954	2,696	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	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 (\$)					
Production																	
1	Diesel	5,134,466	2,896,755	2,237,711	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	5,134,466	2,896,755	2,237,711	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	281,540	229,567	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	87,161	-	-	-	-	65,715	8,372	-	-	7,622	5,452	-	-	-	-	-
8	Poles	4,778,632	-	-	-	-	2,763,712	944,506	-	-	489,179	581,235	-	-	-	-	-
9	Primary Conductor & Equipment	1,104,705	-	-	-	-	979,874	124,832	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	605,354	-	-	-	-	-	-	218,533	386,821	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	192,342	-	-	-	-	-	-	-	-	112,135	80,206	-	-	-	-	-
13	Services	271,099	-	-	-	-	-	-	-	-	-	-	271,099	-	-	-	-
14	Meters	177,805	-	-	-	-	-	-	-	-	-	-	-	177,805	-	-	-
15	Street Lighting	101,710	-	-	-	-	-	-	-	-	-	-	-	-	101,710	-	-
16	Subtotal Distribution	7,600,348	229,567	-	-	51,973	3,809,301	1,077,710	218,533	386,821	608,937	666,893	271,099	177,805	101,710	-	-
17	Subttl Prod, Trans, & Dist	12,734,814	3,126,322	2,237,711	-	51,973	3,809,301	1,077,710	218,533	386,821	608,937	666,893	271,099	177,805	101,710	-	-
18	General	4,379,817	2,106,149	1,614,304	-	3,714	272,220	77,015	15,617	27,643	43,516	47,657	19,373	7,603	7,268	137,737	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	10,014	2,458	1,760	-	41	2,996	847	172	304	479	524	213	140	80	-	-
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	17,124,646	5,234,930	3,853,774	-	55,728	4,084,517	1,155,572	234,321	414,768	652,931	715,075	290,685	185,548	109,058	137,737	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

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.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

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	Distribution										16	17
						Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
							Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer		
	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)
Production																	
1	Diesel	8,391,262	4,734,170	3,657,093	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	8,391,262	4,734,170	3,657,093	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	127,194	98,220	-	-	28,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	59,623	-	-	-	-	44,953	5,727	-	-	5,214	3,729	-	-	-	-	-
8	Poles	3,108,855	-	-	-	-	1,798,000	614,471	-	-	318,247	378,136	-	-	-	-	-
9	Primary Conductor & Equipment	968,853	-	-	-	-	859,372	109,480	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	339,758	-	-	-	-	-	-	122,653	217,105	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	47,528	-	-	-	-	-	-	-	-	27,709	19,819	-	-	-	-	-
13	Services	121,785	-	-	-	-	-	-	-	-	-	-	121,785	-	-	-	-
14	Meters	108,071	-	-	-	-	-	-	-	-	-	-	-	108,071	-	-	-
15	Street Lighting	55,112	-	-	-	-	-	-	-	-	-	-	-	-	55,112	-	-
16	Subtotal Distribution	4,936,777	98,220	-	-	28,973	2,702,325	729,678	122,653	217,105	351,170	401,685	121,785	108,071	55,112	-	-
17	Subttl Prod, Trans, & Dist	13,328,040	4,832,390	3,657,093	-	28,973	2,702,325	729,678	122,653	217,105	351,170	401,685	121,785	108,071	55,112	-	-
18	General	1,570,301	755,120	578,778	-	1,332	97,599	27,612	5,599	9,911	15,602	17,087	6,946	2,726	2,606	49,383	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	15,549	5,638	4,266	-	34	3,153	851	143	253	410	469	142	126	64	-	-
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	14,913,890	5,593,148	4,240,137	-	30,339	2,803,077	758,142	128,395	227,269	367,181	419,240	128,873	110,923	57,782	49,383	-

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Customer (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
	Production																
1	Diesel	2,987,834	1,685,672	1,302,162	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	376,370	212,340	164,030	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	3,364,204	1,898,012	1,466,193	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	481,762	14,900	-	-	3,373	247,244	69,949	14,184	25,107	39,523	43,285	17,596	-	6,602	-	-
9	Meters	6,906	-	-	-	-	-	-	-	-	-	-	-	6,906	-	-	-
10	Subtotal Distribution	488,668	14,900	-	-	3,373	247,244	69,949	14,184	25,107	39,523	43,285	17,596	6,906	6,602	-	-
11	Subttl Prod, Trans, & Dist	3,852,873	1,912,912	1,466,193	-	3,373	247,244	69,949	14,184	25,107	39,523	43,285	17,596	6,906	6,602	-	-
12	Customer Accounting	125,100	-	-	-	-	-	-	-	-	-	-	-	-	-	125,100	-
	Administrative & General:																
	Plant-Related:																
13	Production	462,928	261,174	201,754	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	393,030	11,871	-	-	2,688	196,987	55,731	11,301	20,003	31,489	34,486	14,019	9,195	5,260	-	-
16	Prod, Trans, Distn Plant	286,208	70,262	50,291	-	1,168	85,612	24,221	4,911	8,694	13,686	14,988	6,093	3,996	2,286	-	-
17	Prod, Trans, Distn and Gen Plt	937	287	211	-	3	224	63	13	23	36	39	16	10	6	8	-
18	Property Insurance	11,933	6,374	4,692	-	68	332	94	19	34	53	58	24	9	9	168	-
19	Revenue Related:																
20	Municipal Tax	38,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	PUB Assessment	2,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	All Expense-Related	1,717,645	825,974	633,086	-	1,457	106,757	30,203	6,124	10,841	17,066	18,690	7,598	2,982	2,850	54,017	-
23	Prod, Trans, and Distn Expense-Related	99,477	49,389	37,856	-	87	6,384	1,806	366	648	1,020	1,118	454	178	170	-	-
24	Subtotal Admin & General	3,012,950	1,225,332	927,890	-	5,470	396,295	112,118	22,735	40,242	63,350	69,379	28,203	16,370	10,581	54,192	-
	Total Operating & Maintenance Expenses	6,990,922	3,138,244	2,394,083	-	8,843	643,539	182,067	36,919	65,349	102,873	112,664	45,799	23,276	17,183	179,292	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island 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 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
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 and Gen 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
19	Revenue Related:				
20	Municipal Tax	38,086	-		Revenue-related
21	PUB Assessment	-	2,705		Revenue-related
22	All Expense-Related	-	-		Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
23	Prod, Trans, and Distn Expense-Related	-	-		Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
24	Subtotal Admin & General	38,086	2,705		
25	Total Operating & Maintenance Expenses	38,086	2,705		

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NEWFOUNDLAND AND LABRADOR HYDRO
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Island Isolated
Functional Classification of Depreciation Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production 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	478,149	269,762	208,388	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	478,149	269,762	208,388	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	6,549	5,553	-	-	997	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,033	-	-	-	-	1,533	195	-	-	178	127	-	-	-	-	-
8	Poles	142,521	-	-	-	-	82,427	28,170	-	-	14,590	17,335	-	-	-	-	-
9	Primary Conductor & Equipment	42,372	-	-	-	-	37,584	4,788	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	19,072	-	-	-	-	-	-	6,885	12,187	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,225	-	-	-	-	-	-	-	-	1,297	928	-	-	-	-	-
13	Services	5,535	-	-	-	-	-	-	-	-	-	-	5,535	-	-	-	-
14	Meters	7,108	-	-	-	-	-	-	-	-	-	-	-	7,108	-	-	-
15	Street Lighting	5,658	-	-	-	-	-	-	-	-	-	-	-	-	5,658	-	-
16	Subtotal Distribution	233,072	5,553	-	-	997	121,543	33,153	6,885	12,187	16,064	18,390	5,535	7,108	5,658	-	-
17	Subtotal Prod Tran & Dist	711,221	275,314	208,388	-	997	121,543	33,153	6,885	12,187	16,064	18,390	5,535	7,108	5,658	-	-
18	General	121,444	58,400	44,762	-	103	7,548	2,135	433	766	1,207	1,321	537	211	202	3,819	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	11,016	4,264	3,228	-	15	1,883	513	107	189	249	285	86	110	88	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	843,681	337,978	256,377	-	1,115	130,974	35,802	7,425	13,142	17,520	19,996	6,157	7,429	5,947	3,819	-

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
1	Average Net Book Value	14,913,890	5,593,148	4,240,137	-	30,339	2,803,077	758,142	128,395	227,269	367,181	419,240	128,873	110,923	57,782	49,383	-
2	Cash Working Capital	19,983	7,494	5,681	-	41	3,756	1,016	172	305	492	562	173	149	77	66	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	135,148	-	135,148	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	178,376	54,529	40,142	-	580	42,546	12,037	2,441	4,320	6,801	7,448	3,028	1,933	1,136	1,435	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	591,433	221,805	168,149	-	1,203	111,160	30,065	5,092	9,013	14,561	16,626	5,111	4,399	2,291	1,958	-
8	Total Rate Base	15,838,830	5,876,976	4,589,258	-	32,163	2,960,538	801,260	136,099	240,907	389,036	443,876	137,185	117,403	61,287	52,842	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	15,838,830	5,876,976	4,589,258	-	32,163	2,960,538	801,260	136,099	240,907	389,036	443,876	137,185	117,403	61,287	52,842	-
11	Return on Debt	657,422	243,935	190,486	-	1,335	122,883	33,258	5,649	9,999	16,148	18,424	5,694	4,873	2,544	2,193	-
12	Return on Equity	249,890	92,721	72,405	-	507	46,708	12,641	2,147	3,801	6,138	7,003	2,164	1,852	967	834	-
13	Return on Rate Base	907,312	336,657	262,891	-	1,842	169,591	45,899	7,796	13,800	22,286	25,427	7,858	6,725	3,511	3,027	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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	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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
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 Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer		
						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)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
Amounts																			
1	1.2 Domestic Diesel	-	1,601	5,493	1,601	1,546	1,546	684	1,463	684	1,463	684	684	684	684	684	-	684	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	48	296	48	46	46	-	44	-	44	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	102	763	102	98	98	92	93	92	93	92	173	173	-	-	-	92	-
5	2.2 GS 10-100 kW	-	196	888	196	189	189	13	179	13	179	13	62	62	-	-	-	13	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	29	102	29	28	28	38	26	38	26	38	-	-	-	-	38	38	-
11	4.1G Gov't Street and Area Lighting	-	1	4	1	1	1	3	1	3	1	3	-	-	-	-	3	3	-
12	Total	-	1,976	7,545	1,976	1,908	1,908	830	1,805	830	1,805	830	918	918	41	830	-	-	-
Ratios																			
13	1.2 Domestic Diesel	-	0.8103	0.7281	0.8103	0.8103	0.8103	0.8240	0.8103	0.8240	0.8103	0.8240	0.7444	0.7444	-	-	0.8240	-	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	0.0241	0.0392	0.0241	0.0241	0.0241	-	0.0241	-	0.0241	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0514	0.1011	0.0514	0.0514	0.0514	0.1109	0.0514	0.1109	0.0514	0.1109	0.1881	0.1881	-	-	0.1109	-	-
17	2.2 GS 10-100 kW	-	0.0990	0.1177	0.0990	0.0990	0.0990	0.0157	0.0990	0.0157	0.0990	0.0157	0.0675	0.0675	-	-	0.0157	-	-
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0146	0.0135	0.0146	0.0146	0.0146	0.0458	0.0146	0.0458	0.0146	0.0458	-	-	-	-	0.9268	0.0458	-
23	4.1G Gov't Street and Area Lighting	-	0.0006	0.0005	0.0006	0.0006	0.0006	0.0036	0.0006	0.0036	0.0006	0.0036	-	-	-	-	0.0732	0.0036	-
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	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	774,622	774,622
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	58,287	58,287
4	2.1 GS 0-10 kW	196,900	196,900
5	2.2 GS 10-100 kW	437,639	437,639
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	38,902	38,902
11	4.1G Gov't Street and Area Lighting	5,007	5,007
12	Total	1,511,356	1,511,356
Ratios			
13	1.2 Domestic Diesel	0.5125	0.5125
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	0.0386	0.0386
16	2.1 GS 0-10 kW	0.1303	0.1303
17	2.2 GS 10-100 kW	0.2896	0.2896
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0257	0.0257
23	4.1G Gov't Street and Area Lighting	0.0033	0.0033

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Island Isolated

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	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 (\$)					
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	8,017,412	2,808,085	3,876,701	-	8,045	614,816	175,180	35,829	64,488	95,324	106,637	38,556	22,796	-	150,121	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	316,548	83,561	208,983	-	239	18,295	-	1,066	-	2,837	-	-	-	-	-	-
4	2.1 GS 0-10 kW	851,753	178,117	538,190	-	510	38,998	23,579	2,273	8,680	6,046	14,354	9,743	5,761	-	20,206	-
5	2.2 GS 10-100 kW	1,088,444	343,039	626,515	-	983	75,107	3,332	4,377	1,227	11,645	2,028	3,498	2,068	-	2,855	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	185,836	50,576	71,651	-	145	11,073	9,739	645	3,585	1,717	5,929	-	-	21,382	8,346	-
11	4.1G Gov't Street and Area Lighting	9,124	1,920	2,687	-	6	420	769	24	283	65	468	-	-	1,688	659	-
12	Total	10,469,118	3,465,298	5,324,726	-	9,928	758,710	212,600	44,215	78,264	117,634	129,416	51,797	30,624	23,070	182,187	-
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	710,998	272,808	191,400	-	1,493	137,428	37,821	6,318	11,371	18,059	20,952	5,850	5,006	-	2,494	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	23,295	8,118	10,318	-	44	4,089	-	188	-	537	-	-	-	-	-	-
16	2.1 GS 0-10 kW	66,754	17,304	26,571	-	95	8,717	5,091	401	1,531	1,145	2,820	1,478	1,265	-	336	-
17	2.2 GS 10-100 kW	86,574	33,327	30,932	-	182	16,788	719	772	216	2,206	398	531	454	-	47	-
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	18,684	4,914	3,538	-	27	2,475	2,103	114	632	325	1,165	-	-	3,254	139	-
23	4.1G Gov't Street and Area Lighting	693	135	96	-	1	68	120	3	-	9	67	-	-	186	8	-
24	Total	906,998	336,605	262,855	-	1,842	169,566	45,854	7,795	13,750	22,282	25,402	7,858	6,725	3,440	3,024	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	19,453	1,382	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	1,464	104	
4	2.1 GS 0-10 kW	4,945	351	
5	2.2 GS 10-100 kW	10,990	781	
6	2.3 GS 110-1,000 kVa	-	-	
7	2.4 GS Over 1,000 kVa	-	-	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	977	69	
11	4.1G Gov't Street and Area Lighting	126	9	
12	Total	37,954	2,696	
	Allocated Return on Debt and Equity			
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	-	-	

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

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	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 (\$)					
Total Revenue Requirement																	
25	1.2 Domestic Diesel	8,728,410	3,080,893	4,068,101	-	9,538	752,244	213,001	42,147	75,860	113,383	127,589	44,405	27,802	-	152,615	-
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	1.23 Churches, Schools & Com Halls	339,844	91,679	219,300	-	284	22,385	-	1,254	-	3,374	-	-	-	-	-	-
28	2.1 GS 0-10 kW	918,507	195,421	564,761	-	605	47,715	28,670	2,673	10,211	7,192	17,174	11,222	7,026	-	20,542	-
29	2.2 GS 10-100 kW	1,175,018	376,366	657,447	-	1,165	91,895	4,051	5,149	1,443	13,851	2,427	4,029	2,522	-	2,903	-
30	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	204,520	55,490	75,189	-	172	13,549	11,842	759	4,218	2,042	7,093	-	-	24,636	8,485	-
35	4.1G Gov't Street and Area Lighting	9,817	2,055	2,783	-	6	488	889	28	283	74	535	-	-	1,874	667	-
36	Total	11,376,116	3,801,903	5,587,581	-	11,770	928,275	258,453	52,010	92,014	139,916	154,817	59,656	37,350	26,510	185,211	-
Re-classification of Revenue-Related																	
37	1.2 Domestic Diesel	-	7,372	9,734	-	23	1,800	510	101	182	271	305	106	67	-	365	-
38	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	1.23 Churches, Schools & Com Halls	-	425	1,016	-	1	104	-	6	-	16	-	-	-	-	-	-
40	2.1 GS 0-10 kW	(0)	1,133	3,275	-	4	277	166	16	59	42	100	65	41	-	119	-
41	2.2 GS 10-100 kW	-	3,808	6,653	-	12	930	41	52	15	140	25	41	26	-	29	-
42	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	4.1 Street and Area Lighting	(0)	285	387	-	1	70	61	4	22	11	36	-	-	127	44	-
47	4.1G Gov't Street and Area Lighting	-	29	39	-	0	7	12	0	4	1	7	-	-	26	9	-
48	Total	(0)	13,052	21,103	-	40	3,187	790	179	281	480	473	212	133	153	567	-
Total Allocated Revenue Requirement																	
49	1.2 Domestic Diesel	8,728,410	3,088,264	4,077,834	-	9,561	754,043	213,510	42,248	76,041	113,654	127,894	44,511	27,868	-	152,980	-
50	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	1.23 Churches, Schools & Com Halls	339,844	92,104	220,317	-	285	22,488	-	1,260	-	3,390	-	-	-	-	-	-
52	2.1 GS 0-10 kW	918,507	196,554	568,036	-	609	47,991	28,836	2,689	10,270	7,234	17,273	11,287	7,067	-	20,661	-
53	2.2 GS 10-100 kW	1,175,018	380,174	664,100	-	1,177	92,825	4,092	5,201	1,457	13,991	2,451	4,069	2,548	-	2,932	-
54	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.1 Street and Area Lighting	204,520	55,775	75,575	-	173	13,618	11,903	763	4,239	2,053	7,130	-	-	24,762	8,528	-
59	4.1G Gov't Street and Area Lighting	9,817	2,084	2,822	-	6	495	902	28	287	75	542	-	-	1,900	676	-
60	Total	11,376,116	3,814,955	5,608,684	-	11,810	931,462	259,244	52,188	92,295	140,396	155,291	59,868	37,483	26,663	185,778	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
25	1.2 Domestic Diesel	19,453	1,382	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	1,464	104	
28	2.1 GS 0-10 kW	4,945	351	
29	2.2 GS 10-100 kW	10,990	781	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	977	69	
35	4.1G Gov't Street and Area Lighting	126	9	
36	Total	37,954	2,696	
	Re-classification of Revenue-Related			
37	1.2 Domestic Diesel	(19,453)	(1,382)	Re-classification to demand, energy and customer is based on rate class revenue
38	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
39	1.23 Churches, Schools & Com Halls	(1,464)	(104)	
40	2.1 GS 0-10 kW	(4,945)	(351)	
41	2.2 GS 10-100 kW	(10,990)	(781)	
42	2.3 GS 110-1,000 kVa	-	-	
43	2.4 GS Over 1,000 kVa	-	-	
44	2.5 GS Diesel	-	-	
45	2.5G Gov't General Service Diesel	-	-	
46	4.1 Street and Area Lighting	(977)	(69)	
47	4.1G Gov't Street and Area Lighting	(126)	(9)	
48	Total	(37,954)	(2,696)	
	Total Allocated Revenue Requirement			
49	1.2 Domestic Diesel	-	-	
50	1.2G Government Domestic Diesel	-	-	
51	1.23 Churches, Schools & Com Halls	-	-	
52	2.1 GS 0-10 kW	-	-	
53	2.2 GS 10-100 kW	-	-	
54	2.3 GS 110-1,000 kVa	-	-	
55	2.4 GS Over 1,000 kVa	-	-	
56	2.5 GS Diesel	-	-	
57	2.5G Gov't General Service Diesel	-	-	
58	4.1 Street and Area Lighting	-	-	
59	4.1G Gov't Street and Area Lighting	-	-	
60	Total	-	-	

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Functional Classification of Revenue Requirement																	
1	2	3	4	5	Distribution											16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Expenses																	
1	Operating & Maintenance	15,517,522	5,289,149	7,572,734	-	99,728	850,386	242,045	58,671	103,852	148,356	158,328	52,146	50,869	21,096	647,433	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	16,431,800	-	16,431,800	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	3,730,216	1,257,910	1,793,222	-	25,988	294,865	85,786	28,787	50,955	56,194	59,024	17,364	29,399	13,132	17,589	-
Expense Credits																	
8	Sundry	(49,699)	(16,940)	(24,254)	-	(319)	(2,724)	(775)	(188)	(333)	(475)	(507)	(167)	(163)	(68)	(2,074)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,316)	(1,471)	(2,106)	-	(28)	(237)	(67)	(16)	(29)	(41)	(44)	(15)	(14)	(6)	(180)	-
12	Pole Attachments	(102,027)	-	-	-	-	(59,007)	(20,166)	-	-	(10,444)	(12,410)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,654)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,654)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(157,696)	(18,411)	(26,360)	-	(347)	(61,967)	(21,008)	(204)	(361)	(10,961)	(12,961)	(182)	(177)	(73)	(3,908)	-
18	Subtotal Expenses	35,521,842	6,528,648	25,771,396	-	125,369	1,083,284	306,823	87,253	154,446	193,589	204,391	69,328	80,091	34,155	661,114	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	35,521,842	6,528,648	25,771,396	-	125,369	1,083,284	306,823	87,253	154,446	193,589	204,391	69,328	80,091	34,155	661,114	-
21	Return on Debt	3,373,044	1,098,768	1,668,959	-	35,085	276,069	76,950	22,633	40,062	50,448	52,399	16,618	19,314	4,817	10,921	-
22	Return on Equity	1,282,112	417,648	634,380	-	13,336	104,935	29,249	8,603	15,228	19,176	19,917	6,317	7,341	1,831	4,151	-
23	Total Revenue Requirement	40,176,998	8,045,064	28,074,736	-	173,790	1,464,288	413,022	118,489	209,736	263,213	276,708	92,263	106,747	40,803	676,186	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related		20 Basis of Functional Classification
		19 Municipal Tax	PUB Assessment	
	Expenses			
1	Operating & Maintenance	207,958	14,772	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.13
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(666)	(47)	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	(58)	(4)	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	(724)	(51)	
18	Subtotal Expenses	207,234	14,720	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	207,234	14,720	
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	207,234	14,720	

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NEWFOUNDLAND AND LABRADOR HYDRO

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Labrador Isolated

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

1		2	3	4	5	6		7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services (\$)	Meters (\$)	Street Lighting (\$)			
Production																		
1	Diesel	85,184,875	34,371,335	50,813,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	85,184,875	34,371,335	50,813,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																		
6	Substation Structures & Equipment	3,349,713	2,096,304	-	-	1,253,409	-	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	270,557	-	-	-	-	203,986	25,987	-	-	23,660	16,923	-	-	-	-	-	-
8	Poles	13,700,808	-	-	-	-	7,923,835	2,707,992	-	-	1,402,524	1,666,457	-	-	-	-	-	-
9	Primary Conductor & Equipment	3,015,449	-	-	-	-	2,674,703	340,746	-	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	2,064,535	-	-	-	-	-	-	745,297	1,319,238	-	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	786,261	-	-	-	-	-	-	-	-	458,390	327,871	-	-	-	-	-	-
13	Services	662,414	-	-	-	-	-	-	-	-	-	-	662,414	-	-	-	-	-
14	Meters	698,042	-	-	-	-	-	-	-	-	-	-	-	698,042	-	-	-	-
15	Street Lighting	267,984	-	-	-	-	-	-	-	-	-	-	-	-	267,984	-	-	-
16	Subtotal Distribution	24,815,763	2,096,304	-	-	1,253,409	10,802,525	3,074,725	745,297	1,319,238	1,884,574	2,011,251	662,414	698,042	267,984	-	-	-
17	Subttl Prod, Trans, & Dist	110,000,638	36,467,639	50,813,540	-	1,253,409	10,802,525	3,074,725	745,297	1,319,238	1,884,574	2,011,251	662,414	698,042	267,984	-	-	-
18	General	12,999,763	4,532,605	6,518,742	-	73,659	634,829	180,692	43,799	77,527	110,750	118,195	38,928	37,200	15,749	617,089	-	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	86,503	28,678	39,959	-	986	8,495	2,418	586	1,037	1,482	1,582	521	549	211	-	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	123,086,904	41,028,922	57,372,241	-	1,328,053	11,445,849	3,257,834	789,682	1,397,803	1,996,807	2,131,027	701,863	735,790	283,944	617,089	-	-

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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.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

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Labrador Isolated
Functional Classification of Net Book Value

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Production																	
1	Diesel	55,304,211	22,314,754	32,989,457	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	55,304,211	22,314,754	32,989,457	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,634,362	865,982	-	-	768,379	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	151,049	-	-	-	-	113,883	14,508	-	-	13,209	9,448	-	-	-	-	-
8	Poles	7,324,115	-	-	-	-	4,235,887	1,447,626	-	-	749,755	890,847	-	-	-	-	-
9	Primary Conductor & Equipment	1,876,253	-	-	-	-	1,664,236	212,017	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	1,379,018	-	-	-	-	-	-	497,825	881,192	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	581,600	-	-	-	-	-	-	-	-	339,073	242,527	-	-	-	-	-
13	Services	361,603	-	-	-	-	-	-	-	-	-	-	361,603	-	-	-	-
14	Meters	424,273	-	-	-	-	-	-	-	-	-	-	-	424,273	-	-	-
15	Street Lighting	102,238	-	-	-	-	-	-	-	-	-	-	-	-	102,238	-	-
16	Subtotal Distribution	13,834,510	865,982	-	-	768,379	6,014,007	1,674,151	497,825	881,192	1,102,037	1,142,822	361,603	424,273	102,238	-	-
17	Subttl Prod, Trans, & Dist	69,138,722	23,180,737	32,989,457	-	768,379	6,014,007	1,674,151	497,825	881,192	1,102,037	1,142,822	361,603	424,273	102,238	-	-
18	General	5,194,209	1,811,056	2,604,640	-	29,431	253,653	72,197	17,500	30,977	44,252	47,226	15,554	14,864	6,293	246,565	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	80,659	27,043	38,486	-	896	7,016	1,953	581	1,028	1,286	1,333	422	495	119	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	74,413,590	25,018,836	35,632,584	-	798,707	6,274,676	1,748,301	515,907	913,197	1,147,575	1,191,382	377,579	439,631	108,650	246,565	-

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2018 Test Year Cost of Service Study																	
Labrador Isolated																	
Functional Classification of Operating & Maintenance Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	7,582,201	3,059,350	4,522,851	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	382,346	154,273	228,073	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	7,964,547	3,213,624	4,750,924	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	1,032,957	89,784	-	-	53,683	462,670	131,690	31,921	56,503	80,716	86,141	28,371	-	11,478	-	-
9	Meters	27,112	-	-	-	-	-	-	-	-	-	-	-	27,112	-	-	-
10	Subtotal Distribution	1,060,068	89,784	-	-	53,683	462,670	131,690	31,921	56,503	80,716	86,141	28,371	27,112	11,478	-	-
11	Subttl Prod, Trans, & Dist	9,024,616	3,303,408	4,750,924	-	53,683	462,670	131,690	31,921	56,503	80,716	86,141	28,371	27,112	11,478	-	-
12	Customer Accounting	449,741	-	-	-	-	-	-	-	-	-	-	-	-	-	449,741	-
Administrative & General:																	
Plant-Related:																	
13	Production	605,500	244,314	361,186	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	295,097	24,928	-	-	14,905	128,458	36,563	8,863	15,688	22,410	23,917	7,877	8,301	3,187	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Plt	500,224	166,741	233,160	-	5,397	46,516	13,240	3,209	5,681	8,115	8,660	2,852	2,990	1,154	2,508	-
18	Property Insurance	85,770	34,635	48,431	-	1,121	536	153	37	65	94	100	33	31	13	521	-
Revenue Related:																	
19	Municipal Tax	207,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	14,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	4,100,838	1,429,832	2,056,369	-	23,236	200,260	57,000	13,817	24,456	34,937	37,285	12,280	11,735	4,968	194,664	-
22	Prod, Trans, and Distn Expense-Related	233,006	85,291	122,664	-	1,386	11,946	3,400	824	1,459	2,084	2,224	733	700	296	-	-
23	Subtotal Admin & General	6,043,166	1,985,741	2,821,810	-	46,045	387,716	110,356	26,750	47,349	67,640	72,186	23,775	23,757	9,618	197,693	-
24	Total Operating & Maintenance Expenses	15,517,522	5,289,149	7,572,734	-	99,728	850,386	242,045	58,671	103,852	148,356	158,328	52,146	50,869	21,096	647,433	-

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.7
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
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, Distrn Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distrn and 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	207,958	-	Revenue-related
20	PUB Assessment	-	14,772	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distrn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	207,958	14,772	
24	Total Operating & Maintenance Expenses	207,958	14,772	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2018 Test Year Cost of Service Study																	
Labrador Isolated																	
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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	2,653,611	1,070,708	1,582,902	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	2,653,611	1,070,708	1,582,902	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	64,318	40,795	-	-	23,524	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	5,157	-	-	-	-	3,888	495	-	-	451	323	-	-	-	-	-
8	Poles	360,435	-	-	-	-	208,457	71,241	-	-	36,897	43,840	-	-	-	-	-
9	Primary Conductor & Equipment	67,874	-	-	-	-	60,204	7,670	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	75,121	-	-	-	-	-	-	27,119	48,002	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	25,524	-	-	-	-	-	-	-	-	14,880	10,643	-	-	-	-	-
13	Services	16,006	-	-	-	-	-	-	-	-	-	-	16,006	-	-	-	-
14	Meters	27,907	-	-	-	-	-	-	-	-	-	-	-	27,907	-	-	-
15	Street Lighting	12,490	-	-	-	-	-	-	-	-	-	-	-	-	12,490	-	-
16	Subtotal Distribution	654,832	40,795	-	-	23,524	272,549	79,406	27,119	48,002	52,228	54,806	16,006	27,907	12,490	-	-
17	Subtotal Prod Tran & Dist	3,308,443	1,111,503	1,582,902	-	23,524	272,549	79,406	27,119	48,002	52,228	54,806	16,006	27,907	12,490	-	-
18	General	370,530	129,192	185,802	-	2,099	18,094	5,150	1,248	2,210	3,157	3,369	1,110	1,060	449	17,589	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	51,243	17,216	24,517	-	364	4,221	1,230	420	743	809	849	248	432	193	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	3,730,216	1,257,910	1,793,222	-	25,988	294,865	85,786	28,787	50,955	56,194	59,024	17,364	29,399	13,132	17,589	-

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Isolated
Functional Classification of Rate Base

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
							Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)				Customer (\$)		
1	Average Net Book Value	74,413,590	25,018,836	35,632,584	-	798,707	6,274,676	1,748,301	515,907	913,197	1,147,575	1,191,382	377,579	439,631	108,650	246,565	-	
2	Cash Working Capital	99,708	33,523	47,745	-	1,070	8,408	2,343	691	1,224	1,538	1,596	506	589	146	330	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	2,518,127	-	2,518,127	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	1,282,114	427,371	597,608	-	13,833	119,224	33,935	8,226	14,560	20,799	22,197	7,311	7,664	2,958	6,428	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,950,982	992,159	1,413,063	-	31,674	248,832	69,332	20,459	36,214	45,509	47,246	14,973	17,434	4,309	9,778	-	
8	Total Rate Base	81,264,521	26,471,889	40,209,127	-	845,285	6,651,139	1,853,910	545,282	965,195	1,215,420	1,262,421	400,369	465,319	116,062	263,101	-	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	81,264,521	26,471,889	40,209,127	-	845,285	6,651,139	1,853,910	545,282	965,195	1,215,420	1,262,421	400,369	465,319	116,062	263,101	-	
11	Return on Debt	3,373,044	1,098,768	1,668,959	-	35,085	276,069	76,950	22,633	40,062	50,448	52,399	16,618	19,314	4,817	10,921	-	
12	Return on Equity	1,282,112	417,648	634,380	-	13,336	104,935	29,249	8,603	15,228	19,176	19,917	6,317	7,341	1,831	4,151	-	
13	Return on Rate Base	4,655,157	1,516,416	2,303,340	-	48,421	381,004	106,199	31,236	55,290	69,624	72,317	22,935	26,655	6,648	15,071	-	

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
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 Demand	Production Energy	Transmission Demand	Distribution									Accounting Customer	Specifically Assigned Customer	
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer			Street Lighting Customer
							Demand	Demand	Customer	Demand	Customer	Demand					
			(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	-	5,540	22,598	5,540	5,360	5,360	2,072	5,088	2,072	5,088	2,072	2,072	2,072	-	2,072	-
2	1.2G Government Domestic Diesel	-	161	595	161	156	156	26	148	26	148	26	26	26	-	26	-
3	1.23 Churches, Schools & Com Halls	-	81	1,781	81	79	79	-	75	-	75	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	746	4,574	746	722	722	450	685	450	685	450	844	844	-	450	-
5	2.2 GS 10-100 kW	-	1,920	11,326	1,920	1,858	1,858	129	1,764	129	1,764	129	613	613	-	129	-
6	2.3 GS 110-1,000 kVa	-	107	2,208	107	104	104	5	99	5	99	5	42	42	-	5	-
7	2.4 GS Over 1,000 kVa	-	142	2,523	142	138	138	1	131	1	131	1	8	8	-	1	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	87	310	87	85	85	90	80	90	80	90	-	-	90	90	-
11	4.1G Gov't Street and Area Lighting	-	2	7	2	2	2	2	2	2	2	2	-	-	2	2	-
12	Total	-	8,788	45,922	8,788	8,503	8,503	2,773	8,071	2,773	8,071	2,773	3,605	3,605	92	2,773	-
Ratios																	
13	1.2 Domestic Diesel	-	0.6304	0.4921	0.6304	0.6304	0.6304	0.7470	0.6304	0.7470	0.6304	0.7470	0.5746	0.5746	-	0.7470	-
14	1.2G Government Domestic Diesel	-	0.0183	0.0130	0.0183	0.0183	0.0183	0.0094	0.0183	0.0094	0.0183	0.0094	0.0072	0.0072	-	0.0094	-
15	1.23 Churches, Schools & Com Halls	-	0.0092	0.0388	0.0092	0.0092	0.0092	-	0.0092	-	0.0092	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0849	0.0996	0.0849	0.0849	0.0849	0.1621	0.0849	0.1621	0.0849	0.1621	0.2341	0.2341	-	0.1621	-
17	2.2 GS 10-100 kW	-	0.2185	0.2466	0.2185	0.2185	0.2185	0.0463	0.2185	0.0463	0.2185	0.0463	0.1700	0.1700	-	0.0463	-
18	2.3 GS 110-1,000 kVa	-	0.0122	0.0481	0.0122	0.0122	0.0122	0.0018	0.0122	0.0018	0.0122	0.0018	0.0117	0.0117	-	0.0018	-
19	2.4 GS Over 1,000 kVa	-	0.0162	0.0549	0.0162	0.0162	0.0162	0.0004	0.0162	0.0004	0.0162	0.0004	0.0023	0.0023	-	0.0004	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0100	0.0067	0.0100	0.0100	0.0100	0.0323	0.0100	0.0323	0.0100	0.0323	-	-	0.9781	0.0323	-
23	4.1G Gov't Street and Area Lighting	-	0.0002	0.0002	0.0002	0.0002	0.0002	0.0007	0.0002	0.0007	0.0002	0.0007	-	-	0.0219	0.0007	-
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
2018 Test Year Cost of Service Study
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	2,969,882	2,969,882
2	1.2G Government Domestic Diesel	499,391	499,391
3	1.23 Churches, Schools & Com Halls	273,459	273,459
4	2.1 GS 0-10 kW	1,174,554	1,174,554
5	2.2 GS 10-100 kW	2,741,388	2,741,388
6	2.3 GS 110-1,000 kVa	249,831	249,831
7	2.4 GS Over 1,000 kVa	224,399	224,399
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	110,770	110,770
11	4.1G Gov't Street and Area Lighting	8,571	8,571
12	Total	8,252,244	8,252,244
Ratios			
13	1.2 Domestic Diesel	0.3599	0.3599
14	1.2G Government Domestic Diesel	0.0605	0.0605
15	1.23 Churches, Schools & Com Halls	0.0331	0.0331
16	2.1 GS 0-10 kW	0.1423	0.1423
17	2.2 GS 10-100 kW	0.3322	0.3322
18	2.3 GS 110-1,000 kVa	0.0303	0.0303
19	2.4 GS Over 1,000 kVa	0.0272	0.0272
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0134	0.0134
23	4.1G Gov't Street and Area Lighting	0.0010	0.0010
24	Total	1.0000	1.0000

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NEWFOUNDLAND AND LABRADOR HYDRO

2018 Test Year Cost of Service Study

Labrador Isolated

Allocation of Functionalized Amounts to Classes of Service

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution								Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	
							Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)
Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	18,893,415	4,115,593	12,681,986	-	79,031	682,891	229,204	55,004	115,375	122,036	152,685	39,838	46,023	-	493,869
2	1.2G Government Domestic Diesel	508,163	119,736	334,160	-	2,299	19,868	2,877	1,600	1,448	3,550	1,916	500	578	-	6,199
3	1.23 Churches, Schools & Com Halls	1,080,953	60,332	999,501	-	1,159	10,011	-	806	-	1,789	-	-	-	-	-
4	2.1 GS 0-10 kW	3,528,848	554,129	2,566,656	-	10,641	91,945	49,736	7,406	25,035	16,431	33,132	16,230	18,750	-	107,166
5	2.2 GS 10-100 kW	8,268,913	1,426,628	6,356,182	-	27,395	236,717	14,218	19,066	7,157	42,303	9,471	11,788	13,618	-	30,636
6	2.3 GS 110-1,000 kVa	1,347,845	79,824	1,238,952	-	1,533	13,245	553	1,067	278	2,367	369	810	935	-	1,192
7	2.4 GS Over 1,000 kVa	1,552,678	105,814	1,415,860	-	2,032	17,557	111	1,414	56	3,138	74	162	187	-	238
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	332,936	64,973	173,930	-	1,248	10,781	9,903	868	4,985	1,927	6,597	-	-	33,408	21,338
11	4.1G Gov't Street and Area Lighting	8,090	1,618	4,170	-	31	268	221	22	111	48	147	-	-	747	477
12	Total	35,521,842	6,528,648	25,771,396	-	125,369	1,083,284	306,823	87,253	154,446	193,589	204,391	69,328	80,091	34,155	661,114
Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	2,638,096	955,933	1,133,463	-	30,524	240,181	79,334	19,691	41,303	43,890	54,022	13,179	15,317	-	11,259
14	1.2G Government Domestic Diesel	70,094	27,811	29,866	-	888	6,988	996	573	518	1,277	678	165	192	-	141
15	1.23 Churches, Schools & Com Halls	108,245	14,013	89,331	-	447	3,521	-	289	-	643	-	-	-	-	-
16	2.1 GS 0-10 kW	455,066	128,708	229,397	-	4,110	32,338	17,215	2,651	8,962	5,909	11,722	5,369	6,240	-	2,443
17	2.2 GS 10-100 kW	1,035,295	331,364	568,089	-	10,581	83,256	4,921	6,826	2,562	15,214	3,351	3,900	4,532	-	698
18	2.3 GS 110-1,000 kVa	136,785	18,541	110,732	-	592	4,658	191	382	100	851	130	268	311	-	27
19	2.4 GS Over 1,000 kVa	159,921	24,577	126,544	-	785	6,175	38	506	20	1,128	26	54	62	-	5
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	50,450	15,091	15,545	-	482	3,792	3,428	311	1,785	693	2,334	-	-	6,503	486
23	4.1G Gov't Street and Area Lighting	1,205	376	373	-	12	94	77	8	40	17	52	-	-	145	11
24	Total	4,655,157	1,516,416	2,303,340	-	48,421	381,004	106,199	31,236	55,290	69,624	72,317	22,935	26,655	6,648	15,071

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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 (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	74,581	5,298	
2	1.2G Government Domestic Diesel	12,541	891	
3	1.23 Churches, Schools & Com Halls	6,867	488	
4	2.1 GS 0-10 kW	29,496	2,095	
5	2.2 GS 10-100 kW	68,843	4,890	
6	2.3 GS 110-1,000 kVa	6,274	446	
7	2.4 GS Over 1,000 kVa	5,635	400	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,782	198	
11	4.1G Gov't Street and Area Lighting	215	15	
12	Total	<u>207,234</u>	<u>14,720</u>	
	Allocated Return on Debt and Equity			
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	<u>-</u>	<u>-</u>	

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2018 Test Year Cost of Service Study																	
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
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Total Revenue Requirement																	
1	1.2 Domestic Diesel	21,531,511	5,071,526	13,815,449	-	109,555	923,072	308,538	74,694	156,678	165,927	206,707	53,017	61,340	-	505,128	-
2	1.2G Government Domestic Diesel	578,257	147,548	364,025	-	3,187	26,855	3,873	2,173	1,967	4,827	2,594	665	770	-	6,340	-
3	1.23 Churches, Schools & Com Halls	1,189,198	74,346	1,088,832	-	1,606	13,532	-	1,095	-	2,432	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,983,914	682,837	2,796,053	-	14,751	124,284	66,950	10,057	33,998	22,341	44,854	21,599	24,990	-	109,609	-
5	2.2 GS 10-100 kW	9,304,208	1,757,992	6,924,271	-	37,976	319,973	19,139	25,892	9,719	57,517	12,823	15,688	18,151	-	31,334	-
6	2.3 GS 110-1,000 kVa	1,484,630	98,365	1,349,685	-	2,125	17,904	745	1,449	378	3,218	499	1,077	1,247	-	1,219	-
7	2.4 GS Over 1,000 kVa	1,712,599	130,391	1,542,404	-	2,817	23,733	149	1,920	76	4,266	100	215	249	-	244	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	383,386	80,065	189,475	-	1,730	14,573	13,331	1,179	6,769	2,620	8,931	-	-	39,911	21,824	-
11	4.1G Gov't Street and Area Lighting	9,295	1,994	4,542	-	43	363	298	29	151	65	200	-	-	892	488	-
12	Total	40,176,998	8,045,064	28,074,736	-	173,790	1,464,288	413,022	118,489	209,736	263,213	276,708	92,263	106,747	40,803	676,186	-
Re-classification of Revenue-Related																	
13	1.2 Domestic Diesel	0	18,885	51,444	-	408	3,437	1,149	278	583	618	770	197	228	-	1,881	-
14	1.2G Government Domestic Diesel	0	3,509	8,657	-	76	639	92	52	47	115	62	16	18	-	151	-
15	1.23 Churches, Schools & Com Halls	0	463	6,776	-	10	84	-	7	-	15	-	-	-	-	-	-
16	2.1 GS 0-10 kW	0	5,458	22,349	-	118	993	535	80	272	179	359	173	200	-	876	-
17	2.2 GS 10-100 kW	(0)	14,043	55,311	-	303	2,556	153	207	78	459	102	125	145	-	250	-
18	2.3 GS 110-1,000 kVa	(0)	447	6,137	-	10	81	3	7	2	15	2	5	6	-	6	-
19	2.4 GS Over 1,000 kVa	0	461	5,455	-	10	84	1	7	0	15	0	1	1	-	1	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	(0)	627	1,484	-	14	114	104	9	53	21	70	-	-	313	171	-
23	4.1G Gov't Street and Area Lighting	(0)	51	116	-	1	9	8	1	4	2	5	-	-	23	12	-
24	Total	(0)	43,943	157,728	-	949	7,998	2,045	647	1,038	1,438	1,370	517	598	335	3,348	-
Total Allocated Revenue Requirement																	
25	1.2 Domestic Diesel	21,531,511	5,090,411	13,866,893	-	109,963	926,509	309,687	74,973	157,261	166,545	207,477	53,215	61,569	-	507,009	-
26	1.2G Government Domestic Diesel	578,257	151,057	372,682	-	3,263	27,494	3,965	2,225	2,013	4,942	2,656	681	788	-	6,491	-
27	1.23 Churches, Schools & Com Halls	1,189,198	74,808	1,095,608	-	1,616	13,616	-	1,102	-	2,448	-	-	-	-	-	-
28	2.1 GS 0-10 kW	3,983,914	688,295	2,818,402	-	14,869	125,277	67,486	10,137	34,270	22,519	45,212	21,772	25,190	-	110,485	-
29	2.2 GS 10-100 kW	9,304,208	1,772,035	6,979,582	-	38,280	322,529	19,292	26,099	9,797	57,976	12,925	15,813	18,296	-	31,585	-
30	2.3 GS 110-1,000 kVa	1,484,630	98,812	1,355,821	-	2,135	17,985	748	1,455	380	3,233	501	1,082	1,252	-	1,225	-
31	2.4 GS Over 1,000 kVa	1,712,599	130,852	1,547,859	-	2,827	23,817	149	1,927	76	4,281	100	216	250	-	245	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	383,386	80,692	190,959	-	1,743	14,687	13,435	1,188	6,822	2,640	9,001	-	-	40,224	21,995	-
35	4.1G Gov't Street and Area Lighting	9,295	2,044	4,658	-	44	372	305	30	155	67	205	-	-	915	500	-
36	Total	40,176,998	8,089,007	28,232,464	-	174,739	1,472,286	415,067	119,136	210,774	264,651	278,078	92,780	107,345	41,139	679,534	-

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		18	19	
		Revenue Related		
Line No.	Description	Municipal	PUB	Basis of Proration
		Tax	Assessment	
		(\$)	(\$)	
	Total Revenue Requirement			
1	1.2 Domestic Diesel	74,581	5,298	
2	1.2G Government Domestic Diesel	12,541	891	
3	1.23 Churches, Schools & Com Halls	6,867	488	
4	2.1 GS 0-10 kW	29,496	2,095	
5	2.2 GS 10-100 kW	68,843	4,890	
6	2.3 GS 110-1,000 kVa	6,274	446	
7	2.4 GS Over 1,000 kVa	5,635	400	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,782	198	
11	4.1G Gov't Street and Area Lighting	215	15	
12	Total	207,234	14,720	
	Re-classification of Revenue-Related			
13	1.2 Domestic Diesel	(74,581)	(5,298)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
14	1.2G Government Domestic Diesel	(12,541)	(891)	
15	1.23 Churches, Schools & Com Halls	(6,867)	(488)	
16	2.1 GS 0-10 kW	(29,496)	(2,095)	
17	2.2 GS 10-100 kW	(68,843)	(4,890)	
18	2.3 GS 110-1,000 kVa	(6,274)	(446)	
19	2.4 GS Over 1,000 kVa	(5,635)	(400)	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	(2,782)	(198)	
23	4.1G Gov't Street and Area Lighting	(215)	(15)	
24	Total	(207,234)	(14,720)	
	Total Allocated Revenue Requirement			
25	1.2 Domestic Diesel	-	-	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	-	-	
29	2.2 GS 10-100 kW	-	-	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	-	-	
35	4.1G Gov't Street and Area Lighting	-	-	
36	Total	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Revenue Requirement

Line	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Specifically Assigned Customer (\$)
						Distribution											
	Expenses																
1	Operating & Maintenance	1,518,002	717,461	-	-	93,675	264,304	78,015	15,438	27,326	43,724	48,591	10,297	12,568	5,217	120,607	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	659,300	-	659,300	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,130,400	-	3,130,400	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	913,826	462,066	-	-	122,977	159,965	50,101	12,535	22,189	26,908	30,853	4,645	8,646	5,824	7,118	-
	Expense Credits																
8	Sundry	(4,862)	(2,298)	-	-	(300)	(847)	(250)	(49)	(88)	(140)	(156)	(33)	(40)	(17)	(386)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(422)	(200)	-	-	(26)	(74)	(22)	(4)	(8)	(12)	(14)	(3)	(3)	(1)	(34)	-
12	Pole Attachments	(67,660)	-	-	-	-	(39,131)	(13,373)	-	-	(6,926)	(8,230)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(406)	-	-	-	-	-	-	-	-	-	-	-	-	-	(406)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(73,350)	(2,497)	-	-	(326)	(40,051)	(13,645)	(54)	(95)	(7,078)	(8,399)	(36)	(44)	(18)	(826)	-
18	Subtotal Expenses	6,148,178	1,177,030	3,789,700	-	216,326	384,217	114,471	27,919	49,420	63,553	71,045	14,906	21,171	11,023	126,899	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	6,148,178	1,177,030	3,789,700	-	216,326	384,217	114,471	27,919	49,420	63,553	71,045	14,906	21,171	11,023	126,899	-
21	Return on Debt	686,333	350,891	1,501	-	87,343	124,150	37,620	9,424	16,681	20,469	23,156	4,112	5,552	2,273	3,160	-
22	Return on Equity	260,879	133,376	570	-	33,200	47,190	14,300	3,582	6,340	7,780	8,802	1,563	2,110	864	1,201	-
23	Total Revenue Requirement	7,095,390	1,661,296	3,791,771	-	336,869	555,558	166,392	40,925	72,441	91,803	103,002	20,581	28,833	14,160	131,260	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 19 Revenue Related		20 Basis of Functional Classification
		Municipal Tax (\$)	PUB Assessment (\$)	
	Expenses			
1	Operating & Maintenance	75,422	5,357	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.14
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(242)	(17)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(21)	(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	<u>(263)</u>	<u>(19)</u>	
18	Subtotal Expenses	75,160	5,339	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	75,160	5,339	
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	<u>75,160</u>	<u>5,339</u>	

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2018 Test Year Cost of Service Study																		
L'Anse au Loup																		
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	
		Distribution																Specifically
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Production																		
1	Diesel	11,936,008	11,936,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	11,936,008	11,936,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	2,105,416	66,299	-	-	2,039,118	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	312,692	-	-	-	-	235,754	30,034	-	-	27,345	19,559	-	-	-	-	-	
8	Poles	7,992,736	-	-	-	-	4,622,583	1,579,780	-	-	818,200	972,172	-	-	-	-	-	
9	Primary Conductor & Equipment	1,181,100	-	-	-	-	1,047,636	133,464	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	955,575	-	-	-	-	-	-	344,963	610,612	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	225,532	-	-	-	-	-	-	-	-	131,485	94,047	-	-	-	-	-	
13	Services	230,095	-	-	-	-	-	-	-	-	-	-	230,095	-	-	-	-	
14	Meters	196,908	-	-	-	-	-	-	-	-	-	-	-	196,908	-	-	-	
15	Street Lighting	116,578	-	-	-	-	-	-	-	-	-	-	-	-	116,578	-	-	
16	Subtotal Distribution	13,316,632	66,299	-	-	2,039,118	5,905,973	1,743,279	344,963	610,612	977,030	1,085,778	230,095	196,908	116,578	-	-	
17	Subttl Prod, Trans, & Dist	25,252,641	12,002,307	-	-	2,039,118	5,905,973	1,743,279	344,963	610,612	977,030	1,085,778	230,095	196,908	116,578	-	-	
18	General	1,916,655	960,328	-	-	117,660	340,782	100,589	19,905	35,233	56,376	62,651	13,277	17,055	6,727	186,074	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	19,858	9,438	-	-	1,604	4,644	1,371	271	480	768	854	181	155	92	-	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	27,189,154	12,972,073	-	-	2,158,381	6,251,399	1,845,239	365,139	646,326	1,034,175	1,149,283	243,553	214,118	123,396	186,074	-	

NEWFOUNDLAND & LABRADOR HYDRO
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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	

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NEWFOUNDLAND AND LABRADOR HYDRO
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L'Anse au Loup
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		Assigned Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Production																	
1	Diesel	7,602,123	7,602,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	7,602,123	7,602,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,964,667	12,179	-	-	1,952,488	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	239,765	-	-	-	-	180,770	23,029	-	-	20,967	14,997	-	-	-	-	-
8	Poles	3,804,699	-	-	-	-	2,200,440	752,006	-	-	389,479	462,773	-	-	-	-	-
9	Primary Conductor & Equipment	333,538	-	-	-	-	295,848	37,690	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	572,233	-	-	-	-	-	-	206,576	365,657	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	52,872	-	-	-	-	-	-	-	-	30,824	22,048	-	-	-	-	-
13	Services	87,541	-	-	-	-	-	-	-	-	-	-	87,541	-	-	-	-
14	Meters	119,682	-	-	-	-	-	-	-	-	-	-	-	119,682	-	-	-
15	Street Lighting	48,743	-	-	-	-	-	-	-	-	-	-	-	-	48,743	-	-
16	Subtotal Distribution	7,223,739	12,179	-	-	1,952,488	2,677,059	812,726	206,576	365,657	441,271	499,818	87,541	119,682	48,743	-	-
17	Subttl Prod, Trans, & Dist	14,825,863	7,614,303	-	-	1,952,488	2,677,059	812,726	206,576	365,657	441,271	499,818	87,541	119,682	48,743	-	-
18	General	734,216	367,874	-	-	45,072	130,544	38,533	7,625	13,497	21,596	24,000	5,086	6,533	2,577	71,280	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	17,296	8,883	-	-	2,278	3,123	948	241	427	515	583	102	140	57	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	15,577,375	7,991,060	-	-	1,999,838	2,810,726	852,207	214,442	379,580	463,382	524,401	92,729	126,354	51,376	71,280	-

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NEWFOUNDLAND AND LABRADOR HYDRO
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L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
						Distribution												Specifically
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Assigned	
No.	Description	Amount (\$)	Demand (\$)	Energy (\$)	Demand (\$)	Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
	Production																	
1	Diesel	380,722	380,722	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Other	48,202	48,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	428,924	428,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Distribution																	
8	Other	339,472	1,715	-	-	52,762	152,817	45,107	8,926	15,800	25,281	28,094	5,954	-	3,016	-	-	
9	Meters	7,648	-	-	-	-	-	-	-	-	-	-	-	7,648	-	-	-	
10	Subtotal Distribution	347,120	1,715	-	-	52,762	152,817	45,107	8,926	15,800	25,281	28,094	5,954	7,648	3,016	-	-	
11	Subttl Prod, Trans, & Dist	776,044	430,639	-	-	52,762	152,817	45,107	8,926	15,800	25,281	28,094	5,954	7,648	3,016	-	-	
12	Customer Accounting	83,441	-	-	-	-	-	-	-	-	-	-	-	-	-	83,441	-	
	Administrative & General:																	
	Plant-Related:																	
13	Production	68,546	68,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Distribution	88,279	440	-	-	13,518	39,152	11,557	2,287	4,048	6,477	7,198	1,525	1,305	773	-	-	
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Prod,Trans, Distn & General Plt	1,488	710	-	-	118	342	101	20	35	57	63	13	12	7	10	-	
18	Property Insurance	18,946	15,390	-	-	2,561	405	119	24	42	67	74	16	20	8	221	-	
	Revenue Related:																	
19	Municipal Tax	75,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	PUB Assessment	5,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	All Expense-Related	380,440	190,617	-	-	23,354	67,642	19,966	3,951	6,993	11,190	12,436	2,635	3,385	1,335	36,934	-	
	Prod, Trans, and Distn Expense-Related																	
22		20,037	11,119	-	-	1,362	3,946	1,165	230	408	653	725	154	197	78	-	-	
23	Subtotal Admin & General	658,517	286,821	-	-	40,913	111,487	32,908	6,512	11,527	18,443	20,496	4,343	4,920	2,201	37,165	-	
24	Total Operating & Maintenance Expenses	1,518,002	717,461	-	-	93,675	264,304	78,015	15,438	27,326	43,724	48,591	10,297	12,568	5,217	120,607	-	

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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

1		18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.8
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.8
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	75,422	-	Revenue-related
20	PUB Assessment	-	5,357	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	75,422	5,357	
24	Total Operating & Maintenance Expenses	75,422	5,357	

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NEWFOUNDLAND AND LABRADOR HYDRO
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L'Anse au Loup
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 Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Production																		
1	Diesel	418,490	418,490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	418,490	418,490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	117,023	354	-	-	116,669	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	6,475	-	-	-	-	4,882	622	-	-	566	405	-	-	-	-	-	
8	Poles	218,719	-	-	-	-	126,495	43,230	-	-	22,390	26,603	-	-	-	-	-	
9	Primary Conductor & Equipment	15,006	-	-	-	-	13,310	1,696	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	32,117	-	-	-	-	-	-	11,594	20,523	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	2,431	-	-	-	-	-	-	-	-	1,417	1,014	-	-	-	-	-	
13	Services	4,074	-	-	-	-	-	-	-	-	-	-	4,074	-	-	-	-	
14	Meters	7,872	-	-	-	-	-	-	-	-	-	-	-	7,872	-	-	-	
15	Street Lighting	5,482	-	-	-	-	-	-	-	-	-	-	-	-	5,482	-	-	
16	Subtotal Distribution	409,199	354	-	-	116,669	144,688	45,548	11,594	20,523	24,373	28,022	4,074	7,872	5,482	-	-	
17	Subtotal Prod Tran & Dist	827,689	418,844	-	-	116,669	144,688	45,548	11,594	20,523	24,373	28,022	4,074	7,872	5,482	-	-	
18	General	73,318	36,735	-	-	4,501	13,036	3,848	761	1,348	2,157	2,397	508	652	257	7,118	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	12,820	6,487	-	-	1,807	2,241	705	180	318	378	434	63	122	85	-	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	913,826	462,066	-	-	122,977	159,965	50,101	12,535	22,189	26,908	30,853	4,645	8,646	5,824	7,118	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
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L'Anse au Loup
Functional Classification of Rate Base

Line No.	Description	1 Total Amount (\$)	2 Production Demand (\$)	3 Production Energy (\$)	4 Transmission Demand (\$)	5 Substations Demand (\$)	6 Primary Lines Demand (\$)	7 Customer (\$)	8 Line Transformers Demand (\$)	9 Customer (\$)	10 Secondary Lines Demand (\$)	11 Customer (\$)	12 Services Customer (\$)	13 Meters Customer (\$)	14 Street Lightin Customer (\$)	15 Accounting Customer (\$)	16 Specifically Assigned Customer (\$)
1	Average Net Book Value	15,577,375	7,991,060	-	-	1,999,838	2,810,726	852,207	214,442	379,580	463,382	524,401	92,729	126,354	51,376	71,280	-
2	Cash Working Capital	20,872	10,707	-	-	2,680	3,766	1,142	287	509	621	703	124	169	69	96	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	36,151	-	36,151	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	283,211	135,121	-	-	22,482	65,117	19,221	3,803	6,732	10,772	11,971	2,537	2,230	1,285	1,938	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	617,744	316,897	-	-	79,307	111,464	33,796	8,504	15,053	18,376	20,796	3,677	5,011	2,037	2,827	-
8	Total Rate Base	16,535,354	8,453,786	36,151	-	2,104,307	2,991,072	906,365	227,037	401,874	493,151	557,871	99,068	133,765	54,768	76,140	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	16,535,354	8,453,786	36,151	-	2,104,307	2,991,072	906,365	227,037	401,874	493,151	557,871	99,068	133,765	54,768	76,140	-
11	Return on Debt	686,333	350,891	1,501	-	87,343	124,150	37,620	9,424	16,681	20,469	23,156	4,112	5,552	2,273	3,160	-
12	Return on Equity	260,879	133,376	570	-	33,200	47,190	14,300	3,582	6,340	7,780	8,802	1,563	2,110	864	1,201	-
13	Return on Rate Base	947,211	484,267	2,071	-	120,543	171,341	51,920	13,006	23,021	28,250	31,957	5,675	7,663	3,137	4,362	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO
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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 Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lightin Customer		
							Demand	Demand	Customer	Demand	Customer	Demand					
			(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	-	1,370	4,734	1,370	1,303	1,303	392	1,203	392	1,203	392	392	392	-	392	-
2	1.12 Domestic All Electric	-	2,989	12,068	2,989	2,843	2,843	421	2,625	421	2,625	421	421	421	-	421	-
3	2.1 GS 0-10 kW	-	1,366	6,925	1,366	1,299	1,299	76	1,200	76	1,200	76	142	142	-	76	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	-	305	3,043	305	290	290	8	268	8	268	8	63	63	-	8	-
6	4.1 Street and Area Lighting	-	14	56	14	13	13	34	12	34	12	34	-	-	1	34	-
7	Total	-	6,045	26,826	6,045	5,748	5,748	929	5,308	929	5,308	929	1,017	1,017	1	929	0
Ratios																	
8	1.1 Domestic Diesel	-	0.2267	0.1765	0.2267	0.2267	0.2267	0.4214	0.2267	0.4214	0.2267	0.4214	0.3850	0.3850	-	0.4214	-
9	1.12 Domestic All Electric	-	0.4945	0.4499	0.4945	0.4945	0.4945	0.4526	0.4945	0.4526	0.4945	0.4526	0.4135	0.4135	-	0.4526	-
10	2.1 GS 0-10 kW	-	0.2260	0.2581	0.2260	0.2260	0.2260	0.0813	0.2260	0.0813	0.2260	0.0813	0.1394	0.1394	-	0.0813	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	0.0505	0.1134	0.0505	0.0505	0.0505	0.0081	0.0505	0.0081	0.0505	0.0081	0.0621	0.0621	-	0.0081	-
13	4.1 Street and Area Lighting	-	0.0023	0.0021	0.0023	0.0023	0.0023	0.0366	0.0023	0.0366	0.0023	0.0366	-	-	1.0000	0.0366	-
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
2018 Test Year Cost of Service Study
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.1 Domestic Diesel	560,494	560,494
2	1.12 Domestic All Electric	1,278,058	1,278,058
3	2.1 GS 0-10 kW	808,808	808,808
4	2.2 GS 10-100 kW	-	-
5	2.3 GS 110-1,000 kVa	328,903	328,903
6	4.1 Street and Area Lighting	16,669	16,669
7	Total	2,992,932	2,992,932
Ratios			
8	1.1 Domestic Diesel	0.1873	0.1873
9	1.12 Domestic All Electric	0.4270	0.4270
10	2.1 GS 0-10 kW	0.2702	0.2702
11	2.2 GS 10-100 kW	-	-
12	2.3 GS 110-1,000 kVa	0.1099	0.1099
13	4.1 Street and Area Lighting	0.0056	0.0056
14	Total	1.0000	1.0000

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmsn Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$) Customer (\$)		Line Transformers Demand (\$) Customer (\$)		Secondary Lines Demand (\$) Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)		
Allocated Revenue Requirement Excluding Return																	
1	1.1 Domestic Diesel	1,273,874	266,795	668,771	-	49,034	87,090	48,241	6,328	20,826	14,405	29,940	5,739	8,151	-	53,478	-
2	1.12 Domestic All Electric	2,842,289	582,099	1,704,881	-	106,984	190,014	51,814	13,807	22,369	31,430	32,157	6,164	8,754	-	57,439	-
3	2.1 GS 0-10 kW	1,456,864	266,013	978,263	-	48,890	86,834	9,303	6,310	4,016	14,363	5,774	2,078	2,951	-	10,313	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	538,332	59,462	429,903	-	10,928	19,410	924	1,410	399	3,211	574	926	1,315	-	1,024	-
6	4.1 Street and Area Lighting	36,821	2,661	7,881	-	489	869	4,189	63	1,809	144	2,600	-	-	11,023	4,644	-
7	Total	6,148,178	1,177,030	3,789,700	-	216,326	384,217	114,471	27,919	49,420	63,553	71,045	14,906	21,171	11,023	126,899	-
Allocated Return on Debt and Equity																	
8	1.1 Domestic Diesel	237,667	109,768	365	-	27,323	38,837	21,880	2,948	9,702	6,403	13,467	2,185	2,950	-	1,838	-
9	1.12 Domestic All Electric	461,054	239,494	932	-	59,614	84,736	23,501	6,432	10,420	13,971	14,465	2,347	3,169	-	1,974	-
10	2.1 GS 0-10 kW	196,172	109,446	535	-	27,243	38,724	4,220	2,939	1,871	6,385	2,597	791	1,068	-	354	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	43,255	24,464	235	-	6,090	8,656	419	657	186	1,427	258	352	476	-	35	-
13	4.1 Street and Area Lighting	9,061	1,095	4	-	273	387	1,900	29	843	64	1,170	-	-	3,137	160	-
14	Total	947,211	484,267	2,071	-	120,543	171,341	51,920	13,006	23,021	28,250	31,957	5,675	7,663	3,137	4,362	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	14,075	1,000	
2	1.12 Domestic All Electric	32,095	2,280	
3	2.1 GS 0-10 kW	20,311	1,443	
4	2.2 GS 10-100 kW	-	-	
5	2.3 GS 110-1,000 kVa	8,260	587	
6	4.1 Street and Area Lighting	419	30	
7	Total	75,160	5,339	
	Allocated Return on Debt and Equity			
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	-	-	

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2018 Test Year Cost of Service Study
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
						Distribution											Specifically
Line		Total	Production	Production	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
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	Total Revenue Requirement																
1	1.1 Domestic Diesel	1,511,541	376,563	669,137	-	76,358	125,927	70,121	9,276	30,528	20,809	43,407	7,924	11,101	-	55,316	-
2	1.12 Domestic All Electric	3,303,343	821,592	1,705,813	-	166,598	274,751	75,315	20,239	32,789	45,401	46,622	8,511	11,923	-	59,413	-
3	2.1 GS 0-10 kW	1,653,036	375,459	978,798	-	76,134	125,558	13,523	9,249	5,887	20,748	8,371	2,869	4,019	-	10,668	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	581,587	83,926	430,138	-	17,018	28,066	1,343	2,067	585	4,638	832	1,278	1,790	-	1,060	-
6	4.1 Street and Area Lighting	45,882	3,756	7,886	-	762	1,256	6,090	93	2,651	208	3,770	-	-	14,160	4,804	-
7	Total	7,095,390	1,661,296	3,791,771	-	336,869	555,558	166,392	40,925	72,441	91,803	103,002	20,581	28,833	14,160	131,260	-
	Re-classification of Revenue-Related																
8	1.1 Domestic Diesel	(0)	3,793	6,741	-	769	1,269	706	93	308	210	437	80	112	-	557	-
9	1.12 Domestic All Electric	-	8,639	17,938	-	1,752	2,889	792	213	345	477	490	89	125	-	625	-
10	2.1 GS 0-10 kW	(0)	5,007	13,053	-	1,015	1,674	180	123	79	277	112	38	54	-	142	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	0	1,296	6,644	-	263	433	21	32	9	72	13	20	28	-	16	-
13	4.1 Street and Area Lighting	-	37	78	-	8	12	60	1	26	2	37	-	-	140	47	-
14	Total	(0)	18,773	44,453	-	3,807	6,278	1,760	462	766	1,037	1,089	227	318	140	1,388	-
	Total Allocated Revenue Requirement																
15	1.1 Domestic Diesel	1,511,541	380,357	675,878	-	77,127	127,196	70,827	9,370	30,835	21,018	43,844	8,004	11,212	-	55,873	-
16	1.12 Domestic All Electric	3,303,343	830,232	1,723,750	-	168,350	277,640	76,107	20,452	33,134	45,878	47,113	8,600	12,048	-	60,038	-
17	2.1 GS 0-10 kW	1,653,036	380,466	991,851	-	77,149	127,232	13,703	9,373	5,966	21,024	8,483	2,907	4,073	-	10,810	-
18	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.3 GS 110-1,000 kVa	581,587	85,222	436,781	-	17,281	28,499	1,364	2,099	594	4,709	844	1,298	1,818	-	1,076	-
20	4.1 Street and Area Lighting	45,882	3,793	7,963	-	769	1,268	6,150	93	2,677	210	3,807	-	-	14,300	4,851	-
21	Total	7,095,390	1,680,070	3,836,223	-	340,676	561,836	168,151	41,387	73,207	92,840	104,091	20,809	29,152	14,300	132,648	-

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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			
1	1.1 Domestic Diesel	14,075	1,000	
2	1.12 Domestic All Electric	32,095	2,280	
3	2.1 GS 0-10 kW	20,311	1,443	
4	2.2 GS 10-100 kW	-	-	
5	2.3 GS 110-1,000 kVa	8,260	587	
6	4.1 Street and Area Lighting	419	30	
7	Total	75,160	5,339	
	Re-classification of Revenue-Related			
8	1.1 Domestic Diesel	(14,075)	(1,000)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
9	1.12 Domestic All Electric	(32,095)	(2,280)	
10	2.1 GS 0-10 kW	(20,311)	(1,443)	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	(8,260)	(587)	
13	4.1 Street and Area Lighting	(419)	(30)	
14	Total	(75,160)	(5,339)	
	Total Allocated Revenue Requirement			
15	1.1 Domestic Diesel	-	-	
16	1.12 Domestic All Electric	-	-	
17	2.1 GS 0-10 kW	-	-	
18	2.2 GS 10-100 kW	-	-	
19	2.3 GS 110-1,000 kVa	-	-	
20	4.1 Street and Area Lighting	-	-	
21	Total	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Functionalization & Classification Ratios

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				Production	Transmission	Rural Prod &	Distribution												Specifically
Line No.	Description	Total Amount (%)	Production Demand (%)	& Transmission Energy (%)	Network 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 (%)	Assigned Customer (%)	
	Generation																		
1	Hydraulic	100%	44.92%	55.08%															
2	Hydraulic - GNP	100%	44.92%	55.08%															
3	Holyrood	100%	69.56%	30.44%															
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%															
6	Dsl / Gas Tur Island Isolated	100%	56.42%	43.58%															
7	Dsl / Gas Tur Labrador Isolated	100%	40.35%	59.65%															
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%															
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 Network	100%		0.00%	100%														
17	Lines - Hydraulic	100%	44.92%	55.08%															
18	Lines - Customer Specific	100%																100%	
19	Terminal Stations Network	100%		0	100%														
20	Term Stns - Hydraulic	100%	44.92%	55.08%															
21	Term Stns - Holyrood	100%	69.56%	30.44%															
22	Term Stns - Gas Tur	100%	100%																
23	Term Stns - Diesel GNP	100%	100.00%	0.00%															
	Terminal Stations - Distribution																		
24		100%					100%												
25	Term Stns - Custmr Specific	100%																100%	
26	Rural Lines	100%				100.0%													
27	Rural Terminal Stations	100%				100.0%													

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Functionalization & Classification Ratios (CONT'D.)

	1	2	3	4	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
			Production		Transmission	Rural Prod &	Distribution													Specifically
Line	Description	Total	Production	& Transmission	Network	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned		
No.		Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer	Customer		
		(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)		
	Distribution																			
28	Substation Structures & Equipment						100%													
29	Land & Land Improvements - by Sub-function:																			
30	Primary	85%						88.7%	11.3%											
31	Secondary	15%										58.3%	41.7%							
32	Land & Land Improvements	100%						75.4%	9.6%			8.7%	6.3%							
33	Poles - by Subfunction:																			
34	3 phase - Primary	41.2%						100.0%												
35	Other Primary	36.4%						45.7%	54.3%											
36	Secondary	22.4%										45.7%	54.3%							
37	Poles	100%						57.8%	19.8%			10.2%	12.2%							
38	Primary Condctr & Equip	100%						88.7%	11.3%											
39	Submarine Conductor	100%						100.0%												
40	Transformers	100%								36.1%	63.9%									
41	Secondary Condctr & Equip	100%										58.3%	41.7%							
42	Services	100%												100.0%						
43	Meters	100%													100.0%					
44	Street Lighting	100%														100.0%				
45	Customer Accounting	100%															100.0%			

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study

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)	7,312,543	7,545	45,922	26,826	2,573,723
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	834,765	861	5,242	3,062	293,804
4	Coincident Peak at Generation (kW)	1,515,496	1,976	8,788	6,045	412,805
5	System Load Factors	55.08%	43.58%	59.65%	50.66%	71.17%

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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Holyrood Capacity Factor

	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
1	2012 Actual	855,826,207	466	8,760	20.97%
2	2013 Actual	957,442,307	466	8,760	23.48%
3	2014 Actual	1,315,311,289	466	8,760	32.26%
4	2015 Actual	1,458,455,118	466	8,760	35.77%
5	2016 Actual	1,620,931,383	466	8,760	39.75%
6	5-Year Average	1,241,593,261	466	8,760	30.44%

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Total System
Power Purchases

Line No.	1	2	3	4	5	6	7	8	
	Total	Production Demand	Production & Transmission Energy	Transmission Export Demand	Transmission Network Demand	Rural Transmission Demand	Distribution Demand		Basis of Functional Classification
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Island Interconnected:									
1 DLP Secondary	0		0						Production - Energy (Same as RSP Sec Load Var)
2 AP Secondary	-		-						Production - Energy (Secondary)
3 Wheeling	766,983					766,983			Rural Transmission
4 Interruptible Demand	3,396,596	3,396,596							Production - Demand
5 Interruptible Energy	-		-						Production - Energy
6 Non-utility Generation excluding wind	42,796,030	19,223,126	23,572,904						Energy: System Load Factor
7 Wind Purchases	14,105,549	-	14,105,549						Production - Energy
8 Subtotal	61,065,158	22,619,722	37,678,453	-	-	766,983	-		
9									
Labrador Interconnected:									
10 CF(L)Co	1,428,941	411,926	1,017,015						Energy: System Load Factor
11 Other	-							-	
12 Subtotal	1,428,941	411,926	1,017,015	-	-	-	-		
Isolated Systems:									
13 Mary's Harbour	-		-						Production - Energy
14 L'Anse au Loup	3,130,400		3,130,400						Production - Energy
15 Ramea Wind	213,200	-	213,200						Production - Energy
16 Subtotal	3,343,600	0	3,343,600	0	0	0	0		
17 Total	65,837,699	23,031,647	42,039,069	-	-	766,983	-		

**Exhibit 15 - 2019 Test Year Cost of
Service Study**

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2019 Test Year Cost of Service Study
Total System Revenue Requirement

Line No.	1 Description	2 Total Amount (\$)	3 Island Interconnected (\$)	4 Island Isolated (\$)	5 Labrador Isolated (\$)	6 L'Anse au Loup (\$)	7 Labrador Interconnected (\$)	8 Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	145,333,862	109,154,478	7,201,896	15,961,568	1,552,473	11,463,447	Detailed Analysis
2	Fuels - No. 6 Fuel	221,114,563	221,114,563	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	21,156,020	138,012	2,641,700	17,625,400	708,500	42,408	Detailed Analysis
4	Fuels - Gas Turbine	12,892,349	12,632,138	-	-	-	260,211	
5	Fuel Supply Deferral	-	-	-	-	-	-	
6	Power Purchases -CF(L)Co	1,428,356	-	-	-	-	1,428,356	Detailed Analysis
7	Power Purchases - Other	65,999,336	62,054,740	227,200	-	3,717,396	-	Detailed Analysis
8	Power Purchases - MF	-	-	-	-	-	-	
9	Power Purchases - LTA	-	-	-	-	-	-	
10	Power Purchases - LIL	-	-	-	-	-	-	
11	Depreciation	92,529,451	79,899,525	1,023,747	4,903,868	925,046	5,777,266	Detailed Analysis
	Expense Credits:							
12	Sundry	(456,000)	(342,483)	(22,597)	(50,081)	(4,871)	(35,968)	Total O&M Expenses
13	Building Rental Income	(15,600)	(15,600)	-	-	-	0	Detailed Analysis
14	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
15	Suppliers' Discounts	(39,600)	(29,742)	(1,962)	(4,349)	(423)	(3,124)	Total O&M Expenses
16	Pole Attachments	(1,598,389)	(1,151,878)	(23,750)	(103,327)	(68,522)	(250,912)	Detailed Analysis
17	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
18	Application Fees	(24,680)	(12,200)	(300)	(1,654)	(406)	(10,120)	Detailed Analysis
19	Meter Test Revenues	-	0	-	-	-	-	Weighted Customers
20	Total Expense Credits	(2,134,269)	(1,551,903)	(48,609)	(159,411)	(74,222)	(300,123)	
21	Subtotal Expenses	558,319,667	483,441,552	11,045,934	38,331,424	6,829,193	18,671,564	
22	Disposal Gain/Loss	-	-	-	-	-	-	Detailed Analysis
23	Subtotal Rev Req Excl Return	558,319,667	483,441,552	11,045,934	38,331,424	6,829,193	18,671,564	
24	Return on Debt	95,594,234	84,768,854	746,093	3,856,287	649,439	5,573,562	Rate Base
25	Return on Equity	38,825,488	34,428,772	303,025	1,566,226	263,769	2,263,696	Rate Base
26	Total Revenue Requirement	692,739,389	602,639,178	12,095,051	43,753,938	7,742,400	26,508,822	

Exhibit 15 - 2019 Test Year Cost of Service Study

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Schedule 1.1

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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		2,179,000,426	1,927,166,418	17,493,316	88,375,894	15,210,686	130,754,112	Schedule 2.3
2	Cash Working Capital		2,255,000	1,994,382	18,103	91,458	15,741	135,315	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel		66,169,663	66,169,663	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel		3,025,325	371,764	131,837	2,456,425	35,265	30,034	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine		5,174,271	4,911,127	-	-	-	263,144	Detailed Fuel Analysis
6	Inventory/Supplies		32,884,000	28,914,668	201,110	1,378,490	271,557	2,118,175	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood		-	-					Detailed Analysis
	Deferred Charges: Foreign Exchange Loss and Regulatory Costs		75,958,000	67,179,292	609,801	3,080,704	530,231	4,557,971	Prorated on Average Net Book Value - L. 1
9	Rate Base Available for Equity Return		2,364,466,686	2,096,707,316	18,454,167	95,382,971	16,063,481	137,858,751	
	Corporate Targets:								
10	Capital Structure: Percent of Debt		77.01% ⁽¹⁾						
11	Return		5.25%						
12	Weighted Average Return: Debt		4.04%						
13	Capital Structure: Percent of Equity		19.32% ⁽¹⁾						
14	Return		8.50%						
15	Weighted Average Return: Equity		1.64%						
16	Weighted Average Cost of Capital		5.68%						
	Return on Rate Base by System (%):								
17	Return on Rate Base - Debt Component		-	4.04%	4.04%	4.04%	4.04%	4.04%	
18	Return on Rate Base - Equity Component		-	1.64%	1.64%	1.64%	1.64%	1.64%	
	Return on Rate Base (\$):								
19	Return on Debt		95,594,234	84,768,854	746,093	3,856,287	649,439	5,573,562	Schedule 2.6, L.12
20	Return on Equity		38,825,488	34,428,772	303,025	1,566,226	263,769	2,263,696	Schedule 2.6, L.13
21	Return on Rate Base (\$)		134,419,722	119,197,626	1,049,118	5,422,513	913,207	7,837,258	Schedule 2.6, L.14
	Return on Total Rate Base (%):								
22	Return on Rate Base - Debt Component		4.04%	4.04%	4.04%	4.04%	4.04%	4.04%	L. 19 divided by L.9
23	Return on Rate Base - Equity Component		1.64%	1.64%	1.64%	1.64%	1.64%	1.64%	L. 20 divided by L.9
24	Return on Rate Base (%)		5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	L. 21 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 0.58% funded ARO and 3.09% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
Total System							
1	Newfoundland Power	545,410,154	475,726,379	-	69,701,409	545,427,787	
2	Subtotal Newfoundland Power	545,410,154	475,726,379	-	69,701,409	545,427,787	1.15
3	Island Industrial	49,754,123	49,761,983	-	-	49,761,983	1.00
4	Labrador Industrial	6,872,120	6,860,190	-	-	6,860,190	1.00
5	CFB - Goose Bay Secondary	-	-	-	-	-	-
6	Rural Labrador Interconnected	22,507,620	19,648,632	-	2,878,834	22,527,466	1.15
Rural Deficit Areas							
7	Island Interconnected	53,526,606	77,150,816	-	(23,624,210)	53,526,606	0.69
8	Island Isolated	1,740,168	12,094,697	-	(10,354,529)	1,740,168	0.14
9	Labrador Isolated	9,656,446	43,753,938	-	(34,097,492)	9,656,446	0.22
10	L'Anse au Loup	3,238,389	7,742,400	-	(4,504,011)	3,238,389	0.42
11	CFB Revenue Credit Applied to Deficit	-	-	-	-	-	-
12	Subtotal	68,161,609	140,741,851	-	(72,580,243)	68,161,609	0.48
13	Total	692,705,625	692,739,035	-	-	692,739,035	1.00

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
	Island Interconnected						
1	Newfoundland Power	545,410,154	475,726,379	-	69,701,409	545,427,787	
2	Subtotal Newfoundland Power	545,410,154	475,726,379	-	69,701,409	545,427,787	1.15
3	Industrial - Firm	49,754,123	49,761,983	-		49,761,983	
4	Industrial - Non-Firm	-	-	-		-	
5	Subtotal Industrial	49,754,123	49,761,983	-	-	49,761,983	1.00
	Rural						
6	1.1 Domestic	14,708,835	24,261,476	-	(9,552,641)	14,708,835	0.61
7	1.12 Domestic All Electric	18,533,125	27,624,012	-	(9,090,887)	18,533,125	0.67
8	1.3 Special	21,488	75,553	-	(54,066)	21,488	0.28
9	2.1 General Service 0-100 kW	9,613,910	12,656,430	-	(3,042,520)	9,613,910	0.76
10	2.3 General Service 110-1,000 kVa	6,160,289	7,333,289	-	(1,173,000)	6,160,289	0.84
11	2.4 General Service Over 1,000 kVa	3,378,238	3,902,326	-	(524,088)	3,378,238	0.87
12	4.1 Street and Area Lighting	1,110,721	1,297,730	-	(187,009)	1,110,721	0.86
13	Subtotal Rural	53,526,606	77,150,816	-	(23,624,210)	53,526,606	0.69
14	Total Island Interconnected	648,690,883	602,639,178	-	46,077,198	648,716,376	1.08

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
	Island Isolated						
1	1.2 Domestic Diesel	848,644	9,273,969		(8,425,325)	848,644	0.09
2	1.23 Churches, Schools & Com Halls	68,580	361,612		(293,033)	68,580	0.19
3	2.1 General Service 0-10 kW	232,368	980,733		(748,365)	232,368	0.24
4	2.2 GS 10-100 kW	541,733	1,247,171		(705,438)	541,733	0.43
5	4.1 Street and Area Lighting	42,521	220,898		(178,377)	42,521	0.19
6	4.1G Gov't Street and Area Lighting	6,323	10,314		(3,991)	6,323	0.61
7	Total	1,740,168	12,094,697		(10,354,529)	1,740,168	0.14

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/3)
Labrador Isolated							
1	1.2 Domestic Diesel	3,325,541	23,515,943		(20,190,402)	3,325,541	0.14
2	1.2G Government Domestic Diesel	668,149	628,094		40,054	668,149	1.06
3	1.23 Churches, Schools & Com Halls	301,419	1,283,900		(982,481)	301,419	0.23
4	2.1 General Service 0-10 kW	1,397,564	4,345,486		(2,947,922)	1,397,564	0.32
5	2.2 GS 10-100 kW	3,336,131	10,103,158		(6,767,027)	3,336,131	0.33
6	2.3 GS 110-1,000 kVa	259,744	1,605,867		(1,346,122)	259,744	0.16
7	2.4 General Service Over 1,000 kVa	235,104	1,850,535		(1,615,431)	235,104	0.13
8	4.1 Street and Area Lighting	123,930	411,065		(287,135)	123,930	0.30
9	4.1G Gov't Street and Area Lighting	8,864	9,890		(1,026)	8,864	0.90
10	Total	9,656,446	43,753,938		(34,097,492)	9,656,446	0.22

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2	3	4	5	6	7
		Revenues	Cost of Service Before Deficit and Revenue Credit Allocation	Revenue Credit	Deficit	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5)	Revenue to Cost Coverage (Col.2/3)
		(\$)	(\$)	(\$)	(\$)	(\$)	
L'Anse au Loup							
1	1.1 Domestic	596,496	1,603,927		(1,007,431)	596,496	0.37
2	1.12 Domestic All Electric	1,431,038	3,616,466		(2,185,428)	1,431,038	0.40
3	2.1 General Service 0-100 kW	859,548	1,826,198		(966,649)	859,548	0.47
3	2.3 General Service 110-1,000 kVa	330,152	648,259		(318,107)	330,152	0.51
4	4.1 Street and Area Lighting	21,154	47,550		(26,397)	21,154	0.44
5	Total L'Anse Au Loup	3,238,389	7,742,400		(4,504,011)	3,238,389	0.42

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) (\$)	7 Revenue to Cost Coverage (Col.2/7)
	Labrador Interconnected						
1	Labrador Industrial Firm	6,872,120	6,860,190	-	-	6,860,190	1.00
2	Labrador Industrial Non-Firm	-	-	-	-	-	-
3	Subtotal Industrial	6,872,120	6,860,190	-	-	6,860,190	
4	CFB - Goose Bay Secondary	-	-	-	-	-	-
	Rural						
5	1.1 Domestic	109,455	215,029	-	31,505.20	246,535	0.44
6	1.1A Domestic All Electric	12,338,690	12,009,429	-	1,759,570	13,768,999	0.90
7	2.1 General Service 0-10 kW	455,136	394,626	-	57,819	452,444	1.01
8	2.2 General Service 10-100 kW	2,508,183	1,866,898	-	273,530	2,140,428	1.17
9	2.3 General Service 110-1,000 kVa	3,890,717	2,586,400	-	378,948	2,965,348	1.31
10	2.4 General Service Over 1,000 kVa	2,844,173	2,272,273	-	332,924	2,605,197	1.09
11	4.1 Street and Area Lighting	361,265	303,978	-	44,538	348,515	1.04
12	Subtotal Rural	22,507,620	19,648,632	-	2,878,834	22,527,466	
13	Total Labrador Interconnected	29,379,739	26,508,822	-	2,878,834	29,387,656	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Total System
Rural Deficit Allocation

Line No.	1	2
		Deficit Allocation Allocated on Revenue Requirement (\$)

ALLOCATION OF DEFICIT:

1	Island Interconnected	69,701,409
2	Labrador Interconnected	2,878,834
3	Allocated Totals	<u>72,580,243</u>

CUSTOMER DEFICIT ALLOCATION:

	Amount	Revenue Requirement	Percent
Island Interconnected:			
4 Newfoundland Power	<u>69,701,409</u>	475,726,379	96.0%
Labrador Interconnected:			
5 Rural Labrador Interconnected	<u>2,878,834</u>	19,648,632	<u>4.0%</u>
6 Total	<u>72,580,243</u>		100.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Non-Demand Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected										
1	Newfoundland Power	12.66	-	0.04809	-	275,348.53	14.51	-	0.05513	-	315,691.42
2	Industrial - Firm	11.12	-	0.04806	-	19,236.08	11.12	-	0.04806	-	19,236.08
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural										
4	1.1 Domestic	-	0.12349	0.05325	0.17673	42.38	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11038	0.05334	0.16371	42.45	-	-	-	-	-
6	1.3 Special	-	0.16473	0.05280	0.21753	42.03	-	-	-	-	-
7	2.1 General Service 0-10 kW	53.43	-	0.05349	-	59.33	-	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.59	-	0.05363	-	75.77	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	20.82	-	0.05280	-	75.78	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.12883	0.05356	0.18239	68.82	-	-	-	-	-

26-Oct-2017

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand			Non-Demand		Demand			Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.13742	0.17783	0.31525	48.07	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.11769	0.17791	0.29559	48.09	-	-	-	-	-
3	2.1 General Service 0-10 kW	34.27	-	0.17828	-	67.91	-	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.28	-	0.17854	-	87.12	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.12345	0.17785	0.30130	76.28	-	-	-	-	-
	Labrador Interconnected										
7	Labrador Industrial - Firm	2.33	-	-	-	-	2.33	-	-	-	-
8	Labrador Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
9	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-
	Rural										
10	1.1 Domestic	-	0.02498	0.00158	0.02656	38.95	-	0.02864	0.00181	0.03045	44.65
11	1.1A Domestic All Electric	-	0.02227	0.00160	0.02387	39.43	-	0.02553	0.00183	0.02736	45.21
12	Subtotal Domestic	-	0.02229	0.00160	0.02388	39.41	-	0.02555	0.00183	0.02738	45.19
13	2.1 General Service 0-10 kW	-	0.01683	0.00160	0.01843	44.00	-	0.01930	0.00184	0.02114	50.45
14	2.2 General Service 10-100 kW	5.43	-	0.00161	-	58.95	6.22	-	0.00185	-	67.59
15	2.3 General Service 110-1,000 kVa	5.73	-	0.00162	-	77.85	6.57	-	0.00185	-	89.26
16	2.4 General Service Over 1,000 kVa	8.63	-	0.00159	-	77.45	9.89	-	0.00183	-	88.80
17	4.1 Street and Area Lighting	-	0.02107	0.00162	0.02269	56.98	-	0.02416	0.00186	0.02601	65.33

Exhibit 15 - 2019 Test Year Cost of Service Study

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	475,726,379	191,895,138	280,527,058	3,304,182	545,427,787	220,010,799	321,628,691	3,788,297
2	Industrial - Firm	49,761,983	12,882,157	35,725,661	1,154,165	49,761,983	12,882,157	35,725,661	1,154,165
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	24,261,476	12,897,514	5,561,250	5,802,712	-	-	-	-
5	1.12 Domestic All Electric	27,624,012	15,695,053	7,584,197	4,344,761	-	-	-	-
6	1.3 Special	75,553	56,832	18,216	504	-	-	-	-
7	2.1 General Service 0-10 kW	12,656,430	6,676,899	3,944,586	2,034,945	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	7,333,289	4,282,111	2,966,168	85,010	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,902,326	2,068,478	1,825,664	8,184	-	-	-	-
11	4.1 Street and Area Lighting	1,297,730	360,721	149,962	787,047	-	-	-	-
12	Subtotal Rural	77,150,816	42,037,608	22,050,044	13,063,164				
13	Total Island Interconnected	602,639,178	246,814,903	338,302,763	17,521,511				

Exhibit 15 - 2019 Test Year Cost of Service Study

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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 (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	35,063,518	11,740,611	21,200,027	2,122,880				
2	2.1 General Service 0-10 kW	5,326,220	1,224,468	3,655,494	446,258				
3	2.2 GS 10-100 kW	11,350,329	2,960,658	8,240,760	148,911				
4	2.3 GS 110-1,000 kVa	1,605,867	135,738	1,463,776	6,353				
5	2.4 General Service Over 1,000 kVa	1,850,535	179,752	1,669,513	1,269				
6	Subtotal Metered Demand Classes	14,806,730	3,276,148	11,374,049	156,533				
7	4.1 Street and Area Lighting	652,167	197,112	301,651	153,404				
8	Total Isolated Systems	55,848,635	16,438,339	36,531,221	2,879,075				
	Island Isolated								
9	1.2 Domestic Diesel	9,635,581	4,386,461	4,544,847	704,274	-	-	-	-
10	2.1 General Service 0-10 kW	980,733	272,356	599,925	108,453	-	-	-	-
11	2.2 GS 10-100 kW	1,247,171	523,342	702,403	21,426	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	231,212	83,480	88,564	59,168	-	-	-	-
15	Total Island Isolated	12,094,697	5,265,638	5,935,739	893,321				
	Labrador Isolated								
16	1.2 Domestic Diesel	25,427,937	7,354,151	16,655,181	1,418,606	-	-	-	-
17	2.1 General Service 0-10 kW	4,345,486	952,112	3,055,569	337,806	-	-	-	-
18	2.2 GS 10-100 kW	10,103,158	2,437,316	7,538,358	127,485	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,605,867	135,738	1,463,776	6,353	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,850,535	179,752	1,669,513	1,269	-	-	-	-
21	4.1 Street and Area Lighting	420,955	113,633	213,087	94,236	-	-	-	-
22	Total Labrador Isolated	43,753,938	11,172,701	30,595,482	1,985,754				

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Total Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	L'Anse au Loup								
1	1.1 Domestic	1,603,927	601,351	778,192	224,383	-	-	-	-
2	1.12 Domestic All Electric	3,616,466	1,341,758	2,028,303	246,405	-	-	-	-
3	2.1 General Service 0-10 kW	1,826,198	608,807	1,155,461	61,930	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	648,259	135,488	505,453	7,318	-	-	-	-
6	4.1 Street and Area Lighting	47,550	6,543	9,426	31,582	-	-	-	-
7	Total L'Anse au Loup	7,742,400	2,693,947	4,476,836	571,617				
	Labrador Interconnected								
8	Labrador Industrial - Firm	6,860,190	6,860,190	-	-	6,860,190	6,860,190	-	-
9	Labrador Industrial - Non-Firm	-	-	-	-	-	-	-	-
10	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-
	Rural								
11	1.1 Domestic	215,029	53,016	3,350	158,664	246,535	60,783	3,841	181,911
12	1.1A Domestic All Electric	12,009,429	6,989,792	501,579	4,518,058	13,768,999	8,013,906	575,069	5,180,025
13	Subtotal Domestic	12,224,458	7,042,807	504,929	4,676,722	14,015,534	8,074,689	578,909	5,361,935
14	2.1 General Service 0-10 kW	394,626	110,826	10,553	273,246	452,444	127,064	12,099	313,281
15	2.2 General Service 10-100 kW	1,866,898	1,272,196	114,697	480,005	2,140,428	1,458,592	131,502	550,333
16	2.3 General Service 110-1,000 kVa	2,586,400	2,203,508	210,290	172,602	2,965,348	2,526,357	241,101	197,891
17	2.4 General Service Over 1,000 kVa	2,272,273	2,059,836	206,860	5,577	2,605,197	2,361,634	237,169	6,394
18	4.1 Street and Area Lighting	303,978	38,141	2,933	262,904	348,515	43,729	3,363	301,423
19	Subtotal Rural	19,648,632	12,727,314	1,050,263	5,871,055	22,527,466	14,592,066	1,204,143	6,731,258
20	Total Labrador Interconnected	26,508,822	19,587,504	1,050,263	5,871,055	29,387,656	21,452,256	1,204,143	6,731,258

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	15,158,472	5,833,600	1	12	
2	Industrial - Firm	1,158,000	743,300	5	60	
3	Industrial - Non-Firm	-	-	-	-	
	Rural					
4	1.1 Domestic	-	104,446	11,410	136,920	
5	1.12 Domestic All Electric	-	142,194	8,529	102,342	
6	1.3 Special	-	345	1	12	
7	2.1 General Service 0-10 kW	124,956	73,738	2,858	34,296	
8	2.2 General Service 10-100 kW	-	-	-	-	
9	2.3 General Service 110-1,000 kVa	181,512	55,306	94	1,122	
10	2.4 General Service Over 1,000 kVa	99,330	34,576	9	108	
11	4.1 Street and Area Lighting	-	2,800	953	11,436	
12	Subtotal Rural	405,798	413,405	23,853	286,236	
13	Total Island Interconnected	16,722,270	6,990,305	23,859	286,308	

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	-	29,141	2,789	33,156	
2	2.1 General Service 0-10 kW	-	5,047	545	6,534	
3	2.2 GS 10-100 kW	39,988	11,515	143	1,716	
4	2.3 GS 110-1,000 kVa	9,538	2,082	5	60	
5	2.4 General Service Over 1,000 kVa	6,138	2,377	1	12	
6	Subtotal Metered Demand Classes	55,664	15,974	149	1,788	
7	4.1 Street and Area Lighting	-	408	133	1,536	
8	Total Isolated Systems	55,664	50,570	3,616	43,014	
Island Isolated						
9	1.2 Domestic Diesel	-	5,450	681	8,166	
10	2.1 General Service 0-10 kW	-	717	92	1,104	
11	2.2 GS 10-100 kW	2,961	836	13	156	
12	2.3 GS 110-1,000 kVa	-	-	-	-	
13	2.4 General Service Over 1,000 kVa	-	-	-	-	
14	4.1 Street and Area Lighting	-	106	41	456	
15	Total Island Isolated	2,961	7,109	827	9,882	
Labrador Isolated						
16	1.2 Domestic Diesel	-	23,691	2,109	24,990	
17	2.1 General Service 0-10 kW	-	4,330	453	5,430	
18	2.2 GS 10-100 kW	37,027	10,679	130	1,560	
19	2.3 GS 110-1,000 kVa	9,538	2,082	5	60	
20	2.4 General Service Over 1,000 kVa	6,138	2,377	1	12	
21	4.1 Street and Area Lighting	-	302	92	1,080	
22	Total Labrador Isolated	52,703	43,461	2,789	33,132	

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	-	4,376	389	4,668	
2	1.12 Domestic All Electric	-	11,401	427	5,124	
3	2.1 General Service 0-10 kW	17,767	6,481	76	912	
4	2.2 General Service 10-100 kW	-	-	-	-	
5	2.3 General Service 110-1,000 kVa	11,031	2,831	7	84	
6	4.1 Street and Area Lighting	-	53	35	414	
7	Total L'Anse au Loup	28,798	25,142	934	11,202	
	Labrador Interconnected					
8	Labrador Industrial - Firm	2,940,000	1,733,100	-	-	
9	Labrador Industrial - Non-Firm	-	-	-	-	
10	CFB - Goose Bay Secondary	-	-	-	-	
	Rural					
11	1.1 Domestic	-	2,123	340	4,074	
12	1.1A Domestic All Electric	-	313,891	9,549	114,582	
13	Subtotal Domestic	-	316,013	9,888	118,656	
14	2.1 General Service 0-10 kW	-	6,584	518	6,210	
15	2.2 General Service 10-100 kW	234,327	71,241	679	8,142	
16	2.3 General Service 110-1,000 kVa	384,719	130,158	185	2,217	
17	2.4 General Service Over 1,000 kVa	238,700	129,941	6	72	
18	4.1 Street and Area Lighting	-	1,810	385	4,614	
19	Subtotal Rural	857,746	655,748	11,659	139,911	
20	Total Labrador Interconnected	3,797,746	2,388,848	11,659	139,911	

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Rate Calculations for Newfoundland Power

	1	2	3
Line No.	Description	Amount	Source
	Newfoundland Power:		
	Demand:		
1	Rate (\$/kW/mo.)	5.25	
2	Billing Units (kW)	15,158,472	Sch 1.3.2, pg 1, Ln 1, Col 2
3	Demand Revenue	\$79,581,978	Ln 1 * Ln 2
	Energy (First Block):		
4	Total Revenue Requirement	\$545,427,787	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	79,581,978	Ln 3
6	Less: Second Block Energy Revenue	332,822,576	((Sch 1.3.2, pg 1, Ln 1, Col 3) - Ln 8) * Ln 12
7	First Block Energy Revenue	\$133,023,233	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,480,000	
9	Rate (¢/kWh)	3.823	Ln 7 / Ln 8
	Energy (Second Block):		
10	Average No. 6 Fuel Cost per Barrel	\$87.11	
11	Efficiency Factor (kWh per Barrel)	616	
12	Rate (¢/kWh)	14.141	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Value of Newfoundland Power Thermal Generation Credit

	1	2	3
Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	153,943,999	Sch 2.1A, C. 3, Ln 27
3	Coincident peak (kW)	1,477,972	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	<u>104.16</u>	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	<u>30,638</u>	⁽¹⁾
6	Gross value of credit to NP (\$)	<u>3,191,254</u>	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	<u>88.08%</u>	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	<u>(2,810,712)</u>	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	<u><u>380,543</u></u>	Ln 6 - Ln 9
⁽¹⁾ NP gas turbine and diesel generation capacity (kW)		34,567	
+ System reserve		<u>1.13</u>	
NP thermal generation capacity credit (kW)		<u><u>30,638</u></u>	

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Interconnected
Calculation of Transmission Wheeling Charge

1

2

Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	64,017,811
2	Transmission Energy Output (MWh)	7,027,693
3	Rate (\$/kWh)	\$0.00911

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NEWFOUNDLAND AND LABRADOR HYDRO 2019 Test Year Cost of Service Study Island Interconnected Functional Classification of Revenue Requirement																		
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Expenses																		
1	Operating & Maintenance	109,154,478	49,093,182	24,857,639	13,967,850	2,187,330	1,056,663	6,146,821	1,602,324	397,935	704,379	861,103	963,436	367,215	449,509	137,549	3,225,221	783,030
2	Fuels-No. 6 Fuel	221,114,563	-	221,114,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	138,012	138,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	12,632,138	12,632,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Supply Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Power Purchases-Other	62,054,740	22,803,446	38,482,233	-	769,061	-	-	-	-	-	-	-	-	-	-	-	-
8	Power Purchases-MF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Power Purchases-LTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Power Purchases-LIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation	79,899,525	32,102,136	19,500,989	16,313,394	2,866,180	409,759	3,627,689	997,726	271,192	480,033	507,018	583,296	131,101	364,355	140,138	200,461	1,404,058
Expense Credits																		
12	Sundry	(342,483)	(154,035)	(77,993)	(43,826)	(6,863)	(3,315)	(19,286)	(5,027)	(1,249)	(2,210)	(2,702)	(3,023)	(1,152)	(1,410)	(432)	(10,119)	(2,457)
13	Building Rental Income	(15,600)	(5,196)	(3,948)	(3,987)	(725)	(147)	(620)	(162)	(40)	(71)	(87)	(97)	(37)	(44)	(14)	-	(426)
14	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Suppliers' Discounts	(29,742)	(13,377)	(6,773)	(3,806)	(596)	(288)	(1,675)	(437)	(108)	(192)	(235)	(263)	(100)	(122)	(37)	(879)	(213)
16	Pole Attachments	(1,151,878)	-	-	-	-	-	(666,186)	(227,671)	-	-	(117,915)	(140,105)	-	-	-	-	-
17	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Application Fees	(12,200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,200)	-
20	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Expense Credits	(1,551,903)	(172,607)	(88,714)	(51,618)	(8,184)	(3,751)	(687,768)	(233,297)	(1,397)	(2,473)	(120,939)	(143,488)	(1,289)	(1,577)	(483)	(23,198)	(3,096)
22	Subtotal Expenses	483,441,552	116,596,307	303,866,710	30,229,626	5,814,387	1,462,672	9,086,742	2,366,753	667,730	1,181,938	1,247,182	1,403,245	497,028	812,287	277,203	3,402,483	2,183,992
23	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Subtotal Revenue Requirement Ex. Return	483,441,552	116,596,307	303,866,710	30,229,626	5,814,387	1,462,672	9,086,742	2,366,753	667,730	1,181,938	1,247,182	1,403,245	497,028	812,287	277,203	3,402,483	2,183,992
25	Return on Debt	84,768,854	26,560,270	23,794,973	24,028,882	3,028,747	287,569	2,814,865	755,361	191,190	338,422	390,919	442,175	129,743	218,780	46,740	128,207	1,612,011
26	Return on Equity	34,428,772	10,787,423	9,664,301	9,759,303	1,230,122	116,796	1,143,254	306,789	77,652	137,450	158,771	179,589	52,695	88,857	18,983	52,071	654,717
27	Total Revenue Reqmt	602,639,178	153,943,999	337,325,983	64,017,811	10,073,256	1,867,037	13,044,862	3,428,903	936,572	1,657,810	1,796,872	2,025,009	679,465	1,119,924	342,927	3,582,761	4,450,720

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	1,313,764	1,039,528	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	Fuel Supply Deferral			
6	Power Purchases -CF(L)Co	-	-	
7	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.1 - L.7
8	Power Purchases-MF			Carryforward from Sch.4.4 L.8
9	Power Purchases-LTA			Carryforward from Sch.4.4 L.9
10	Power Purchases-LIL			Carryforward from Sch.4.4 L.10
11	Depreciation	-	-	Carryforward from Sch.2.5 L.42
	Expense Credits			
12	Sundry	(4,122)	(3,262)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
13	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.35
14	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
15	Suppliers' Discounts	(358)	(283)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
16	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
17	Secondary Energy	-	-	Production - Energy
18	Wheeling Revenues	-	-	Transmission - Demand
19	Application Fees	-	-	Accounting - Customer
20	Meter Test Revenues	-	-	Meters - Customer
21	Total Expense Credits	(4,480)	(3,545)	
22	Subtotal Expenses	1,309,284	1,035,983	
23	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.42
24	Subtotal Revenue Requirement Ex. Return	1,309,284	1,035,983	
25	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
26	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
27	Total Revenue Reqmt	1,309,284	1,035,983	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Island Interconnected																	
Functional Classification of Plant in Service for the Allocation of O&M Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution										
							Substations Demand	Primary Lines Demand	Line Transformers Customer Demand		Secondary Lines Demand		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	Production Hydraulic																
1	Bay D'Esclair	283,399,658	126,733,135	156,666,523	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	177,079,567	79,187,988	97,891,579	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	86,138,998	38,520,389	47,618,608	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	279,566,000	125,018,766	154,547,234	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,797,149	10,194,628	12,602,521	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	113,415,629	50,718,192	62,697,437	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Hydraulic	5,376,975	2,404,522	2,972,452	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	967,773,975	432,777,622	534,996,354	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	322,171,223	224,102,302	98,068,920	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	190,828,508	190,828,508	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	9,249,661	9,249,661	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production Transmission	1,490,023,367	856,958,093	633,065,274	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Lines	670,434,679	24,989,595	30,891,945	473,852,212	103,774,305	-	-	-	-	-	-	-	-	-	-	36,926,623
17	Terminal Stations	289,486,825	-	-	227,730,307	23,792,647	-	-	-	-	-	-	-	-	-	-	37,963,871
18	Term Stns - Hydraulic	47,364,964	21,181,078	26,183,885	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Holyrood	15,100,664	10,504,022	4,596,642	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Gas Tur/Dsl	763,576	763,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Stns - Distribution	14,079,693	-	-	-	-	14,079,693	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Stns	366,795,721	32,448,676	30,780,527	227,730,307	23,792,647	14,079,693	-	-	-	-	-	-	-	-	-	37,963,871
23	Subtotal Transmission Distribution	1,037,230,400	57,438,271	61,672,472	701,582,519	127,566,951	14,079,693	-	-	-	-	-	-	-	-	-	74,890,494
24	Substations	11,859,169	-	-	-	-	11,859,169	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	4,396,627	-	-	-	-	-	3,314,837	422,296	-	-	384,485	275,009	-	-	-	-
26	Poles	127,498,447	-	-	-	-	-	73,738,472	25,200,323	-	-	13,051,761	15,507,891	-	-	-	-
27	Primary Conductor & Eqpt	25,104,733	-	-	-	-	-	22,267,898	2,836,835	-	-	-	-	-	-	-	-
28	Submarine Conductor	9,854,684	-	-	-	-	-	9,854,684	-	-	-	-	-	-	-	-	-
29	Transformers	19,578,592	-	-	-	-	-	-	7,067,872	12,510,720	-	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	3,187,148	-	-	-	-	-	-	-	-	1,858,107	1,329,041	-	-	-	-	-
31	Services	6,522,244	-	-	-	-	-	-	-	-	-	-	6,522,244	-	-	-	-
32	Meters	7,684,657	-	-	-	-	-	-	-	-	-	-	-	7,684,657	-	-	-
33	Street Lighting	2,443,049	-	-	-	-	-	-	-	-	-	-	-	-	2,443,049	-	-
34	Subtotal Distribution	218,129,351	-	-	-	-	11,859,169	109,175,891	28,459,454	7,067,872	12,510,720	15,294,353	17,111,941	6,522,244	7,684,657	2,443,049	-
35	Subttl Prod, Trans, & Dist	2,745,383,118	914,396,364	694,737,746	701,582,519	127,566,951	25,938,862	109,175,891	28,459,454	7,067,872	12,510,720	15,294,353	17,111,941	6,522,244	7,684,657	2,443,049	74,890,494
36	General	189,574,006	89,562,627	44,128,490	22,018,402	3,368,950	1,814,421	10,870,815	2,833,753	703,759	1,245,712	1,522,883	1,703,863	649,430	800,401	243,258	6,857,248
37	NLSO	17,679,694	5,888,522	4,473,966	4,518,045	821,505	167,041	703,070	183,273	45,516	80,566	98,492	110,197	42,002	49,488	15,733	482,279
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	9,794	9,794	-	-	-	0	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,491,665	496,824	377,476	381,195	69,312	14,094	59,319	15,463	3,840	6,798	8,310	9,298	3,544	4,175	1,327	40,691
42	Total Plant	2,954,138,278	1,010,354,132	743,717,678	728,500,161	131,826,717	27,934,418	120,809,095	31,491,942	7,820,987	13,843,796	16,924,038	18,935,298	7,217,220	8,538,720	2,703,368	76,663,460

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	Exploits	Production - Demand, Energy ratios Sch.4.1 L.1
8	Star Lake	
9	Other Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.1, 2
10	Subtotal Hydraulic	
11	Holyrood	Production - Demand, Energy ratios Sch.4.1 L.3
12	Gas Turbines	Production - Demand, Energy ratios Sch.4.1 L.4
13	Roddickton	Production - Demand, Energy ratios Sch.4.1 L.3
14	Diesel	Production - Demand, Energy ratios Sch.4.1 L.5
15	Subtotal Production	
	Transmission	
16	Lines	Production - Demand, Energy ratios Sch.4.1 L.17 Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
17	Terminal Stations	Production - Demand, Energy subtotals, L. 15; Transmission - Demand; Spec Assigned - Custmr
18	Term Stns - Hydraulic	Production - Demand, Energy ratios Sch.4.1 L.20
19	Term Stns - Holyrood	Production - Demand, Energy ratios Sch.4.1 L.21
20	Term Stns - Gas Tur/Dsl	Production - Demand, Energy ratios Sch.4.1 L.22, 23
21	Term Stns - Distribution	Distribution - Substations Demand
22	Subtotal Term Stns	
23	Subtotal Transmission	
	Distribution	
24	Substations	Production - Demand; Dist Substns - Demand
25	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
26	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
27	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
28	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
29	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
30	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
31	Services	Services Customer
32	Meters	Meters - Customer
33	Street Lighting	Street Lighting - Customer
34	Subtotal Distribution	
35	Subttl Prod, Trans, & Dist	
36	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch.2.4 L.15, 16
37		
38	Telecontrol - Custmr & Spec	Specifically Assigned - Customer
39	Feasibility Studies	Production, Transmission - Demand
40	Feasibility Studies - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.35
41	Software - General	Prorated on subtotal Production, Transmission, & Distribution plant - L.35
42	Total Plant	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Island Interconnected																	
Functional Classification of Net Book Value																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										
							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'Espeir	203,146,479	90,844,817	112,301,662	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	140,844,705	62,984,166	77,860,539	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	66,118,693	29,567,535	36,551,158	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	220,285,933	98,509,388	121,776,545	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	17,399,980	7,781,075	9,618,905	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	90,979,071	40,684,816	50,294,255	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	3,071,305	1,373,453	1,697,852	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	741,846,165	331,745,250	410,100,916	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	85,174,253	59,247,211	25,927,043	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	148,144,207	148,144,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	2,474,284	2,474,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production	977,638,909	541,610,951	436,027,959	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
16	Lines	489,034,204	17,545,390	21,689,476	378,912,672	55,647,741	-	-	-	-	-	-	-	-	-	-	15,238,925
17	Terminal Stations	213,210,663	-	-	177,445,838	13,842,731	-	-	-	-	-	-	-	-	-	-	21,922,094
18	Term Stns - Hydraulic	30,603,677	13,685,620	16,918,057	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Holyrood	8,479,821	5,898,564	2,581,258	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Gas Tur/Dsl	736,252	736,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Stns - Distribution	8,471,326	-	-	-	-	8,471,326	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Stns	261,501,739	20,320,435	19,499,315	177,445,838	13,842,731	8,471,326	-	-	-	-	-	-	-	-	-	21,922,094
23	Subtotal Trans & Term Stns	750,535,943	37,865,825	41,188,790	556,358,511	69,490,472	8,471,326	-	-	-	-	-	-	-	-	-	37,161,019
	Distribution																
24	Substations	(2,670,938)	-	-	-	-	(2,670,938)	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	2,633,930	-	-	-	-	-	1,985,852	252,989	-	-	230,337	164,752	-	-	-	-
26	Poles	73,182,434	-	-	-	-	-	42,324,914	14,464,654	-	-	7,491,539	8,901,326	-	-	-	-
27	Primary Conductor & Eqpt	15,543,312	-	-	-	-	-	13,786,918	1,756,394	-	-	-	-	-	-	-	-
28	Submarine Conductor	3,124,952	-	-	-	-	-	3,124,952	-	-	-	-	-	-	-	-	-
29	Transformers	11,570,802	-	-	-	-	-	-	-	4,177,060	7,393,743	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	1,326,560	-	-	-	-	-	-	-	-	-	773,384	553,175	-	-	-	-
31	Services	2,741,583	-	-	-	-	-	-	-	-	-	-	2,741,583	-	-	-	-
32	Meters	4,785,859	-	-	-	-	-	-	-	-	-	-	-	4,785,859	-	-	-
33	Street Lighting	982,629	-	-	-	-	-	-	-	-	-	-	-	-	-	982,629	-
34	Subtotal Distribution	113,221,124	-	-	-	-	(2,670,938)	61,222,636	16,474,038	4,177,060	7,393,743	8,495,261	9,619,253	2,741,583	4,785,859	982,629	-
35	Subttl Prod, Trans, & Dist	1,841,395,976	579,476,776	477,216,749	556,358,511	69,490,472	5,800,388	61,222,636	16,474,038	4,177,060	7,393,743	8,495,261	9,619,253	2,741,583	4,785,859	982,629	37,161,019
36	General	82,838,999	39,136,580	19,283,023	9,621,479	1,472,145	792,856	4,750,269	1,238,277	307,525	544,344	665,461	744,545	283,784	349,755	106,298	546,216
37	NLSO	1,422,469	447,643	368,647	429,784	53,681	4,481	47,294	12,726	3,227	5,712	6,563	7,431	2,118	3,697	759	28,707
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	9,794	9,794	-	-	-	0	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,499,180	471,783	388,528	452,962	56,576	4,722	49,845	13,412	3,401	6,020	6,916	7,832	2,232	3,896	800	30,255
42	Total Net Book Value	1,927,166,418	619,542,577	497,256,947	566,862,736	71,072,874	6,602,447	66,070,043	17,738,454	4,491,212	7,949,818	9,174,201	10,379,060	3,029,718	5,143,207	1,090,486	37,766,196

NEWFOUNDLAND AND LABRADOR HYDRO 2019 Test Year Cost of Service Study 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 Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Accounting Customer	Specifically Assigned Customer
							Substations Demand	Primary Lines Demand	Line Transformers Customer	Secondary Lines Demand	Customer Customer	Services Customer	Meters Customer	Street Lighting Customer					
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	Hydraulic	11,739,614	5,249,823	6,489,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Holyrood / Thermal	19,508,579	13,570,168	5,938,412	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Gas Turbine	7,604,641	7,604,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Diesel	313,537	313,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Other	2,806,838	1,614,298	1,192,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Subtotal Production	41,973,209	28,352,467	13,620,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																			
8	Transmission Lines	3,298,719	122,956	151,997	2,413,381	510,598	-	-	-	-	-	-	-	-	-	-	-	99,788	
9	Terminal Stations	4,519,337	399,804	379,251	3,055,892	293,152	173,478	-	-	-	-	-	-	-	-	-	-	217,760	
10	Other	2,335,788	129,348	138,883	1,661,317	287,274	31,707	-	-	-	-	-	-	-	-	-	-	87,259	
11	Subtotal Transmission	10,153,844	652,108	670,131	7,130,590	1,091,024	205,184	-	-	-	-	-	-	-	-	-	-	404,807	
Distribution																			
12	Other	6,785,987	-	-	-	-	382,410	3,520,479	917,702	227,910	403,420	493,181	551,791	210,316	-	78,778	-	-	
13	Meters	259,207	-	-	-	-	-	-	-	-	-	-	-	-	259,207	-	-	-	
14	Subtotal Distribution	7,045,194	-	-	-	-	382,410	3,520,479	917,702	227,910	403,420	493,181	551,791	210,316	259,207	78,778	-	-	
15	Subttl Prod, Trans, & Dist	59,172,248	29,004,575	14,290,873	7,130,590	1,091,024	587,594	3,520,479	917,702	227,910	403,420	493,181	551,791	210,316	259,207	78,778	-	404,807	
16	Customer Accounting	2,220,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220,698	-	
Administrative & General:																			
Plant-Related:																			
17	Production	6,615,274	3,804,647	2,810,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Prod - Gas Turb & Diesel	1,141,472	1,141,472	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Transmission	3,610,434	199,933	214,672	2,567,902	444,040	49,009	-	-	-	-	-	-	-	-	-	-	134,877	
20	Distribution	1,706,807	-	-	-	-	92,795	854,274	222,688	55,304	97,893	119,674	133,897	51,035	60,130	19,116	-	-	
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Prod, Trans, Distn and General Plant	157,113	53,735	39,554	40,682	7,011	1,486	6,425	1,675	416	736	900	1,007	384	454	144	365	2,140	
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,159,338	205,126	49,126	587,639	101,614	20,662	86,965	22,670	5,630	9,965	12,183	13,631	5,195	6,121	1,946	-	30,865	
24	Property Insurance	1,991,617	944,858	683,512	263,431	26,847	26,786	11,104	2,894	719	1,272	1,556	1,740	663	815	248	6,579	18,593	
Revenue-Related:																			
25	Municipal Tax	1,313,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	PUB Assessment	1,039,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	All Expense-Related	27,578,856	13,029,396	6,419,727	3,203,194	490,108	263,958	1,581,465	412,249	102,381	181,224	221,546	247,875	94,478	116,441	35,389	997,579	181,847	
28	Prod, Trans, and Distn Expense-Related	1,447,329	709,440	349,549	174,411	26,686	14,372	86,109	22,447	5,575	9,867	12,063	13,497	5,144	6,340	1,927	-	9,901	
29	Subtotal Admin & General	47,761,532	20,088,607	10,566,766	6,837,260	1,096,306	469,069	2,626,342	684,622	170,025	300,959	367,922	411,646	156,900	190,302	58,770	1,004,522	378,223	
30	Total Operating & Maintenance Expenses	109,154,478	49,093,182	24,857,639	13,967,850	2,187,330	1,056,663	6,146,821	1,602,324	397,935	704,379	861,103	963,436	367,215	449,509	137,549	3,225,221	783,030	

Schedule 2.4A
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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Interconnected

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

		1	19	20	21
		Revenue Related			
Line		Municipal	PUB		
No.	Description	Tax	Assessment	Basis of Functional Classification	
	Production				
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.10	
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.11	
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.13	
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.12	
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.14	
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.15	
7	Subtotal Production	-	-		
	Transmission				
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.16	
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.22	
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.23	
11	Subtotal Transmission	-	-		
	Distribution				
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 34, less L. 32	
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.15	
18	Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.12, 14	
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.23	
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.34	
21	Prod, Trans, Distn	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.35	
22	Prod, Trans, Distn and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 42	
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 35 Less L. 10 and L. 11	
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.15, 22, 24, 36 - 38	
	Revenue-Related:				
25	Municipal Tax	1,313,764	-	Revenue-related	
26	PUB Assessment	-	1,039,528	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	1,313,764	1,039,528		
30	Total Operating & Maintenance Expenses	1,313,764	1,039,528		

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Island Interconnected																	
Functional Classification of Depreciation Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution										
							Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
							Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Specifically Assigned Customer (\$)
	Production Hydraulic																
1	Bay D'Espeir	5,472,417	2,447,203	3,025,214	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,298,636	1,475,113	1,823,523	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,545,027	690,918	854,108	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,820,197	2,602,726	3,217,470	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	442,192	197,743	244,449	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,575,861	1,151,896	1,423,965	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	102,957	46,041	56,916	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Subtotal Hydraulic	19,257,286	8,611,641	10,645,644	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Holyrood	19,019,373	13,229,876	5,789,497	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Turbines	5,682,462	5,682,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Diesel	100,420	100,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Subtotal Production Transmission	44,059,541	27,624,399	16,435,142	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Lines	15,046,408	720,362	890,506	10,565,683	2,184,096	-	-	-	-	-	-	-	-	-	-	685,761
17	Terminal Stations	6,126,847	-	-	4,912,137	549,703	-	-	-	-	-	-	-	-	-	-	665,007
18	Term Stns - Hydraulic	1,054,105	471,384	582,721	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Holyrood	261,406	181,834	79,572	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Gas Tur/Dsl	8,214	8,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Term Stns - Distribution	308,477	-	-	-	-	308,477	-	-	-	-	-	-	-	-	-	-
22	Subtotal Term Stns	7,759,049	661,432	662,293	4,912,137	549,703	308,477	-	-	-	-	-	-	-	-	-	665,007
23	Subtotal Transmission	22,805,457	1,381,793	1,552,799	15,477,820	2,733,799	308,477	-	-	-	-	-	-	-	-	-	1,350,769
24	Distribution Substations	43,872	-	-	-	-	43,872	-	-	-	-	-	-	-	-	-	-
25	Land & Land Improvements	88,350	-	-	-	-	-	66,611	8,486	-	-	7,726	5,526	-	-	-	-
26	Poles	4,135,256	-	-	-	-	-	2,391,617	817,342	-	-	423,318	502,979	-	-	-	-
27	Primary Conductor & Eqpt	688,971	-	-	-	-	-	611,117	77,854	-	-	-	-	-	-	-	-
28	Submarine Conductor	200,018	-	-	-	-	-	200,018	-	-	-	-	-	-	-	-	-
29	Transformers	685,733	-	-	-	-	-	-	247,550	438,183	-	-	-	-	-	-	-
30	Secondary Conductor&Eqpt	44,238	-	-	-	-	-	-	-	-	25,791	18,447	-	-	-	-	-
31	Services	110,743	-	-	-	-	-	-	-	-	-	-	110,743	-	-	-	-
32	Meters	336,781	-	-	-	-	-	-	-	-	-	-	-	336,781	-	-	-
33	Street Lighting	131,397	-	-	-	-	-	-	-	-	-	-	-	-	131,397	-	-
34	Subtotal Distribution	6,465,359	-	-	-	-	43,872	3,269,363	903,681	247,550	438,183	456,835	526,953	110,743	336,781	131,397	-
35	Subttl Prod, Trans, & Dist	73,330,356	29,006,192	17,987,940	15,477,820	2,733,799	352,349	3,269,363	903,681	247,550	438,183	456,835	526,953	110,743	336,781	131,397	1,350,769
36	General	5,541,892	2,618,220	1,290,026	643,673	98,486	53,042	317,791	82,840	20,573	36,416	44,519	49,810	18,985	23,398	7,111	36,542
37	NLSO	118,423	46,843	29,049	24,996	4,415	569	5,280	1,459	400	708	738	851	179	544	212	2,181
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	118,092	118,092	-	-	-	0	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	790,762	312,790	193,974	166,906	29,480	3,800	35,255	9,745	2,669	4,725	4,926	5,682	1,194	3,632	1,417	14,566
42	Total Depreciation Expense	79,899,525	32,102,136	19,500,989	16,313,394	2,866,180	409,759	3,627,689	997,726	271,192	480,033	507,018	583,296	131,101	364,355	140,138	1,404,058

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NEWFOUNDLAND AND LABRADOR HYDRO 2019 Test Year Cost of Service Study 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 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 (\$)	
1	Average Net Book Value	1,927,166,418	619,542,577	497,256,947	566,862,736	71,072,874	6,602,447	66,070,043	17,738,454	4,491,212	7,949,818	9,174,201	10,379,060	3,029,718	5,143,207	1,090,486	2,996,442	37,766,196
2	Cash Working Capital	1,994,382	641,151	514,600	586,634	73,552	6,833	68,374	18,357	4,648	8,227	9,494	10,741	3,135	5,323	1,129	3,101	39,083
3	Fuel Inventory - No. 6 Fuel	66,169,663	-	66,169,663	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	371,764	371,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	4,911,127	4,911,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	28,914,668	9,889,197	7,279,399	7,130,452	1,290,300	273,418	1,182,462	308,238	76,551	135,501	165,650	185,336	70,641	83,576	26,460	67,118	750,371
7	Deferred Charges: Holyrood	-	-	-														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	67,179,292	21,596,698	17,333,931	19,760,326	2,477,537	230,155	2,303,142	618,347	156,560	277,124	319,804	361,805	105,613	179,288	38,013	104,453	1,316,496
9	Total Rate Base	2,096,707,316	656,952,515	588,554,541	594,340,148	74,914,263	7,112,853	69,624,021	18,683,396	4,728,970	8,370,670	9,669,149	10,936,942	3,209,107	5,411,393	1,156,088	3,171,114	39,872,146
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	2,096,707,316	656,952,515	588,554,541	594,340,148	74,914,263	7,112,853	69,624,021	18,683,396	4,728,970	8,370,670	9,669,149	10,936,942	3,209,107	5,411,393	1,156,088	3,171,114	39,872,146
12	Return on Debt	84,768,854	26,560,270	23,794,973	24,028,882	3,028,747	287,569	2,814,865	755,361	191,190	338,422	390,919	442,175	129,743	218,780	46,740	128,207	1,612,011
13	Return on Equity	34,428,772	10,787,423	9,664,301	9,759,303	1,230,122	116,796	1,143,254	306,789	77,652	137,450	158,771	179,589	52,695	88,857	18,983	52,071	654,717
14	Return on Rate Base	119,197,626	37,347,692	33,459,274	33,788,185	4,258,869	404,365	3,958,119	1,062,149	268,842	475,872	549,690	621,764	182,437	307,637	65,723	180,278	2,266,728

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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. 42
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. 42
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	N/A
11	Rate Base Available for Equity Return	
12	Return on Debt	L.9 x Sch.1.1,p2,L.12
13	Return on Equity	L.11 x Sch.1.1,p2,L.15
14	Return on Rate Base	

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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 Energy (MWh @ Gen)	Transmission Demand (CP kW)	Rural Prod & Transmission Demand (CP kW)	Distribution										Accounting Customer (Rural Cust)	Specifically Assigned Customer
							Substations Demand (CP kW)	Primary Lines Demand (CP kW)	Customer (Rural Cust)	Line Transformers Demand (CP kW)	Customer (Rural Cust)	Secondary Lines Demand (CP kW)	Customer (Rural Cust)	Services Customer	Meters Customer	Street Lighting Customer		
Amounts																		
1	Newfoundland Power	-	1,297,608	6,080,111	1,288,105	-	-	-	-	-	-	-	-	-	-	-	-	
2	Industrial - Firm	-	87,825	774,710	84,920	-	-	-	-	-	-	-	-	-	-	-	-	
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																		
4	1.1 Domestic	-	28,436	118,866	27,495	27,495	26,083	26,083	11,410	23,989	11,410	23,989	11,410	11,410	11,410	-	11,410	
5	1.12 Domestic All Electric	-	34,545	161,826	33,402	33,402	31,685	31,685	8,529	29,142	8,529	29,142	8,529	8,529	8,529	-	8,529	
6	1.3 Special	-	126	393	122	122	116	116	1	107	1	107	1	1	1	-	1	
7	2.1 GS 0-10 kW	-	14,653	83,919	14,168	14,168	13,440	13,440	2,858	12,361	2,858	12,361	2,858	13,633	13,633	-	2,858	
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.3 GS 110-1,000 kVa	-	9,373	62,926	9,063	9,063	8,598	8,598	94	7,874	94	7,874	94	787	787	-	94	
10	2.4 GS Over 1,000 kVa	-	4,614	38,725	4,462	4,462	4,232	4,232	9	2,781	9	2,781	9	76	76	-	9	
11	4.1 Street and Area Lighting	-	791	3,187	765	765	725	725	953	667	953	667	953	-	-	1	953	
12	Subtotal Rural	-	92,538	469,842	89,477	89,477	84,879	84,879	23,853	76,920	23,853	76,920	23,853	34,436	34,436	1	23,853	
13	Total	-	1,477,972	7,324,663	1,462,502	89,477	84,879	84,879	23,853	76,920	23,853	76,920	23,853	34,436	34,436	1	23,853	
Ratios Excluding Return on Equity																		
14	Newfoundland Power	-	0.8780	0.8301	0.8808	-	-	-	-	-	-	-	-	-	-	-	-	
15	Industrial - Firm	-	0.0594	0.1058	0.0581	-	-	-	-	-	-	-	-	-	-	-	-	
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																		
17	1.1 Domestic	-	0.0192	0.0162	0.0188	0.3073	0.3073	0.3073	0.4783	0.3119	0.4783	0.3119	0.4783	0.3313	0.3313	-	0.4783	
18	1.12 Domestic All Electric	-	0.0234	0.0221	0.0228	0.3733	0.3733	0.3733	0.3575	0.3789	0.3575	0.3789	0.3575	0.2477	0.2477	-	0.3575	
19	1.3 Special	-	0.0001	0.0001	0.0001	0.0014	0.0014	0.0014	0.0000	0.0014	0.0000	0.0014	0.0000	0.0000	0.0000	-	0.0000	
20	2.1 GS 0-10 kW	-	0.0099	0.0115	0.0097	0.1583	0.1583	0.1583	0.1198	0.1607	0.1198	0.1607	0.1198	0.3959	0.3959	-	0.1198	
21	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	2.3 GS 110-1,000 kVa	-	0.0063	0.0086	0.0062	0.1013	0.1013	0.1013	0.0039	0.1024	0.0039	0.1024	0.0039	0.0229	0.0229	-	0.0039	
23	2.4 GS Over 1,000 kVa	-	0.0031	0.0053	0.0031	0.0499	0.0499	0.0499	0.0004	0.0362	0.0004	0.0362	0.0004	0.0022	0.0022	-	0.0004	
24	4.1 Street and Area Lighting	-	0.0005	0.0004	0.0005	0.0085	0.0085	0.0085	0.0400	0.0087	0.0400	0.0087	0.0400	-	-	1.0000	0.0400	
25	Subtotal Rural	-	0.0626	0.0641	0.0612	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	-	

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NEWFOUNDLAND & LABRADOR HYDRO
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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	-	494,775,786
2	Industrial - Firm	-	37,423,580
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	14,212,918	14,212,918
5	1.12 Domestic All Electric	17,933,704	17,933,704
6	1.3 Special	20,857	20,857
7	2.1 GS 0-10 kW	9,586,586	9,586,586
8	2.2 GS 10-100 kW	-	-
9	2.3 GS 110-1,000 kVa	6,310,223	6,310,223
10	2.4 GS Over 1,000 kVa	3,379,015	3,379,015
11	4.1 Street and Area Lighting	1,039,403	1,039,403
12	Subtotal Rural	52,482,707	52,482,707
13	Total	52,482,707	584,682,072
	Ratios Excluding Return on Equity		
14	Newfoundland Power	-	0.8462
15	Industrial - Firm	-	0.0640
16	Industrial - Non-Firm	-	-
	Rural		
17	1.1 Domestic	0.2708	0.0243
18	1.12 Domestic All Electric	0.3417	0.0307
19	1.3 Special	0.0004	0.0000
20	2.1 GS 0-10 kW	0.1827	0.0164
21	2.2 GS 10-100 kW	-	-
22	2.3 GS 110-1,000 kVa	0.1202	0.0108
23	2.4 GS Over 1,000 kVa	0.0644	0.0058
24	4.1 Street and Area Lighting	0.0198	0.0018
25	Subtotal Rural	1.0000	0.0898
26	Total	1.0000	1.0000

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2019 Test Year Cost of Service Study																	
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 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 (\$)	
1	Newfoundland Power	383,730,642	102,367,543	252,235,969	26,624,880	-	-	-	-	-	-	-	-	-	-	-	1,625,569
2	Industrial - Firm	41,447,667	6,928,495	32,139,159	1,755,280	-	-	-	-	-	-	-	-	-	-	-	558,424
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
4	1.1 Domestic	18,178,407	2,243,313	4,931,218	568,326	1,786,714	449,467	2,792,282	1,132,128	208,242	565,376	388,953	671,237	164,687	269,147	-	1,627,566
5	1.12 Domestic All Electric	20,753,654	2,725,203	6,713,416	690,409	2,170,521	546,018	3,392,096	846,219	252,975	422,595	472,504	501,722	123,097	201,176	-	1,216,538
6	1.3 Special	54,725	9,968	16,289	2,525	7,939	1,997	12,408	99	925	50	1,728	59	14	24	-	143
7	2.1 GS 0-10 kW	9,604,460	1,155,928	3,481,411	292,845	920,653	231,600	1,438,799	283,578	107,302	141,617	200,418	168,133	196,773	321,585	-	407,676
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.3 GS 110-1,000 kVa	5,622,148	739,460	2,610,523	187,336	588,952	148,157	920,416	9,277	68,353	4,633	127,668	5,500	11,362	18,569	-	13,337
10	2.4 GS Over 1,000 kVa	3,044,294	364,022	1,606,528	92,222	289,929	72,935	453,103	893	24,144	446	45,095	529	1,094	1,787	-	1,284
11	4.1 Street and Area Lighting	1,005,555	62,375	132,197	15,802	49,679	12,497	77,639	94,559	5,790	47,222	10,815	56,064	-	-	277,203	135,940
12	Subtotal Rural	58,263,243	7,300,269	19,491,582	1,849,466	5,814,387	1,462,672	9,086,742	2,366,753	667,730	1,181,938	1,247,182	1,403,245	497,028	812,287	277,203	3,402,483
13	Total	483,441,552	116,596,307	303,866,710	30,229,626	5,814,387	1,462,672	9,086,742	2,366,753	667,730	1,181,938	1,247,182	1,403,245	497,028	812,287	277,203	2,183,992
Allocated Return on Debt																	
14	Newfoundland Power	65,423,896	23,319,002	19,751,911	21,163,547	-	-	-	-	-	-	-	-	-	-	-	1,189,436
15	Industrial - Firm	5,912,828	1,578,289	2,516,730	1,395,234	-	-	-	-	-	-	-	-	-	-	-	422,575
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
17	1.1 Domestic	4,326,049	511,020	386,150	451,750	930,709	88,368	864,985	361,324	59,625	161,883	121,914	211,513	42,989	72,491	-	61,327
18	1.12 Domestic All Electric	4,885,939	620,793	525,709	548,791	1,130,636	107,350	1,050,794	270,075	72,434	121,001	148,103	158,097	32,133	54,184	-	45,840
19	1.3 Special	14,812	2,271	1,276	2,007	4,136	393	3,844	32	265	14	542	19	4	6	-	5
20	2.1 GS 0-10 kW	2,170,446	263,317	272,620	232,776	479,573	45,534	445,707	90,505	30,724	40,549	62,820	52,980	51,365	86,615	-	15,361
21	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2.3 GS 110-1,000 kVa	1,216,899	168,447	204,423	148,910	306,789	29,129	285,124	2,961	19,571	1,327	40,017	1,733	2,966	5,001	-	503
23	2.4 GS Over 1,000 kVa	610,200	82,923	125,803	73,305	151,026	14,339	140,361	285	6,913	128	14,135	167	285	481	-	48
24	4.1 Street and Area Lighting	207,784	14,209	10,352	12,561	25,878	2,457	24,051	30,179	1,658	13,521	3,390	17,666	-	-	46,740	5,122
25	Subtotal Rural	13,432,129	1,662,978	1,526,333	1,470,101	3,028,747	287,569	2,814,865	755,361	191,190	338,422	390,919	442,175	129,743	218,780	46,740	128,207
26	Total	84,768,854	26,560,270	23,794,973	24,028,882	3,028,747	287,569	2,814,865	755,361	191,190	338,422	390,919	442,175	129,743	218,780	46,740	1,612,011
Allocated Return on Equity																	
27	Newfoundland Power	26,571,840	9,470,986	8,022,216	8,595,550	-	-	-	-	-	-	-	-	-	-	-	483,088
28	Industrial - Firm	2,401,488	641,020	1,022,167	566,673	-	-	-	-	-	-	-	-	-	-	-	171,628
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
30	1.1 Domestic	1,757,020	207,550	156,834	183,478	378,006	35,890	351,313	146,751	24,217	65,749	49,515	85,906	17,460	29,442	-	24,908
31	1.12 Domestic All Electric	1,984,418	252,134	213,516	222,891	459,207	43,600	426,779	109,691	29,419	49,144	60,152	64,211	13,051	22,007	-	18,618
32	1.3 Special	6,016	922	518	815	1,680	159	1,561	13	108	6	220	8	2	3	-	2
33	2.1 GS 0-10 kW	881,524	106,946	110,724	94,542	194,778	18,494	181,023	36,759	12,478	16,469	25,514	21,518	20,862	35,179	-	6,239
34	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	494,242	68,414	83,026	60,480	124,602	11,831	115,803	1,203	7,949	539	16,253	704	1,205	2,031	-	204
36	2.4 GS Over 1,000 kVa	247,832	33,679	51,095	29,773	61,339	5,824	57,007	116	2,808	52	5,741	68	116	196	-	20
37	4.1 Street and Area Lighting	84,391	5,771	4,204	5,102	10,510	998	9,768	12,257	673	5,492	1,377	7,175	-	-	18,983	2,080
38	Subtotal Rural	5,455,444	675,417	619,918	597,080	1,230,122	116,796	1,143,254	306,789	77,652	137,450	158,771	179,589	52,695	88,857	18,983	52,071
39	Total	34,428,772	10,787,423	9,664,301	9,759,303	1,230,122	116,796	1,143,254	306,789	77,652	137,450	158,771	179,589	52,695	88,857	18,983	654,717

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NEWFOUNDLAND & LABRADOR HYDRO

2019 Test Year Cost of Service Study

Island Interconnected

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

Line No.	1	19		20	
		Revenue Related			
	Description	Municipal Tax	PUB Assessment		
	Allocated Rev Reqmt Excl Return		(\$)		
1	Newfoundland Power	-	876,681		
2	Industrial - Firm	-	66,310		
3	Industrial - Non-Firm	-	-		
	Rural				
4	1.1 Domestic	354,569	25,184		
5	1.12 Domestic All Electric	447,391	31,776		
6	1.3 Special	520	37		
7	2.1 GS 0-10 kW	239,156	16,986		
8	2.2 GS 10-100 kW	-	-		
9	2.3 GS 110-1,000 kVa	157,421	11,181		
10	2.4 GS Over 1,000 kVa	84,296	5,987		
11	4.1 Street and Area Lighting	25,930	1,842		
12	Subtotal Rural	1,309,284	92,993		
13	Total	1,309,284	1,035,983		
	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	-	-		

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2019 Test Year Cost of Service Study																		
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 Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution										Accounting	Specifically Assigned Customer
							Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting Customer			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
40	Newfoundland Power	475,726,379	135,157,531	280,010,095	56,383,978	-	-	-	-	-	-	-	-	-	-	-	-	3,298,093
41	Industrial - Firm	49,761,983	9,147,804	35,678,055	3,717,187	-	-	-	-	-	-	-	-	-	-	-	-	1,152,627
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	24,261,476	2,961,882	5,474,203	1,203,553	3,095,429	573,725	4,008,579	1,640,204	292,084	793,008	560,382	968,656	225,137	371,080	-	1,713,801	-
44	1.12 Domestic All Electric	27,624,012	3,598,129	7,452,642	1,462,091	3,760,364	696,968	4,869,669	1,225,984	354,827	592,740	680,759	724,030	168,280	277,367	-	1,280,995	-
45	1.3 Special	75,553	13,161	18,082	5,348	13,755	2,549	17,812	144	1,298	70	2,490	85	20	33	-	150	-
46	2.1 GS 0-10 kW	12,656,430	1,526,190	3,864,755	620,164	1,595,004	295,627	2,065,529	410,842	150,504	198,634	288,752	242,631	269,000	443,378	-	429,276	-
47	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	2.3 GS 110-1,000 kVa	7,333,289	976,322	2,897,972	396,726	1,020,343	189,116	1,321,343	13,441	95,873	6,498	183,938	7,938	15,533	25,602	-	14,044	-
49	2.4 GS Over 1,000 kVa	3,902,326	480,624	1,783,426	195,300	502,294	93,098	650,471	1,294	33,864	626	64,971	764	1,495	2,464	-	1,352	-
50	4.1 Street and Area Lighting	1,297,730	82,355	146,753	33,465	86,068	15,952	111,458	136,995	8,121	66,235	15,581	80,905	-	-	342,927	143,142	-
51	Subtotal Rural	77,150,816	9,638,664	21,637,832	3,916,646	10,073,256	1,867,037	13,044,862	3,428,903	936,572	1,657,810	1,796,872	2,025,009	679,465	1,119,924	342,927	3,582,761	-
52	Total	602,639,178	153,943,999	337,325,983	64,017,811	10,073,256	1,867,037	13,044,862	3,428,903	936,572	1,657,810	1,796,872	2,025,009	679,465	1,119,924	342,927	3,582,761	4,450,720
Re-classification of Revenue-Related																		
53	Newfoundland Power	-	249,532	516,962	104,098	-	-	-	-	-	-	-	-	-	-	-	-	6,089
54	Industrial - Firm	-	12,206	47,606	4,960	-	-	-	-	-	-	-	-	-	-	-	-	1,538
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	47,098	87,047	19,138	49,222	9,123	63,742	26,082	4,645	12,610	8,911	15,403	3,580	5,901	-	27,252	-
57	1.12 Domestic All Electric	(0)	63,515	131,556	25,809	66,379	12,303	85,961	21,641	6,263	10,463	12,017	12,781	2,971	4,896	-	22,612	-
58	1.3 Special	0	98	134	40	102	19	132	1	10	1	19	1	0	0	-	1	-
59	2.1 GS 0-10 kW	0	31,525	79,831	12,810	32,947	6,107	42,666	8,486	3,109	4,103	5,965	5,012	5,557	9,158	-	8,867	-
60	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	2.3 GS 110-1,000 kVa	(0)	22,975	68,196	9,336	24,011	4,450	31,094	316	2,256	153	4,328	187	366	602	-	330	-
62	2.4 GS Over 1,000 kVa	0	11,383	42,238	4,625	11,896	2,205	15,406	31	802	15	1,539	18	35	58	-	32	-
63	4.1 Street and Area Lighting	-	1,801	3,209	732	1,882	349	2,437	2,996	178	1,448	341	1,769	-	-	7,499	3,130	-
64	Subtotal Rural	(0)	178,395	412,212	72,490	186,439	34,556	241,438	59,553	17,262	28,793	33,119	35,170	12,508	20,616	7,499	62,225	-
65	Total	(0)	440,133	976,780	181,548	186,439	34,556	241,438	59,553	17,262	28,793	33,119	35,170	12,508	20,616	7,499	62,225	7,627
Total Allocated Revenue Requirement																		
66	Newfoundland Power	475,726,379	135,407,063	280,527,058	56,488,075	-	-	-	-	-	-	-	-	-	-	-	-	3,304,182
67	Industrial - Firm	49,761,983	9,160,010	35,725,661	3,722,147	-	-	-	-	-	-	-	-	-	-	-	-	1,154,165
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	24,261,476	3,008,981	5,561,250	1,222,691	3,144,651	582,848	4,072,321	1,666,285	296,729	805,618	569,293	984,059	228,717	376,981	-	1,741,053	-
70	1.12 Domestic All Electric	27,624,012	3,661,645	7,584,197	1,487,900	3,826,742	709,271	4,955,629	1,247,625	361,091	603,203	692,775	736,811	171,251	282,263	-	1,303,607	-
71	1.3 Special	75,553	13,259	18,216	5,388	13,857	2,568	17,944	145	1,308	70	2,509	86	20	33	-	151	-
72	2.1 GS 0-10 kW	12,656,430	1,557,716	3,944,586	632,974	1,627,951	301,734	2,108,195	419,328	153,613	202,737	294,717	247,643	274,557	452,537	-	438,144	-
73	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	2.3 GS 110-1,000 kVa	7,333,289	999,297	2,966,168	406,062	1,044,354	193,567	1,352,437	13,757	98,129	6,651	188,266	8,125	15,899	26,205	-	14,374	-
75	2.4 GS Over 1,000 kVa	3,902,326	492,007	1,825,664	199,926	514,190	95,303	665,876	1,324	34,666	640	66,509	782	1,531	2,523	-	1,384	-
76	4.1 Street and Area Lighting	1,297,730	84,156	149,962	34,197	87,950	16,301	113,896	139,991	8,299	67,683	15,922	82,675	-	-	350,426	146,272	-
77	Subtotal Rural	77,150,816	9,817,059	22,050,044	3,989,137	10,259,695	1,901,592	13,286,300	3,488,456	953,834	1,686,603	1,829,991	2,060,179	691,973	1,140,541	350,426	3,644,986	-
78	Total	602,639,178	154,384,132	338,302,763	64,199,359	10,259,695	1,901,592	13,286,300	3,488,456	953,834	1,686,603	1,829,991	2,060,179	691,973	1,140,541	350,426	3,644,986	4,458,347

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NEWFOUNDLAND & LABRADOR HYDRO

2019 Test Year Cost of Service Study

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 Requiremt	(\$)	(\$)		
40	Newfoundland Power	-	876,681		
41	Industrial - Firm	-	66,310		
42	Industrial - Non-Firm	-	-		
	Rural				
43	1.1 Domestic	354,569	25,184		
44	1.12 Domestic All Electric	447,391	31,776		
45	1.3 Special	520	37		
46	2.1 GS 0-10 kW	239,156	16,986		
47	2.2 GS 10-100 kW	-	-		
48	2.3 GS 110-1,000 kVa	157,421	11,181		
49	2.4 GS Over 1,000 kVa	84,296	5,987		
50	4.1 Street and Area Lighting	25,930	1,842		
51	Subtotal Rural	1,309,284	92,993		
52	Total	1,309,284	1,035,983		
	Re-classification of Revenue-Related				
53	Newfoundland Power	-	(876,681)	Re-classification to demand, energy and customer is based on rate class revenue	
54	Industrial - Firm	-	(66,310)	requirements excluding revenue-related items.	
55	Industrial - Non-Firm	-	-		
	Rural				
56	1.1 Domestic	(354,569)	(25,184)		
57	1.12 Domestic All Electric	(447,391)	(31,776)		
58	1.3 Special	(520)	(37)		
59	2.1 GS 0-10 kW	(239,156)	(16,986)		
60	2.2 GS 10-100 kW	-	-		
61	2.3 GS 110-1,000 kVa	(157,421)	(11,181)		
62	2.4 GS Over 1,000 kVa	(84,296)	(5,987)		
63	4.1 Street and Area Lighting	(25,930)	(1,842)		
64	Subtotal Rural	(1,309,284)	(92,993)		
65	Total	(1,309,284)	(1,035,983)		
	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	-	-		

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2019 Test Year Cost of Service Study																		
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	
Line No.	Description	Total Amount (\$)	OM&A				Depreciation				Expense Credits		Subtotal Excluding Return	Return on Debt	Return on Equity	Subtotal Excl Rev Related	Revenue Related	
			Transmission Lines (\$) (Plant)	Administrative & Terminals (\$) (Plant)	General (\$) (C3 & C4)	Other (\$) (C3 & C4)	Transmission Lines (\$) (Direct)	Telecontrol & Feasibility Study (\$) (Direct)	General (\$) (Exp C3,4,6)	Rental Income (\$) (Plant)	Other (\$) (C6)							
Basis of Allocation - Amounts																		
1	Newfoundland Power Industrial		75,451,167	54,242,015	129,693,182	129,693,182	-	-	-	281,845	129,693,182	129,693,182	27,419,576	-	27,419,576	27,419,576	-	-
2	Vale		11,413,143	5,361,808	16,774,951	16,774,951	-	-	-	34,008	16,774,951	16,774,951	721,536	-	721,536	721,536	-	-
3	Corner Brook P& P - CB		-	16,827,057	16,827,057	16,827,057	-	-	-	51,049	16,827,057	16,827,057	7,728,123	-	7,728,123	7,728,123	-	-
4	Corner Brook P& P - DL		-	75,527	75,527	75,527	-	-	-	229	75,527	75,527	8,168	-	8,168	8,168	-	-
5	North Atlantic Refining Limited		-	7,589,702	7,589,702	7,589,702	-	-	-	23,025	7,589,702	7,589,702	1,283,615	-	1,283,615	1,283,615	-	-
6	Teck Resources		6,648,237	1,422,639	8,070,876	8,070,876	-	-	-	14,651	8,070,876	8,070,876	0	-	0	0	-	-
7	Subtotal Industrial		18,061,380	31,276,732	49,338,112	49,338,112	-	-	-	122,962	49,338,112	49,338,112	9,741,443	-	9,741,443	9,741,443	-	-
8	Total		93,512,547	85,518,747	179,031,294	179,031,294	-	-	-	404,807	179,031,294	179,031,294	37,161,019	-	37,161,019	37,161,019	-	-
Basis of Allocation - Ratios																		
9	Newfoundland Power Industrial		0.8069	0.6343	0.7244	0.7244	-	-	-	0.6962	0.7244	0.7244	0.7379	-	0.7379	0.7379	-	-
10	Vale		0.1220	0.0627	0.0937	0.0937	-	-	-	0.0840	0.0937	0.0937	0.0194	-	0.0194	0.0194	-	-
11	Corner Brook P& P - CB		-	0.1968	0.0940	0.0940	-	-	-	0.1261	0.0940	0.0940	0.2080	-	0.2080	0.2080	-	-
12	Corner Brook P& P - DL		-	0.0009	0.0004	0.0004	-	-	-	0.0006	0.0004	0.0004	0.0002	-	0.0002	0.0002	-	-
13	North Atlantic Refining Ltd.		-	0.0887	0.0424	0.0424	-	-	-	0.0569	0.0424	0.0424	0.0345	-	0.0345	0.0345	-	-
14	Teck Resources		0.0711	0.0166	0.0451	0.0451	-	-	-	0.0362	0.0451	0.0451	0.0000	-	0.0000	0.0000	-	-
15	Subtotal Industrial		0.1931	0.3657	0.2756	0.2756	-	-	-	0.3038	0.2756	0.2756	0.2621	-	0.2621	0.2621	-	-
16	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																		
17	Newfoundland Power Industrial	3,304,182	80,515	138,119	273,991	63,212	680,726	354,147	-	37,102	(308)	(1,934)	-	1,625,569	1,189,436	483,088	3,298,093	6,089
18	Vale	148,321	12,179	13,653	35,439	8,176	5,036	25,442	-	4,477	(40)	(250)	-	104,112	31,300	12,712	148,124	198
19	Corner Brook P& P - CB	799,298	-	42,847	35,549	8,201	-	233,810	-	6,720	(40)	(251)	-	326,837	335,239	136,157	798,233	1,065
20	Corner Brook P& P - DL	1,497	-	192	160	37	-	579	-	30	(0)	(1)	-	996	354	144	1,495	2
21	North Atlantic Refining Ltd.	171,514	-	19,326	16,034	3,699	-	51,029	-	3,031	(18)	(113)	-	92,988	55,682	22,615	171,285	229
22	Teck Resources	33,535	7,094	3,623	17,051	3,934	0	0	-	1,929	(19)	(120)	-	33,490	0	0	33,490	45
23	Subtotal Industrial	1,154,165	19,273	79,641	104,232	24,047	5,036	310,860	-	16,187	(117)	(736)	-	558,424	422,575	171,628	1,152,627	1,538
24	Total	4,458,347	99,788	217,760	378,223	87,259	685,761	665,007	-	53,289	(426)	(2,670)	-	2,183,992	1,612,011	654,717	4,450,720	7,627

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Labrador Interconnected																	
Functional Classification of Revenue Requirement																	
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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
						Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Expenses																	
1	Operating & Maintenance	11,463,447	1,354,991	-	4,028,017	842,349	1,159,106	328,909	227,686	403,023	183,826	203,448	141,647	202,745	34,586	1,810,571	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	42,408	42,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	260,211	260,211	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	1,428,356	408,329	1,020,027	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	5,777,266	306,932	-	1,954,775	721,351	1,055,456	313,564	222,599	394,019	167,858	191,193	124,339	166,378	43,463	115,339	-
Expense Credits																	
8	Sundry	(35,968)	(4,251)	-	(12,638)	(2,643)	(3,637)	(1,032)	(714)	(1,265)	(577)	(638)	(444)	(636)	(109)	(5,681)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(3,124)	(369)	-	(1,098)	(230)	(316)	(90)	(62)	(110)	(50)	(55)	(39)	(55)	(9)	(493)	-
12	Pole Attachments	(250,912)	-	-	-	-	(145,114)	(49,593)	-	-	(25,685)	(30,519)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(10,120)	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,120)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(300,123)	(4,621)	-	(13,736)	(2,872)	(149,067)	(50,715)	(776)	(1,374)	(26,312)	(31,213)	(483)	(691)	(118)	(16,294)	-
18	Subtotal Expenses	18,671,564	2,368,250	1,020,027	5,969,056	1,560,827	2,065,495	591,758	449,509	795,668	325,372	363,428	265,503	368,432	77,931	1,909,616	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	18,671,564	2,368,250	1,020,027	5,969,056	1,560,827	2,065,495	591,758	449,509	795,668	325,372	363,428	265,503	368,432	77,931	1,909,616	-
21	Return on Debt	5,573,562	324,356	-	2,433,849	755,980	813,971	233,816	163,109	288,717	124,358	140,332	110,759	99,649	14,438	70,227	-
22	Return on Equity	2,263,696	131,737	-	988,505	307,040	330,593	94,964	66,247	117,262	50,508	56,996	44,985	40,472	5,864	28,523	-
23	Total Revenue Requirement	26,508,822	2,824,343	1,020,027	9,391,411	2,623,848	3,210,060	920,539	678,865	1,201,647	500,238	560,755	421,247	508,554	98,233	2,008,365	-

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Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	506,564	35,979	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.10
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(1,589)	(113)	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	(138)	(10)	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	(1,727)	(123)	
18	Subtotal Expenses	504,836	35,856	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	504,836	35,856	
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	504,836	35,856	

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NEWFOUNDLAND AND LABRADOR HYDRO 2019 Test Year Cost of Service Study Labrador 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
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)		
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)				
Production																			
1	Gas Turbines	24,130,929	24,130,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,341,091	3,341,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	27,472,020	27,472,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																			
4	Lines	44,748,091	-	-	42,551,062	2,197,029	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	41,789,871	-	-	25,396,248	16,393,622	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	86,537,962	-	-	67,947,311	18,590,652	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																			
7	Substations	9,816,508	-	-	-	9,816,508	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	1,308,897	-	-	-	-	986,843	125,720	-	-	114,463	81,872	-	-	-	-	-	-	-
9	Poles	38,639,237	-	-	-	-	22,346,925	7,637,122	-	-	3,955,421	4,699,768	-	-	-	-	-	-	-
10	Primary Conductor & Eqpt	6,962,493	-	-	-	-	6,175,732	786,762	-	-	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,108	-	-	-	-	620,108	-	-	-	-	-	-	-	-	-	-	-	-
12	Transformers	16,394,542	-	-	-	-	-	-	5,918,429	10,476,112	-	-	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	1,215,205	-	-	-	-	-	-	-	-	708,464	506,740	-	-	-	-	-	-	-
14	Services	3,681,936	-	-	-	-	-	-	-	-	-	-	3,681,936	-	-	-	-	-	-
15	Meters	3,504,101	-	-	-	-	-	-	-	-	-	-	-	-	3,504,101	-	-	-	-
16	Street Lighting	899,028	-	-	-	-	-	-	-	-	-	-	-	-	-	899,028	-	-	-
17	Subtotal Distribution	83,042,055	-	-	-	9,816,508	30,129,608	8,549,604	5,918,429	10,476,112	4,778,349	5,288,380	3,681,936	3,504,101	899,028	-	-	-	-
18	Subttl Prod, Trans, & Dist	197,052,037	27,472,020	-	67,947,311	28,407,160	30,129,608	8,549,604	5,918,429	10,476,112	4,778,349	5,288,380	3,681,936	3,504,101	899,028	-	-	-	-
19	General	19,251,604	2,224,386	-	7,310,342	1,283,413	1,896,414	538,128	372,517	659,386	300,758	332,860	231,748	356,709	56,586	3,688,357	-	-	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	(2,191)	-	-	-	(2,191)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	107,065	14,927	-	36,918	15,435	16,370	4,645	3,216	5,692	2,596	2,873	2,001	1,904	488	-	-	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	216,408,515	29,711,333	-	75,294,570	29,703,815	32,042,392	9,092,377	6,294,162	11,141,190	5,081,703	5,624,113	3,915,685	3,862,713	956,103	3,688,357	-	-	-

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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 - Sch2.4 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	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Interconnected
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	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 (\$)					
Production																	
1	Gas Turbines	5,678,525	5,678,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	507,192	507,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	6,185,717	6,185,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	32,590,981	-	-	32,590,981	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	34,367,828	-	-	21,512,990	12,854,839	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	66,958,809	-	-	54,103,971	12,854,839	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Substations	4,332,146	-	-	-	4,332,146	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	533,487	-	-	-	-	402,223	51,241	-	-	46,653	33,370	-	-	-	-	-
9	Poles	23,852,243	-	-	-	-	13,794,897	4,714,443	-	-	2,441,706	2,901,196	-	-	-	-	-
10	Primary Conductor & Eqpt	4,313,897	-	-	-	-	3,826,427	487,470	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	250,046	-	-	-	-	250,046	-	-	-	-	-	-	-	-	-	-
12	Transformers	10,156,020	-	-	-	-	-	-	3,666,323	6,489,697	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	509,106	-	-	-	-	-	-	-	-	296,809	212,297	-	-	-	-	-
14	Services	2,502,437	-	-	-	-	-	-	-	-	-	-	2,502,437	-	-	-	-
15	Meters	2,182,288	-	-	-	-	-	-	-	-	-	-	-	2,182,288	-	-	-
16	Street Lighting	310,261	-	-	-	-	-	-	-	-	-	-	-	-	310,261	-	-
17	Subtotal Distribution	48,941,931	-	-	-	4,332,146	18,273,592	5,253,155	3,666,323	6,489,697	2,785,169	3,146,863	2,502,437	2,182,288	310,261	-	-
18	Subttl Prod, Trans, & Dist	122,086,457	6,185,717	-	54,103,971	17,186,985	18,273,592	5,253,155	3,666,323	6,489,697	2,785,169	3,146,863	2,502,437	2,182,288	310,261	-	-
19	General	8,570,450	990,255	-	3,254,426	571,351	844,247	239,564	165,838	293,546	133,892	148,183	103,170	158,800	25,191	1,641,987	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	(2,191)	-	-	-	(2,191)	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	99,397	5,036	-	44,049	13,993	14,878	4,277	2,985	5,284	2,268	2,562	2,037	1,777	253	-	-
23	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Book Value	130,754,112	7,181,008	-	57,402,445	17,770,137	19,132,717	5,496,997	3,835,146	6,788,527	2,921,328	3,297,608	2,607,644	2,342,864	335,704	1,641,987	-

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Labrador Interconnected																	
Functional Classification of Operating & Maintenance Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Gas Turbine / Diesel	656,128	656,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	80,920	80,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	737,048	737,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	2,280,520	-	-	2,168,552	111,968.35	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	173,173	-	-	105,240	67,934	-	-	-	-	-	-	-	-	-	-	-
6	Other	189,106	-	-	148,481	40,625	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	2,642,799	-	-	2,422,272	220,527	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	1,658,820	-	-	-	204,730	628,374	178,308	123,433	218,487	99,656	110,293	76,789	-	18,750	-	-
9	Meters	118,195	-	-	-	-	-	-	-	-	-	-	-	118,195	-	-	-
10	Subtotal Distribution	1,777,015	-	-	-	204,730	628,374	178,308	123,433	218,487	99,656	110,293	76,789	118,195	18,750	-	-
11	Subttl Prod, Trans, & Dist	5,156,862	737,048	-	2,422,272	425,257	628,374	178,308	123,433	218,487	99,656	110,293	76,789	118,195	18,750	-	-
12	Customer Accounting	1,222,132	-	-	-	-	-	-	-	-	-	-	-	-	-	1,222,132	-
Administrative & General:																	
Plant-Related:																	
13	Production	117,917	117,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	164,210	-	-	128,933	35,277	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	325,494	-	-	-	38,477	118,097	33,511	23,198	41,062	18,729	20,728	14,432	13,735	3,524	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	679,914	93,347	-	236,561	93,324	100,671	28,566	19,775	35,003	15,966	17,670	12,302	12,136	3,004	11,588	-
18	Property Insurance	145,900	44,063	-	48,529	40,794	2,814	798	553	978	446	494	344	529	84	5,473	-
Revenue-Related:																	
19	Municipal Tax	506,564	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	35,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	2,982,340	344,588	-	1,132,473	198,818	293,781	83,363	57,708	102,148	46,592	51,565	35,901	55,259	8,766	571,378	-
22	Prod,Trans & Distn Expense-Related	126,135	18,028	-	59,248	10,402	15,370	4,361	3,019	5,344	2,438	2,698	1,878	2,891	459	-	-
23	Subtotal Admin & General	5,084,452	617,943	-	1,605,745	417,092	530,732	150,601	104,253	184,536	84,170	93,155	64,857	84,550	15,836	588,438	-
Total Operating & Maintenance Expenses																	
24		11,463,447	1,354,991	-	4,028,017	842,349	1,159,106	328,909	227,686	403,023	183,826	203,448	141,647	202,745	34,586	1,810,571	-

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NEWFOUNDLAND & LABRADOR HYDRO
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Labrador Interconnected
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	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	506,564	-	Revenue-related
20	PUB Assessment	-	35,979	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	506,564	35,979	
24	Total Operating & Maintenance Expenses	506,564	35,979	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																	
1	Gas Turbines	213,024.18	213,024	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Diesel	21,817	21,817	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subtotal Production	234,841	234,841	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
4	Lines	1,236,078	-	-	1,170,807	65,270	-	-	-	-	-	-	-	-	-	-	
5	Terminal Stations	1,002,594	-	-	536,950	465,644	-	-	-	-	-	-	-	-	-	-	
6	Subtotal Transmission	2,238,671	-	-	1,707,757	530,915	-	-	-	-	-	-	-	-	-	-	
Distribution																	
7	Substations	141,590	-	-	-	141,590	-	-	-	-	-	-	-	-	-	-	
8	Land & Land Improvements	19,482	-	-	-	-	14,689	1,871	-	-	1,704	1,219	-	-	-	-	
9	Poles	1,378,352	-	-	-	-	797,167	272,434	-	-	141,099	167,652	-	-	-	-	
10	Primary Conductor & Equip	170,490	-	-	-	-	151,225	19,265	-	-	-	-	-	-	-	-	
11	Submarine Conductor	22,445	-	-	-	-	22,445	-	-	-	-	-	-	-	-	-	
12	Transformers	578,115	-	-	-	-	-	-	208,700	369,416	-	-	-	-	-	-	
13	Secondary Conductor & Equip	23,944	-	-	-	-	-	-	-	-	13,960	9,985	-	-	-	-	
14	Services	115,843	-	-	-	-	-	-	-	-	-	115,843	-	-	-	-	
15	Meters	153,567	-	-	-	-	-	-	-	-	-	-	153,567	-	-	-	
16	Street Lighting	41,249	-	-	-	-	-	-	-	-	-	-	-	41,249	-	-	
17	Subtotal Distribution	2,645,078	-	-	-	141,590	985,526	293,571	208,700	369,416	156,763	178,855	115,843	153,567	41,249	-	
18	Subttl Prod, Trans, & Dist	5,118,590	234,841	-	1,707,757	672,504	985,526	293,571	208,700	369,416	156,763	178,855	115,843	153,567	41,249	-	
19	General	602,018	69,559	-	228,602	40,134	59,303	16,828	11,649	20,620	9,405	10,409	7,247	11,155	1,770	115,339	
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Feasibility Studies	1,461	-	-	-	1,461	-	-	-	-	-	-	-	-	-	-	
22	Software - General	55,197	2,532	-	18,416	7,252	10,627	3,166	2,251	3,984	1,690	1,929	1,249	1,656	445	-	
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Depreciation Expense	5,777,266	306,932	-	1,954,775	721,351	1,055,456	313,564	222,599	394,019	167,858	191,193	124,339	166,378	43,463	115,339	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
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Labrador Interconnected																	
Functional Classification of Rate Base																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
1	Average Net Book Value	130,754,112	7,181,008	-	57,402,445	17,770,137	19,132,717	5,496,997	3,835,146	6,788,527	2,921,328	3,297,608	2,607,644	2,342,864	335,704	1,641,987	-
2	Cash Working Capital	135,315	7,431	-	59,405	18,390	19,800	5,689	3,969	7,025	3,023	3,413	2,699	2,425	347	1,699	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	30,034	30,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	263,144	263,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	2,118,175	290,810	-	736,972	290,737	313,626	88,995	61,606	109,048	49,739	55,048	38,326	37,808	9,358	36,101	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	4,557,971	250,323	-	2,000,998	619,451	666,949	191,620	133,690	236,642	101,835	114,952	90,900	81,670	11,702	57,238	-
8	Total Rate Base	137,858,751	8,022,751	-	60,199,820	18,698,715	20,133,093	5,783,301	4,034,411	7,141,242	3,075,925	3,471,020	2,739,569	2,464,767	357,112	1,737,025	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	137,858,751	8,022,751	-	60,199,820	18,698,715	20,133,093	5,783,301	4,034,411	7,141,242	3,075,925	3,471,020	2,739,569	2,464,767	357,112	1,737,025	-
11	Return on Debt	5,573,562	324,356	-	2,433,849	755,980	813,971	233,816	163,109	288,717	124,358	140,332	110,759	99,649	14,438	70,227	-
12	Return on Equity	2,263,696	131,737	-	988,505	307,040	330,593	94,964	66,247	117,262	50,508	56,996	44,985	40,472	5,864	28,523	-
13	Return on Rate Base	7,837,258	456,093	-	3,422,354	1,063,020	1,144,565	328,780	229,356	405,979	174,866	197,327	155,744	140,122	20,302	98,750	-

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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
	Deferred Charges:	
	Foreign Exchange Loss and Regulatory	
7	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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
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Labrador Interconnected																	
Basis of Allocation to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer		
Amounts			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)		
1	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Labrador Industrial Firm	-	238,866	1,841,097	220,500	-	-	-	-	-	-	-	-	-	-	-	
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																	
4	1.1Domestic	-	725	2,370	669	648	648	340	615	340	615	340	340	340	-	340	
5	1.1A Domestic All Electric	-	94,421	350,553	87,161	84,345	84,345	9,549	80,086	9,549	80,086	9,549	9,549	9,549	-	9,549	
6	2.1GS 0-10 kW	-	1,493	7,353	1,378	1,333	1,333	518	1,266	518	1,266	518	972	972	-	518	
7	2.2GS 10-100 kW	-	17,064	79,547	15,752	15,243	15,243	679	14,385	679	14,385	679	3,237	3,237	-	679	
8	2.3GS 110-1,000 kVa	-	29,472	145,287	27,206	26,327	26,327	185	24,597	185	24,597	185	1,555	1,555	-	185	
9	2.4GS Over 1,000 kVa	-	28,575	143,659	26,378	25,526	25,526	6	16,417	6	16,417	6	51	51	-	6	
10	4.1Street and Area Lighting	-	508	2,022	469	454	454	385	431	385	431	385	-	-	1	385	
11	Subtotal Rural	-	172,258	730,791	159,014	153,875	153,875	11,659	137,797	11,659	137,797	11,659	15,702	15,702	1	11,659	
12	Total Labrador Interconnected	-	411,124	2,571,888	379,514	153,875	153,875	11,659	137,797	11,659	137,797	11,659	15,702	15,702	1	11,659	
Ratios																	
13	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Labrador Industrial Firm	-	0.5810	0.7159	0.5810	-	-	-	-	-	-	-	-	-	-	-	
15	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																	
16	1.1Domestic	-	0.0018	0.0009	0.0018	0.0042	0.0042	0.0291	0.0045	0.0291	0.0045	0.0291	0.0216	0.0216	-	0.0291	
17	1.1A Domestic All Electric	-	0.2297	0.1363	0.2297	0.5481	0.5481	0.8190	0.5812	0.8190	0.5812	0.8190	0.6081	0.6081	-	0.8190	
18	2.1GS 0-10 kW	-	0.0036	0.0029	0.0036	0.0087	0.0087	0.0444	0.0092	0.0444	0.0092	0.0444	0.0619	0.0619	-	0.0444	
19	2.2GS 10-100 kW	-	0.0415	0.0309	0.0415	0.0991	0.0991	0.0582	0.1044	0.0582	0.1044	0.0582	0.2061	0.2061	-	0.0582	
20	2.3GS 110-1,000 kVa	-	0.0717	0.0565	0.0717	0.1711	0.1711	0.0158	0.1785	0.0158	0.1785	0.0158	0.0991	0.0991	-	0.0158	
21	2.4GS Over 1,000 kVa	-	0.0695	0.0559	0.0695	0.1659	0.1659	0.0005	0.1191	0.0005	0.1191	0.0005	0.0032	0.0032	-	0.0005	
22	4.1Street and Area Lighting	-	0.0012	0.0008	0.0012	0.0029	0.0029	0.0330	0.0031	0.0330	0.0031	0.0330	-	-	1.0000	0.0330	
23	Subtotal Rural	-	0.4190	0.2841	0.4190	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-	
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	-	
Ratios Excluding Labrador Industrial																	
25	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																	
26	1.1Domestic	-	0.0042	0.0032	0.0042	0.0042	0.0042	0.0291	0.0045	0.0291	0.0045	0.0291	0.0216	0.0216	-	0.0291	
27	1.1A Domestic All Electric	-	0.5481	0.4797	0.5481	0.5481	0.5481	0.8190	0.5812	0.8190	0.5812	0.8190	0.6081	0.6081	-	0.8190	
28	2.1GS 0-10 kW	-	0.0087	0.0101	0.0087	0.0087	0.0087	0.0444	0.0092	0.0444	0.0092	0.0444	0.0619	0.0619	-	0.0444	
29	2.2GS 10-100 kW	-	0.0991	0.1088	0.0991	0.0991	0.0991	0.0582	0.1044	0.0582	0.1044	0.0582	0.2061	0.2061	-	0.0582	
30	2.3GS 110-1,000 kVa	-	0.1711	0.1988	0.1711	0.1711	0.1711	0.0158	0.1785	0.0158	0.1785	0.0158	0.0991	0.0991	-	0.0158	
31	2.4GS Over 1,000 kVa	-	0.1659	0.1966	0.1659	0.1659	0.1659	0.0005	0.1191	0.0005	0.1191	0.0005	0.0032	0.0032	-	0.0005	
32	4.1Street and Area Lighting	-	0.0029	0.0028	0.0029	0.0029	0.0029	0.0330	0.0031	0.0330	0.0031	0.0330	-	-	1.0000	0.0330	
33	Subtotal Rural	-	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	-	
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	-	

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Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1	Revenue Related	
		18 Municipal Tax (Prior Year (Rural Revenues)	19 PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	-
2	Labrador Industrial Firm	-	-
3	Labrador Industrial Non-Firm	-	-
	Rural		
4	1.1Domestic	99,239	99,239
5	1.1A Domestic All Electric	11,006,553	11,006,553
6	2.1GS 0-10 kW	404,754	404,754
7	2.2GS 10-100 kW	2,234,077	2,234,077
8	2.3GS 110-1,000 kVa	3,452,666	3,452,666
9	2.4GS Over 1,000 kVa	2,608,075	2,608,075
10	4.1Street and Area Lighting	431,030	431,030
11	Subtotal Rural	20,236,394	20,236,394
12	Total Labrador Interconnected	20,236,394	20,236,394
	Ratios		
13	CFB - Goose Bay Secondary	-	-
14	Labrador Industrial Firm	-	-
15	Labrador Industrial Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0049	0.0049
17	1.1A Domestic All Electric	0.5439	0.5439
18	2.1GS 0-10 kW	0.0200	0.0200
19	2.2GS 10-100 kW	0.1104	0.1104
20	2.3GS 110-1,000 kVa	0.1706	0.1706
21	2.4GS Over 1,000 kVa	0.1289	0.1289
22	4.1Street and Area Lighting	0.0213	0.0213
23	Subtotal Rural	1.0000	1.0000
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding Labrador Industrial		
25	CFB - Goose Bay Secondary	-	-
	Rural		
26	1.1Domestic	0.0049	0.0049
27	1.1A Domestic All Electric	0.5439	0.5439
28	2.1GS 0-10 kW	0.0200	0.0200
29	2.2GS 10-100 kW	0.1104	0.1104
30	2.3GS 110-1,000 kVa	0.1706	0.1706
31	2.4GS Over 1,000 kVa	0.1289	0.1289
32	4.1Street and Area Lighting	0.0213	0.0213
33	Subtotal Rural	1.0000	1.0000

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2019 Test Year Cost of Service Study																	
Labrador Interconnected																	
Allocation of Functionalized Amounts to Classes of Service																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution											
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	(\$)	(\$)	(\$)	(\$)	(\$)
1	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Labrador Industrial Firm	4,606,787	1,138,727	-	3,468,060	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
4	1.1Domestic	160,679	5,175	3,309	10,527	6,570	8,694	17,231	2,006	23,169	1,452	10,582	5,741	7,966	-	55,605	-
5	1.1A Domestic All Electric	8,649,565	673,946	489,297	1,370,885	855,545	1,132,172	484,629	261,249	651,623	189,102	297,634	161,453	224,044	-	1,563,905	-
6	2.1GS 0-10 kW	293,641	10,654	10,264	21,671	13,524	17,897	26,265	4,130	35,316	2,989	16,131	16,428	22,797	-	84,759	-
7	2.2GS 10-100 kW	1,324,067	121,797	111,030	247,749	154,616	204,608	34,437	46,925	46,303	33,966	21,149	54,726	75,941	-	111,128	-
8	2.3GS 110-1,000 kVa	1,812,865	210,363	202,789	427,902	267,046	353,391	9,377	80,239	12,608	58,081	5,759	26,301	36,498	-	30,259	-
9	2.4GS Over 1,000 kVa	1,586,848	203,962	200,517	414,883	258,921	342,639	305	53,553	409	38,764	187	854	1,185	-	983	-
10	4.1Street and Area Lighting	237,111	3,627	2,822	7,378	4,604	6,093	19,515	1,406	26,240	1,018	11,985	-	-	77,931	62,976	-
11	Subtotal Rural	14,064,777	1,229,523	1,020,027	2,500,996	1,560,827	2,065,495	591,758	449,509	795,668	325,372	363,428	265,503	368,432	77,931	1,909,616	-
12	Total	18,671,564	2,368,250	1,020,027	5,969,056	1,560,827	2,065,495	591,758	449,509	795,668	325,372	363,428	265,503	368,432	77,931	1,909,616	-
Allocated Return on Debt																	
13	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Labrador Industrial Firm	1,602,535	188,453	-	1,414,082	-	-	-	-	-	-	-	-	-	-	-	-
15	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
17	1.1Domestic	38,652	572	-	4,292	3,182	3,426	6,808	728	8,407	555	4,086	2,395	2,155	-	2,045	-
18	1.1A Domestic All Electric	2,389,408	74,493	-	558,971	414,380	446,167	191,487	94,797	236,449	72,275	114,927	67,353	60,597	-	57,513	-
19	2.1GS 0-10 kW	71,816	1,178	-	8,836	6,551	7,053	10,378	1,499	12,815	1,143	6,229	6,853	6,166	-	3,117	-
20	2.2GS 10-100 kW	386,041	13,463	-	101,018	74,887	80,632	13,607	17,027	16,802	12,982	8,166	22,830	20,540	-	4,087	-
21	2.3GS 110-1,000 kVa	550,109	23,252	-	174,475	129,343	139,265	3,705	29,116	4,575	22,199	2,224	10,972	9,871	-	1,113	-
22	2.4GS Over 1,000 kVa	487,448	22,545	-	169,166	125,407	135,027	120	19,432	149	14,816	72	356	321	-	36	-
23	4.1Street and Area Lighting	47,553	401	-	3,008	2,230	2,401	7,711	510	9,521	389	4,628	-	-	14,438	2,316	-
24	Subtotal Rural	3,971,027	135,903	-	1,019,767	755,980	813,971	233,816	163,109	288,717	124,358	140,332	110,759	99,649	14,438	70,227	-
25	Total	5,573,562	324,356	-	2,433,849	755,980	813,971	233,816	163,109	288,717	124,358	140,332	110,759	99,649	14,438	70,227	-
Allocated Return on Equity																	
26	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Labrador Industrial Firm	650,868	76,540	-	574,328	-	-	-	-	-	-	-	-	-	-	-	-
28	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural:																	
30	1.1Domestic	15,698	232	-	1,743	1,292	1,392	2,765	296	3,414	225	1,660	973	875	-	831	-
31	1.1A Domestic All Electric	970,455	30,255	-	227,025	168,300	181,210	77,772	38,502	96,033	29,355	46,677	27,355	24,611	-	23,359	-
32	2.1GS 0-10 kW	29,168	478	-	3,589	2,660	2,865	4,215	609	5,205	464	2,530	2,784	2,504	-	1,266	-
33	2.2GS 10-100 kW	156,790	5,468	-	41,028	30,415	32,749	5,526	6,916	6,824	5,273	3,317	9,272	8,342	-	1,660	-
34	2.3GS 110-1,000 kVa	223,426	9,444	-	70,863	52,532	56,562	1,505	11,825	1,858	9,016	903	4,456	4,009	-	452	-
35	2.4GS Over 1,000 kVa	197,977	9,156	-	68,707	50,934	54,841	49	7,892	60	6,017	29	145	130	-	15	-
36	4.1Street and Area Lighting	19,314	163	-	1,222	906	975	3,132	207	3,867	158	1,880	-	-	5,864	941	-
37	Subtotal Rural	1,612,828	55,197	-	414,177	307,040	330,593	94,964	66,247	117,262	50,508	56,996	44,985	40,472	5,864	28,523	-
38	Total	2,263,696	131,737	-	988,505	307,040	330,593	94,964	66,247	117,262	50,508	56,996	44,985	40,472	5,864	28,523	-

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Labrador Interconnected				
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 Rev Reqmt Excl Return	(\$)	(\$)	
1	CFB - Goose Bay Secondary	-	-	
2	Labrador Industrial Firm	-	-	
3	Labrador Industrial Non-Firm	-	-	
	Rural:			
4	1.1Domestic	2,476	176	
5	1.1A Domestic All Electric	274,580	19,502	
6	2.1GS 0-10 kW	10,097	717	
7	2.2GS 10-100 kW	55,733	3,959	
8	2.3GS 110-1,000 kVa	86,134	6,118	
9	2.4GS Over 1,000 kVa	65,064	4,621	
10	4.1Street and Area Lighting	10,753	764	
11	Subtotal Rural	504,836	35,856	
12	Total	504,836	35,856	
	Allocated Return on Debt			
13	CFB - Goose Bay Secondary	-	-	
14	Labrador Industrial Firm	-	-	
15	Labrador Industrial Non-Firm	-	-	
	Rural:			
17	1.1Domestic	-	-	
18	1.1A Domestic All Electric	-	-	
19	2.1GS 0-10 kW	-	-	
20	2.2GS 10-100 kW	-	-	
21	2.3GS 110-1,000 kVa	-	-	
22	2.4GS Over 1,000 kVa	-	-	
23	4.1Street and Area Lighting	-	-	
24	Subtotal Rural	-	-	
25	Total	-	-	
	Allocated Return on Equity			
26	CFB - Goose Bay Secondary	-	-	
27	Labrador Industrial Firm	-	-	
28	Labrador Industrial Non-Firm	-	-	
	Rural:			
30	1.1Domestic	-	-	
31	1.1A Domestic All Electric	-	-	
32	2.1GS 0-10 kW	-	-	
33	2.2GS 10-100 kW	-	-	
34	2.3GS 110-1,000 kVa	-	-	
35	2.4GS Over 1,000 kVa	-	-	
36	4.1Street and Area Lighting	-	-	
37	Subtotal Rural	-	-	
38	Total	-	-	

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2019 Test Year Cost of Service Study																
Labrador Interconnected																
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution										Specifically Assigned Customer
						Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
39	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Labrador Industrial Firm	6,860,190	1,403,720	-	5,456,470	-	-	-	-	-	-	-	-	-	-	-
41	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
43	1.1Domestic	215,029	5,980	3,309	16,563	11,044	13,512	26,805	3,030	34,990	2,233	16,328	9,108	10,996	-	58,481
44	1.1A Domestic All Electric	12,009,429	778,694	489,297	2,156,881	1,438,224	1,759,548	753,888	394,548	984,105	290,732	459,238	256,161	309,253	-	1,644,778
45	2.1GS 0-10 kW	394,626	12,310	10,264	34,096	22,735	27,815	40,858	6,237	53,336	4,596	24,889	26,065	31,468	-	89,142
46	2.2GS 10-100 kW	1,866,898	140,727	111,030	389,796	259,919	317,989	53,570	70,868	69,929	52,221	32,633	86,828	104,823	-	116,875
47	2.3GS 110-1,000 kVa	2,586,400	243,058	202,789	673,240	448,922	549,218	14,587	121,181	19,041	89,295	8,886	41,730	50,379	-	31,824
48	2.4GS Over 1,000 kVa	2,272,273	235,663	200,517	652,756	435,263	532,508	474	80,878	618	59,597	289	1,355	1,636	-	1,034
49	4.1Street and Area Lighting	303,978	4,191	2,822	11,608	7,740	9,469	30,358	2,123	39,628	1,565	18,493	-	-	98,233	66,232
50	Subtotal Rural	19,648,632	1,420,623	1,020,027	3,934,940	2,623,848	3,210,060	920,539	678,865	1,201,647	500,238	560,755	421,247	508,554	98,233	2,008,365
51	Total	26,508,822	2,824,343	1,020,027	9,391,411	2,623,848	3,210,060	920,539	678,865	1,201,647	500,238	560,755	421,247	508,554	98,233	2,008,365
	Re-classification of Revenue-Related															
52	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Labrador Industrial Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
56	1.1Domestic	(0)	75	41	207	138	169	335	38	437	28	204	114	137	-	730
57	1.1A Domestic All Electric	(0)	19,547	12,282	54,143	36,103	44,169	18,924	9,904	24,703	7,298	11,528	6,430	7,763	-	41,288
58	2.1GS 0-10 kW	(0)	347	289	961	641	784	1,151	176	1,503	129	701	734	887	-	2,512
59	2.2GS 10-100 kW	0	4,648	3,667	12,875	8,585	10,503	1,769	2,341	2,310	1,725	1,078	2,868	3,462	-	3,860
60	2.3GS 110-1,000 kVa	(0)	8,990	7,501	24,901	16,604	20,314	540	4,482	704	3,303	329	1,543	1,863	-	1,177
61	2.4GS Over 1,000 kVa	(0)	7,456	6,344	20,652	13,771	16,847	15	2,559	20	1,886	9	43	52	-	33
62	4.1Street and Area Lighting	(0)	165	111	457	305	373	1,195	84	1,560	62	728	-	-	3,868	2,608
63	Subtotal Rural	(0)	41,228	30,236	114,195	76,146	93,158	23,930	19,583	31,237	14,430	14,577	11,733	14,164	3,868	52,208
64	Total	(0)	41,228	30,236	114,195	76,146	93,158	23,930	19,583	31,237	14,430	14,577	11,733	14,164	3,868	52,208
	Total Allocated Revenue Requirement															
65	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Labrador Industrial Firm	6,860,190	1,403,720	-	5,456,470	-	-	-	-	-	-	-	-	-	-	-
67	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
69	1.1Domestic	215,029	6,054	3,350	16,770	11,182	13,681	27,139	3,068	35,427	2,260	16,532	9,222	11,133	-	59,211
70	1.1A Domestic All Electric	12,009,429	798,241	501,579	2,211,024	1,474,327	1,803,717	772,812	404,452	1,008,808	298,030	470,766	262,591	317,015	-	1,686,066
71	2.1GS 0-10 kW	394,626	12,656	10,553	35,057	23,376	28,599	42,010	6,413	54,838	4,725	25,591	26,800	32,354	-	91,654
72	2.2GS 10-100 kW	1,866,898	145,375	114,697	402,671	268,504	328,492	55,339	73,208	72,239	53,945	33,710	89,695	108,286	-	120,735
73	2.3GS 110-1,000 kVa	2,586,400	252,048	210,290	698,141	465,526	569,532	15,126	125,663	19,745	92,598	9,214	43,273	52,242	-	33,001
74	2.4GS Over 1,000 kVa	2,272,273	243,119	206,860	673,408	449,034	549,355	489	83,437	638	61,483	298	1,398	1,688	-	1,066
75	4.1Street and Area Lighting	303,978	4,356	2,933	12,065	8,045	9,842	31,553	2,207	41,189	1,626	19,221	-	-	102,101	68,840
76	Subtotal Rural	19,648,632	1,461,851	1,050,263	4,049,135	2,699,994	3,303,218	944,468	698,447	1,232,884	514,668	575,332	432,979	522,718	102,101	2,060,573
77	Total	26,508,822	2,865,570	1,050,263	9,505,606	2,699,994	3,303,218	944,468	698,447	1,232,884	514,668	575,332	432,979	522,718	102,101	2,060,573

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

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Functional Classification of Revenue Requirement

	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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
	Expenses																
1	Operating & Maintenance	7,201,896	3,232,317	2,474,577	-	7,341	664,750	179,776	30,605	54,173	108,142	114,483	73,896	22,651	14,244	181,840	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,641,700	-	2,641,700	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	227,200	-	227,200	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	1,023,747	380,689	289,695	-	1,114	197,849	51,909	7,406	13,109	24,652	28,061	9,228	9,311	5,927	4,798	-
	Expense Credits																
8	Sundry	(22,597)	(10,142)	(7,764)	-	(23)	(2,086)	(564)	(96)	(170)	(339)	(359)	(232)	(71)	(45)	(571)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,962)	(881)	(674)	-	(2)	(181)	(49)	(8)	(15)	(29)	(31)	(20)	(6)	(4)	(50)	-
12	Pole Attachments	(23,750)	-	-	-	-	(13,736)	(4,694)	-	-	(2,431)	(2,889)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-	(300)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(48,609)	(11,022)	(8,439)	-	(25)	(16,003)	(5,307)	(104)	(185)	(2,800)	(3,279)	(252)	(77)	(49)	(920)	-
18	Subtotal Expenses	11,045,934	3,601,983	5,624,734	-	8,430	846,596	226,378	37,907	67,098	129,994	139,265	82,871	31,885	20,123	185,717	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	11,045,934	3,601,983	5,624,734	-	8,430	846,596	226,378	37,907	67,098	129,994	139,265	82,871	31,885	20,123	185,717	-
21	Return on Debt	746,093	262,923	205,404	-	1,246	152,333	39,139	5,159	9,132	21,347	22,974	16,314	5,542	2,216	2,365	-
22	Return on Equity	303,025	106,786	83,424	-	506	61,870	15,896	2,095	3,709	8,670	9,331	6,626	2,251	900	961	-
23	Total Revenue Requirement	12,095,051	3,971,691	5,913,562	-	10,182	1,060,798	281,413	45,161	79,939	160,011	171,570	105,811	39,678	23,238	189,043	-

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Functional Classification	20
		Municipal	PUB		
		Tax	Assessment		
	Expenses				
1	Operating & Maintenance	40,243	2,858	Carryforward from Sch.2.4 L.25	
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	(126)	(9)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25	
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.25	
11	Suppliers' Discounts	(11)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.25	
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37	
13	Secondary Energy 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	(137)	(10)		
18	Subtotal Expenses	40,105	2,849		
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23	
20	Subtotal Revenue Requirement Ex. Return	40,105	2,849		
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	40,105	2,849		

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	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 (\$)					
Production																	
1	Diesel	6,516,965	3,674,983	2,841,982	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	6,516,965	3,674,983	2,841,982	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	281,540	229,567	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	93,229	-	-	-	-	70,290	8,955	-	-	8,153	5,831	-	-	-	-	-
8	Poles	5,476,865	-	-	-	-	3,167,534	1,082,513	-	-	560,656	666,162	-	-	-	-	-
9	Primary Conductor & Equipment	1,701,005	-	-	-	-	1,508,792	192,214	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	605,354	-	-	-	-	-	-	218,533	386,821	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	348,842	-	-	-	-	-	-	-	-	203,375	145,467	-	-	-	-	-
13	Services	527,649	-	-	-	-	-	-	-	-	-	-	527,649	-	-	-	-
14	Meters	204,246	-	-	-	-	-	-	-	-	-	-	-	204,246	-	-	-
15	Street Lighting	101,710	-	-	-	-	-	-	-	-	-	-	-	-	101,710	-	-
16	Subtotal Distribution	9,340,439	229,567	-	-	51,973	4,746,615	1,283,682	218,533	386,821	772,183	817,460	527,649	204,246	101,710	-	-
17	Subttl Prod, Trans, & Dist	15,857,403	3,904,550	2,841,982	-	51,973	4,746,615	1,283,682	218,533	386,821	772,183	817,460	527,649	204,246	101,710	-	-
18	General	4,680,841	2,250,388	1,729,361	-	3,202	292,394	79,075	13,462	23,828	47,567	50,356	32,503	7,929	6,265	144,508	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	8,616	2,121	1,544	-	28	2,579	697	119	210	420	444	287	111	55	-	-
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	20,546,860	6,157,060	4,572,888	-	55,202	5,041,588	1,363,454	232,113	410,860	820,170	868,261	560,439	212,286	108,031	144,508	-

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.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	

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NEWFOUNDLAND AND LABRADOR HYDRO
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Island Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution											
						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	9,335,663	5,264,475	4,071,188	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	9,335,663	5,264,475	4,071,188	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	120,644	92,668	-	-	27,977	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	65,463	-	-	-	-	49,356	6,288	-	-	5,725	4,095	-	-	-	-	-
8	Poles	3,613,954	-	-	-	-	2,090,123	714,305	-	-	369,953	439,572	-	-	-	-	-
9	Primary Conductor & Equipment	1,506,029	-	-	-	-	1,335,848	170,181	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	320,686	-	-	-	-	-	-	115,768	204,918	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	184,799	-	-	-	-	-	-	-	107,738	77,061	-	-	-	-	-	-
13	Services	371,537	-	-	-	-	-	-	-	-	-	-	371,537	-	-	-	-
14	Meters	127,200	-	-	-	-	-	-	-	-	-	-	-	127,200	-	-	-
15	Street Lighting	49,454	-	-	-	-	-	-	-	-	-	-	-	-	49,454	-	-
16	Subtotal Distribution	6,359,767	92,668	-	-	27,977	3,475,327	890,774	115,768	204,918	483,416	520,728	371,537	127,200	49,454	-	-
17	Subttl Prod, Trans, & Dist	15,695,430	5,357,143	4,071,188	-	27,977	3,475,327	890,774	115,768	204,918	483,416	520,728	371,537	127,200	49,454	-	-
18	General	1,785,107	858,219	659,517	-	1,221	111,509	30,157	5,134	9,087	18,140	19,204	12,396	3,024	2,389	55,110	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,779	4,362	3,315	-	23	2,829	725	94	167	394	424	302	104	40	-	-
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	17,493,316	6,219,723	4,734,020	-	29,220	3,589,665	921,656	120,996	214,173	501,949	540,356	384,236	130,328	51,883	55,110	-

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Island Isolated																	
Functional Classification of Operating & Maintenance Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	3,068,312	1,730,252	1,338,060	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	377,119	212,661	164,458	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	3,445,431	1,942,913	1,502,517	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	488,971	12,286	-	-	2,782	254,040	68,703	11,696	20,703	41,327	43,751	28,240	-	5,444	-	-
9	Meters	6,889	-	-	-	-	-	-	-	-	-	-	-	6,889	-	-	-
10	Subtotal Distribution	495,861	12,286	-	-	2,782	254,040	68,703	11,696	20,703	41,327	43,751	28,240	6,889	5,444	-	-
11	Subttl Prod, Trans, & Dist	3,941,291	1,955,200	1,502,517	-	2,782	254,040	68,703	11,696	20,703	41,327	43,751	28,240	6,889	5,444	-	-
12	Customer Accounting	125,553	-	-	-	-	-	-	-	-	-	-	-	-	-	125,553	-
Administrative & General:																	
Plant-Related:																	
13	Production	472,809	266,622	206,187	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	400,642	9,847	-	-	2,229	203,598	55,061	9,374	16,592	33,121	35,064	22,633	8,761	4,363	-	-
16	Prod, Trans, Distn Plant	289,834	71,366	51,944	-	950	86,756	23,463	3,994	7,070	14,114	14,941	9,644	3,733	1,859	-	-
17	Prod, Trans, Distn and Gen Plt	1,093	327	243	-	3	268	73	12	22	44	46	30	11	6	8	-
18	Property Insurance	13,852	7,427	5,516	-	67	353	95	16	29	57	61	39	10	8	174	-
Revenue Related:																	
20	Municipal Tax	40,243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	PUB Assessment	2,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	All Expense-Related	1,817,317	873,704	671,417	-	1,243	113,521	30,701	5,226	9,251	18,468	19,551	12,619	3,079	2,433	56,105	-
23	Prod, Trans, and Distn Expense-Related	96,402	47,823	36,751	-	68	6,214	1,680	286	506	1,011	1,070	691	169	133	-	-
24	Subtotal Admin & General	3,135,051	1,277,117	972,060	-	4,560	410,710	111,073	18,909	33,470	66,815	70,732	45,656	15,762	8,801	56,287	-
25	Total Operating & Maintenance Expenses	7,201,896	3,232,317	2,474,577	-	7,341	664,750	179,776	30,605	54,173	108,142	114,483	73,896	22,651	14,244	181,840	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island 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 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
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 and Gen 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
19	Revenue Related:				
20	Municipal Tax	40,243	-		Revenue-related
21	PUB Assessment	-	2,858		Revenue-related
22	All Expense-Related	-	-		Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
23	Prod, Trans, and Distn Expense-Related	-	-		Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
24	Subtotal Admin & General	40,243	2,858		
25	Total Operating & Maintenance Expenses	40,243	2,858		

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Island Isolated																	
Functional Classification of Depreciation Expense																	
1		2	3	4	5	Distribution										16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)		
Production																	
1	Diesel	526,959	297,157	229,801	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	526,959	297,157	229,801	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substn Struct & Eqpt	6,549	5,553	-	-	997	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	2,644	-	-	-	-	1,993	254	-	-	231	165	-	-	-	-	-
8	Poles	202,023	-	-	-	-	116,840	39,930	-	-	20,681	24,572	-	-	-	-	-
9	Primary Conductor & Equipment	75,875	-	-	-	-	67,301	8,574	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	19,072	-	-	-	-	-	-	6,885	12,187	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	3,284	-	-	-	-	-	-	-	-	1,915	1,370	-	-	-	-	-
13	Services	8,062	-	-	-	-	-	-	-	-	-	-	8,062	-	-	-	-
14	Meters	8,951	-	-	-	-	-	-	-	-	-	-	-	8,951	-	-	-
15	Street Lighting	5,658	-	-	-	-	-	-	-	-	-	-	-	-	5,658	-	-
16	Subtotal Distribution	332,117	5,553	-	-	997	186,134	48,758	6,885	12,187	22,827	26,107	8,062	8,951	5,658	-	-
17	Subtotal Prod Tran & Dist	859,076	302,710	229,801	-	997	186,134	48,758	6,885	12,187	22,827	26,107	8,062	8,951	5,658	-	-
18	General	155,407	74,714	57,416	-	106	9,708	2,625	447	791	1,579	1,672	1,079	263	208	4,798	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	9,264	3,264	2,478	-	11	2,007	526	74	131	246	282	87	97	61	-	-
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	1,023,747	380,689	289,695	-	1,114	197,849	51,909	7,406	13,109	24,652	28,061	9,228	9,311	5,927	4,798	-

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Island Isolated																	
Functional Classification of Rate Base																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
1	Average Net Book Value	17,493,316	6,219,723	4,734,020	-	29,220	3,589,665	921,656	120,996	214,173	501,949	540,356	384,236	130,328	51,883	55,110	-
2	Cash Working Capital	18,103	6,437	4,899	-	30	3,715	954	125	222	519	559	398	135	54	57	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	131,837	-	131,837	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	201,110	60,264	44,759	-	540	49,346	13,345	2,272	4,021	8,028	8,498	5,485	2,078	1,057	1,414	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	609,801	216,814	165,024	-	1,019	125,133	32,128	4,218	7,466	17,498	18,836	13,394	4,543	1,809	1,921	-
8	Total Rate Base	18,454,167	6,503,238	5,080,538	-	30,809	3,767,859	968,083	127,611	225,882	527,994	568,250	403,513	137,084	54,803	58,503	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	18,454,167	6,503,238	5,080,538	-	30,809	3,767,859	968,083	127,611	225,882	527,994	568,250	403,513	137,084	54,803	58,503	-
11	Return on Debt	746,093	262,923	205,404	-	1,246	152,333	39,139	5,159	9,132	21,347	22,974	16,314	5,542	2,216	2,365	-
12	Return on Equity	303,025	106,786	83,424	-	506	61,870	15,896	2,095	3,709	8,670	9,331	6,626	2,251	900	961	-
13	Return on Rate Base	1,049,118	369,709	288,828	-	1,752	214,202	55,035	7,255	12,841	30,016	32,305	22,940	7,793	3,116	3,326	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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 Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer		
						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)	(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	-	1,593	5,468	1,593	1,538	1,538	681	1,455	681	1,455	681	681	681	681	681	-	681	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	48	296	48	46	46	-	44	-	44	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	102	758	102	98	98	92	93	92	93	92	92	173	173	-	-	92	-
5	2.2 GS 10-100 kW	-	194	884	194	188	188	13	177	13	177	13	13	62	62	-	-	13	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	30	108	30	29	29	38	27	38	27	38	38	-	-	-	38	38	-
11	4.1G Gov't Street and Area Lighting	-	1	4	1	1	1	3	1	3	1	3	3	-	-	-	3	3	-
12	Total	-	1,968	7,518	1,968	1,900	1,900	827	1,797	827	1,797	827	827	915	915	41	827	827	-
Ratios																			
13	1.2 Domestic Diesel	-	0.8096	0.7273	0.8096	0.8096	0.8096	0.8234	0.8096	0.8234	0.8096	0.8234	0.7435	0.7435	-	-	0.8234	0.8234	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	0.0242	0.0394	0.0242	0.0242	0.0242	-	0.0242	-	0.0242	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0516	0.1009	0.0516	0.0516	0.0516	0.1113	0.0516	0.1113	0.0516	0.1113	0.1113	0.1887	0.1887	-	-	0.1113	-
17	2.2 GS 10-100 kW	-	0.0987	0.1176	0.0987	0.0987	0.0987	0.0157	0.0987	0.0157	0.0987	0.0157	0.0157	0.0678	0.0678	-	-	0.0157	-
18	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0153	0.0143	0.0153	0.0153	0.0153	0.0460	0.0153	0.0460	0.0153	0.0460	0.0460	-	-	-	0.9268	0.0460	-
23	4.1G Gov't Street and Area Lighting	-	0.0006	0.0006	0.0006	0.0006	0.0006	0.0036	0.0006	0.0036	0.0006	0.0036	0.0036	-	-	-	0.0732	0.0036	-
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	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	822,205	822,205
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	62,409	62,409
4	2.1 GS 0-10 kW	213,662	213,662
5	2.2 GS 10-100 kW	463,859	463,859
6	2.3 GS 110-1,000 kVa	-	-
7	2.4 GS Over 1,000 kVa	-	-
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	40,488	40,488
11	4.1G Gov't Street and Area Lighting	5,007	5,007
12	Total	1,607,630	1,607,630
Ratios			
13	1.2 Domestic Diesel	0.5114	0.5114
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	0.0388	0.0388
16	2.1 GS 0-10 kW	0.1329	0.1329
17	2.2 GS 10-100 kW	0.2885	0.2885
18	2.3 GS 110-1,000 kVa	-	-
19	2.4 GS Over 1,000 kVa	-	-
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0252	0.0252
23	4.1G Gov't Street and Area Lighting	0.0031	0.0031

Exhibit 15 - 2019 Test Year Cost of Service Study

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Schedule 3.2B

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NEWFOUNDLAND AND LABRADOR HYDRO

2019 Test Year Cost of Service Study

Island Isolated

Allocation of Functionalized Amounts to Classes of Service

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Allocated Revenue Requirement Excluding Return																	
1	1.2 Domestic Diesel	8,451,505	2,916,235	4,090,589	-	6,825	685,420	186,389	30,690	55,245	105,246	114,664	61,617	23,707	-	152,911	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	335,158	87,189	221,541	-	204	20,493	-	918	-	3,147	-	-	-	-	-	-
4	2.1 GS 0-10 kW	902,140	185,850	567,302	-	435	43,681	25,199	1,956	7,469	6,707	15,502	15,640	6,017	-	20,673	-
5	2.2 GS 10-100 kW	1,147,990	355,638	661,457	-	832	83,588	3,561	3,743	1,055	12,835	2,190	5,615	2,160	-	2,921	-
6	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	199,584	55,067	80,712	-	129	12,943	10,408	580	3,085	1,987	6,403	-	-	18,650	8,539	-
11	4.1G Gov't Street and Area Lighting	9,557	2,004	3,133	-	5	471	822	21	244	72	505	-	-	1,472	674	-
12	Total	11,045,934	3,601,983	5,624,734	-	8,430	846,596	226,378	37,907	67,098	129,994	139,265	82,871	31,885	20,123	185,717	-
Allocated Return on Debt and Equity																	
13	1.2 Domestic Diesel	822,463	299,323	210,050	-	1,418	173,422	45,314	5,874	10,573	24,302	26,598	17,056	5,794	-	2,738	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	26,455	8,949	11,376	-	42	5,185	-	176	-	727	-	-	-	-	-	-
16	2.1 GS 0-10 kW	78,594	19,076	29,131	-	90	11,052	6,126	374	1,429	1,549	3,596	4,329	1,471	-	370	-
17	2.2 GS 10-100 kW	99,181	36,503	33,966	-	173	21,149	866	716	202	2,964	508	1,554	528	-	52	-
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	21,314	5,652	4,145	-	27	3,275	2,530	111	590	459	1,485	-	-	2,888	153	-
23	4.1G Gov't Street and Area Lighting	757	146	114	-	1	85	142	3	-	12	83	-	-	162	9	-
24	Total	1,048,764	369,649	288,782	-	1,751	214,168	54,978	7,253	12,795	30,012	32,271	22,940	7,793	3,050	3,322	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	18		19	Basis of Proration
		Revenue Related			
	Description	Municipal	PUB		
		Tax	Assessment		
		(\$)	(\$)		
	Allocated Revenue Requirement Excluding Return				
1	1.2 Domestic Diesel	20,512	1,457		
2	1.2G Government Domestic Diesel	-	-		
3	1.23 Churches, Schools & Com Halls	1,557	111		
4	2.1 GS 0-10 kW	5,330	379		
5	2.2 GS 10-100 kW	11,572	822		
6	2.3 GS 110-1,000 kVa	-	-		
7	2.4 GS Over 1,000 kVa	-	-		
8	2.5 GS Diesel	-	-		
9	2.5G Gov't General Service Diesel	-	-		
10	4.1 Street and Area Lighting	1,010	72		
11	4.1G Gov't Street and Area Lighting	125	9		
12	Total	40,105	2,849		
	Allocated Return on Debt and Equity				
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	-	-		

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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
		Distribution																Specifically Assigned Customer
		Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)		
Line No.	Description						Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
Total Revenue Requirement																		
25	1.2 Domestic Diesel	9,273,969	3,215,559	4,300,639	-	8,243	858,843	231,702	36,563	65,818	129,548	141,262	78,673	29,501	-	155,649	-	
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	1.23 Churches, Schools & Com Halls	361,612	96,138	232,917	-	246	25,677	-	1,093	-	3,873	-	-	-	-	-	-	
28	2.1 GS 0-10 kW	980,733	204,925	596,433	-	525	54,733	31,325	2,330	8,898	8,256	19,098	19,969	7,488	-	21,043	-	
29	2.2 GS 10-100 kW	1,247,171	392,141	695,423	-	1,005	104,737	4,426	4,459	1,257	15,798	2,699	7,169	2,688	-	2,973	-	
30	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	4.1 Street and Area Lighting	220,898	60,719	84,857	-	156	16,217	12,939	690	3,675	2,446	7,888	-	-	21,538	8,692	-	
35	4.1G Gov't Street and Area Lighting	10,314	2,150	3,248	-	5	556	964	24	244	84	589	-	-	1,635	683	-	
36	Total	12,094,697	3,971,632	5,913,516	-	10,181	1,060,764	281,356	45,160	79,893	160,006	171,536	105,811	39,678	23,172	189,040	-	
Re-classification of Revenue-Related																		
37	1.2 Domestic Diesel	0	7,635	10,212	-	20	2,039	550	87	156	308	335	187	70	-	370	-	
38	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	1.23 Churches, Schools & Com Halls	(0)	445	1,079	-	1	119	-	5	-	18	-	-	-	-	-	-	
40	2.1 GS 0-10 kW	(0)	1,200	3,492	-	3	320	183	14	52	48	112	117	44	-	123	-	
41	2.2 GS 10-100 kW	(0)	3,936	6,980	-	10	1,051	44	45	13	159	27	72	27	-	30	-	
42	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	4.1 Street and Area Lighting	(0)	299	418	-	1	80	64	3	18	12	39	-	-	106	43	-	
47	4.1G Gov't Street and Area Lighting	-	28	43	-	0	7	13	0	3	1	8	-	-	21	9	-	
48	Total	0	13,543	22,223	-	35	3,617	854	154	242	546	521	376	141	127	574	-	
Total Allocated Revenue Requirement																		
49	1.2 Domestic Diesel	9,273,969	3,223,194	4,310,851	-	8,263	860,882	232,252	36,650	65,974	129,855	141,598	78,860	29,571	-	156,019	-	
50	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	1.23 Churches, Schools & Com Halls	361,612	96,583	233,996	-	248	25,796	-	1,098	-	3,891	-	-	-	-	-	-	
52	2.1 GS 0-10 kW	980,733	206,125	599,925	-	528	55,054	31,508	2,344	8,950	8,304	19,210	20,086	7,532	-	21,166	-	
53	2.2 GS 10-100 kW	1,247,171	396,077	702,403	-	1,015	105,788	4,471	4,504	1,270	15,957	2,726	7,241	2,715	-	3,003	-	
54	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	2.4 GS Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	4.1 Street and Area Lighting	220,898	61,017	85,274	-	156	16,297	13,002	694	3,693	2,458	7,927	-	-	21,644	8,734	-	
59	4.1G Gov't Street and Area Lighting	10,314	2,178	3,290	-	5	563	976	24	247	85	597	-	-	1,656	692	-	
60	Total	12,094,697	3,985,175	5,935,739	-	10,216	1,064,381	282,210	45,314	80,135	160,551	172,057	106,187	39,819	23,300	189,614	-	

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
25	1.2 Domestic Diesel	20,512	1,457	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	1,557	111	
28	2.1 GS 0-10 kW	5,330	379	
29	2.2 GS 10-100 kW	11,572	822	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	1,010	72	
35	4.1G Gov't Street and Area Lighting	125	9	
36	Total	40,105	2,849	
	Re-classification of Revenue-Related			
37	1.2 Domestic Diesel	(20,512)	(1,457)	Re-classification to demand, energy and customer is based on rate class revenue
38	1.2G Government Domestic Diesel	-	-	requirements excluding revenue-related items.
39	1.23 Churches, Schools & Com Halls	(1,557)	(111)	
40	2.1 GS 0-10 kW	(5,330)	(379)	
41	2.2 GS 10-100 kW	(11,572)	(822)	
42	2.3 GS 110-1,000 kVa	-	-	
43	2.4 GS Over 1,000 kVa	-	-	
44	2.5 GS Diesel	-	-	
45	2.5G Gov't General Service Diesel	-	-	
46	4.1 Street and Area Lighting	(1,010)	(72)	
47	4.1G Gov't Street and Area Lighting	(125)	(9)	
48	Total	(40,105)	(2,849)	
	Total Allocated Revenue Requirement			
49	1.2 Domestic Diesel	-	-	
50	1.2G Government Domestic Diesel	-	-	
51	1.23 Churches, Schools & Com Halls	-	-	
52	2.1 GS 0-10 kW	-	-	
53	2.2 GS 10-100 kW	-	-	
54	2.3 GS 110-1,000 kVa	-	-	
55	2.4 GS Over 1,000 kVa	-	-	
56	2.5 GS Diesel	-	-	
57	2.5G Gov't General Service Diesel	-	-	
58	4.1 Street and Area Lighting	-	-	
59	4.1G Gov't Street and Area Lighting	-	-	
60	Total	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Labrador Isolated																	
Functional Classification of Revenue Requirement																	
1	2	3	4	5	Distribution										16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned Customer (\$)
						Demand (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Expenses																	
1	Operating & Maintenance	15,961,568	5,443,017	7,718,382	-	101,919	899,074	251,583	56,368	99,776	156,682	165,586	92,037	52,275	20,268	662,006	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	17,625,400	-	17,625,400	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	4,903,868	1,700,343	2,417,795	-	29,958	338,107	97,074	28,930	51,209	71,420	72,172	23,956	37,222	13,171	22,510	-
Expense Credits																	
8	Sundry	(50,081)	(17,078)	(24,217)	-	(320)	(2,821)	(789)	(177)	(313)	(492)	(520)	(289)	(164)	(64)	(2,077)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(4,349)	(1,483)	(2,103)	-	(28)	(245)	(69)	(15)	(27)	(43)	(45)	(25)	(14)	(6)	(180)	-
12	Pole Attachments	(103,327)	-	-	-	-	(59,759)	(20,423)	-	-	(10,577)	(12,568)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(1,654)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,654)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(159,411)	(18,561)	(26,320)	-	(348)	(62,825)	(21,281)	(192)	(340)	(11,112)	(13,133)	(314)	(178)	(69)	(3,911)	-
18	Subtotal Expenses	38,331,424	7,124,799	27,735,257	-	131,529	1,174,356	327,377	85,106	150,644	216,991	224,625	115,679	89,319	33,370	680,605	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	38,331,424	7,124,799	27,735,257	-	131,529	1,174,356	327,377	85,106	150,644	216,991	224,625	115,679	89,319	33,370	680,605	-
21	Return on Debt	3,856,287	1,278,601	1,912,367	-	36,458	301,642	81,855	20,827	36,865	54,538	55,968	38,953	22,172	4,156	11,884	-
22	Return on Equity	1,566,226	519,302	776,706	-	14,808	122,511	33,245	8,459	14,973	22,151	22,731	15,821	9,005	1,688	4,827	-
23	Total Revenue Requirement	43,753,938	8,922,702	30,424,330	-	182,795	1,598,510	442,477	114,391	202,482	293,680	303,324	170,453	120,496	39,214	697,316	-

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

Line No.	1 Description	18 Revenue Related		20 Basis of Functional Classification
		19 Municipal Tax	PUB Assessment	
	Expenses			
1	Operating & Maintenance	226,507	16,088	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.13
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(711)	(50)	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	(62)	(4)	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	(772)	(55)	
18	Subtotal Expenses	225,734	16,033	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	225,734	16,033	
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	225,734	16,033	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines (\$)		Line Transformers (\$)		Secondary Lines (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
Production																	
1	Diesel	99,549,251	40,449,932	59,099,319	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	99,549,251	40,449,932	59,099,319	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	3,429,563	2,096,304	-	-	1,333,259	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	281,796	-	-	-	-	212,460	27,066	-	-	24,643	17,626	-	-	-	-	-
8	Poles	14,616,220	-	-	-	-	8,453,261	2,888,925	-	-	1,496,233	1,777,800	-	-	-	-	-
9	Primary Conductor & Equipment	3,632,324	-	-	-	-	3,221,871	410,453	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	2,064,535	-	-	-	-	-	-	745,297	1,319,238	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	944,736	-	-	-	-	-	-	-	-	550,781	393,955	-	-	-	-	-
13	Services	1,216,914	-	-	-	-	-	-	-	-	-	-	1,216,914	-	-	-	-
14	Meters	809,782	-	-	-	-	-	-	-	-	-	-	-	809,782	-	-	-
15	Street Lighting	267,984	-	-	-	-	-	-	-	-	-	-	-	-	267,984	-	-
16	Subtotal Distribution	27,263,853	2,096,304	-	-	1,333,259	11,887,593	3,326,444	745,297	1,319,238	2,071,657	2,189,381	1,216,914	809,782	267,984	-	-
17	Subttl Prod, Trans, & Dist	126,813,104	42,546,236	59,099,319	-	1,333,259	11,887,593	3,326,444	745,297	1,319,238	2,071,657	2,189,381	1,216,914	809,782	267,984	-	-
18	General	13,954,835	4,870,778	6,933,827	-	79,494	708,787	198,336	44,438	78,658	123,521	130,540	72,557	39,509	15,978	658,412	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	68,902	23,117	32,111	-	724	6,459	1,807	405	717	1,126	1,190	661	440	146	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	140,836,841	47,440,131	66,065,257	-	1,413,477	12,602,838	3,526,588	790,140	1,398,613	2,196,303	2,321,110	1,290,133	849,731	284,108	658,412	-

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONTD.)

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.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

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Labrador Isolated
Functional Classification of Net Book Value

1		2	3	4	5	6		7	8	9	10		11	12		13	14	15		16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)				
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)						
Production																					
1	Diesel	66,891,734	27,180,175	39,711,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	66,891,734	27,180,175	39,711,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																					
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																					
6	Substation Structures & Equipment	1,648,180	825,188	-	-	822,993	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	158,487	-	-	-	-	119,491	15,223	-	-	13,860	9,913	-	-	-	-	-	-	-	-	
8	Poles	7,843,981	-	-	-	-	4,536,551	1,550,379	-	-	802,973	954,079	-	-	-	-	-	-	-	-	
9	Primary Conductor & Equipment	2,393,450	-	-	-	-	2,122,990	270,460	-	-	-	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	1,303,897	-	-	-	-	-	-	470,707	833,190	-	-	-	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	705,966	-	-	-	-	-	-	-	-	411,578	294,388	-	-	-	-	-	-	-	-	
13	Services	886,601	-	-	-	-	-	-	-	-	-	-	886,601	-	-	-	-	-	-	-	
14	Meters	504,317	-	-	-	-	-	-	-	-	-	-	-	504,317	-	-	-	-	-	-	
15	Street Lighting	89,748	-	-	-	-	-	-	-	-	-	-	-	-	-	89,748	-	-	-	-	
16	Subtotal Distribution	15,534,629	825,188	-	-	822,993	6,779,033	1,836,061	470,707	833,190	1,228,411	1,258,380	886,601	504,317	89,748	-	-	-	-	-	
17	Subttl Prod, Trans, & Dist	82,426,363	28,005,362	39,711,559	-	822,993	6,779,033	1,836,061	470,707	833,190	1,228,411	1,258,380	886,601	504,317	89,748	-	-	-	-	-	
18	General	5,882,423	2,053,194	2,922,837	-	33,509	298,777	83,605	18,732	33,157	52,068	55,027	30,585	16,654	6,735	277,542	-	-	-	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	67,108	22,801	32,331	-	670	5,519	1,495	383	678	1,000	1,025	722	411	73	-	-	-	-	-	
22	Software - Cust Actng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Net Book Value	88,375,894	30,081,357	42,666,727	-	857,172	7,083,329	1,921,161	489,822	867,026	1,281,479	1,314,432	917,908	521,382	96,557	277,542	-	-	-	-	

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2019 Test Year Cost of Service Study																
Labrador Isolated																
Functional Classification of Operating & Maintenance Expense																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution									Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)		
Production																
1	Diesel	7,670,430	3,116,732	4,553,698	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	404,204	164,241	239,963	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	8,074,634	3,280,973	4,793,661	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																
8	Other	1,090,457	86,411	-	-	54,958	490,016	137,119	30,722	54,380	85,395	90,248	50,162	-	11,047	-
9	Meters	27,314	-	-	-	-	-	-	-	-	-	-	-	27,314	-	-
10	Subtotal Distribution	1,117,771	86,411	-	-	54,958	490,016	137,119	30,722	54,380	85,395	90,248	50,162	27,314	11,047	-
11	Subttl Prod, Trans, & Dist	9,192,405	3,367,384	4,793,661	-	54,958	490,016	137,119	30,722	54,380	85,395	90,248	50,162	27,314	11,047	-
12	Customer Accounting	455,189	-	-	-	-	-	-	-	-	-	-	-	-	-	455,189
Administrative & General:																
Plant-Related:																
13	Production	619,608	251,766	367,842	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	301,508	23,183	-	-	14,744	131,464	36,787	8,242	14,589	22,910	24,212	13,458	8,955	2,964	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Plt	508,794	171,384	238,670	-	5,106	45,530	12,740	2,854	5,053	7,934	8,385	4,661	3,070	1,026	2,379
18	Property Insurance	94,950	38,502	53,619	-	1,147	576	161	36	64	100	106	59	32	13	535
Revenue Related:																
19	Municipal Tax	226,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	16,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	4,321,676	1,508,432	2,147,339	-	24,619	219,504	61,423	13,762	24,360	38,253	40,427	22,470	12,236	4,948	203,904
22	Prod, Trans, and Distn Expense-Related	224,842	82,365	117,251	-	1,344	11,986	3,354	751	1,330	2,089	2,207	1,227	668	270	-
23	Subtotal Admin & General	6,313,973	2,075,633	2,924,721	-	46,961	409,059	114,465	25,646	45,396	71,287	75,338	41,875	24,961	9,221	206,817
24	Total Operating & Maintenance Expenses	15,961,568	5,443,017	7,718,382	-	101,919	899,074	251,583	56,368	99,776	156,682	165,586	92,037	52,275	20,268	662,006

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L.7
3	Subtotal Production	-	-	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
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 and 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	226,507	-	Revenue-related
20	PUB Assessment	-	16,088	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	226,507	16,088	
24	Total Operating & Maintenance Expenses	226,507	16,088	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Labrador Isolated																	
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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)	Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
Production																	
1	Diesel	3,634,139	1,476,663	2,157,476	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	3,634,139	1,476,663	2,157,476	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																	
6	Substn Struct & Eqpt	67,744	40,795	-	-	26,949	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	5,637	-	-	-	-	4,250	541	-	-	493	353	-	-	-	-	
8	Poles	401,462	-	-	-	-	232,185	79,350	-	-	41,097	48,831	-	-	-	-	
9	Primary Conductor & Equipment	83,531	-	-	-	-	74,092	9,439	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	75,121	-	-	-	-	-	-	27,119	48,002	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	42,694	-	-	-	-	-	-	-	-	24,891	17,804	-	-	-	-	
13	Services	21,247	-	-	-	-	-	-	-	-	-	-	21,247	-	-	-	
14	Meters	35,489	-	-	-	-	-	-	-	-	-	-	-	35,489	-	-	
15	Street Lighting	12,490	-	-	-	-	-	-	-	-	-	-	-	-	12,490	-	
16	Subtotal Distribution	745,413	40,795	-	-	26,949	310,526	89,330	27,119	48,002	66,481	66,987	21,247	35,489	12,490	-	
17	Subtotal Prod Tran & Dist	4,379,552	1,517,457	2,157,476	-	26,949	310,526	89,330	27,119	48,002	66,481	66,987	21,247	35,489	12,490	-	
18	General	477,088	166,522	237,054	-	2,718	24,232	6,781	1,519	2,689	4,223	4,463	2,481	1,351	546	22,510	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	47,227	16,364	23,265	-	291	3,349	963	292	518	717	722	229	383	135	-	
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	4,903,868	1,700,343	2,417,795	-	29,958	338,107	97,074	28,930	51,209	71,420	72,172	23,956	37,222	13,171	22,510	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
Labrador Isolated																	
Functional Classification of Rate Base																	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)		
1	Average Net Book Value	88,375,894	30,081,357	42,666,727	-	857,172	7,083,329	1,921,161	489,822	867,026	1,281,479	1,314,432	917,908	521,382	96,557	277,542	-
2	Cash Working Capital	91,458	31,131	44,155	-	887	7,330	1,988	507	897	1,326	1,360	950	540	100	287	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	2,456,425	-	2,456,425	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,378,490	464,337	646,637	-	13,835	123,355	34,518	7,734	13,689	21,497	22,719	12,628	8,317	2,781	6,444	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,080,704	1,048,609	1,487,324	-	29,880	246,918	66,970	17,075	30,224	44,671	45,820	31,997	18,175	3,366	9,675	-
8	Total Rate Base	95,382,971	31,625,433	47,301,267	-	901,775	7,460,933	2,024,637	515,137	911,836	1,348,973	1,384,331	963,483	548,413	102,803	293,949	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	95,382,971	31,625,433	47,301,267	-	901,775	7,460,933	2,024,637	515,137	911,836	1,348,973	1,384,331	963,483	548,413	102,803	293,949	-
11	Return on Debt	3,856,287	1,278,601	1,912,367	-	36,458	301,642	81,855	20,827	36,865	54,538	55,968	38,953	22,172	4,156	11,884	-
12	Return on Equity	1,566,226	519,302	776,706	-	14,808	122,511	33,245	8,459	14,973	22,151	22,731	15,821	9,005	1,688	4,827	-
13	Return on Rate Base	5,422,513	1,797,903	2,689,073	-	51,266	424,153	115,100	29,286	51,838	76,689	78,699	54,774	31,177	5,844	16,711	-

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO																			
2019 Test Year Cost of Service Study																			
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 Demand	Production Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer		
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer				
							Demand	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	-	5,602	22,768	5,602	5,420	5,420	2,083	5,145	2,083	5,145	2,083	2,083	2,083	-	2,083	-		
2	1.2G Government Domestic Diesel	-	162	598	162	157	157	26	149	26	149	26	26	26	-	26	-		
3	1.23 Churches, Schools & Com Halls	-	82	1,780	82	79	79	-	75	-	75	-	-	-	-	-	-		
4	2.1 GS 0-10 kW	-	754	4,596	754	729	729	453	692	453	692	453	850	850	-	453	-		
5	2.2 GS 10-100 kW	-	1,929	11,335	1,929	1,867	1,867	130	1,772	130	1,772	130	620	620	-	130	-		
6	2.3 GS 110-1,000 kVa	-	108	2,210	108	104	104	5	99	5	99	5	42	42	-	5	-		
7	2.4 GS Over 1,000 kVa	-	143	2,523	143	138	138	1	131	1	131	1	8	8	-	1	-		
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	4.1 Street and Area Lighting	-	88	313	88	85	85	90	81	90	81	90	-	-	90	90	-		
11	4.1G Gov't Street and Area Lighting	-	2	7	2	2	2	2	2	2	2	2	-	-	2	2	-		
12	Total	-	8,870	46,129	8,870	8,582	8,582	2,789	8,146	2,789	8,146	2,789	3,629	3,629	92	2,789	-		
Ratios																			
13	1.2 Domestic Diesel	-	0.6316	0.4936	0.6316	0.6316	0.6316	0.7467	0.6316	0.7467	0.6316	0.7467	0.5739	0.5739	-	0.7467	-		
14	1.2G Government Domestic Diesel	-	0.0182	0.0130	0.0182	0.0182	0.0182	0.0093	0.0182	0.0093	0.0182	0.0093	0.0072	0.0072	-	0.0093	-		
15	1.23 Churches, Schools & Com Halls	-	0.0092	0.0386	0.0092	0.0092	0.0092	-	0.0092	-	0.0092	-	-	-	-	-	-		
16	2.1 GS 0-10 kW	-	0.0850	0.0996	0.0850	0.0850	0.0850	0.1622	0.0850	0.1622	0.0850	0.1622	0.2341	0.2341	-	0.1622	-		
17	2.2 GS 10-100 kW	-	0.2175	0.2457	0.2175	0.2175	0.2175	0.0466	0.2175	0.0466	0.2175	0.0466	0.1709	0.1709	-	0.0466	-		
18	2.3 GS 110-1,000 kVa	-	0.0122	0.0479	0.0122	0.0122	0.0122	0.0018	0.0122	0.0018	0.0122	0.0018	0.0116	0.0116	-	0.0018	-		
19	2.4 GS Over 1,000 kVa	-	0.0161	0.0547	0.0161	0.0161	0.0161	0.0004	0.0161	0.0004	0.0161	0.0004	0.0023	0.0023	-	0.0004	-		
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
22	4.1 Street and Area Lighting	-	0.0099	0.0068	0.0099	0.0099	0.0099	0.0323	0.0099	0.0323	0.0099	0.0323	-	-	0.9783	0.0323	-		
23	4.1G Gov't Street and Area Lighting	-	0.0002	0.0002	0.0002	0.0002	0.0002	0.0007	0.0002	0.0007	0.0002	0.0007	-	-	0.0217	0.0007	-		
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	-		

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador 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	3,186,506	3,186,506
2	1.2G Government Domestic Diesel	517,117	517,117
3	1.23 Churches, Schools & Com Halls	291,382	291,382
4	2.1 GS 0-10 kW	1,299,064	1,299,064
5	2.2 GS 10-100 kW	3,142,914	3,142,914
6	2.3 GS 110-1,000 kVa	258,576	258,576
7	2.4 GS Over 1,000 kVa	229,154	229,154
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	115,286	115,286
11	4.1G Gov't Street and Area Lighting	8,571	8,571
12	Total	<u>9,048,570</u>	<u>9,048,570</u>
	Ratios		
13	1.2 Domestic Diesel	0.3522	0.3522
14	1.2G Government Domestic Diesel	0.0571	0.0571
15	1.23 Churches, Schools & Com Halls	0.0322	0.0322
16	2.1 GS 0-10 kW	0.1436	0.1436
17	2.2 GS 10-100 kW	0.3473	0.3473
18	2.3 GS 110-1,000 kVa	0.0286	0.0286
19	2.4 GS Over 1,000 kVa	0.0253	0.0253
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0127	0.0127
23	4.1G Gov't Street and Area Lighting	0.0009	0.0009
24	Total	<u>1.0000</u>	<u>1.0000</u>

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2019 Test Year Cost of Service Study																		
Labrador Isolated																		
Allocation of Functionalized Amounts to Classes of Service																		
1		2	3	4	5	Distribution											16	17
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer	
Allocated Revenue Requirement Excluding Return																		
1	1.2 Domestic Diesel	20,440,677	4,500,147	13,689,262	-	83,076	741,744	244,447	53,754	112,484	137,055	167,724	66,388	51,260	-	508,196	-	
2	1.2G Government Domestic Diesel	546,790	129,986	359,286	-	2,400	21,425	3,052	1,553	1,404	3,959	2,094	829	640	-	6,345	-	
3	1.23 Churches, Schools & Com Halls	1,158,266	65,497	1,070,201	-	1,209	10,796	-	782	-	1,995	-	-	-	-	-	-	
4	2.1 GS 0-10 kW	3,812,651	605,595	2,763,251	-	11,180	99,818	53,115	7,234	24,441	18,444	36,444	27,083	20,912	-	110,424	-	
5	2.2 GS 10-100 kW	8,897,961	1,549,760	6,814,956	-	28,610	255,442	15,260	18,512	7,022	47,199	10,470	19,769	15,264	-	31,724	-	
6	2.3 GS 110-1,000 kVa	1,446,640	86,658	1,328,658	-	1,600	14,283	587	1,035	270	2,639	403	1,342	1,036	-	1,220	-	
7	2.4 GS Over 1,000 kVa	1,664,808	114,872	1,516,916	-	2,121	18,934	117	1,372	54	3,498	81	268	207	-	244	-	
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	4.1 Street and Area Lighting	355,074	70,535	188,258	-	1,302	11,626	10,564	843	4,861	2,148	7,249	-	-	32,644	21,963	-	
11	4.1G Gov't Street and Area Lighting	8,558	1,749	4,467	-	32	288	235	21	108	53	161	-	-	725	488	-	
12	Total	38,331,424	7,124,799	27,735,257	-	131,529	1,174,356	327,377	85,106	150,644	216,991	224,625	115,679	89,319	33,370	680,605	-	
Allocated Return on Debt and Equity																		
13	1.2 Domestic Diesel	3,075,267	1,135,587	1,327,243	-	32,380	267,903	85,944	18,497	38,706	48,438	58,763	31,435	17,893	-	12,478	-	
14	1.2G Government Domestic Diesel	81,305	32,801	34,835	-	935	7,738	1,073	534	483	1,399	734	392	223	-	156	-	
15	1.23 Churches, Schools & Com Halls	125,634	16,528	103,761	-	471	3,899	-	269	-	705	-	-	-	-	-	-	
16	2.1 GS 0-10 kW	532,835	152,819	267,911	-	4,358	36,052	18,674	2,489	8,410	6,518	12,768	12,824	7,299	-	2,711	-	
17	2.2 GS 10-100 kW	1,205,197	391,073	660,744	-	11,151	92,260	5,365	6,370	2,416	16,681	3,668	9,360	5,328	-	779	-	
18	2.3 GS 110-1,000 kVa	159,226	21,868	128,820	-	624	5,159	206	356	93	933	141	635	362	-	30	-	
19	2.4 GS Over 1,000 kVa	185,727	28,987	147,073	-	827	6,839	41	472	19	1,236	28	127	72	-	6	-	
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	4.1 Street and Area Lighting	55,991	17,799	18,253	-	508	4,199	3,714	290	1,673	759	2,540	-	-	5,717	539	-	
23	4.1G Gov't Street and Area Lighting	1,332	441	433	-	13	104	83	7	37	19	56	-	-	127	12	-	
24	Total	5,422,513	1,797,903	2,689,073	-	51,266	424,153	115,100	29,286	51,838	76,689	78,699	54,774	31,177	5,844	16,711	-	

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Isolated

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

Line No.	Description	18	19	Basis of Proration
		Revenue Related		
		Municipal Tax (\$)	PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	79,494	5,646	
2	1.2G Government Domestic Diesel	12,900	916	
3	1.23 Churches, Schools & Com Halls	7,269	516	
4	2.1 GS 0-10 kW	32,408	2,302	
5	2.2 GS 10-100 kW	78,406	5,569	
6	2.3 GS 110-1,000 kVa	6,451	458	
7	2.4 GS Over 1,000 kVa	5,717	406	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,876	204	
11	4.1G Gov't Street and Area Lighting	214	15	
12	Total	225,734	16,033	
	Allocated Return on Debt and Equity			
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	-	-	

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2019 Test Year Cost of Service Study																	
Labrador Isolated																	
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)																	
1		2	3	4	5	Distribution										16	17
Line		Total	Production	Production	Transmission	Substations	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lighting	Accounting	Specifically			
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Total Revenue Requirement																	
1	1.2 Domestic Diesel	23,515,943	5,635,734	15,016,505	-	115,456	1,009,646	330,390	72,252	151,190	185,493	226,487	97,823	69,153	-	520,674	-
2	1.2G Government Domestic Diesel	628,094	162,788	394,121	-	3,335	29,164	4,125	2,087	1,888	5,358	2,828	1,221	863	-	6,501	-
3	1.23 Churches, Schools & Com Halls	1,283,900	82,025	1,173,963	-	1,680	14,695	-	1,052	-	2,700	-	-	-	-	-	-
4	2.1 GS 0-10 kW	4,345,486	758,414	3,031,162	-	15,537	135,870	71,790	9,723	32,852	24,962	49,213	39,907	28,211	-	113,136	-
5	2.2 GS 10-100 kW	10,103,158	1,940,833	7,475,701	-	39,761	347,702	20,625	24,882	9,438	63,880	14,138	29,129	20,592	-	32,503	-
6	2.3 GS 110-1,000 kVa	1,605,867	108,525	1,457,478	-	2,223	19,442	793	1,391	363	3,572	544	1,977	1,398	-	1,250	-
7	2.4 GS Over 1,000 kVa	1,850,535	143,859	1,663,989	-	2,947	25,772	159	1,844	73	4,735	109	395	280	-	250	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	411,065	88,334	206,511	-	1,810	15,825	14,279	1,132	6,534	2,907	9,788	-	-	38,362	22,502	-
11	4.1G Gov't Street and Area Lighting	9,890	2,191	4,900	-	45	392	317	28	145	72	218	-	-	852	500	-
12	Total	43,753,938	8,922,702	30,424,330	-	182,795	1,598,510	442,477	114,391	202,482	293,680	303,324	170,453	120,496	39,214	697,316	-
Re-classification of Revenue-Related																	
13	1.2 Domestic Diesel	0	20,478	54,565	-	420	3,669	1,201	263	549	674	823	355	251	-	1,892	-
14	1.2G Government Domestic Diesel	-	3,662	8,865	-	75	656	93	47	42	121	64	27	19	-	146	-
15	1.23 Churches, Schools & Com Halls	-	500	7,162	-	10	90	-	6	-	16	-	-	-	-	-	-
16	2.1 GS 0-10 kW	(0)	6,107	24,406	-	125	1,094	578	78	265	201	396	321	227	-	911	-
17	2.2 GS 10-100 kW	-	16,267	62,657	-	333	2,914	173	209	79	535	119	244	173	-	272	-
18	2.3 GS 110-1,000 kVa	-	469	6,298	-	10	84	3	6	2	15	2	9	6	-	5	-
19	2.4 GS Over 1,000 kVa	0	478	5,524	-	10	86	1	6	0	16	0	1	1	-	1	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	0	667	1,559	-	14	119	108	9	49	22	74	-	-	290	170	-
23	4.1G Gov't Street and Area Lighting	0	52	116	-	1	9	8	1	3	2	5	-	-	20	12	-
24	Total	0	48,679	171,152	-	997	8,721	2,163	624	990	1,602	1,483	958	677	310	3,410	-
Total Allocated Revenue Requirement																	
25	1.2 Domestic Diesel	23,515,943	5,656,213	15,071,070	-	115,876	1,013,315	331,591	72,514	151,739	186,167	227,310	98,178	69,404	-	522,566	-
26	1.2G Government Domestic Diesel	628,094	166,449	402,986	-	3,410	29,820	4,218	2,134	1,930	5,478	2,891	1,249	883	-	6,647	-
27	1.23 Churches, Schools & Com Halls	1,283,900	82,525	1,181,125	-	1,691	14,784	-	1,058	-	2,716	-	-	-	-	-	-
28	2.1 GS 0-10 kW	4,345,486	764,520	3,055,569	-	15,662	136,964	72,368	9,801	33,116	25,163	49,609	40,228	28,438	-	114,047	-
29	2.2 GS 10-100 kW	10,103,158	1,957,100	7,538,358	-	40,094	350,616	20,797	25,091	9,517	64,416	14,257	29,373	20,765	-	32,775	-
30	2.3 GS 110-1,000 kVa	1,605,867	108,994	1,463,776	-	2,233	19,526	797	1,397	365	3,587	546	1,986	1,404	-	1,256	-
31	2.4 GS Over 1,000 kVa	1,850,535	144,336	1,669,513	-	2,957	25,858	159	1,850	73	4,751	109	397	281	-	251	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	411,065	89,001	208,070	-	1,823	15,945	14,386	1,141	6,583	2,929	9,862	-	-	38,651	22,672	-
35	4.1G Gov't Street and Area Lighting	9,890	2,243	5,016	-	46	402	325	29	149	74	223	-	-	873	512	-
36	Total	43,753,938	8,971,382	30,595,482	-	183,792	1,607,230	444,641	115,015	203,472	295,282	304,807	171,411	121,174	39,524	700,725	-

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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Total Revenue Requirement			
1	1.2 Domestic Diesel	79,494	5,646	
2	1.2G Government Domestic Diesel	12,900	916	
3	1.23 Churches, Schools & Com Halls	7,269	516	
4	2.1 GS 0-10 kW	32,408	2,302	
5	2.2 GS 10-100 kW	78,406	5,569	
6	2.3 GS 110-1,000 kVa	6,451	458	
7	2.4 GS Over 1,000 kVa	5,717	406	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,876	204	
11	4.1G Gov't Street and Area Lighting	214	15	
12	Total	225,734	16,033	
	Re-classification of Revenue-Related			
13	1.2 Domestic Diesel	(79,494)	(5,646)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
14	1.2G Government Domestic Diesel	(12,900)	(916)	
15	1.23 Churches, Schools & Com Halls	(7,269)	(516)	
16	2.1 GS 0-10 kW	(32,408)	(2,302)	
17	2.2 GS 10-100 kW	(78,406)	(5,569)	
18	2.3 GS 110-1,000 kVa	(6,451)	(458)	
19	2.4 GS Over 1,000 kVa	(5,717)	(406)	
20	2.5 GS Diesel	-	-	
21	2.5G Gov't General Service Diesel	-	-	
22	4.1 Street and Area Lighting	(2,876)	(204)	
23	4.1G Gov't Street and Area Lighting	(214)	(15)	
24	Total	(225,734)	(16,033)	
	Total Allocated Revenue Requirement			
25	1.2 Domestic Diesel	-	-	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	-	-	
29	2.2 GS 10-100 kW	-	-	
30	2.3 GS 110-1,000 kVa	-	-	
31	2.4 GS Over 1,000 kVa	-	-	
32	2.5 GS Diesel	-	-	
33	2.5G Gov't General Service Diesel	-	-	
34	4.1 Street and Area Lighting	-	-	
35	4.1G Gov't Street and Area Lighting	-	-	
36	Total	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Revenue Requirement

Line	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Accounting (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	1,552,473	732,307	-	-	92,383	268,747	79,132	15,226	26,951	44,086	49,065	16,749	15,655	5,145	123,386	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	708,500	-	708,500	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,717,396	-	3,717,396	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	925,046	463,583	-	-	122,685	162,065	50,664	12,524	22,169	27,163	31,151	6,338	13,093	5,813	7,797	-
	Expense Credits																
8	Sundry	(4,871)	(2,298)	-	-	(290)	(843)	(248)	(48)	(85)	(138)	(154)	(53)	(49)	(16)	(387)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(423)	(200)	-	-	(25)	(73)	(22)	(4)	(7)	(12)	(13)	(5)	(4)	(1)	(34)	-
12	Pole Attachments	(68,522)	-	-	-	-	(39,630)	(13,544)	-	-	(7,014)	(8,334)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(406)	-	-	-	-	-	-	-	-	-	-	-	-	-	(406)	-
16	Meter Test Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Expense Credits	(74,222)	(2,497)	-	-	(315)	(40,546)	(13,813)	(52)	(92)	(7,165)	(8,502)	(57)	(53)	(18)	(827)	-
18	Subtotal Expenses	6,829,193	1,193,393	4,425,896	-	214,752	390,266	115,983	27,698	49,028	64,085	71,714	23,030	28,694	10,941	130,356	-
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Revenue Requirement Ex. Return	6,829,193	1,193,393	4,425,896	-	214,752	390,266	115,983	27,698	49,028	64,085	71,714	23,030	28,694	10,941	130,356	-
21	Return on Debt	649,439	321,986	1,426	-	79,605	121,386	36,478	8,622	15,262	19,648	22,260	10,116	7,652	1,965	3,031	-
22	Return on Equity	263,769	130,774	579	-	32,332	49,301	14,815	3,502	6,199	7,980	9,041	4,109	3,108	798	1,231	-
23	Total Revenue Requirement	7,742,400	1,646,154	4,427,901	-	326,689	560,953	167,276	39,822	70,488	91,713	103,015	37,255	39,454	13,704	134,619	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1 Description	18 19 Revenue Related		20 Basis of Functional Classification
		Municipal Tax (\$)	PUB Assessment (\$)	
	Expenses			
1	Operating & Maintenance	78,095	5,547	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.14
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(245)	(17)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.17
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
11	Suppliers' Discounts	(21)	(2)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	<u>(266)</u>	<u>(19)</u>	
18	Subtotal Expenses	77,829	5,528	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	77,829	5,528	
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	<u>77,829</u>	<u>5,528</u>	

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NEWFOUNDLAND AND LABRADOR HYDRO																		
2019 Test Year Cost of Service Study																		
L'Anse au Loup																		
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	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services (\$)	Meters (\$)	Street Lightin (\$)			
Production																		
1	Diesel	11,936,008	11,936,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	11,936,008	11,936,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	2,105,416	66,299	-	-	2,039,118	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	313,985	-	-	-	-	236,729	30,158	-	-	27,458	19,640	-	-	-	-	-	
8	Poles	8,204,817	-	-	-	-	4,745,240	1,621,699	-	-	839,911	997,968	-	-	-	-	-	
9	Primary Conductor & Equipment	1,247,975	-	-	-	-	1,106,954	141,021	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	955,575	-	-	-	-	-	-	344,963	610,612	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	225,532	-	-	-	-	-	-	-	-	131,485	94,047	-	-	-	-	-	
13	Services	379,470	-	-	-	-	-	-	-	-	-	-	379,470	-	-	-	-	
14	Meters	276,154	-	-	-	-	-	-	-	-	-	-	-	276,154	-	-	-	
15	Street Lighting	116,578	-	-	-	-	-	-	-	-	-	-	-	-	116,578	-	-	
16	Subtotal Distribution	13,825,503	66,299	-	-	2,039,118	6,088,923	1,792,878	344,963	610,612	998,854	1,111,655	379,470	276,154	116,578	-	-	
17	Subttl Prod, Trans, & Dist	25,761,511	12,002,307	-	-	2,039,118	6,088,923	1,792,878	344,963	610,612	998,854	1,111,655	379,470	276,154	116,578	-	-	
18	General	1,968,821	985,700	-	-	116,599	348,171	102,519	19,725	34,915	57,116	63,566	21,699	21,070	6,666	191,075	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	13,997	6,521	-	-	1,108	3,308	974	187	332	543	604	206	150	63	-	-	
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Plant	27,744,330	12,994,529	-	-	2,156,825	6,440,403	1,896,371	364,875	645,860	1,056,512	1,175,825	401,375	297,374	123,307	191,075	-	

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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 Energy (\$)	Transmission Demand (\$)	Distribution											
						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	7,183,634	7,183,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	7,183,634	7,183,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,847,645	11,825	-	-	1,835,819	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	233,814	-	-	-	-	176,284	22,458	-	-	20,447	14,625	-	-	-	-	-
8	Poles	3,788,883	-	-	-	-	2,191,293	748,880	-	-	387,860	460,849	-	-	-	-	-
9	Primary Conductor & Equipment	382,353	-	-	-	-	339,147	43,206	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	540,115	-	-	-	-	-	-	194,982	345,134	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	50,441	-	-	-	-	-	-	-	-	29,407	21,034	-	-	-	-	-
13	Services	229,557	-	-	-	-	-	-	-	-	-	-	229,557	-	-	-	-
14	Meters	171,983	-	-	-	-	-	-	-	-	-	-	-	171,983	-	-	-
15	Street Lighting	43,261	-	-	-	-	-	-	-	-	-	-	-	-	43,261	-	-
16	Subtotal Distribution	7,288,052	11,825	-	-	1,835,819	2,706,724	814,544	194,982	345,134	437,714	496,508	229,557	171,983	43,261	-	-
17	Subttl Prod, Trans, & Dist	14,471,685	7,195,459	-	-	1,835,819	2,706,724	814,544	194,982	345,134	437,714	496,508	229,557	171,983	43,261	-	-
18	General	727,218	364,086	-	-	43,068	128,603	37,867	7,286	12,897	21,097	23,479	8,015	7,783	2,462	70,577	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	11,782	5,858	-	-	1,495	2,204	663	159	281	356	404	187	140	35	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	15,210,686	7,565,403	-	-	1,880,382	2,837,531	853,074	202,426	358,311	459,167	520,392	237,759	179,906	45,758	70,577	-

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production Energy (\$)	5 Transmission Demand (\$)	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	
Production																	
1	Diesel	381,332	381,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	52,755	52,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	434,087	434,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	342,512	1,676	-	-	51,547	153,921	45,322	8,720	15,436	25,250	28,101	9,593	-	2,947	-	-
9	Meters	9,315	-	-	-	-	-	-	-	-	-	-	-	9,315	-	-	-
10	Subtotal Distribution	351,827	1,676	-	-	51,547	153,921	45,322	8,720	15,436	25,250	28,101	9,593	9,315	2,947	-	-
11	Subttl Prod, Trans, & Dist	785,914	435,763	-	-	51,547	153,921	45,322	8,720	15,436	25,250	28,101	9,593	9,315	2,947	-	-
12	Customer Accounting	84,471	-	-	-	-	-	-	-	-	-	-	-	-	-	84,471	-
Administrative & General:																	
Plant-Related:																	
13	Production	70,043	70,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	90,433	434	-	-	13,338	39,828	11,727	2,256	3,994	6,534	7,271	2,482	1,806	763	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	1,476	691	-	-	115	343	101	19	34	56	63	21	16	7	10	-
18	Property Insurance	18,705	15,174	-	-	2,519	407	120	23	41	67	74	25	25	8	223	-
Revenue Related:																	
19	Municipal Tax	78,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	5,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	398,566	199,544	-	-	23,604	70,483	20,754	3,993	7,068	11,562	12,868	4,393	4,265	1,349	38,681	-
Prod, Trans, and Distn Expense-Related																	
22		19,223	10,659	-	-	1,261	3,765	1,109	213	378	618	687	235	228	72	-	-
23	Subtotal Admin & General	682,088	296,544	-	-	40,836	114,825	33,810	6,505	11,515	18,836	20,964	7,156	6,340	2,198	38,914	-
Total Operating & Maintenance Expenses																	
24		1,552,473	732,307	-	-	92,383	268,747	79,132	15,226	26,951	44,086	49,065	16,749	15,655	5,145	123,386	-

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NEWFOUNDLAND & LABRADOR HYDRO
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L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 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	78,095	-	Revenue-related
20	PUB Assessment	-	5,547	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	78,095	5,547	
24	Total Operating & Maintenance Expenses	78,095	5,547	

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NEWFOUNDLAND AND LABRADOR HYDRO																	
2019 Test Year Cost of Service Study																	
L'Anse au Loup																	
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 Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)		
Production																	
1	Diesel	418,490	418,490	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	418,490	418,490	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	117,023	354	-	-	116,669	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	6,480	-	-	-	-	4,886	622	-	-	567	405	-	-	-	-	-
8	Poles	220,610	-	-	-	-	127,589	43,604	-	-	22,583	26,833	-	-	-	-	-
9	Primary Conductor & Equipment	15,564	-	-	-	-	13,805	1,759	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	32,117	-	-	-	-	-	-	11,594	20,523	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,431	-	-	-	-	-	-	-	-	1,417	1,014	-	-	-	-	-
13	Services	5,394	-	-	-	-	-	-	-	-	-	-	5,394	-	-	-	-
14	Meters	12,102	-	-	-	-	-	-	-	-	-	-	-	12,102	-	-	-
15	Street Lighting	5,482	-	-	-	-	-	-	-	-	-	-	-	-	5,482	-	-
16	Subtotal Distribution	417,204	354	-	-	116,669	146,280	45,985	11,594	20,523	24,568	28,252	5,394	12,102	5,482	-	-
17	Subtotal Prod Tran & Dist	835,694	418,844	-	-	116,669	146,280	45,985	11,594	20,523	24,568	28,252	5,394	12,102	5,482	-	-
18	General	80,340	40,223	-	-	4,758	14,208	4,183	805	1,425	2,331	2,594	885	860	272	7,797	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	9,012	4,517	-	-	1,258	1,577	496	125	221	265	305	58	131	59	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	925,046	463,583	-	-	122,685	162,065	50,664	12,524	22,169	27,163	31,151	6,338	13,093	5,813	7,797	-

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Rate Base

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	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	15,210,686	7,565,403	-	-	1,880,382	2,837,531	853,074	202,426	358,311	459,167	520,392	237,759	179,906	45,758	70,577	-
2	Cash Working Capital	15,741	7,829	-	-	1,946	2,936	883	209	371	475	539	246	186	47	73	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	35,265	-	35,265	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	271,557	127,189	-	-	21,111	63,038	18,561	3,571	6,322	10,341	11,509	3,929	2,911	1,207	1,870	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	530,231	263,723	-	-	65,548	98,914	29,737	7,056	12,490	16,006	18,140	8,288	6,271	1,595	2,460	-
8	Total Rate Base	16,063,481	7,964,144	35,265	-	1,968,987	3,002,419	902,256	213,264	377,494	485,990	550,579	250,221	189,274	48,607	74,980	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	16,063,481	7,964,144	35,265	-	1,968,987	3,002,419	902,256	213,264	377,494	485,990	550,579	250,221	189,274	48,607	74,980	-
11	Return on Debt	649,439	321,986	1,426	-	79,605	121,386	36,478	8,622	15,262	19,648	22,260	10,116	7,652	1,965	3,031	-
12	Return on Equity	263,769	130,774	579	-	32,332	49,301	14,815	3,502	6,199	7,980	9,041	4,109	3,108	798	1,231	-
13	Return on Rate Base	913,207	452,761	2,005	-	111,937	170,687	51,293	12,124	21,461	27,628	31,300	14,225	10,760	2,763	4,263	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	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.12
12	Return on Equity	L.10 x Sch.1.1,p2,L.15
13	Return on Rate Base	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Basis of Allocation to Classes of Service

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
						Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lightin Customer		
							Demand	Demand	Customer	Demand	Customer	Demand					
			(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	-	1,361	4,704	1,361	1,294	1,294	389	1,195	389	1,195	389	389	389	-	389	-
2	1.12 Domestic All Electric	-	3,035	12,256	3,035	2,886	2,886	427	2,665	427	2,665	427	427	427	-	427	-
3	2.1 GS 0-10 kW	-	1,374	6,967	1,374	1,307	1,307	76	1,207	76	1,207	76	363	363	-	76	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	-	305	3,043	305	290	290	7	268	7	268	7	59	59	-	7	-
6	4.1 Street and Area Lighting	-	15	57	15	14	14	35	13	35	13	35	-	-	1	35	-
7	Total	-	6,090	27,027	6,090	5,792	5,792	934	5,348	934	5,348	934	1,237	1,237	1	934	0
Ratios																	
8	1.1 Domestic Diesel	-	0.2234	0.1741	0.2234	0.2234	0.2234	0.4167	0.2234	0.4167	0.2234	0.4167	0.3144	0.3144	-	0.4167	-
9	1.12 Domestic All Electric	-	0.4983	0.4535	0.4983	0.4983	0.4983	0.4574	0.4983	0.4574	0.4983	0.4574	0.3451	0.3451	-	0.4574	-
10	2.1 GS 0-10 kW	-	0.2256	0.2578	0.2256	0.2256	0.2256	0.0814	0.2256	0.0814	0.2256	0.0814	0.2930	0.2930	-	0.0814	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	0.0501	0.1126	0.0501	0.0501	0.0501	0.0075	0.0501	0.0075	0.0501	0.0075	0.0476	0.0476	-	0.0075	-
13	4.1 Street and Area Lighting	-	0.0024	0.0021	0.0024	0.0024	0.0024	0.0370	0.0024	0.0370	0.0024	0.0370	-	-	1.0000	0.0370	-
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
2019 Test Year Cost of Service Study
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.1 Domestic Diesel	579,527	579,527
2	1.12 Domestic All Electric	1,362,285	1,362,285
3	2.1 GS 0-10 kW	830,777	830,777
4	2.2 GS 10-100 kW	-	-
5	2.3 GS 110-1,000 kVa	329,837	329,837
6	4.1 Street and Area Lighting	17,348	17,348
7	Total	3,119,775	3,119,775
Ratios			
8	1.1 Domestic Diesel	0.1858	0.1858
9	1.12 Domestic All Electric	0.4367	0.4367
10	2.1 GS 0-10 kW	0.2663	0.2663
11	2.2 GS 10-100 kW	-	-
12	2.3 GS 110-1,000 kVa	0.1057	0.1057
13	4.1 Street and Area Lighting	0.0056	0.0056
14	Total	1.0000	1.0000

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production Energy (\$)	Transmsn Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)		
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)					
Allocated Revenue Requirement Excluding Return																	
1	1.1 Domestic Diesel	1,377,389	266,653	770,331	-	47,985	87,202	48,332	6,189	20,430	14,319	29,884	7,239	9,020	-	54,321	-
2	1.12 Domestic All Electric	3,171,104	594,721	2,006,980	-	107,021	194,487	53,053	13,803	22,426	31,936	32,803	7,947	9,901	-	59,627	-
3	2.1 GS 0-10 kW	1,634,640	269,278	1,140,899	-	48,457	88,060	9,443	6,250	3,992	14,460	5,839	6,747	8,406	-	10,613	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	607,164	59,840	498,356	-	10,768	19,569	870	1,389	368	3,213	538	1,097	1,367	-	977	-
6	4.1 Street and Area Lighting	38,896	2,901	9,330	-	522	949	4,286	67	1,812	156	2,650	-	-	10,941	4,818	-
7	Total	6,829,193	1,193,393	4,425,896	-	214,752	390,266	115,983	27,698	49,028	64,085	71,714	23,030	28,694	10,941	130,356	-
Allocated Return on Debt and Equity																	
8	1.1 Domestic Diesel	226,538	101,166	349	-	25,011	38,139	21,374	2,709	8,943	6,173	13,043	4,472	3,382	-	1,776	-
9	1.12 Domestic All Electric	445,362	225,631	909	-	55,783	85,061	23,462	6,042	9,816	13,768	14,317	4,908	3,713	-	1,950	-
10	2.1 GS 0-10 kW	191,558	102,161	517	-	25,257	38,514	4,176	2,736	1,747	6,234	2,548	4,167	3,152	-	347	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	41,095	22,703	226	-	5,613	8,559	385	608	161	1,385	235	677	512	-	32	-
13	4.1 Street and Area Lighting	8,655	1,101	4	-	272	415	1,896	29	793	67	1,157	-	-	2,763	158	-
14	Total	913,207	452,761	2,005	-	111,937	170,687	51,293	12,124	21,461	27,628	31,300	14,225	10,760	2,763	4,263	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	14,457	1,027	
2	1.12 Domestic All Electric	33,985	2,414	
3	2.1 GS 0-10 kW	20,725	1,472	
4	2.2 GS 10-100 kW	-	-	
5	2.3 GS 110-1,000 kVa	8,228	584	
6	4.1 Street and Area Lighting	433	31	
7	Total	77,829	5,528	
	Allocated Return on Debt and Equity			
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	-	-	

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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 Energy (\$)	Transmsn Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$) Customer (\$)		Line Transformers Demand (\$) Customer (\$)		Secondary Lines Demand (\$) Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)		
Total Revenue Requirement																	
1	1.1 Domestic Diesel	1,603,927	367,819	770,680	-	72,996	125,340	69,706	8,898	29,373	20,493	42,927	11,711	12,403	-	56,097	-
2	1.12 Domestic All Electric	3,616,466	820,352	2,007,889	-	162,804	279,548	76,515	19,845	32,243	45,705	47,121	12,855	13,614	-	61,577	-
3	2.1 GS 0-10 kW	1,826,198	371,439	1,141,416	-	73,714	126,574	13,619	8,985	5,739	20,694	8,387	10,914	11,559	-	10,960	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	648,259	82,542	498,582	-	16,381	28,128	1,254	1,997	529	4,599	772	1,774	1,879	-	1,009	-
6	4.1 Street and Area Lighting	47,550	4,001	9,334	-	794	1,364	6,182	97	2,605	223	3,807	-	-	13,704	4,975	-
7	Total	7,742,400	1,646,154	4,427,901	-	326,689	560,953	167,276	39,822	70,488	91,713	103,015	37,255	39,454	13,704	134,619	-
Re-classification of Revenue-Related																	
8	1.1 Domestic Diesel	0	3,586	7,513	-	712	1,222	680	87	286	200	418	114	121	-	547	-
9	1.12 Domestic All Electric	(0)	8,341	20,414	-	1,655	2,842	778	202	328	465	479	131	138	-	626	-
10	2.1 GS 0-10 kW	0	4,570	14,045	-	907	1,557	168	111	71	255	103	134	142	-	135	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	0	1,138	6,871	-	226	388	17	28	7	63	11	24	26	-	14	-
13	4.1 Street and Area Lighting	(0)	39	92	-	8	13	61	1	26	2	37	-	-	135	49	-
14	Total	(0)	17,673	48,935	-	3,507	6,023	1,703	428	718	985	1,049	404	427	135	1,371	-
Total Allocated Revenue Requirement																	
15	1.1 Domestic Diesel	1,603,927	371,405	778,192	-	73,707	126,562	70,385	8,985	29,660	20,692	43,346	11,825	12,523	-	56,644	-
16	1.12 Domestic All Electric	3,616,466	828,693	2,028,303	-	164,459	282,390	77,293	20,047	32,570	46,169	47,600	12,986	13,753	-	62,203	-
17	2.1 GS 0-10 kW	1,826,198	376,010	1,155,461	-	74,621	128,131	13,786	9,096	5,809	20,949	8,490	11,048	11,701	-	11,095	-
18	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.3 GS 110-1,000 kVa	648,259	83,680	505,453	-	16,607	28,515	1,272	2,024	536	4,662	783	1,799	1,905	-	1,023	-
20	4.1 Street and Area Lighting	47,550	4,041	9,426	-	802	1,377	6,243	98	2,631	225	3,845	-	-	13,839	5,024	-
21	Total	7,742,400	1,663,828	4,476,836	-	330,197	566,976	168,980	40,250	71,206	92,698	104,063	37,658	39,882	13,839	135,989	-

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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			
1	1.1 Domestic Diesel	14,457	1,027	
2	1.12 Domestic All Electric	33,985	2,414	
3	2.1 GS 0-10 kW	20,725	1,472	
4	2.2 GS 10-100 kW	-	-	
5	2.3 GS 110-1,000 kVa	8,228	584	
6	4.1 Street and Area Lighting	433	31	
7	Total	77,829	5,528	
	Re-classification of Revenue-Related			
8	1.1 Domestic Diesel	(14,457)	(1,027)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
9	1.12 Domestic All Electric	(33,985)	(2,414)	
10	2.1 GS 0-10 kW	(20,725)	(1,472)	
11	2.2 GS 10-100 kW	-	-	
12	2.3 GS 110-1,000 kVa	(8,228)	(584)	
13	4.1 Street and Area Lighting	(433)	(31)	
14	Total	(77,829)	(5,528)	
	Total Allocated Revenue Requirement			
15	1.1 Domestic Diesel	-	-	
16	1.12 Domestic All Electric	-	-	
17	2.1 GS 0-10 kW	-	-	
18	2.2 GS 10-100 kW	-	-	
19	2.3 GS 110-1,000 kVa	-	-	
20	4.1 Street and Area Lighting	-	-	
21	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Functionalization & Classification Ratios

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
				Production	Transmission	Rural Prod &	Distribution													Specifically
Line No.	Description	Total Amount (%)	Production Demand (%)	& Transmission Energy (%)	Network 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 (%)	Assigned Customer (%)		
	Generation																			
1	Hydraulic	100%	44.72%	55.28%																
2	Hydraulic - GNP	100%	44.72%	55.28%																
3	Holyrood	100%	69.56%	30.44%																
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%																
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%																
6	Dsl / Gas Tur Island Isolated	100%	56.39%	43.61%																
7	Dsl / Gas Tur Labrador Isolated	100%	40.63%	59.37%																
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%																
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 Network	100%		0.00%	100%															
17	Lines - Hydraulic	100%	44.72%	55.28%																
18	Lines - Customer Specific	100%																100%		
19	Terminal Stations Network	100%		0	100%															
20	Term Stns - Hydraulic	100%	44.72%	55.28%																
21	Term Stns - Holyrood	100%	69.56%	30.44%																
22	Term Stns - Gas Tur	100%	100%																	
23	Term Stns - Diesel GNP	100%	100.00%	0.00%																
	Terminal Stations - Distribution																			
24		100%					100%													
25	Term Stns - Custmr Specific	100%																100%		
26	Rural Lines	100%				100.0%														
27	Rural Terminal Stations	100%				100.0%														

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Functionalization & Classification Ratios (CONT'D.)

Line No.	Description	1	2	3	4	5	7	8	9	10	11	12	13	14	15	16	17	18	19
		Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Network Demand (%)	Transmission Demand (%)	Rural Prod & Demand (%)	Distribution											Specifically Assigned Customer (%)
	Distribution																		
28	Substation Structures & Equipment							100%											
29	Land & Land Improvements - by Sub-function:																		
30	Primary	85%						88.7%	11.3%										
31	Secondary	15%										58.3%	41.7%						
32	Land & Land Improvements	100%						75.4%	9.6%			8.7%	6.3%						
33	Poles - by Subfunction:																		
34	3 phase - Primary	41.2%						100.0%											
35	Other Primary	36.4%						45.7%	54.3%										
36	Secondary	22.4%										45.7%	54.3%						
37	Poles	100%						57.8%	19.8%			10.2%	12.2%						
38	Primary Condctr & Equip	100%						88.7%	11.3%										
39	Submarine Conductor	100%						100.0%											
40	Transformers	100%								36.1%	63.9%								
41	Secondary Condctr & Equip	100%										58.3%	41.7%						
42	Services	100%												100.0%					
43	Meters	100%													100.0%				
44	Street Lighting	100%														100.0%			
45	Customer Accounting	100%															100.0%		

Schedule 4.2
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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study

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)	7,324,663	7,518	46,129	27,027	2,571,888
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	836,149	858	5,266	3,085	293,594
4	Coincident Peak at Generation (kW)	1,512,539	1,968	8,870	6,090	411,124
5	System Load Factors	55.28%	43.61%	59.37%	50.66%	71.41%

Schedule 4.3

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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Holyrood Capacity Factor

	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
1	2012 Actual	855,826,207	466	8,760	20.97%
2	2013 Actual	957,442,307	466	8,760	23.48%
3	2014 Actual	1,315,311,289	466	8,760	32.26%
4	2015 Actual	1,458,455,118	466	8,760	35.77%
5	2016 Actual	1,620,931,383	466	8,760	39.75%
6	5-Year Average	1,241,593,261	466	8,760	30.44%

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Total System
Power Purchases

Line No.	1	2	3	4	5	6	7	8	
	Total	Production Demand	Production & Transmission Energy	Transmission Export Demand	Transmission Network Demand	Rural Transmission Demand	Distribution Demand		Basis of Functional Classification
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Island Interconnected:									
1 DLP Secondary	0		0						Production - Energy (Same as RSP Sec Load Var)
2 AP Secondary	-		-						Production - Energy (Secondary)
3 Wheeling	769,061					769,061			Rural Transmission
4 Interruptible Demand	3,130,400	3,130,400							Production - Demand
5 Interruptible Energy	-		-						Production - Energy
6 Non-utility Generation excluding wind	43,992,714	19,673,046	24,319,668						Energy: System Load Factor
7 Wind Purchases	14,162,565	-	14,162,565						Production - Energy
8 Subtotal	62,054,740	22,803,446	38,482,233	-	-	769,061	-		
9									
Labrador Interconnected:									
10 CF(L)Co	1,428,356	408,329	1,020,027						Energy: System Load Factor
11 Other	-							-	
12 Subtotal	1,428,356	408,329	1,020,027	-	-	-	-		
Isolated Systems:									
13 Mary's Harbour	-		-						Production - Energy
14 L'Anse au Loup	3,717,396		3,717,396						Production - Energy
15 Ramea Wind	227,200	-	227,200						Production - Energy
16 Subtotal	3,944,596	0	3,944,596	0	0	0	0		
17 Total	67,427,692	23,211,775	43,446,856	-	-	769,061	-		

Exhibit 16 - Interim Rates, Rules and Regulations

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY

Availability:

This rate is applicable to service to Newfoundland Power (NP).

Definitions:

"Billing Demand"

The Curtailable Credit shall apply to determine the billing demand as an adjustment to the highest Native Load established during the winter period. The computation of the adjustment to reflect the Curtailable Credit is provided in the definitions below.

In the Months of January through March, billing demand shall be the greater of:

- (a) the highest Native Load less the Generation Credit and the Curtailable Credit, beginning in the previous December and ending in the current Month; and
- (b) the Minimum Billing Demand.

In the Months of April through December, billing demand shall be the greater of:

- (a) the Weather-Adjusted Native Load less the Generation Credit and the Curtailable Credit, plus the Weather Adjustment True-up; and
- (b) the Minimum Billing Demand.

If at the time of establishing its Maximum Native Load, NP has been requested by Hydro to reduce its Native Load by shedding curtailable load, the calculation of Billing Demand for each month shall not deduct the Curtailable Credit.

"Generation Credit" refers to NP's net generation capacity less allowance for system reserve, as follows:

	kW
Hydraulic Generation Credit	83,142
Thermal Generation Credit	<u>36,187</u>
Total Generation Credit	119,329

In order to continue to avail of the Generation Credit, NP must demonstrate the capability to operate its generation to the level of the Generation Credit. This will be verified in a test by operating the generation at a minimum of this level for a period of one hour as measured by the generation demand metering used to determine the Native Load. The test will be carried out at

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY

a mutually agreed time between December 1 and March 31 each year. If the level is not sustained, Newfoundland Power will be provided an opportunity to repeat the test at another mutually agreed time during the same December 1 to March 31 period. If the level is not sustained in the second test, the Generation Credit will be reduced in calculating the associated billing demands for January to December to the highest level that could be sustained.

“Curtable Credit” is determined based upon NP's forecast curtable load available for the period in accordance with the terms and conditions set forth in NP's Curtable Service Option. NP will notify Hydro of its available curtable load with its forecast of annual and monthly electricity requirements.

In order to receive the Curtable Credit, NP must demonstrate the capability to curtail its customer load requirements to the level of the Curtable Credit. This will be verified in a test by curtailing load at a minimum of this level for a period of one hour. The test will be carried out at a mutually agreed time in December. If the level is not sustained, the Curtable Credit will be reduced to the level sustained. If Hydro requests NP to curtail load before a test is completed and NP demonstrates the capability to curtail to the level of the Curtable Credit, no test will be required.

NP will be required to provide a report to Hydro not later than April 15 to demonstrate the amount of load curtailed for each request of Hydro during the previous winter season. If the load curtailed is less than forecast for either request during the winter season, the annual Curtable Credit will be adjusted to reflect the average load curtailed for the winter season. If NP is not requested to curtail during the winter season, the Curtable Credit will be established based upon the lesser of the load reduction achieved in the test or the forecast curtable load (as provided in the previous two paragraphs).

“Maximum Native Load” means the maximum Native Load of NP in the four-Month period beginning in December of the preceding year and ending in March of the current year.

“Minimum Billing Demand” means ninety-nine percent (99%) of:

NP's test year Native Load less the Generation Credit and the Curtable Credit.

The Curtable Credit reflected in the Minimum Billing Demand will be set to equal the curtable load used to determine the Maximum Native Load for NP for the most recently approved Test Year.

“Month” means for billing purposes, the period commencing at 12:01 hours on the last day of the previous month and ending at 12:00 hours on the last day of the month for which the bill applies.

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY (continued)

“Native Load” is the sum of:

- (a) the amount of electrical power, delivered at any time and measured in kilowatts, supplied by Hydro to NP, averaged over each consecutive period of fifteen minutes duration, commencing on the hour and ending each fifteen minute period thereafter;
- (b) the total generation by NP averaged over the same fifteen-minute periods.

“Weather-Adjusted Native Load” means the Maximum Native Load adjusted to normal weather conditions, calculated as:

Maximum Native Load
plus (Weather Adjustment, rounded to 3 decimal places, x 1000)

Weather Adjustment is further described and defined in the Weather Adjustment section.

“Weather Adjustment True-up” means one-ninth of the difference between:

- (a) the greater of:
 - the Weather Adjusted Native Load less the Generation Credit and the Curtailable Credit (if applicable), times three; and
 - the Minimum Billing Demand, times three; and
- (b) the sum of the actual billed demands in the Months of January, February and March of the current year.

NEWFOUNDLAND AND LABRADOR HYDRO**UTILITY (continued)****Monthly Rates:****Billing Demand Charge:**

Billing Demand, as set out in the Definitions section, shall be charged at the following rate:

\$5.00 per kW of billing demand

Energy Charge:

First 250,000 kilowatt-hours* @ 3.444 ¢ per kWh

All excess kilowatt-hours* @ 10.422 ¢ per kWh

Firming-up Charge:

Secondary energy supplied by

Corner Brook Pulp and Paper Limited* @ 2.882 ¢ per kWh

RSP Adjustment:

Current Plan - Normal.....@ (0.132) ¢ per kWh

Current Plan Mitigation Adjustment @ (0.911) ¢ per kWh

Current Plan - Total.....@ (1.043) ¢ per kWh

Fuel Rider @ 0.672 ¢ per kWh

Total RSP Adjustment – All kilowatt-hours @ (0.371) ¢ per kWh

CDM Cost Recovery Adjustment..... @ 0.019 ¢ per kWh

***Subject to RSP Adjustment and CDM Cost Recovery Adjustment:**

RSP Adjustment refers to all applicable adjustments arising from the operation of Hydro's Rate Stabilization Plan, which levelizes variations in hydraulic production, fuel cost, load and rural rates.

The CDM Cost Recovery Adjustment is updated annually to provide recovery over a seven year period of costs charged annually to the Conservation and Demand Management (CDM) Cost Deferral Account.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year, shall be applied to metered demand and energy.

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY (continued)

Adjustment for Station Services and Step-Up Transformer Losses:

If the metering point is not on the generator output terminals of NP's generators, an adjustment for Newfoundland Power's power consumption between the generator output terminals and the metering point as determined in consultation with the customer prior to the implementation of the metering, shall be applied to the metered demand.

Weather Adjustment:

This section outlines procedures and calculations related to the weather adjustment applied to NP's Maximum Native Load.

- (a) Weather adjustment shall be undertaken for use in determining NP's Billing Demand.
- (b) Weather adjustment shall be derived from Hydro's NP native peak demand model.
- (c) By September 30th of each year, Hydro shall provide NP with updated weather adjustment coefficient incorporating the latest year of actuals.
- (d) The underlying temperature and wind speed data utilized to derive weather adjustment shall be sourced to weather station data for the St. John's, Gander, and Stephenville airports reported by Environment Canada. NP's regional energy sales shall be used to weight regional weather data. Hydro shall consult with NP to resolve any circumstances arising from the availability of, or revisions to, weather data from Environment Canada and/or wind chill formulation.
- (e) The primary definition for the temperature weather variable is the average temperature for the peak demand hour and the preceding seven hours. The primary definition for the wind weather data is the average wind speed for the peak demand hour and the preceding seven hours. Hydro will consult with NP should data anomalies indicate a departure from the primary definition on underlying weather data.
- (f) Subject to the availability of weather data from Environment Canada, Hydro shall prepare a preliminary estimate of the Weather-Adjusted Native Load by March 15th of each year, and a final calculation of Weather-Adjusted Native Load by April 5th of each year.

General:

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

With respect to all matters where the customer and Hydro consult on resolution but are unable to reach mutual agreement, the billing will be based on Hydro's best estimate.

NEWFOUNDLAND AND LABRADOR HYDRO**INDUSTRIAL – FIRM****Availability:**

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy.

Base Rate*:**Demand Charge:**

The rate for Firm Power, as defined and set out in the Industrial Service Agreements, shall be \$9.94 per kilowatt (kW) per month of billing demand.

Firm Energy Charge:

Base Rate @ 3.971 ¢ per kWh

Interim Energy Charge:

Interim Energy Rate @ 0.111 ¢ per kWh

RSP Adjustment:**RSP Adjustment:**

Current Plan - Normal.....@ (0.373) ¢ per kWh

Current Plan Mitigation Adjustment..@ (0.313) ¢ per kWh

Current Plan - Total.....@ (0.686) ¢ per kWh

Fuel Rider @ 0.625 ¢ per kWh

Total RSP Adjustment – All kilowatt-hours..... @ (0.061) ¢ per kWh

CDM Cost Recovery Adjustment.....@ 0.009 ¢ per kWh

NEWFOUNDLAND AND LABRADOR HYDRO**INDUSTRIAL – FIRM****Specifically Assigned Charges:**

The table below contains the additional annual specifically assigned charges for customer plant in service that is specifically assigned to the Customer.

	Annual Amount
Corner Brook Pulp and Paper Limited	\$ 675,376
North Atlantic Refining Limited	\$ 158,756
Teck Resources Limited	\$ 31,260
Vale	\$ 145,128

***Subject to RSP Adjustments and CDM Cost Recovery Adjustment:**

RSP Adjustments refers to all applicable adjustments arising from the operation of Hydro's Rate Stabilization Plan, which levelizes variations in hydraulic production, fuel cost, load and rural rates and also provides for disposition of the Industrial Customer RSP Surplus.

The CDM Cost Recovery Adjustment is updated annually to provide recovery over a seven year period of costs charged annually to the Conservation and Demand Management (CDM) Cost Deferral Account.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year shall be applied.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

INDUSTRIAL – Non-FIRM

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy.

Rate:

Non-Firm Energy Charge (¢ per kWh):

Non-Firm Energy is deemed to be supplied from thermal sources. The following formula shall apply to calculate the Non-Firm Energy rate:

$$\{(A \div B) \times (1 + C) \times (1 \div (1 - D))\} \times 100$$

- A = the monthly average cost of fuel per barrel for the energy source in the current month or, in the month the source was last used
- B = the conversion factor for the source used (kWh/bbl)
- C = the administrative and variable operating and maintenance charge (10%)
- D = the average system losses on the Island Interconnected grid for the last five years ending in 2013 (3.47%).

The energy sources and associated conversion factors are:

1. Holyrood, using No. 6 fuel with a conversion factor of 618 kWh/bbl
2. Gas turbines using No. 2 fuel with a conversion factor of 475 kWh/bbl
3. Diesels using No. 2 fuel with a conversion factor of 556 kWh/bbl.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year shall be applied.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

INDUSTRIAL - WHEELING

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy and whose Industrial Service Agreement so provides.

Rate:

Energy Charge:

All kWh (Net of losses)* @ 0.423 ¢ per kWh

* For the purpose of this Rate, losses shall be 3.47%, the average system losses on the Island Interconnected Grid for the last five years ending in 2013.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE STABILIZATION PLAN

The Rate Stabilization Plan of Newfoundland and Labrador Hydro (Hydro) is established for Hydro's Utility customer, Newfoundland Power, and Island Industrial customers to smooth rate impacts for variations between actual results and Test Year Cost of Service estimates for:

- hydraulic production;
- No. 6 fuel cost used at Hydro's Holyrood generating station;
- customer load (Utility and Island Industrial); and
- rural rates.

The formulae used to calculate the Plan's activity are outlined below. Positive values denote amounts owing from customers to Hydro whereas negative values denote amounts owing from Hydro to customers.

Section A: Hydraulic Production Variation

1. Activity:

Actual monthly production is compared with the Test Year Cost of Service Study in accordance with the following formula:

$$\{(A - B) \div C\} \times D$$

Where:

A = Test Year Cost of Service Net Hydraulic Production (kWh)

B = Actual Net Hydraulic Production (kWh)

C = Test Year Cost of Service Holyrood Net Conversion Factor (kWh /bbl.)

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$/Can /bbl.)

2. Financing:

Each month, financing charges, using Hydro's approved Test Year weighted average cost of capital, will be calculated on the balance.

3. Hydraulic Variation Customer Assignment:

Customer assignment of hydraulic variations will be performed annually as follows:

$$(E \times 25\%) + F$$

Where:

E = Hydraulic Variation Account Balance as of December 31, excluding financing charges

F = Financing charges accumulated to December 31

The total amount of the Hydraulic Customer Assignment shall be removed from the Hydraulic Variation Account.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

4. Customer Allocation:

The annual customer assignment will be allocated among the Island Interconnected customer groups of (1) Newfoundland Power; (2) Island Industrial Firm; and (3) Rural Island Interconnected. The allocation will be based on percentages derived from 12 months-to-date kWh for: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The portion of the hydraulic customer assignment which is initially allocated to Rural Island Interconnected will be re-allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was allocated in the approved Test Year Cost of Service Study.

The Newfoundland Power and Island Industrial customer allocations shall be included with the Newfoundland Power and Island Industrial RSP balances respectively as of December 31 each year. The Labrador Interconnected Hydraulic customer allocation shall be written off to Hydro's net income (loss).

Section B: Fuel Cost Variation, Load Variation and Rural Rate Alteration

1. Activity

1.1 Fuel Cost Variations

This is based on the consumption of No. 6 Fuel at the Holyrood Generating Station:

$$(G - D) \times H$$

Where:

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$Can /bbl.)

G = Monthly Actual Average No. 6 Fuel Cost (\$Can /bbl.)

H = Monthly Actual Quantity of No. 6 Fuel consumed less No. 6 fuel consumed for non-firm sales (bbl.)

1.2 Load Variations

Firm: Firm load variation is comprised of fuel and revenue components. The load variation is determined by calculating the difference between actual monthly sales and the Test Year Cost of Service Study sales, and the resulting variance in No. 6 fuel costs and sales revenues. It is calculated separately for Newfoundland Power firm sales and Industrial firm sales, in accordance with the following formula:

$$(I - J) \times \{(D \div C) - K\}$$

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

Where:

C = Test Year Cost of Service Holyrood Net Conversion Factor (kWh /bbl.)

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$/Can /bbl.)

I = Actual Sales, by customer class (kWh)

J = Test Year Cost of Service Sales, by customer class (kWh)

K = Firm energy rate, by customer class

Secondary: Secondary load variation is based on the revenue variation for Utility Firm-Up Secondary energy sales compared with the Test Year Cost of Service Study, in accordance with the following formula:

$$(J - I) \times L$$

Where:

I = Actual Sales (kWh)

J = Test Year Cost of Service Sales (kWh)

L = Secondary Energy Firming Up Charge

1.3 Rural Rate Alteration

Newfoundland Power Rate Change Impacts:

This component is calculated for Hydro's rural customers whose rates are directly or indirectly impacted by Newfoundland Power's rate changes, with the following formula:

$$(M - N) \times O$$

Where:

M = Cost of Service rate

N = Existing rate

O = Test Year Units (kWh, bills, billing demand)

2. Monthly Customer Allocation: Load and Fuel Activity

Each month, the year-to-date total for fuel price variation and the year-to-date total for the load variation will be allocated among the Island Interconnected customer groups of (1) Newfoundland Power; (2) Island Industrial Firm; and (3) Rural Island Interconnected. The allocation will be based on percentages derived from 12 months-to-date kWh for: Utility Firm and Firm-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

The year-to-date portion of the fuel price variation and the year-to-date portion of the load variation which is initially allocated to Rural Island Interconnected will be re-allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was allocated in the approved Test Year Cost of Service Study.

The current month's activity for Newfoundland Power, Island Industrials and regulated Labrador Interconnected customers will be calculated by subtracting year-to-date activity for the prior month from year-to-date activity for the current month. The current month's activity allocated to regulated Labrador Interconnected customers will be removed from the Plan and written off to Hydro's net income (loss).

3. Monthly Customer Allocation: Rural Rate Alteration Activity

Each month, the rural rate alteration will be allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was allocated in the approved Test Year Cost of Service Study. The portion allocated to regulated Labrador Interconnected will be removed from the Plan and written off to Hydro's net income (loss).

4. Plan Balances

Separate plan balances for Newfoundland Power, the Island Industrial customer class and the segregated load variation will be maintained. The RSP balances shall be adjusted by other amounts as ordered by the Board. Financing charges on the plan balances will be calculated monthly using Hydro's approved Test Year weighted average cost of capital.

Section C: Fuel Price Projection

A fuel price projection will be calculated to anticipate forecast fuel price changes and to determine fuel riders for the rate adjustments. For industrial customers, this will occur in October each year, for inclusion with the RSP adjustment effective January 1. For Newfoundland Power, this will occur in April each year, for inclusion with the RSP adjustment effective July 1.

1. Industrial Fuel Price Projection:

In October each year, a fuel price projection for the following January to December shall be made to estimate a change from Test Year No. 6 Fuel Cost. Hydro's projection shall be based on the change from the average Test Year No. 6 fuel purchase price, in Canadian dollars per barrel, determined from the forecast oil prices provided by the PIRA Energy Group, and the current US exchange rate. The calculation for the projection is:

$$[(S + T) \times U] - V \times W$$

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

Where:

- S = the September month-end PIRA Energy Group average monthly forecast for No. 6 fuel prices at New York Harbour for the following January to December
T = Hydro's average fuel contract premium or (discount) (\$US/bbl) for the following January to December
U = the monthly average of the \$Cdn / \$US Bank of Canada Noon Exchange Rate for the month of September
V = average Test Year Cost of Service purchase price for No. 6 Fuel (\$Can /bbl.)
W = the number of barrels of No. 6 fuel forecast to be consumed at the Holyrood Generating Station for the Test Year.

The industrial customer allocation of the forecast fuel price change will be based on 12 months-to-date kWh as of the end of September and is the ratio of Industrial Firm invoiced energy to the total of: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The amount of the forecast fuel price change, in Canadian dollars, and the details of an estimate of the fuel rider based on 12 months-to-date kWh sales to the end of September will be reported to industrial customers, Newfoundland Power, and the Public Utilities Board, by the 10th working day of October.

2. Newfoundland Power Fuel Price Projection:

In April each year, a fuel price projection for the following July to June shall be made to estimate a change from Test Year No. 6 Fuel Cost. Hydro's projection shall be based on the change from the average Test Year No. 6 fuel purchase price, in Canadian dollars per barrel, determined from the forecast oil prices provided by the PIRA Energy Group, and the current US exchange rate. The calculation for the projection is:

$$[(X + T) \times Y - V] \times W$$

Where:

- T = Hydro's average fuel contract premium or (discount) (\$US/bbl) for the following July to June
V = average Test Year Cost of Service purchase price for No. 6 Fuel (\$Can /bbl.)
W = the number of barrels of No. 6 fuel forecast to be consumed at the Holyrood Generating Station for the Test Year.
X = the average of the March month-end PIRA Energy Group average monthly forecast for No. 6 fuel prices at New York Harbour for July to December of the current year and for the January to June period of the subsequent year.
Y = the monthly average of the \$Cdn / \$US Bank of Canada Noon Exchange Rate for the month of March.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

The Newfoundland Power customer allocation of the forecast fuel price change will be based on 12 months-to-date kWh as of the end of March and is the ratio of Newfoundland Power Firm and Firmed-Up Secondary invoiced energy to the total of: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The amount of the forecast fuel price change, in Canadian dollars, and the details of the resulting fuel rider applied to the adjustment rate will be reported to Newfoundland Power, industrial customers, and the Public Utilities Board, by the 10th working day of April.

Section D: Adjustment

1. Newfoundland Power

As of March 31 each year, Newfoundland Power's adjustment rate for the 12-month period commencing the following July 1 is determined as the rate per kWh which is projected to collect:

Newfoundland Power March 31 Balance

less projected recovery / repayment of the balance for the following three months (if any),
 estimated using the energy sales (kWh) for April, May and June from the previous year

plus forecast financing charges to the end of the 12-month recovery period (i.e., June in the
 following calendar year),

divided by the 12-months-to-date firm plus firmed-up secondary kWh sales to the end of March.

A fuel rider shall be added to the above adjustment rate, based on the Newfoundland Power Fuel Price Projection amount (as per Section C.2 above) divided by 12-months-to-date kWh sales to the end of March.

When new Test Year base rates come into effect, if a fuel rider forecast (either March or September) is more current than the test year fuel forecast, a fuel rider will be implemented at the same time as the change in base rates reflecting the more current fuel forecast and the new test year values.

Otherwise, the fuel rider portion of the RSP Adjustment will be set to zero upon implementation of the new Test Year Cost of Service rates, until the time for the next fuel price projection.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

2. Island Industrial Customers

As of December 31 each year, the adjustment rate for industrial customers for the 12-month period commencing January 1 is determined as the rate per kWh which is projected to collect:

Industrial December 31 Balance

plus forecast financing charges to the end of the following calendar year,

divided by 12-months-to-date kWh sales to the end of December.

A fuel rider shall be added to the above adjustment rate, based on the Industrial Fuel Price Projection (as per Section C.1 above) amount divided by 12-months-to-date kWh sales to the end of December.

When new Test Year base rates come into effect, if a fuel rider forecast (either March or September) is more current than the test year fuel forecast, a fuel rider will be implemented at the same time as the change in base rates reflecting the more current fuel forecast and the new test year values.

Otherwise, the fuel rider portion of the RSP Adjustment will be set to zero upon implementation of the new Test Year Cost of Service rates, until the time for the next fuel price projection.

Section E: RSP Surplus:

1. August 31, 2013 Balance:

The net load variation for Newfoundland Power and the Industrial Customers from January 1, 2007 to August 31, 2013, including financing (the RSP Surplus), will be removed from the respective customer class balance, and allocated based upon direction provided by Government in Orders in Council OC2013-089 and OC2013-207. The balances which remain after this amount is removed will form the adjusted August 31, 2013 current plan balances for each customer class.

The Industrial Customer class allocated amount will be used, firstly, to reduce the Industrial Customer class adjusted August 31, 2013 RSP balance to zero. OC2013-089 states that the remaining IC RSP Surplus is to be used to fund a three-year phase-in of rate increases for Island Industrial customers.

The monthly RSP adjustment resulting from the Teck Resources Limited RSP Adjustment rate of (1.141)¢ per kWh determined in accordance with Order No. P.U. 17(2015), will become effective July 1, 2015 and segregated from the other components of the Industrial Customer RSP until its disposition is ordered by the Board of Commissioners of Public Utilities.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

1.1 Industrial Customer RSP Surplus Disposition

Effective December 31, 2014, a one-time transfer from the Industrial Customer RSP Surplus will be applied to the Industrial Customer RSP current plan balance to reduce the December 31, 2014 current plan balance to zero. This transfer is in accordance with Order No. P.U. 14(2015).

The Industrial Customer RSP Surplus will be used to fund the difference between the approved base rate and net billing rates that result from the application of the Industrial Customer RSP Surplus Adjustment demand and energy rates as approved by the Board.

1.2 Newfoundland Power RSP Surplus Disposition

The Newfoundland Power allocated amount of the RSP Surplus will be refunded to Newfoundland Power and Hydro's Rural customers in accordance with Hydro's Customer Refund Plan approved in Order No. P.U. 36(2016).

2. Plan Balances

Separate plan balances for Newfoundland Power and the Island Industrial customer class will be maintained. Financing charges on the plan balances will be calculated monthly using Hydro's approved Test Year weighted average cost of capital.

NEWFOUNDLAND AND LABRADOR HYDRO
RULES AND REGULATIONS

APPLICABILITY:

These general Rules and Regulations apply to all Hydro Rural Customers.

1. INTERPRETATION:

(a) In these Rates and Rules the following definitions shall apply:

- (i) **"Act"** means The Public Utilities Act, R.S.N. 1990, c.P-47 as amended from time to time.
- (ii) **"Annual Review Billing Month"** represents the billing month in which the utility provides payment for the Banked Energy Credits.
- (iii) **"Annual Review Date"** means the date that marks a Customer-Generator's annual participation in the Net Metering Service Option. The Annual Review Date occurs during the Annual Review Billing Month.
- (iv) **"Applicant"** means any person who applies for Service.
- (v) **"Banked Energy Credits"** represent the amount of kilowatt-hour ("kWh") energy supplied by the customer to the utility that is in excess of the kWh energy supplied by the utility to the customer. Banked Energy Credits will be reduced to zero whenever the customer generator receives payment for the outstanding balance.
- (vi) **"Board"** means the Board of Commissioners of Public Utilities of Newfoundland and Labrador.
- (vii) **"Customer"** means any person who accepts or agrees to accept Service.
- (viii) **"Customer-Generator"** is a utility customer that has renewable generation on its serviced premise and uses this generation to offset part or all of their electrical energy requirements. Customers with standby generation that does not normally operate while connected to the utility system are not included as Customer-Generators.
- (ix) **"Customer Generation Credit"** represents a monetary credit to the Customer-Generator for energy supplied by the customer to the utility.
- (x) **"Disconnected"** or **"Disconnect"** in reference to a Service means the physical interruption of the supply of electricity thereto.
- (xi) **"Discontinued"** or **"Discontinue"** in reference to a Service means to terminate the Customer's on-going responsibility with respect to the Service.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (xii) "**Domestic Unit**" means a house, apartment or other similar residential unit which is normally occupied by one family, or by a family and no more than four other persons who are not members of that family, or which is normally occupied by no more than six unrelated persons.
- (xiii) "**Generation Energy Credit**" equals the kWh energy supplied by the customer to the utility during the billing month plus any Banked Energy Credits. However, the Generation Energy Credit applied in the current month cannot exceed the energy supplied by the utility to the customer during the billing month.
- (xiv) "**Government Departments**" means electric service accounts of Provincial or Federal government departments, agencies, boards, commissions, and crown corporations but excludes hospitals, fish plants, churches, schools, community halls, municipal buildings and like facilities.
- (xv) "**Hydro**" means Newfoundland and Labrador Hydro.
- (xvi) "**Hydro rural customers**" means regulated customers served by Hydro other than industrial customers and Newfoundland Power.
- (xvii) "**Net Metering Service**" is a metering and billing practice that enables Customer-Generators of renewable energy to offset part or all of their electricity requirements by utilizing their own generation. Electricity generated in excess of the customer's energy requirements is permitted to be credited against customer energy purchases within certain limitations.
- (xviii) "**Service**" means any service(s) provided by Hydro pursuant to these Regulations.
- (xix) "**Serviced premises**" means the premises at which Service is delivered to the Customer.
- (xx) "**Sizing Limits**" represent the maximum capacity for qualifying generating equipment for each Customer-Generator.
- (xxi) "**Utility Supply Cost**" represents the total of the: basic customer charge, energy charges and demand charge, where applicable, for energy supplied to the customer during the billing month.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (b) Unless the context requires otherwise these Rates and Rules shall be interpreted such that:
- (i) words imparting male persons include female persons and corporations.
 - (ii) words imparting the singular include the plural and vice versa.

2. CLASSES OF SERVICE:

- (a) Hydro shall provide the following classes of Service:

ISLAND INTERCONNECTED AREA/LANSE AU LOUP AREA

- 1.1 Domestic
- 1.1S Domestic Seasonal
- 1.3 Burgeo School and Library
- 2.1 General Service, 0-100 kW
- 2.3 General Service, 110 kVA (100 kW) - 1000 kVA
- 2.4 General Service, 1000 kVA and Over
- 4.1 Street and Area Lighting Service

ISLAND AND LABRADOR DIESEL AREA

- 1.2D Domestic Diesel - Non-Government
- 1.2DS Domestic Seasonal Diesel – Non-Government
- 2.1D General Service Diesel - Non-Government, 0-10 kW
- 2.2D General Service Diesel - Non-Government, 10 kW and Over
- 4.1D Street and Area Lighting Service Diesel - Non-Government
- 1.2G Domestic Diesel - Government Departments
- 2.1G General Service Diesel - Government Departments, 0-10kW
- 2.2G General Service Diesel - Government Departments, 10kW and Over
- 4.1G Street and Area Lighting Service Diesel - Government Departments

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

LABRADOR INTERCONNECTED AREA

- 1.1L Domestic
- 2.1L General Service, 0-10 kW
- 2.2L General Service, 10-100 kW (110 kVA)
- 2.3L General Service, 110 kVA (100 kW) - 1000 kVA
- 2.4L General Service, 1000 kVA and Over
- 4.1L Street and Area Lighting Service
- 4.11L Street and Area Lighting Service Labrador - Installed as of Sept. 1, 2002
- 4.12L Street and Area Lighting Service Labrador— Customer Owned
- 5.1L Secondary Energy

- (b) The terms and conditions relating to each class of Service shall be those approved by the Board from time to time.
- (c) Service, other than Street and Area Lighting Service, shall be metered except where the energy consumption is relatively low and constant and in the opinion of Hydro can be readily determined without metering.
- (d) The Customer shall use the Service on the Serviced Premises only. The Customer shall not resell the Service in whole or in part except that the Customer may include the cost of Service in charges for the lease of space or as part of the cost of other services provided by the Customer.

3. APPLICATION FOR SERVICE:

- (a) An Applicant, when required by Hydro, shall complete a written Electrical Service Contract.
- (b) An application for Service, when accepted by Hydro, constitutes a binding contract between the Applicant and Hydro which cannot be assigned.
- (c) The person who signs an application for Service shall be personally liable for Service provided pursuant thereto, unless that person has authority to act for another Person denoted as the Applicant on the application for Service.
- (d) Hydro may in its discretion refuse to provide Service to an Applicant where:
 - (i) the Applicant fails or refuses to complete an application for Service.
 - (ii) the Applicant provides false or misleading information on the application for Service.
 - (iii) the Applicant or the Owner or an Occupant of the Serviced Premises has a bill for any Service which is not paid in full 30 days or more after issuance.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (iv) the Applicant fails to provide the security or guarantee required under Regulation 4.
 - (v) the Applicant is not the owner or an occupant of the Serviced Premises.
 - (vi) the Service requested is already supplied to the Serviced Premises for another Customer who does not consent to having his Service Discontinued.
 - (vii) the Applicant does not pay a charge described in Regulation 9 (b), (c) or (d).
 - (viii) the Applicant otherwise fails to comply with these Regulations.
- (e) A Customer who has not completed an application for Service shall do so within 5 days of a request having been made by Hydro in writing.

4. SECURITY FOR PAYMENT:

- (a) An Applicant or a Customer shall give such reasonable security for the payment of charges as may be required by Hydro. When the Customer has established two consecutive years of good credit history, the security deposit will be refunded with simple interest calculated at a Rate equivalent to the Rate paid from time to time by the chartered banks on over-the-counter withdrawal savings accounts.
- (b) Hydro may in its discretion require special guarantees from an Applicant or Customer whose location or load characteristics would require abnormal investment in facilities or who requires Service of a special nature.

5. SERVICE STANDARDS - METERED SERVICES:

- (a) Service shall normally be provided at one of the following nominal standard secondary voltages depending upon the requirements of the load to be served and the availability of a three phase supply:

Single phase, 3-Wire	-	120/240 volts
Three phase, 4-Wire	-	120/208 volts wye
Three phase, 4-Wire	-	347/600 volts wye

Service at any other supply voltage may be provided in special cases at the discretion of Hydro.

- (b) Service to customers who are provided Domestic Service shall be supplied at single phase 120/240 volt or as part of a multiunit building, at single phase 120/208 volts. Hydro may if requested by the customer, provide three phase service if a contribution in aid of construction is paid to Hydro in accordance with regulation 9(c).

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (c) Hydro shall determine the point at which power and energy is delivered from Hydro's facilities to the Customer's electrical system.
- (d) Service entrances shall be in a location satisfactory to Hydro and, except as otherwise approved by Hydro, shall be wired for outdoor meters.
- (e) Where Hydro has reason to believe that Service to a Customer has or will have load characteristics which may cause undue interference with Service to another Customer, the Customer shall upon written notice by Hydro provide and install, at his expense and within a reasonable period of time, the equipment necessary to eliminate or prevent such interference.
- (f)
 - (i) Any Customer having a connected load or a normal operating demand of more than 25 kilowatts, in areas where space limitations or aesthetic reasons make it impractical to use a pole mounted transformer bank, shall, on request of Hydro, install and maintain a padmount transformer and all associated underground wiring, or provide at his expense a suitable vault or enclosure on the Serviced Premises for exclusive use by Hydro for its equipment necessary to supply and maintain service to the Customer.
 - (ii) Where either the service requirements of a Customer or changes to a Customer's electrical system necessitate the installation of additional equipment to Hydro's system which cannot be accommodated in Hydro's existing vaults or structures, the Customer shall, on request of Hydro, provide at the Customer's expense such additional space in its vault or enclosure as Hydro shall require to accommodate the additional equipment.
- (g) The Customer shall not use a Service for across the line starting of motors rated over 10 horsepower except where specifically approved by Hydro.
- (h) For Services having rates based on kilowatt demand, the average power factor shall not be less than 90%. Hydro, in its discretion, may make continuous tests of power factor or may test the Customer's power factor from time to time. If the Customer's power factor is lower than 90%, the Customer shall upon written notice by Hydro provide, at his expense, power factor corrective equipment to ensure that a power factor of not less than 90% is maintained.
- (i) Hydro shall provide transformation for Service up to 500 kVA where the required service voltage is one of Hydro's standard service voltages and installation is in accordance with Hydro's standards. In other circumstances, Hydro, on such conditions as it deems acceptable, may provide the transformation.
- (j) All Customer wiring and installations shall be in compliance with all statutory and regulatory requirements including the Canadian Electrical Code, Part 1 and, where applicable, in accordance with Hydro's specifications. However, the provision of Service shall not in any way be construed as acceptance by Hydro of the Customer's electrical system.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (k) The Customer shall provide such protective devices as may be necessary to protect his property and equipment from any disturbance beyond the reasonable control of Hydro.

6. SERVICE STANDARDS - STREET AND AREA LIGHTING SERVICE:

- (a) For Street and Area Lighting Service Hydro shall use its best efforts to provide illumination during the hours of darkness for a total of approximately 4200 hours per year. Hydro shall, subject to Regulation 9 (i) make all repairs necessary to maintain service.
- (b) Hydro shall supply the energy required and shall provide and maintain the illuminating fixtures and lamps together with necessary overhead conductors, control equipment and other devices.
- (c) Hydro shall not be required to provide Street and Area Lighting Service where, in the opinion of Hydro, the normal Service is unsuitable for the task or where the nature of the activities carried out in the area would likely result in damage to the poles, wiring or fixtures.
- (d) Hydro shall provide a range of fixture sizes utilizing an efficient lighting source in accordance with current standards in the industry and shall consult with the Customer regarding the most appropriate use of such fixtures for any specific installation.
- (e) The location of fixtures for Street and Area Lighting Service shall be determined by Hydro in consultation with the Customer. After poles and fixtures have been installed they shall not be relocated except at the expense of the Customer.
- (f) Hydro does not guarantee that fixtures used for Street and Area Lighting Service will illuminate any specific area.
- (g) Where the installation of fixtures is required in a location where there are no existing distribution poles the Customer shall pay any contribution in aid of construction as may be determined under Hydro's policy for the pole line extension required to supply electric service to the location of the fixtures.
- (h) Hydro shall not be required to provide additional Street and Area Lighting Service to a Customer where on at least two occasions in the preceding twelve months, his bill for such Service has been in arrears for more than 30 days.

7. METERING:

- (a) Service to each building shall be metered separately except as provided in Regulation 7(b).
- (b) Service to buildings and facilities on the same Serviced Premises which are occupied by the same Customer may, subject to Regulation 7(c), be metered together provided the

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

Customer supplies and maintains all distribution facilities beyond the point of supply.

- (c) Except as provided in Regulation 7(d) Service to each new Domestic Unit shall be metered separately.
- (d) Where an existing Domestic Unit is subdivided into two or more new Domestic Units, Service to the new Domestic Units may, in the discretion of Hydro, be metered together.
- (e) Where four or more Domestic Units are metered together, the Basic Customer Charge shall be multiplied by the number of Domestic Units.
- (f) Where the Service to a Domestic Unit has a connected load for commercial or nondomestic purposes exceeding 3000 watts, exclusive of space heating, the Service shall not qualify for the Domestic Service Rate.
- (g) Hydro shall not be required to provide more than one meter per Service, however, sub-metering by the Customer for any purpose not inconsistent with these Regulations is permitted.
- (h) Subject to Regulations 7(c) and 7(g) Service to different units of a building may, at the request of the Customer, be combined on one meter or be metered separately.
- (i) Maximum demand for billing purposes shall be determined by demand meter or, at the option of Hydro, may be based on:
 - (i) 80% of the connected load, where the demand does not exceed 100 kW, or
 - (ii) the smallest size transformer(s) required to serve the load if it is intermittent in nature such as X-Ray, welding machines or motors that operate for periods of less than thirty minutes, or
 - (iii) the kilowatt-hour consumption divided by an appropriate number of hours use where the demand is less than 10 kW.
- (j) When charges are based on maximum demand the metering shall normally be in kVA if the applicable Rate is in kVA and in kW if the applicable Rate is in kW.
If the demand is recorded on a kVA meter but the applicable Rate is based on a kW demand, the recorded demand may be decreased by ten percent (10%) and the result shall be treated as the kW demand for billing purposes.

If the demand is recorded on a kW meter but the applicable Rate is based on a kVA demand, the recorded demand may be increased by ten percent (10%) and the result shall be treated as the kVA demand for billing purposes.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (k) The Customer shall ensure that meters and related equipment are visible and readily accessible to Hydro's personnel and are suitably protected. Unless otherwise approved by Hydro, meters shall be located outdoors and shall not subsequently be enclosed.
- (l) If a meter is located indoors and Hydro employees are unable to obtain access to read the meter at the normal reading time for three consecutive months, the Customer shall upon written notice given by Hydro, provide for the installation of an outdoor meter at his expense.
- (m) In the event that a dispute arises regarding the accuracy of a meter, and Hydro is unable to resolve the matter with the Customer then either the Customer or Hydro shall have the right to request an accuracy test in accordance with the requirements of the Electricity Inspection Act of Canada. Should the test indicate that the meter accuracy is not within the allowable limits, the Customer's bill shall be adjusted in accordance with the provisions of the said Act and all costs involved in the removal and testing of the meter shall be borne by Hydro. Should the test confirm the accuracy of the meter, the costs involved shall be borne by the party requesting the test. Hydro may require a Customer to deposit with Hydro in advance of testing, an amount sufficient to cover the costs involved.
- (n) Metering shall normally be at secondary distribution voltage level but may at the option of Hydro be at the primary distribution level. When metering is at the primary distribution voltage (4-25KV) the monthly demand and energy consumption shall be reduced by 1.5%.

8. METER READING:

- (a) Where reasonably possible Hydro shall read meters monthly provided that Hydro may, at its discretion, read meters at some other interval and estimate the reading for the intervening month(s). Areas which consist primarily of cottages will have their meters read four times per year and Hydro will estimate the readings for all other months.
- (b) If Hydro is unable to obtain a meter reading due to circumstances beyond its reasonable control, Hydro may estimate the reading.
- (c) If due to any cause a meter has not correctly recorded energy consumption or demand, then the probable consumption or demand shall be estimated in accordance with the best data available and used to determine the relevant charge.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

9. CHARGES:

- (a) Every Customer shall pay Hydro the charges approved by the Board from time to time for the Service(s) provided to the Customer or provided to the Serviced Premises at the Customer's request.
- (b) Where a Customer requires Service for a period of less than three (3) years, the Customer shall pay Hydro a "Temporary Connection Fee". The Temporary Connection Fee is calculated as the estimated labour cost of installing and removing lines and equipment necessary for the Service plus the estimated cost of non-salvageable material. The payment may be required in advance or, subject to credit approval, billed to the Customer.
- (c) Where special facilities are required or requested by the Customer or any facility is relocated at the request of the Customer, the Customer shall pay Hydro the estimated additional cost of providing the special facilities and the estimated cost of the relocation less any betterment. The payment may be required in advance or, subject to credit approval, billed to the Customer.
- (d) The Customer shall pay Hydro in advance or on such other terms approved by the Board from time to time any contribution in aid of construction as may be determined by the methods prescribed by the Board.
- (e) The Customer shall pay Hydro the amount set forth in the Rate for all poles required for Street and Area Lighting Service which are in addition to those installed by Hydro for the distribution of electricity. This charge shall not apply to Hydro poles and communications poles used jointly for Street and Area Lighting Service and communications attachments.
- (f) Where a service is Disconnected pursuant to Regulation 12(a), b(ii), (c), or (d) and the Customer subsequently requests that the service be reconnected, the Customer shall pay a reconnection fee. Where a Service is Disconnected pursuant to Regulation 12(g) and an Applicant subsequently requests that the service be reconnected, the Applicant shall pay a reconnection fee. Applicants that pay the reconnection fee will not be required to pay the application fee. The reconnection fee shall be \$20.00 where the reconnection is done during Hydro's normal office hours or \$40.00 if it is done at other times.
- (g) Where a Service, other than a Street and Area Lighting Service, is Discontinued pursuant to Regulation 11(a), or Disconnected pursuant to Regulations 12(a), b(ii), (c) or (d) and the Customer subsequently requests that the Service be restored within 12 months, the Customer shall pay, in advance, the minimum monthly charges that would have been incurred over the period if the Service had not been Discontinued or Disconnected.
- (h) (i) Where a Street and Area Lighting Service is Discontinued pursuant to Regulation 11(a), (b), or (c), or 9(i), or when a Customer requests removal of existing fixtures, and/or poles, the Customer shall pay at the time of removal an amount equal to the unrecovered capital cost, plus the cost of removal less any salvage value of only the poles to be Discontinued or removed.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (ii) If a Customer requests the subsequent replacement of the fixture, either immediately or at any time within 12 months by another, whether or not of the same type or size, the Customer shall pay, in advance, an amount equal to the unrecovered capital cost of the fixture removed, plus the cost of removal, less any non-luminaire salvage, as well as the monthly charges that would have been incurred over the period if the Service had not been Discontinued.
- (iii) Where a Street and Area Lighting Service is Discontinued, any pole dedicated solely to the Street and Area Lighting Service may, at the Customer's request, remain in place for up to 24 months from the date of removal of the fixture, during which time the Customer shall continue to pay the prescribed monthly charge for the pole.
- (i) Where street and area lighting fixtures or lamps are wantonly, wilfully, or negligently damaged or destroyed (other than through the negligence of Hydro), Hydro, at its option and after notifying the Customer by letter, shall remove the fixtures and the monthly charges for these fixtures will cease thirty days after the date of the letter. However, if the customer contacts Hydro within thirty days of the date of the letter and agrees to pay the repair costs in advance and all future repair costs, Hydro will replace the fixture and rental charges will recommence. If any future repair costs are not paid within three months of the date invoiced, Hydro, after further notifying the Customer by letter, may remove the fixtures. In all such cases the fixtures shall not be replaced unless the Customer pays to Hydro in advance all amounts owing prior to removal plus the cost of removing the old fixtures and installing the new fixtures.
- (j) Where a Service other than Street and Area Lighting Service is not provided to the Customer for the full monthly billing period or where Street and Area Lighting Service is not provided for more than seven (7) days during the monthly billing period, the relevant charge to the Customer for the Service for that period may be prorated except where the failure to provide the Service is due to the Customer or to circumstances beyond the reasonable control of Hydro.
- (k) Where a Customer's Service is at primary distribution or transmission voltage and the Customer provides his own transformation and all other facilities beyond the designated point of supply the monthly demand charge shall, subject to the minimum monthly charge, be reduced as follows:

For the Island Interconnected, L'Anse au Loup and Isolated service areas:

- (i) for supply at 4 KV to 25 KV..... \$0.40 per kVA
- (ii) for supply at 33 KV to 138 KV..... \$0.90 per kVA

For the Labrador Interconnected service area:

- (iii) for supply at 4 KV to 25 KV..... \$0.25 per kVA

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (iv) for supply at 33 KV to 138 KV..... \$0.60 per kVA
- (l) Where a Customer's monthly demand has been permanently reduced because of the installation of peak load controls, power factor correction, or by rendering sufficient equipment inoperable, by any means satisfactory to Hydro, the monthly demands recorded prior to the effective date of such reduction may be adjusted when determining the Customer's demand for billing purposes thereafter. Should the Customer's demand increase above the adjusted demands in the following 12 months, the Customer will be billed for the charges that would have been incurred over the period if the demand had not been adjusted.
- (m) Charges may be based on estimated readings or costs where such estimates are authorized by these Regulations.
- (n) An application fee of \$8.00 will be charged for all requests for Customer name changes and connection of new Serviced Premises. Landlords will be exempted from the application fee for name changes at Serviced Premises for which a landlord agreement pursuant to Regulation 11(f) is in effect.

10. BILLING:

- (a) Hydro shall bill the Customer monthly for charges for Service. However, when a Service is disconnected or a bill is revised, Hydro may issue an additional bill.
- (b) The charges for Street and Area Lighting Service may be included as a separate item on a bill for any other Service.
- (c) Bills are due and payable when issued. Payment shall be made at such place(s) as Hydro may designate from time to time. Where a bill is not paid in full by the date that a subsequent bill is issued and the amount outstanding is \$50.00 or more, Hydro will charge interest at a rate equal to the prime rate charged by chartered banks on the last day of the previous month plus five percent.
- (d) Where a Customer's cheque or automated payment is not honoured by their financial institution, a charge of \$16.00 may be applied to the Customer's bill.
- (e) Where a Customer is billed on the basis of an estimated charge, an adjustment shall be made in a subsequent bill should such estimate prove to be inaccurate.
- (f) Where between normal meter reading dates, one Customer assumes from another Customer the responsibility for a metered Service or a Service is Discontinued, Hydro may base the billing on an estimate of the reading as of the date of change.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (g) Where a Customer has been under billed due to an error on the part of Hydro or due to an act or omission by a third party, the Customer may, at the discretion of Hydro, be relieved of the responsibility for all or any part of the amount of the under billing.

11. DISCONTINUANCE OF SERVICE:

- (a) A Service may be Discontinued by the Customer at any time upon prior notice to Hydro provided that Hydro may require 10 days prior notice in writing.
- (b) A Service may be Discontinued by Hydro upon 10 days prior notice in writing to the Customer if the Customer:
 - (i) provided false or misleading information on the application for the Service; and
 - (ii) fails to provide security or guarantee for the Service required under Regulation 4.
- (c) A Service may be Discontinued by Hydro without notice if the Service was Disconnected pursuant to Rule 12 and has remained Disconnected for over 30 consecutive days.
- (d) When Hydro accepts an application for Service, any prior contract for the same Service shall be Discontinued except where an agreement for that Service is signed by a landlord under Regulation 11(f).
- (e) Where a Service has been Discontinued, the Service may, at the option of Hydro and subject to Rule 12(a), remain connected.
- (f) A landlord may sign an agreement with Hydro to accept charges for Service provided to a rental premise for all periods when Hydro does not have a contract for Service with a tenant for that premise.

12. DISCONNECTION OF SERVICE:

- (a) Hydro shall Disconnect a Service within 10 days of receipt of a written request from the Customer.
- (b) Hydro may Disconnect a Service without notice to the Customer:
 - (i) where the Service has been Discontinued.
 - (ii) on account of or to prevent fraud or abuse.
 - (iii) where in the opinion of Hydro the Customer's electrical system is defective and represents a danger to life or property.
 - (iv) where the Customer's electrical system has been modified without compliance with the Electrical Regulations.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (v) where the Customer has a building or structure under Hydro's wires which is within the minimum clearances recommended by the Canadian Standards Association.
- (vi) when ordered to do so by any authority having the legal right to issue such order.
- (c) Hydro may, in accordance with its Collection Policies, Disconnect a Service upon prior notice to the Customer if the Customer has a bill for any Service which is not paid in full 30 *days or more after issuance*.
- (d) Hydro may Disconnect a Service upon 10 days prior notice to the Customer if the Customer is in violation of any provision of these Regulations.
- (e) Hydro may refuse to reconnect a Service if the Customer is in violation of any provisions of these Rules or if the Customer has a bill for any Service which is unpaid.
- (f) Hydro may disconnect a service to make repairs or alterations. Where reasonable and practical, Hydro shall give prior notice to the Customer.
- (g) Hydro may disconnect the Service to a rental premises where the landlord has an agreement with Hydro authorizing Hydro to disconnect the Service for periods when Hydro does not have a contract for Service with a tenant of that premises.

13. PROPERTY RIGHTS:

- (a) The Customer shall provide Hydro with space and cleared rights-of-way on private property for the line(s) and facilities required to serve the Customer.
- (b) Hydro shall have the right to install, remove or replace such of its property as it deems necessary.
- (c) The Customer shall provide Hydro with access to the Serviced Premises at all reasonable hours for purposes of reading a meter or installing, replacing, removing or testing its equipment, and measuring or checking the connected load.
- (d) All equipment and facilities provided by Hydro shall remain the property of Hydro unless otherwise agreed in writing.
- (e) The Customer shall not unreasonably interfere with Hydro's access to its property.
- (f) The Customer shall not attach wire, cables, clotheslines or any other fixtures to Hydro's poles or other property except by prior written permission of Hydro.
- (g) The Customer shall allow Hydro to trim all trees in close proximity to service lines in order to maintain such lines in a safe manner.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (h) The Customer shall not erect any buildings or obstructions on any of Hydro's easement lands or alter the grade of such easements by more than 20 centimetres, without the prior approval of Hydro.

14. HYDRO LIABILITY:

Hydro shall not be liable for any failure to supply Service for any cause beyond its reasonable control, nor shall it be liable for any loss, damage or injury caused by the use of Services or resulting from any cause beyond its reasonable control.

15. GENERAL:

- (a) No employee, representative or agent of Hydro has authority to make any promise, agreement or representation, whether verbal or otherwise, which is inconsistent with these Regulations and no such promise, agreement or representation shall be binding on Hydro.
- (b) Any notice under these Regulations will be considered to have been given to the Customer on the date it is received by the Customer or three days following the date it was delivered or mailed by Hydro to the Customer's last known address, whichever is sooner.

16. POLICIES FOR AUTOMATIC RATE CHANGES

- (a) Island Interconnected System:
 - (i) As Newfoundland Power changes its rates, Hydro will automatically adjust all rates such that these customers pay the same rates as Newfoundland Power customers.
 - (ii) Rates for the Burgeo school and library will increase or decrease by the average rate of change granted Newfoundland Power from time to time, excluding: Newfoundland Power's changes for the July 1st Municipal Tax and Rate Stabilization adjustments and any Fuel Rider adjustments.
- (b) L'Anse au Loup System:
 - (i) As Newfoundland Power changes its rates, Hydro will automatically adjust all rates such that these customers pay the same rates as Newfoundland Power customers.
- (c) Isolated Systems:
 - (i) Isolated Rural Domestic customers, excluding Government departments, pay the same rates as Newfoundland Power for the basic customer charge and First Block consumption (outlined in Rate 1.2D). Rates charged for consumption above this block will be automatically adjusted by the average rate of change granted Newfoundland Power from time to time.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (ii) Rates for Isolated Rural General Service customers, excluding Government departments, will increase or decrease by the average rate of change granted Newfoundland Power from time to time.
- (iii) As Newfoundland Power changes its rates, Hydro will automatically adjust Rural Isolated street and area lighting rates, excluding those for Government departments, such that these rates are the same as charged Newfoundland Power customers.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments throughout the Island and Labrador diesel service areas of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Served Premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge\$60.70 per month

Energy Charge:

All kilowatt-hours @ 97.189 ¢ per kWh

Minimum Monthly Charge.....\$60.70

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS (Continued)

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge\$65.14 per month

Energy Charge:

All kilowatt-hours @ 88.690¢ per kWh

Minimum Monthly Charge.....\$65.14

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST), which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS (Continued)

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge: \$80.40 per month

Demand Charge:

The maximum demand registered on the meter in the current month..... @ \$65.21 per kW

Energy Charge:

All kilowatt-hours..... @ 65.436 ¢ per kWh

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 4.1G

STREET AND AREA LIGHTING SERVICE DIESEL

GOVERNMENT DEPARTMENTS (Continued)

Availability:

For Street and Area Lighting Service to Government Departments throughout the Island and Labrador Diesel service areas of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR	
250W (9,400 lumens)	\$92.97
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	62.44
150W (14,400 lumens)	92.97

¹ Only High Pressure Sodium fixtures are available for all new installations and replacements.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST), which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.1L

DOMESTIC

Availability:

For Service throughout the Labrador Interconnected service area of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Served Premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge:\$7.40 per month

Energy Charge:
All kilowatt-hours@ 3.398¢ per kWh

Minimum Monthly Charge.....\$7.40

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 2.1L****GENERAL SERVICE 0 - 10 kW****Availability:**

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:**Basic Customer Charge:**

Unmetered.....	\$6.83 per month
Single Phase	\$10.83 per month
Three Phase	\$16.83 per month

Energy Charge:

All kilowatt-hours..... @ 5.320 ¢ per kWh

Minimum Monthly Charge:

Unmetered.....	\$6.83 per month
Single Phase	\$10.83 per month
Three Phase	\$21.00 per month

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 2.2L****GENERAL SERVICE 10 - 100 kW (110 kVA)****Availability:**

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater but less than 100 kilowatts (110 kilovolt-amperes).

Rate:**Basic Customer Charge:**

Unmetered.....	\$6.83 per month
Single Phase	\$10.83 per month
Three Phase	\$16.83 per month

Demand Charge:

The maximum demand registered on the meter in the current month @ \$1.84 per kW

Energy Charge:

All kilowatt-hours..... @ 2.523 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 7.09 cents per kWh, but not less than the Minimum Monthly Charge. The Maximum Monthly Charge shall not apply to Customers who avail of the Net Metering Service Option.

Minimum Monthly Charge:

An amount equal to \$1.05 per kW of maximum demand occurring in the 12 months ending with the current month, but not less than \$21.01 for a three phase service.

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.3L

GENERAL SERVICE 110 kVA (100 kW) - 1000 kVA

Availability:

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 110 kilovolt-amperes (100 kilowatts) or greater but less than 1000 kilovolt-amperes.

Rate:

Demand Charge:

The maximum demand registered on the meter in the current month @ \$2.06 per kVA

Energy Charge:

All kilowatt-hours..... @ 2.181 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 7.09 cents per kWh, but not less than the Minimum Monthly Charge. The Maximum Monthly Charge shall not apply to Customers who avail of the Net Metering Service Option.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.4L

GENERAL SERVICE 1000 kVA AND OVER

Availability:

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 month period ending with the current month is 1000 kilovolt-amperes or greater.

Rate:

Demand Charge:

The maximum demand registered on the meter in the current month @ \$1.79 per kVA

Energy Charge:

All kilowatt-hours @ 1.797¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 7.09 cents per kWh, but not less than the Minimum Monthly Charge. The Maximum Monthly Charge shall not apply to Customers who avail of the Net Metering Service Option.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.1L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR¹	
250W (9,400 lumens)	\$15.42
HIGH PRESSURE SODIUM ²	
100W (8,600 lumens)	11.43
150W (14,400 lumens)	15.42
250W (23,200 lumens)	20.34
400W (45,000 lumens)	26.28

¹ Fixtures previously owned by the Town of Wabush as of September 1, 1985, and transferred to Hydro in 1987.

² Only High Pressure Sodium fixtures are available for all new installations and replacements installed after September 1, 2002.

Special poles used exclusively for lighting service

Wood\$ 3.88

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.11L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro existing as of September 1, 2002.

Monthly Rate:

		SENTINEL / STANDARD
HIGH PRESSURE SODIUM ¹		
100W (8,600 lumens)		\$ 7.71

¹ Any new fixtures added will be at the rates set out in Rate 4.1W.

Special poles used exclusively for lighting service

Wood\$ 3.71

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.12L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by the customer.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM	
100W (8,600 lumens)	\$ 4.68

Special poles used exclusively for lighting service

Wood\$ 3.88

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 5.1L

SECONDARY ENERGY

Availability:

For Service to Customers on the Labrador Interconnected grid engaged in fuel switching who purchase a minimum of 1 MW load and a maximum of 24 MW, who provide their own transformer and, who are delivered power at primary voltages. Hydro shall supply Secondary Energy to the Customer at such times and to the extent that Hydro has Churchill Falls electricity available in excess of the amount it requires for its own use, and to meet its commitments and sales opportunities, present and future, for firm energy. Moreover, Hydro may interrupt or reduce the supply of Secondary Energy at its sole discretion for any cause whatsoever. The energy delivered shall be used solely for the operation of the equipment engaged in fuel switching.

Energy Charge:

The energy charge shall be calculated monthly based on:

EITHER:

- A.** The Customer's cost of fuel (cents per litre) most recently delivered to the Customer including fuel additives, if any, in accordance with the following formula:

Secondary Energy Rate = Constant Factor x Fuel Cost/Litre x 90%

$$\text{Constant Factor} = \frac{3413 \text{ BTU/kWh} \times A \times B}{C \times D}$$

Where:

A = Customer's Electric Boiler Efficiency

B = Transformer and Losses Adjustment Factor

C = BTU/Litre of the Customer's fuel

D = Customer's Oil-fired Boiler Efficiency

OR:

- B.** One (1) cent less than the New York Mercantile Exchange (NYMEX) settlement price for New York Independent System Operator (NYISO) Zone A Swap Peak electricity after the end of trading on the 19th day of the previous month, converted to Canadian dollars using the exchange rate at the closing of the same day.

WHICHEVER IS GREATER

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 5.1L

SECONDARY ENERGY

Prior to the commencement of service, the Customer will provide to Hydro the rate component values for insertion in the pricing formula for Secondary Energy. If subsequent changes to any of these rate components are required, the Customer will provide them to Hydro as soon as practicable. Hydro may require that these rate component values be verified.

Communications

The Customer and Hydro shall each designate a position within their respective staffs to be responsible for communications as to changes in the cost of the fuel delivered to the Customer. Hydro will contact the Customer's designate on or before the second working day of each month at which time the Customer's designate will inform Hydro of the fuel cost. If this information is unavailable to Hydro for any reason, Hydro will use the previous month's fuel cost and other inputs and make the adjustment to the correct values in the following month's billing.

Hydro will inform the Customer of the value of part B of the energy charge calculation on the first business day following the 21st day of the month preceding the month for which the rate is being set.

Power Factor

If the Customer's power factor is lower than 90%, the Customer shall upon written notice by Hydro provide, at the Customer's expense, power factor corrective equipment to ensure that a power factor of not less than 90% is maintained.

General:

Insofar as they are not inconsistent with the forgoing, the conditions of service provided in the Rules and Regulations shall apply to Customers in this rate class.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
LABRADOR INDUSTRIAL – TRANSMISSION

Availability:

CLOSED RATE – AVAILABLE TO EXISTING CUSTOMERS ONLY

Any person purchasing power, other than a retailer, supplied from the Labrador Interconnected bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and has entered into a contract with Hydro for the purchase of power and energy (Labrador Industrial Customer).

Monthly Rate:

Demand Charge:

First Block (90% of Power on Order)	@\$1.34 per kW per month
Metered Demand in Excess of First Block	@\$2.83 per kW per month

The Metered Demand equals the actual monthly demand in the current month. The Power on Order will be set annually by the customer. Any requested increase in Power on Order from the previous calendar year will be subject to approval by Hydro. The rate that applies to Metered Demand in Excess of Power on Order will also apply to Interruptible Demand.

Specifically Assigned Charge:

This rate may include a specifically assigned charge upon approval by the Board.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY

Availability:

This rate is applicable to service to Newfoundland Power (NP).

Definitions:

"Billing Demand"

The Curtailable Credit shall apply to determine the billing demand as an adjustment to the highest Native Load established during the winter period. The computation of the adjustment to reflect the Curtailable Credit is provided in the definitions below.

In the Months of January through March, billing demand shall be the greater of:

- (a) the highest Native Load less the Generation Credit and the Curtailable Credit, beginning in the previous December and ending in the current Month; and
- (b) the Minimum Billing Demand.

In the Months of April through December, billing demand shall be the greater of:

- (a) the Weather-Adjusted Native Load less the Generation Credit and the Curtailable Credit, plus the Weather Adjustment True-up; and
- (b) the Minimum Billing Demand.

If at the time of establishing its Maximum Native Load, NP has been requested by Hydro to reduce its Native Load by shedding curtailable load, the calculation of Billing Demand for each month shall not deduct the Curtailable Credit.

"Generation Credit" refers to NP's net generation capacity less allowance for system reserve, as follows:

	kW
Hydraulic Generation Credit	83,487
Thermal Generation Credit	<u>34,567</u>
Total Generation Credit	118,054

In order to continue to avail of the Generation Credit, NP must demonstrate the capability to operate its generation to the level of the Generation Credit. This will be verified in a test by operating the generation at a minimum of this level for a period of one hour as measured by the generation demand metering used to determine the Native Load. The test will be carried out at

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY

a mutually agreed time between December 1 and March 31 each year. If the level is not sustained, Newfoundland Power will be provided an opportunity to repeat the test at another mutually agreed time during the same December 1 to March 31 period. If the level is not sustained in the second test, the Generation Credit will be reduced in calculating the associated billing demands for January to December to the highest level that could be sustained.

“Curtable Credit” is determined based upon NP's forecast curtable load available for the period in accordance with the terms and conditions set forth in NP's Curtable Service Option. NP will notify Hydro of its available curtable load with its forecast of annual and monthly electricity requirements.

In order to receive the Curtable Credit, NP must demonstrate the capability to curtail its customer load requirements to the level of the Curtable Credit. This will be verified in a test by curtailing load at a minimum of this level for a period of one hour. The test will be carried out at a mutually agreed time in December. If the level is not sustained, the Curtable Credit will be reduced to the level sustained. If Hydro requests NP to curtail load before a test is completed and NP demonstrates the capability to curtail to the level of the Curtable Credit, no test will be required.

NP will be required to provide a report to Hydro not later than April 15 to demonstrate the amount of load curtailed for each request of Hydro during the previous winter season. If the load curtailed is less than forecast for either request during the winter season, the annual Curtable Credit will be adjusted to reflect the average load curtailed for the winter season. If NP is not requested to curtail during the winter season, the Curtable Credit will be established based upon the lesser of the load reduction achieved in the test or the forecast curtable load (as provided in the previous two paragraphs).

“Maximum Native Load” means the maximum Native Load of NP in the four-Month period beginning in December of the preceding year and ending in March of the current year.

“Minimum Billing Demand” means ninety-nine percent (99%) of:

NP's test year Native Load less the Generation Credit and the Curtable Credit.

The Curtable Credit reflected in the Minimum Billing Demand will be set to equal the curtable load used to determine the Maximum Native Load for NP for the most recently approved Test Year.

“Month” means for billing purposes, the period commencing at 12:01 hours on the last day of the previous month and ending at 12:00 hours on the last day of the month for which the bill applies.

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY (continued)

“Native Load” is the sum of:

- (a) the amount of electrical power, delivered at any time and measured in kilowatts, supplied by Hydro to NP, averaged over each consecutive period of fifteen minutes duration, commencing on the hour and ending each fifteen minute period thereafter;
- (b) the total generation by NP averaged over the same fifteen-minute periods.

“Weather-Adjusted Native Load” means the Maximum Native Load adjusted to normal weather conditions, calculated as:

Maximum Native Load
plus (Weather Adjustment, rounded to 3 decimal places, x 1000)

Weather Adjustment is further described and defined in the Weather Adjustment section.

“Weather Adjustment True-up” means one-ninth of the difference between:

- (a) the greater of:
 - the Weather Adjusted Native Load less the Generation Credit and the Curtailable Credit (if applicable), times three; and
 - the Minimum Billing Demand, times three; and
- (b) the sum of the actual billed demands in the Months of January, February and March of the current year.

NEWFOUNDLAND AND LABRADOR HYDRO**UTILITY (continued)****Monthly Rates:****Billing Demand Charge:**

Billing Demand, as set out in the Definitions section, shall be charged at the following rate:

\$5.25 per kW per month of billing demand

Energy Charge:

First 290,000 kilowatt-hours* @ 3.823 ¢ per kWh

All excess kilowatt-hours* @ 14.141 ¢ per kWh

Firming-up Charge:

Secondary energy supplied by

Corner Brook Pulp and Paper Limited* @ 2.882 ¢ per kWh

2018 Revenue Deficiency Charge:

\$903,021 per month for the period of January 1, 2019 to August 31, 2020.

RSP Adjustment:

Current Plan - Normal@ (0.132) ¢ per kWh

Current Plan Mitigation Adjustment @ (0.911) ¢ per kWh

Current Plan - Total.....@ (1.043) ¢ per kWh

Fuel Rider @ 0.00 ¢ per kWh

Total RSP Adjustment – All kilowatt-hours @ (1.043) ¢ per kWh

CDM Cost Recovery Adjustment..... @ 0.019 ¢ per kWh

***Subject to RSP Adjustment and CDM Recovery Adjustment:**

RSP Adjustment refers to all applicable adjustments arising from the operation of Hydro's Rate Stabilization Plan, which levelizes variations in hydraulic production, fuel cost, load and rural rates.

The CDM Cost Recovery Adjustment is updated annually to provide recovery over a seven year period of costs charged annually to the Conservation and Demand Management (CDM) Cost Deferral Account.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year, shall be applied to metered demand and energy.

NEWFOUNDLAND AND LABRADOR HYDRO

UTILITY (continued)

Adjustment for Station Services and Step-Up Transformer Losses:

If the metering point is not on the generator output terminals of NP's generators, an adjustment for Newfoundland Power's power consumption between the generator output terminals and the metering point as determined in consultation with the customer prior to the implementation of the metering, shall be applied to the metered demand.

Weather Adjustment:

This section outlines procedures and calculations related to the weather adjustment applied to NP's Maximum Native Load.

- (a) Weather adjustment shall be undertaken for use in determining NP's Billing Demand.
- (b) Weather adjustment shall be derived from Hydro's NP native peak demand model.
- (c) By September 30th of each year, Hydro shall provide NP with updated weather adjustment coefficient incorporating the latest year of actuals.
- (d) The underlying temperature and wind speed data utilized to derive weather adjustment shall be sourced to weather station data for the St. John's, Gander, and Stephenville airports reported by Environment Canada. NP's regional energy sales shall be used to weight regional weather data. Hydro shall consult with NP to resolve any circumstances arising from the availability of, or revisions to, weather data from Environment Canada and/or wind chill formulation.
- (e) The primary definition for the temperature weather variable is the average temperature for the peak demand hour and the preceding seven hours. The primary definition for the wind weather data is the average wind speed for the peak demand hour and the preceding seven hours. Hydro will consult with NP should data anomalies indicate a departure from the primary definition on underlying weather data.
- (f) Subject to the availability of weather data from Environment Canada, Hydro shall prepare a preliminary estimate of the Weather-Adjusted Native Load by March 15th of each year, and a final calculation of Weather-Adjusted Native Load by April 5th of each year.

General:

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

With respect to all matters where the customer and Hydro consult on resolution but are unable to reach mutual agreement, the billing will be based on Hydro's best estimate.

NEWFOUNDLAND AND LABRADOR HYDRO**INDUSTRIAL – FIRM****Availability:**

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy.

Base Rate*:**Demand Charge:**

The rate for Firm Power, as defined and set out in the Industrial Service Agreements, shall be \$11.12 per kilowatt (kW) per month of billing demand.

Firm Energy Charge:

Base Rate @ 4.806 ¢ per kWh

2018 Revenue Deficiency Charges:

The following charges shall be in effect for the period from January 1, 2019 to August 31, 2020:

Demand @ \$0.50 per kW per month of billing demand

Energy @ 0.027 ¢ per kWh

RSP Adjustment:**RSP Adjustment:**

Current Plan - Normal @ (0.373) ¢ per kWh

Current Plan Mitigation Adjustment.. @ (0.313) ¢ per kWh

Current Plan - Total..... @ (0.686) ¢ per kWh

Fuel Rider @ 0.00 ¢ per kWh

Total RSP Adjustment – All kilowatt-hours @ (0.686) ¢ per kWh

CDM Cost Recovery Adjustment..... @ 0.009 ¢ per kWh

NEWFOUNDLAND AND LABRADOR HYDRO**INDUSTRIAL – FIRM****Specifically Assigned Charges:**

The table below contains the additional annual specifically assigned charges for customer plant in service that is specifically assigned to the Customer.

	Annual Amount
Corner Brook Pulp and Paper Limited	\$ 800,795
North Atlantic Refining Limited	\$ 171,514
Teck Resources Limited	\$ 33,535
Vale	\$ 148,321

***Subject to RSP Adjustments and CDM Cost Recovery Adjustment:**

RSP Adjustments refers to all applicable adjustments arising from the operation of Hydro's Rate Stabilization Plan, which levelizes variations in hydraulic production, fuel cost, load and rural rates and also provides for disposition of the Industrial Customer RSP Surplus.

The CDM Cost Recovery Adjustment is updated annually to provide recovery over a seven year period of costs charged annually to the Conservation and Demand Management (CDM) Cost Deferral Account.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year shall be applied.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

INDUSTRIAL – Non-FIRM

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy.

Rate:

Non-Firm Energy Charge (¢ per kWh):

Non-Firm Energy is deemed to be supplied from thermal sources. The following formula shall apply to calculate the Non-Firm Energy rate:

$$\{(A \div B) \times (1 + C) \times (1 \div (1 - D))\} \times 100$$

- A = the monthly average cost of fuel per barrel for the energy source in the current month or, in the month the source was last used
- B = the conversion factor for the source used (kWh/bbl)
- C = the administrative and variable operating and maintenance charge (10%)
- D = the average system losses on the Island Interconnected grid for the last five years ending in 2013 (3.34%).

The energy sources and associated conversion factors are:

1. Holyrood, using No. 6 fuel with a conversion factor of 616 kWh/bbl
2. Gas turbines using No. 2 fuel with a conversion factor of 475 kWh/bbl
3. Diesels using No. 2 fuel with a conversion factor of 556 kWh/bbl.

Adjustment for Losses:

If the metering point is on the load side of the transformer, either owned by the customer or specifically assigned to the customer, an adjustment for losses as determined in consultation with the customer prior to January 31 of each year shall be applied.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO
INDUSTRIAL - WHEELING

Availability:

Any person purchasing power, other than a retailer, supplied from the Interconnected Island bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and who has entered into a contract with Hydro for the purchase of firm power and energy and whose Industrial Service Agreement so provides.

Rate:

Energy Charge:

All kWh (Net of losses)* @ **0.911** ¢ per kWh

* For the purpose of this Rate, losses shall be 3.34%, the average system losses on the Island Interconnected Grid for the last five years ending in 2016.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE STABILIZATION PLAN

The Rate Stabilization Plan of Newfoundland and Labrador Hydro (Hydro) is established for Hydro's Utility customer, Newfoundland Power, and Island Industrial customers to smooth rate impacts for variations between actual results and Test Year Cost of Service estimates for:

- hydraulic production;
- No. 6 fuel cost used at Hydro's Holyrood generating station;
- customer load (Utility and Island Industrial); and
- rural rates.

The formulae used to calculate the Plan's activity are outlined below. Positive values denote amounts owing from customers to Hydro whereas negative values denote amounts owing from Hydro to customers.

Section A: Hydraulic Production Variation

1. Activity:

Actual monthly production is compared with the Test Year Cost of Service Study in accordance with the following formula:

$$\{(A - B) \div C\} \times D$$

Where:

A = Test Year Cost of Service Net Hydraulic Production (kWh)

B = Actual Net Hydraulic Production (kWh)

C = Test Year Cost of Service Holyrood Net Conversion Factor (kWh /bbl.)

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$/Can /bbl.)

2. Financing:

Each month, financing charges, using Hydro's approved Test Year weighted average cost of capital, will be calculated on the balance.

3. Hydraulic Variation Customer Assignment:

Customer assignment of hydraulic variations will be performed annually as follows:

$$(E \times 25\%) + F$$

Where:

E = Hydraulic Variation Account Balance as of December 31, excluding financing charges

F = Financing charges accumulated to December 31

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

The total amount of the Hydraulic Customer Assignment shall be removed from the Hydraulic Variation Account.

4. Customer Allocation:

The annual customer assignment will be allocated among the Island Interconnected customer groups of (1) Newfoundland Power; (2) Island Industrial Firm; and (3) Rural Island Interconnected. The allocation will be based on percentages derived from 12 months-to-date kWh for: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The portion of the hydraulic customer assignment which is initially allocated to Rural Island Interconnected will be re-allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was allocated in the approved Test Year Cost of Service Study.

The Newfoundland Power and Island Industrial customer allocations shall be included with the Newfoundland Power and Island Industrial RSP balances respectively as of December 31 each year. The Labrador Interconnected Hydraulic customer allocation shall be written off to Hydro's net income (loss).

Section B: Fuel Cost Variation, Load Variation and Rural Rate Alteration

1. Activity

1.1 Fuel Cost Variations

This is based on the consumption of No. 6 Fuel at the Holyrood Generating Station:

$$(G - D) \times H$$

Where:

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$Can /bbl.)

G = Monthly Actual Average No. 6 Fuel Cost (\$Can /bbl.)

H = Monthly Actual Quantity of No. 6 Fuel consumed less No. 6 fuel consumed for non-firm sales (bbl.)

1.2 Load Variations

Firm: Firm load variation is comprised of fuel and revenue components. The load variation is determined by calculating the difference between actual monthly sales and the Test Year Cost of Service Study sales, and the resulting variance in No. 6 fuel costs and sales revenues. It is calculated separately for Newfoundland Power firm sales and Industrial firm sales, in accordance with the following formula:

$$(I - J) \times \{(D \div C) - K\}$$

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

Where:

C = Test Year Cost of Service Holyrood Net Conversion Factor (kWh /bbl.)

D = Monthly Test Year Cost of Service No. 6 Fuel Cost (\$/Can /bbl.)

I = Actual Sales, by customer class (kWh)

J = Test Year Cost of Service Sales, by customer class (kWh)

K = Firm energy rate, by customer class

Secondary: Secondary load variation is based on the revenue variation for Utility Firm-Up Secondary energy sales compared with the Test Year Cost of Service Study, in accordance with the following formula:

$$(J - I) \times L$$

Where:

I = Actual Sales (kWh)

J = Test Year Cost of Service Sales (kWh)

L = Secondary Energy Firming Up Charge

1.3 Rural Rate Alteration

Newfoundland Power Rate Change Impacts:

This component is calculated for Hydro's rural customers whose rates are directly or indirectly impacted by Newfoundland Power's rate changes, with the following formula:

$$(M - N) \times O$$

Where:

M = Cost of Service rate

N = Existing rate

O = Test Year Units (kWh, bills, billing demand)

2. Monthly Customer Allocation: Load and Fuel Activity

Each month, the year-to-date total for fuel price variation and the year-to-date total for the load variation will be allocated among the Island Interconnected customer groups of (1) Newfoundland Power; (2) Island Industrial Firm; and (3) Rural Island Interconnected. The allocation will be based on percentages derived from 12 months-to-date kWh for: Utility Firm and Firm-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

The year-to-date portion of the fuel price variation and the year-to-date portion of the load variation which is initially allocated to Rural Island Interconnected will be re-allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was allocated in the approved Test Year Cost of Service Study.

The current month's activity for Newfoundland Power, Island Industrials and regulated Labrador Interconnected customers will be calculated by subtracting year-to-date activity for the prior month from year-to-date activity for the current month. The current month's activity allocated to regulated Labrador Interconnected customers will be removed from the Plan and written off to Hydro's net income (loss).

3. Monthly Customer Allocation: Rural Rate Alteration Activity

Each month, the rural rate alteration will be allocated between Newfoundland Power and regulated Labrador Interconnected customers in the same proportion which the Rural Deficit was allocated in the approved Test Year Cost of Service Study. The portion allocated to regulated Labrador Interconnected will be removed from the Plan and written off to Hydro's net income (loss).

4. Plan Balances

Separate plan balances for Newfoundland Power, the Island Industrial customer class and the segregated load variation will be maintained. The RSP balances shall be adjusted by other amounts as ordered by the Board. Financing charges on the plan balances will be calculated monthly using Hydro's approved Test Year weighted average cost of capital.

Section C: Fuel Price Projection

A fuel price projection will be calculated to anticipate forecast fuel price changes and to determine fuel riders for the rate adjustments. For industrial customers, this will occur in October each year, for inclusion with the RSP adjustment effective January 1. For Newfoundland Power, this will occur in April each year, for inclusion with the RSP adjustment effective July 1.

1. Industrial Fuel Price Projection:

In October each year, a fuel price projection for the following January to December shall be made to estimate a change from Test Year No. 6 Fuel Cost. Hydro's projection shall be based on the change from the average Test Year No. 6 fuel purchase price, in Canadian dollars per barrel, determined from the forecast oil prices provided by the PIRA Energy Group, and the current US exchange rate. The calculation for the projection is:

$$[(S + T) \times U] - V \times W$$

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

Where:

- S = the September month-end PIRA Energy Group average monthly forecast for No. 6 fuel prices at New York Harbour for the following January to December
T = Hydro's average fuel contract premium or (discount) (\$US/bbl) for the following January to December
U = the monthly average of the \$Cdn / \$US Bank of Canada Noon Exchange Rate for the month of September
V = average Test Year Cost of Service purchase price for No. 6 Fuel (\$Can /bbl.)
W = the number of barrels of No. 6 fuel forecast to be consumed at the Holyrood Generating Station for the Test Year.

The industrial customer allocation of the forecast fuel price change will be based on 12 months-to-date kWh as of the end of September and is the ratio of Industrial Firm invoiced energy to the total of: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The amount of the forecast fuel price change, in Canadian dollars, and the details of an estimate of the fuel rider based on 12 months-to-date kWh sales to the end of September will be reported to industrial customers, Newfoundland Power, and the Public Utilities Board, by the 10th working day of October.

2. Newfoundland Power Fuel Price Projection:

In April each year, a fuel price projection for the following July to June shall be made to estimate a change from Test Year No. 6 Fuel Cost. Hydro's projection shall be based on the change from the average Test Year No. 6 fuel purchase price, in Canadian dollars per barrel, determined from the forecast oil prices provided by the PIRA Energy Group, and the current US exchange rate. The calculation for the projection is:

$$[(X + T) \times Y - V] \times W$$

Where:

- T = Hydro's average fuel contract premium or (discount) (\$US/bbl) for the following July to June
V = average Test Year Cost of Service purchase price for No. 6 Fuel (\$Can /bbl.)
W = the number of barrels of No. 6 fuel forecast to be consumed at the Holyrood Generating Station for the Test Year.
X = the average of the March month-end PIRA Energy Group average monthly forecast for No. 6 fuel prices at New York Harbour for July to December of the current year and for the January to June period of the subsequent year.
Y = the monthly average of the \$Cdn / \$US Bank of Canada Noon Exchange Rate for the month of March.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

The Newfoundland Power customer allocation of the forecast fuel price change will be based on 12 months-to-date kWh as of the end of March and is the ratio of Newfoundland Power Firm and Firmed-Up Secondary invoiced energy to the total of: Utility Firm and Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

The amount of the forecast fuel price change, in Canadian dollars, and the details of the resulting fuel rider applied to the adjustment rate will be reported to Newfoundland Power, industrial customers, and the Public Utilities Board, by the 10th working day of April.

Section D: Adjustment

1. Newfoundland Power

As of March 31 each year, Newfoundland Power's adjustment rate for the 12-month period commencing the following July 1 is determined as the rate per kWh which is projected to collect:

Newfoundland Power March 31 Balance

less projected recovery / repayment of the balance for the following three months (if any),
 estimated using the energy sales (kWh) for April, May and June from the previous year

plus forecast financing charges to the end of the 12-month recovery period (i.e., June in the
 following calendar year),

divided by the 12-months-to-date firm plus firmed-up secondary kWh sales to the end of March.

A fuel rider shall be added to the above adjustment rate, based on the Newfoundland Power Fuel Price Projection amount (as per Section C.2 above) divided by 12-months-to-date kWh sales to the end of March.

When new Test Year base rates come into effect, if a fuel rider forecast (either March or September) is more current than the test year fuel forecast, a fuel rider will be implemented at the same time as the change in base rates reflecting the more current fuel forecast and the new test year values.

Otherwise, the fuel rider portion of the RSP Adjustment will be set to zero upon implementation of the new Test Year Cost of Service rates, until the time for the next fuel price projection.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

2. Island Industrial Customers

As of December 31 each year, the adjustment rate for industrial customers for the 12-month period commencing January 1 is determined as the rate per kWh which is projected to collect:

Industrial December 31 Balance

plus forecast financing charges to the end of the following calendar year,

divided by 12-months-to-date kWh sales to the end of December.

A fuel rider shall be added to the above adjustment rate, based on the Industrial Fuel Price Projection (as per Section C.1 above) amount divided by 12-months-to-date kWh sales to the end of December.

When new Test Year base rates come into effect, if a fuel rider forecast (either March or September) is more current than the test year fuel forecast, a fuel rider will be implemented at the same time as the change in base rates reflecting the more current fuel forecast and the new test year values. Otherwise, the fuel rider portion of the RSP Adjustment will be set to zero upon implementation of the new Test Year Cost of Service rates, until the time for the next fuel price projection.

Section E: RSP Surplus:

1. August 31, 2013 Balance:

The net load variation for Newfoundland Power and the Industrial Customers from January 1, 2007 to August 31, 2013, including financing (the RSP Surplus), will be removed from the respective customer class balance, and allocated based upon direction provided by Government in Orders in Council OC2013-089 and OC2013-207. The balances which remain after this amount is removed will form the adjusted August 31, 2013 current plan balances for each customer class.

The Industrial Customer class allocated amount will be used, firstly, to reduce the Industrial Customer class adjusted August 31, 2013 RSP balance to zero. OC2013-089 states that the remaining IC RSP Surplus is to be used to fund a three-year phase-in of rate increases for Island Industrial customers.

The monthly RSP adjustment resulting from the Teck Resources Limited RSP Adjustment rate of (1.141)¢ per kWh determined in accordance with Order No. P.U. 17(2015), will become effective July 1, 2015 and segregated from the other components of the Industrial Customer RSP until its disposition is ordered by the Board of Commissioners of Public Utilities.

NEWFOUNDLAND AND LABRADOR HYDRO
RATE STABILIZATION PLAN (Continued)

1.1 Industrial Customer RSP Surplus Disposition

Effective December 31, 2014, a one-time transfer from the Industrial Customer RSP Surplus will be applied to the Industrial Customer RSP current plan balance to reduce the December 31, 2014 current plan balance to zero. This transfer is in accordance with Order No. P.U. 14(2015).

The Industrial Customer RSP Surplus will be used to fund the difference between the approved base rate and net billing rates that result from the application of the Industrial Customer RSP Surplus Adjustment demand and energy rates as approved by the Board.

1.2 Newfoundland Power RSP Surplus Disposition

The Newfoundland Power allocated amount of the RSP Surplus will be refunded to Newfoundland Power and Hydro's Rural customers in accordance with Hydro's Customer Refund Plan approved in Order No. P.U. 36(2016).

2. Plan Balances

Separate plan balances for Newfoundland Power and the Island Industrial customer class will be maintained. Financing charges on the plan balances will be calculated monthly using Hydro's approved Test Year weighted average cost of capital.

NEWFOUNDLAND AND LABRADOR HYDRO
RULES AND REGULATIONS

APPLICABILITY:

These general Rules and Regulations apply to all Hydro Rural Customers.

1. INTERPRETATION:

(a) In these Rates and Rules the following definitions shall apply:

- (i) **"Act"** means The Public Utilities Act, R.S.N. 1990, c.P-47 as amended from time to time.
- (ii) **"Annual Review Billing Month"** represents the billing month in which the utility provides payment for the Banked Energy Credits.
- (iii) **"Annual Review Date"** means the date that marks a Customer-Generator's annual participation in the Net Metering Service Option. The Annual Review Date occurs during the Annual Review Billing Month.
- (iv) **"Applicant"** means any person who applies for Service.
- (v) **"Banked Energy Credits"** represent the amount of kilowatt-hour ("kWh") energy supplied by the customer to the utility that is in excess of the kWh energy supplied by the utility to the customer. Banked Energy Credits will be reduced to zero whenever the customer generator receives payment for the outstanding balance.
- (vi) **"Board"** means the Board of Commissioners of Public Utilities of Newfoundland and Labrador.
- (vii) **"Customer"** means any person who accepts or agrees to accept Service.
- (viii) **"Customer-Generator"** is a utility customer that has renewable generation on its serviced premise and uses this generation to offset part or all of their electrical energy requirements. Customers with standby generation that does not normally operate while connected to the utility system are not included as Customer-Generators.
- (ix) **"Customer Generation Credit"** represents a monetary credit to the Customer-Generator for energy supplied by the customer to the utility.
- (x) **"Disconnected"** or **"Disconnect"** in reference to a Service means the physical interruption of the supply of electricity thereto.
- (xi) **"Discontinued"** or **"Discontinue"** in reference to a Service means to terminate the Customer's on-going responsibility with respect to the Service.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS

- (xii) "**Domestic Unit**" means a house, apartment or other similar residential unit which is normally occupied by one family, or by a family and no more than four other persons who are not members of that family, or which is normally occupied by no more than six unrelated persons.
- (xiii) "**Generation Energy Credit**" equals the kWh energy supplied by the customer to the utility during the billing month plus any Banked Energy Credits. However, the Generation Energy Credit applied in the current month cannot exceed the energy supplied by the utility to the customer during the billing month.
- (xiv) "**Government Departments**" means electric service accounts of Provincial or Federal government departments, agencies, boards, commissions, and crown corporations but excludes hospitals, fish plants, churches, schools, community halls, municipal buildings and like facilities.
- (xv) "**Hydro**" means Newfoundland and Labrador Hydro.
- (xvi) "**Hydro rural customers**" means regulated customers served by Hydro other than industrial customers and Newfoundland Power.
- (xvii) "**Net Metering Service**" is a metering and billing practice that enables Customer-Generators of renewable energy to offset part or all of their electricity requirements by utilizing their own generation. Electricity generated in excess of the customer's energy requirements is permitted to be credited against customer energy purchases within certain limitations.
- (xviii) "**Service**" means any service(s) provided by Hydro pursuant to these Regulations.
- (xix) "**Serviced premises**" means the premises at which Service is delivered to the Customer.
- (xx) "**Sizing Limits**" represent the maximum capacity for qualifying generating equipment for each Customer-Generator.
- (xxi) "**Utility Supply Cost**" represents the total of the: basic customer charge, energy charges and demand charge, where applicable, for energy supplied to the customer during the billing month.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (b) Unless the context requires otherwise these Rates and Rules shall be interpreted such that:
 - (i) words imparting male persons include female persons and corporations.
 - (ii) words imparting the singular include the plural and vice versa.

2. CLASSES OF SERVICE:

- (a) Hydro shall provide the following classes of Service:

ISLAND INTERCONNECTED AREA/LANSE AU LOUP AREA

- 1.1 Domestic
- 1.1S Domestic Seasonal
- 1.3 Burgeo School and Library
- 2.1 General Service, 0-100 kW
- 2.3 General Service, 110 kVA (100 kW) - 1000 kVA
- 2.4 General Service, 1000 kVA and Over
- 4.1 Street and Area Lighting Service

ISLAND AND LABRADOR DIESEL AREA

- 1.2D Domestic Diesel - Non-Government
- 1.2DS Domestic Seasonal Diesel – Non-Government
- 2.1D General Service Diesel - Non-Government, 0-10 kW
- 2.2D General Service Diesel - Non-Government, 10 kW and Over
- 4.1D Street and Area Lighting Service Diesel - Non-Government
- 1.2G Domestic Diesel - Government Departments
- 2.1G General Service Diesel - Government Departments, 0-10kW
- 2.2G General Service Diesel - Government Departments, 10kW and Over
- 4.1G Street and Area Lighting Service Diesel - Government Departments

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

LABRADOR INTERCONNECTED AREA

- 1.1L Domestic
 - 2.1L General Service, 0-10 kW
 - 2.2L General Service, 10-100 kW (110 kVA)
 - 2.3L General Service, 110 kVA (100 kW) - 1000 kVA
 - 2.4L General Service, 1000 kVA and Over
 - 4.1L Street and Area Lighting Service
 - 4.11L Street and Area Lighting Service Labrador - Installed as of Sept. 1, 2002
 - 4.12L Street and Area Lighting Service Labrador— Customer Owned
 - 5.1L Secondary Energy
- (b) The terms and conditions relating to each class of Service shall be those approved by the Board from time to time.
- (c) Service, other than Street and Area Lighting Service, shall be metered except where the energy consumption is relatively low and constant and in the opinion of Hydro can be readily determined without metering.
- (d) The Customer shall use the Service on the Serviced Premises only. The Customer shall not resell the Service in whole or in part except that the Customer may include the cost of Service in charges for the lease of space or as part of the cost of other services provided by the Customer.

3. APPLICATION FOR SERVICE:

- (a) An Applicant, when required by Hydro, shall complete a written Electrical Service Contract.
- (b) An application for Service, when accepted by Hydro, constitutes a binding contract between the Applicant and Hydro which cannot be assigned.
- (c) The person who signs an application for Service shall be personally liable for Service provided pursuant thereto, unless that person has authority to act for another Person denoted as the Applicant on the application for Service.
- (d) Hydro may in its discretion refuse to provide Service to an Applicant where:
- (i) the Applicant fails or refuses to complete an application for Service.
 - (ii) the Applicant provides false or misleading information on the application for Service.
 - (iii) the Applicant or the Owner or an Occupant of the Serviced Premises has a bill for any Service which is not paid in full 30 days or more after issuance.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (iv) the Applicant fails to provide the security or guarantee required under Regulation 4.
 - (v) the Applicant is not the owner or an occupant of the Serviced Premises.
 - (vi) the Service requested is already supplied to the Serviced Premises for another Customer who does not consent to having his Service Discontinued.
 - (vii) the Applicant does not pay a charge described in Regulation 9 (b), (c) or (d).
 - (viii) the Applicant otherwise fails to comply with these Regulations.
- (e) A Customer who has not completed an application for Service shall do so within 5 days of a request having been made by Hydro in writing.

4. SECURITY FOR PAYMENT:

- (a) An Applicant or a Customer shall give such reasonable security for the payment of charges as may be required by Hydro. When the Customer has established two consecutive years of good credit history, the security deposit will be refunded with simple interest calculated at a Rate equivalent to the Rate paid from time to time by the chartered banks on over-the-counter withdrawal savings accounts.
- (b) Hydro may in its discretion require special guarantees from an Applicant or Customer whose location or load characteristics would require abnormal investment in facilities or who requires Service of a special nature.

5. SERVICE STANDARDS - METERED SERVICES:

- (a) Service shall normally be provided at one of the following nominal standard secondary voltages depending upon the requirements of the load to be served and the availability of a three phase supply:

Single phase, 3-Wire	-	120/240 volts
Three phase, 4-Wire	-	120/208 volts wye
Three phase, 4-Wire	-	347/600 volts wye

Service at any other supply voltage may be provided in special cases at the discretion of Hydro.

- (b) Service to customers who are provided Domestic Service shall be supplied at single phase 120/240 volt or as part of a multiunit building, at single phase 120/208 volts. Hydro may if requested by the customer, provide three phase service if a contribution in aid of construction is paid to Hydro in accordance with regulation 9(c).

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (c) Hydro shall determine the point at which power and energy is delivered from Hydro's facilities to the Customer's electrical system.
- (d) Service entrances shall be in a location satisfactory to Hydro and, except as otherwise approved by Hydro, shall be wired for outdoor meters.
- (e) Where Hydro has reason to believe that Service to a Customer has or will have load characteristics which may cause undue interference with Service to another Customer, the Customer shall upon written notice by Hydro provide and install, at his expense and within a reasonable period of time, the equipment necessary to eliminate or prevent such interference.
- (f)
 - (i) Any Customer having a connected load or a normal operating demand of more than 25 kilowatts, in areas where space limitations or aesthetic reasons make it impractical to use a pole mounted transformer bank, shall, on request of Hydro, install and maintain a padmount transformer and all associated underground wiring, or provide at his expense a suitable vault or enclosure on the Served Premises for exclusive use by Hydro for its equipment necessary to supply and maintain service to the Customer.
 - (ii) Where either the service requirements of a Customer or changes to a Customer's electrical system necessitate the installation of additional equipment to Hydro's system which cannot be accommodated in Hydro's existing vaults or structures, the Customer shall, on request of Hydro, provide at the Customer's expense such additional space in its vault or enclosure as Hydro shall require to accommodate the additional equipment.
- (g) The Customer shall not use a Service for across the line starting of motors rated over 10 horsepower except where specifically approved by Hydro.
- (h) For Services having rates based on kilowatt demand, the average power factor shall not be less than 90%. Hydro, in its discretion, may make continuous tests of power factor or may test the Customer's power factor from time to time. If the Customer's power factor is lower than 90%, the Customer shall upon written notice by Hydro provide, at his expense, power factor corrective equipment to ensure that a power factor of not less than 90% is maintained.
- (i) Hydro shall provide transformation for Service up to 500 kVA where the required service voltage is one of Hydro's standard service voltages and installation is in accordance with Hydro's standards. In other circumstances, Hydro, on such conditions as it deems acceptable, may provide the transformation.
- (j) All Customer wiring and installations shall be in compliance with all statutory and regulatory requirements including the Canadian Electrical Code, Part 1 and, where applicable, in accordance with Hydro's specifications. However, the provision of Service shall not in any way be construed as acceptance by Hydro of the Customer's electrical system.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (k) The Customer shall provide such protective devices as may be necessary to protect his property and equipment from any disturbance beyond the reasonable control of Hydro.

6. SERVICE STANDARDS - STREET AND AREA LIGHTING SERVICE:

- (a) For Street and Area Lighting Service Hydro shall use its best efforts to provide illumination during the hours of darkness for a total of approximately 4200 hours per year. Hydro shall, subject to Regulation 9 (i) make all repairs necessary to maintain service.
- (b) Hydro shall supply the energy required and shall provide and maintain the illuminating fixtures and lamps together with necessary overhead conductors, control equipment and other devices.
- (c) Hydro shall not be required to provide Street and Area Lighting Service where, in the opinion of Hydro, the normal Service is unsuitable for the task or where the nature of the activities carried out in the area would likely result in damage to the poles, wiring or fixtures.
- (d) Hydro shall provide a range of fixture sizes utilizing an efficient lighting source in accordance with current standards in the industry and shall consult with the Customer regarding the most appropriate use of such fixtures for any specific installation.
- (e) The location of fixtures for Street and Area Lighting Service shall be determined by Hydro in consultation with the Customer. After poles and fixtures have been installed they shall not be relocated except at the expense of the Customer.
- (f) Hydro does not guarantee that fixtures used for Street and Area Lighting Service will illuminate any specific area.
- (g) Where the installation of fixtures is required in a location where there are no existing distribution poles the Customer shall pay any contribution in aid of construction as may be determined under Hydro's policy for the pole line extension required to supply electric service to the location of the fixtures.
- (h) Hydro shall not be required to provide additional Street and Area Lighting Service to a Customer where on at least two occasions in the preceding twelve months, his bill for such Service has been in arrears for more than 30 days.

7. METERING:

- (a) Service to each building shall be metered separately except as provided in Regulation 7(b).
- (b) Service to buildings and facilities on the same Serviced Premises which are occupied by the same Customer may, subject to Regulation 7(c), be metered together provided the

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

Customer supplies and maintains all distribution facilities beyond the point of supply.

- (c) Except as provided in Regulation 7(d) Service to each new Domestic Unit shall be metered separately.
- (d) Where an existing Domestic Unit is subdivided into two or more new Domestic Units, Service to the new Domestic Units may, in the discretion of Hydro, be metered together.
- (e) Where four or more Domestic Units are metered together, the Basic Customer Charge shall be multiplied by the number of Domestic Units.
- (f) Where the Service to a Domestic Unit has a connected load for commercial or nondomestic purposes exceeding 3000 watts, exclusive of space heating, the Service shall not qualify for the Domestic Service Rate.
- (g) Hydro shall not be required to provide more than one meter per Service, however, sub-metering by the Customer for any purpose not inconsistent with these Regulations is permitted.
- (h) Subject to Regulations 7(c) and 7(g) Service to different units of a building may, at the request of the Customer, be combined on one meter or be metered separately.
- (i) Maximum demand for billing purposes shall be determined by demand meter or, at the option of Hydro, may be based on:
 - (i) 80% of the connected load, where the demand does not exceed 100 kW, or
 - (ii) the smallest size transformer(s) required to serve the load if it is intermittent in nature such as X-Ray, welding machines or motors that operate for periods of less than thirty minutes, or
 - (iii) the kilowatt-hour consumption divided by an appropriate number of hours use where the demand is less than 10 kW.
- (j) When charges are based on maximum demand the metering shall normally be in kVA if the applicable Rate is in kVA and in kW if the applicable Rate is in kW.
If the demand is recorded on a kVA meter but the applicable Rate is based on a kW demand, the recorded demand may be decreased by ten percent (10%) and the result shall be treated as the kW demand for billing purposes.

If the demand is recorded on a kW meter but the applicable Rate is based on a kVA demand, the recorded demand may be increased by ten percent (10%) and the result shall be treated as the kVA demand for billing purposes.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (k) The Customer shall ensure that meters and related equipment are visible and readily accessible to Hydro's personnel and are suitably protected. Unless otherwise approved by Hydro, meters shall be located outdoors and shall not subsequently be enclosed.
- (l) If a meter is located indoors and Hydro employees are unable to obtain access to read the meter at the normal reading time for three consecutive months, the Customer shall upon written notice given by Hydro, provide for the installation of an outdoor meter at his expense.
- (m) In the event that a dispute arises regarding the accuracy of a meter, and Hydro is unable to resolve the matter with the Customer then either the Customer or Hydro shall have the right to request an accuracy test in accordance with the requirements of the Electricity Inspection Act of Canada. Should the test indicate that the meter accuracy is not within the allowable limits, the Customer's bill shall be adjusted in accordance with the provisions of the said Act and all costs involved in the removal and testing of the meter shall be borne by Hydro. Should the test confirm the accuracy of the meter, the costs involved shall be borne by the party requesting the test. Hydro may require a Customer to deposit with Hydro in advance of testing, an amount sufficient to cover the costs involved.
- (n) Metering shall normally be at secondary distribution voltage level but may at the option of Hydro be at the primary distribution level. When metering is at the primary distribution voltage (4-25KV) the monthly demand and energy consumption shall be reduced by 1.5%.

8. METER READING:

- (a) Where reasonably possible Hydro shall read meters monthly provided that Hydro may, at its discretion, read meters at some other interval and estimate the reading for the intervening month(s). Areas which consist primarily of cottages will have their meters read four times per year and Hydro will estimate the readings for all other months.
- (b) If Hydro is unable to obtain a meter reading due to circumstances beyond its reasonable control, Hydro may estimate the reading.
- (c) If due to any cause a meter has not correctly recorded energy consumption or demand, then the probable consumption or demand shall be estimated in accordance with the best data available and used to determine the relevant charge.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

9. CHARGES:

- (a) Every Customer shall pay Hydro the charges approved by the Board from time to time for the Service(s) provided to the Customer or provided to the Serviced Premises at the Customer's request.
- (b) Where a Customer requires Service for a period of less than three (3) years, the Customer shall pay Hydro a "Temporary Connection Fee". The Temporary Connection Fee is calculated as the estimated labour cost of installing and removing lines and equipment necessary for the Service plus the estimated cost of non-salvageable material. The payment may be required in advance or, subject to credit approval, billed to the Customer.
- (c) Where special facilities are required or requested by the Customer or any facility is relocated at the request of the Customer, the Customer shall pay Hydro the estimated additional cost of providing the special facilities and the estimated cost of the relocation less any betterment. The payment may be required in advance or, subject to credit approval, billed to the Customer.
- (d) The Customer shall pay Hydro in advance or on such other terms approved by the Board from time to time any contribution in aid of construction as may be determined by the methods prescribed by the Board.
- (e) The Customer shall pay Hydro the amount set forth in the Rate for all poles required for Street and Area Lighting Service which are in addition to those installed by Hydro for the distribution of electricity. This charge shall not apply to Hydro poles and communications poles used jointly for Street and Area Lighting Service and communications attachments.
- (f) Where a service is Disconnected pursuant to Regulation 12(a), b(ii), (c), or (d) and the Customer subsequently requests that the service be reconnected, the Customer shall pay a reconnection fee. Where a Service is Disconnected pursuant to Regulation 12(g) and an Applicant subsequently requests that the service be reconnected, the Applicant shall pay a reconnection fee. Applicants that pay the reconnection fee will not be required to pay the application fee. The reconnection fee shall be \$20.00 where the reconnection is done during Hydro's normal office hours or \$40.00 if it is done at other times.
- (g) Where a Service, other than a Street and Area Lighting Service, is Discontinued pursuant to Regulation 11(a), or Disconnected pursuant to Regulations 12(a), b(ii), (c) or (d) and the Customer subsequently requests that the Service be restored within 12 months, the Customer shall pay, in advance, the minimum monthly charges that would have been incurred over the period if the Service had not been Discontinued or Disconnected.
- (h) (i) Where a Street and Area Lighting Service is Discontinued pursuant to Regulation 11(a), (b), or (c), or 9(i), or when a Customer requests removal of existing fixtures, and/or poles, the Customer shall pay at the time of removal an amount equal to the unrecovered capital cost, plus the cost of removal less any salvage value of only the poles to be Discontinued or removed.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (ii) If a Customer requests the subsequent replacement of the fixture, either immediately or at any time within 12 months by another, whether or not of the same type or size, the Customer shall pay, in advance, an amount equal to the unrecovered capital cost of the fixture removed, plus the cost of removal, less any non-luminaire salvage, as well as the monthly charges that would have been incurred over the period if the Service had not been Discontinued.
- (iii) Where a Street and Area Lighting Service is Discontinued, any pole dedicated solely to the Street and Area Lighting Service may, at the Customer's request, remain in place for up to 24 months from the date of removal of the fixture, during which time the Customer shall continue to pay the prescribed monthly charge for the pole.
- (i) Where street and area lighting fixtures or lamps are wantonly, wilfully, or negligently damaged or destroyed (other than through the negligence of Hydro), Hydro, at its option and after notifying the Customer by letter, shall remove the fixtures and the monthly charges for these fixtures will cease thirty days after the date of the letter. However, if the customer contacts Hydro within thirty days of the date of the letter and agrees to pay the repair costs in advance and all future repair costs, Hydro will replace the fixture and rental charges will recommence. If any future repair costs are not paid within three months of the date invoiced, Hydro, after further notifying the Customer by letter, may remove the fixtures. In all such cases the fixtures shall not be replaced unless the Customer pays to Hydro in advance all amounts owing prior to removal plus the cost of removing the old fixtures and installing the new fixtures.
- (j) Where a Service other than Street and Area Lighting Service is not provided to the Customer for the full monthly billing period or where Street and Area Lighting Service is not provided for more than seven (7) days during the monthly billing period, the relevant charge to the Customer for the Service for that period may be prorated except where the failure to provide the Service is due to the Customer or to circumstances beyond the reasonable control of Hydro.
- (k) Where a Customer's Service is at primary distribution or transmission voltage and the Customer provides his own transformation and all other facilities beyond the designated point of supply the monthly demand charge shall, subject to the minimum monthly charge, be reduced as follows:

For the Island Interconnected, L'Anse au Loup and Isolated service areas:

- (i) for supply at 4 KV to 25 KV..... \$0.40 per kVA
- (ii) for supply at 33 KV to 138 KV..... \$0.90 per kVA

For the Labrador Interconnected service area:

- (iii) for supply at 4 KV to 25 KV..... \$0.25 per kVA

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (iv) for supply at 33 KV to 138 KV..... \$0.60 per kVA
- (l) Where a Customer's monthly demand has been permanently reduced because of the installation of peak load controls, power factor correction, or by rendering sufficient equipment inoperable, by any means satisfactory to Hydro, the monthly demands recorded prior to the effective date of such reduction may be adjusted when determining the Customer's demand for billing purposes thereafter. Should the Customer's demand increase above the adjusted demands in the following 12 months, the Customer will be billed for the charges that would have been incurred over the period if the demand had not been adjusted.
- (m) Charges may be based on estimated readings or costs where such estimates are authorized by these Regulations.
- (n) An application fee of \$8.00 will be charged for all requests for Customer name changes and connection of new Serviced Premises. Landlords will be exempted from the application fee for name changes at Serviced Premises for which a landlord agreement pursuant to Regulation 11(f) is in effect.

10. BILLING:

- (a) Hydro shall bill the Customer monthly for charges for Service. However, when a Service is disconnected or a bill is revised, Hydro may issue an additional bill.
- (b) The charges for Street and Area Lighting Service may be included as a separate item on a bill for any other Service.
- (c) Bills are due and payable when issued. Payment shall be made at such place(s) as Hydro may designate from time to time. Where a bill is not paid in full by the date that a subsequent bill is issued and the amount outstanding is \$50.00 or more, Hydro will charge interest at a rate equal to the prime rate charged by chartered banks on the last day of the previous month plus five percent.
- (d) Where a Customer's cheque or automated payment is not honoured by their financial institution, a charge of \$16.00 may be applied to the Customer's bill.
- (e) Where a Customer is billed on the basis of an estimated charge, an adjustment shall be made in a subsequent bill should such estimate prove to be inaccurate.
- (f) Where between normal meter reading dates, one Customer assumes from another Customer the responsibility for a metered Service or a Service is Discontinued, Hydro may base the billing on an estimate of the reading as of the date of change.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (g) Where a Customer has been under billed due to an error on the part of Hydro or due to an act or omission by a third party, the Customer may, at the discretion of Hydro, be relieved of the responsibility for all or any part of the amount of the under billing.

11. DISCONTINUANCE OF SERVICE:

- (a) A Service may be Discontinued by the Customer at any time upon prior notice to Hydro provided that Hydro may require 10 days prior notice in writing.
- (b) A Service may be Discontinued by Hydro upon 10 days prior notice in writing to the Customer if the Customer:
 - (i) provided false or misleading information on the application for the Service; and
 - (ii) fails to provide security or guarantee for the Service required under Regulation 4.
- (c) A Service may be Discontinued by Hydro without notice if the Service was Disconnected pursuant to Rule 12 and has remained Disconnected for over 30 consecutive days.
- (d) When Hydro accepts an application for Service, any prior contract for the same Service shall be Discontinued except where an agreement for that Service is signed by a landlord under Regulation 11(f).
- (e) Where a Service has been Discontinued, the Service may, at the option of Hydro and subject to Rule 12(a), remain connected.
- (f) A landlord may sign an agreement with Hydro to accept charges for Service provided to a rental premise for all periods when Hydro does not have a contract for Service with a tenant for that premise.

12. DISCONNECTION OF SERVICE:

- (a) Hydro shall Disconnect a Service within 10 days of receipt of a written request from the Customer.
- (b) Hydro may Disconnect a Service without notice to the Customer:
 - (i) where the Service has been Discontinued.
 - (ii) on account of or to prevent fraud or abuse.
 - (iii) where in the opinion of Hydro the Customer's electrical system is defective and represents a danger to life or property.
 - (iv) where the Customer's electrical system has been modified without compliance with the Electrical Regulations.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (v) where the Customer has a building or structure under Hydro's wires which is within the minimum clearances recommended by the Canadian Standards Association.
- (vi) when ordered to do so by any authority having the legal right to issue such order.
- (c) Hydro may, in accordance with its Collection Policies, Disconnect a Service upon prior notice to the Customer if the Customer has a bill for any Service which is not paid in full 30 *days or more after issuance*.
- (d) Hydro may Disconnect a Service upon 10 days prior notice to the Customer if the Customer is in violation of any provision of these Regulations.
- (e) Hydro may refuse to reconnect a Service if the Customer is in violation of any provisions of these Rules or if the Customer has a bill for any Service which is unpaid.
- (f) Hydro may disconnect a service to make repairs or alterations. Where reasonable and practical, Hydro shall give prior notice to the Customer.
- (g) Hydro may disconnect the Service to a rental premises where the landlord has an agreement with Hydro authorizing Hydro to disconnect the Service for periods when Hydro does not have a contract for Service with a tenant of that premises.

13. PROPERTY RIGHTS:

- (a) The Customer shall provide Hydro with space and cleared rights-of-way on private property for the line(s) and facilities required to serve the Customer.
- (b) Hydro shall have the right to install, remove or replace such of its property as it deems necessary.
- (c) The Customer shall provide Hydro with access to the Serviced Premises at all reasonable hours for purposes of reading a meter or installing, replacing, removing or testing its equipment, and measuring or checking the connected load.
- (d) All equipment and facilities provided by Hydro shall remain the property of Hydro unless otherwise agreed in writing.
- (e) The Customer shall not unreasonably interfere with Hydro's access to its property.
- (f) The Customer shall not attach wire, cables, clotheslines or any other fixtures to Hydro's poles or other property except by prior written permission of Hydro.
- (g) The Customer shall allow Hydro to trim all trees in close proximity to service lines in order to maintain such lines in a safe manner.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (h) The Customer shall not erect any buildings or obstructions on any of Hydro's easement lands or alter the grade of such easements by more than 20 centimetres, without the prior approval of Hydro.

14. HYDRO LIABILITY:

Hydro shall not be liable for any failure to supply Service for any cause beyond its reasonable control, nor shall it be liable for any loss, damage or injury caused by the use of Services or resulting from any cause beyond its reasonable control.

15. GENERAL:

- (a) No employee, representative or agent of Hydro has authority to make any promise, agreement or representation, whether verbal or otherwise, which is inconsistent with these Regulations and no such promise, agreement or representation shall be binding on Hydro.
- (b) Any notice under these Regulations will be considered to have been given to the Customer on the date it is received by the Customer or three days following the date it was delivered or mailed by Hydro to the Customer's last known address, whichever is sooner.

16. POLICIES FOR AUTOMATIC RATE CHANGES

- (a) Island Interconnected System:
 - (i) As Newfoundland Power changes its rates, Hydro will automatically adjust all rates such that these customers pay the same rates as Newfoundland Power customers.
 - (ii) Rates for the Burgeo school and library will increase or decrease by the average rate of change granted Newfoundland Power from time to time, excluding: Newfoundland Power's changes for the July 1st Municipal Tax and Rate Stabilization adjustments and any Fuel Rider adjustments.
- (b) L'Anse au Loup System:
 - (i) As Newfoundland Power changes its rates, Hydro will automatically adjust all rates such that these customers pay the same rates as Newfoundland Power customers.
- (c) Isolated Systems:
 - (i) Isolated Rural Domestic customers, excluding Government departments, pay the same rates as Newfoundland Power for the basic customer charge and First Block consumption (outlined in Rate 1.2D). Rates charged for consumption above this block will be automatically adjusted by the average rate of change granted Newfoundland Power from time to time.

NEWFOUNDLAND AND LABRADOR HYDRO

RULES AND REGULATIONS (Continued)

- (ii) Rates for Isolated Rural General Service customers, excluding Government departments, will increase or decrease by the average rate of change granted Newfoundland Power from time to time.
- (iii) As Newfoundland Power changes its rates, Hydro will automatically adjust Rural Isolated street and area lighting rates, excluding those for Government departments, such that these rates are the same as charged Newfoundland Power customers.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.2G

DOMESTIC DIESEL

GOVERNMENT DEPARTMENTS

Availability:

For Service to Government Departments throughout the Island and Labrador diesel service areas of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Serviced Premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge\$65.41 per month

Energy Charge:

All kilowatt-hours@ 115.469 ¢ per kWh

Minimum Monthly Charge.....\$65.41

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.1G

GENERAL SERVICE DIESEL 0-10 kW

GOVERNMENT DEPARTMENTS (Continued)

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:

Basic Customer Charge\$69.77 per month

Energy Charge:
All kilowatt-hours @ 98.769¢ per kWh

Minimum Monthly Charge.....\$69.77

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST), which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE 2.2G

GENERAL SERVICE DIESEL OVER 10 KW

GOVERNMENT DEPARTMENTS (Continued)

Availability:

For Service (excluding Domestic Service) to Government Departments throughout the Island and Labrador diesel service areas of Hydro where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater.

Rate:

Basic Customer Charge:\$88.65 per month

Demand Charge:

The maximum demand registered on the meter in the current month..... @ \$75.63 per kW

Energy Charge:

All kilowatt-hours.....@ 73.104 ¢ per kWh

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate does not include the Harmonized Sales tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO**RATE 4.1G****STREET AND AREA LIGHTING SERVICE DIESEL****GOVERNMENT DEPARTMENTS (Continued)****Availability:**

For Street and Area Lighting Service to Government Departments throughout the Island and Labrador Diesel service areas of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR	
250W (9,400 lumens)	\$107.33
HIGH PRESSURE SODIUM ¹	
100W (8,600 lumens)	\$72.09
150W (14,400 lumens)	\$107.33

¹ Only High Pressure Sodium fixtures are available for all new installations and replacements.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST), which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 1.1L

DOMESTIC

Availability:

For Service throughout the Labrador Interconnected service area of Hydro, to a Domestic Unit or to buildings or facilities which are on the same Serviced Premises as a Domestic Unit and used by the same Customer exclusively for domestic or household purposes, whether such buildings or facilities are included on the same meter as the Domestic Unit or metered separately.

Rate:

Basic Customer Charge:\$8.02 per month

Energy Charge:

 All kilowatt-hours @ 3.681 ¢ per kWh

Minimum Monthly Charge.....\$8.02

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 2.1L****GENERAL SERVICE 0 - 10 kW****Availability:**

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is less than 10 kilowatts.

Rate:**Basic Customer Charge:**

Unmetered.....	\$7.73 per month
Single Phase	\$11.73 per month
Three Phase	\$17.73 per month

Energy Charge:

All kilowatt-hours..... @ 5.769 ¢ per kWh

Minimum Monthly Charge:

Unmetered.....	\$7.73 per month
Single Phase	\$11.73 per month
Three Phase	\$22.75 per month

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO**RATE No. 2.2L****GENERAL SERVICE 10 - 100 kW (110 kVA)****Availability:**

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 10 kilowatts or greater but less than 100 kilowatts (110 kilovolt-amperes).

Rate:**Basic Customer Charge:**

Unmetered.....	\$7.73 per month
Single Phase	\$11.73 per month
Three Phase	\$17.73 per month

Demand Charge:

The maximum demand registered on the meter in the current month @ \$1.99 per kW

Energy Charge:

All kilowatt-hours..... @ 2.734 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 7.68 cents per kWh, but not less than the Minimum Monthly Charge. The Maximum Monthly Charge shall not apply to Customers who avail of the Net Metering Service Option.

Minimum Monthly Charge:

An amount equal to \$1.05 per kW of maximum demand occurring in the 12 months ending with the current month, but not less than \$22.75 for a three phase service.

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.3L

GENERAL SERVICE 110 kVA (100 kW) - 1000 kVA

Availability:

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 months ending with the current month is 110 kilovolt-amperes (100 kilowatts) or greater but less than 1000 kilovolt-amperes.

Rate:

Demand Charge:

The maximum demand registered on the meter in the current month @ \$2.23 per kVA

Energy Charge:

All kilowatt-hours..... @ 2.361 ¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 7.68 cents per kWh, but not less than the Minimum Monthly Charge. The Maximum Monthly Charge shall not apply to Customers who avail of the Net Metering Service Option.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 2.4L

GENERAL SERVICE 1000 kVA AND OVER

Availability:

For Service (excluding Domestic Service) throughout the Labrador Interconnected service area of Hydro, where the maximum demand occurring in the 12 month period ending with the current month is 1000 kilovolt-amperes or greater.

Rate:

Demand Charge:

The maximum demand registered on the meter in the current month @ \$1.89 per kVA

Energy Charge:

All kilowatt-hours..... @ 1.947¢ per kWh

Maximum Monthly Charge:

The Maximum Monthly Charge shall be 7.68 cents per kWh, but not less than the Minimum Monthly Charge. The Maximum Monthly Charge shall not apply to Customers who avail of the Net Metering Service Option.

Minimum Monthly Charge:

An amount equal to \$1.05 per kVA of maximum demand occurring in the 12 months ending with the current month.

Discount:

A discount of 1.5% of the amount of the current month's bill will be allowed if the bill is paid within 10 days after it is issued.

General:

Details regarding metering [in particular Regulation 7 (n)], transformation [in particular Regulation 9(k)], and other conditions of service are provided in the Rules and Regulations. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.1L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro.

Monthly Rate:

	SENTINEL / STANDARD
MERCURY VAPOUR¹	
250W (9,400 lumens)	\$15.42
HIGH PRESSURE SODIUM²	
100W (8,600 lumens)	11.43
150W (14,400 lumens)	15.42
250W (23,200 lumens)	20.34
400W (45,000 lumens)	26.28

¹ Fixtures previously owned by the Town of Wabush as of September 1, 1985, and transferred to Hydro in 1987.

² Only High Pressure Sodium fixtures are available for all new installations and replacements installed after September 1, 2002.

Special poles used exclusively for lighting service

Wood\$ 3.88

General:

Details regarding conditions of service are provided in the Rules and Regulations.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.11L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by Hydro existing as of September 1, 2002.

Monthly Rate:

		SENTINEL / STANDARD
HIGH PRESSURE SODIUM ¹		
100W (8,600 lumens)		\$ 7.71

¹ Any new fixtures added will be at the rates set out in Rate 4.1W.

Special poles used exclusively for lighting service

Wood\$ 3.71

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 4.12L

STREET AND AREA LIGHTING SERVICE

Availability:

For Street and Area Lighting Service throughout the Labrador Interconnected service area of Hydro, where the electricity is supplied by Hydro and all fixtures, wiring and controls are provided, owned and maintained by the customer.

Monthly Rate:

	SENTINEL / STANDARD
HIGH PRESSURE SODIUM	
100W (8,600 lumens)	\$ 4.68

Special poles used exclusively for lighting service

Wood\$ 3.88

General:

Details regarding conditions of service are provided in the Rules and Regulations.
This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 5.1L

SECONDARY ENERGY

Availability:

For Service to Customers on the Labrador Interconnected grid engaged in fuel switching who purchase a minimum of 1 MW load and a maximum of 24 MW, who provide their own transformer and, who are delivered power at primary voltages. Hydro shall supply Secondary Energy to the Customer at such times and to the extent that Hydro has Churchill Falls electricity available in excess of the amount it requires for its own use, and to meet its commitments and sales opportunities, present and future, for firm energy. Moreover, Hydro may interrupt or reduce the supply of Secondary Energy at its sole discretion for any cause whatsoever. The energy delivered shall be used solely for the operation of the equipment engaged in fuel switching.

Energy Charge:

The energy charge shall be calculated monthly based on:

EITHER:

- A.** The Customer's cost of fuel (cents per litre) most recently delivered to the Customer including fuel additives, if any, in accordance with the following formula:

Secondary Energy Rate = Constant Factor x Fuel Cost/Litre x 90%

$$\text{Constant Factor} = \frac{3413 \text{ BTU/kWh} \times A \times B}{C \times D}$$

Where:

A = Customer's Electric Boiler Efficiency

B = Transformer and Losses Adjustment Factor

C = BTU/Litre of the Customer's fuel

D = Customer's Oil-fired Boiler Efficiency

OR:

- B.** One (1) cent less than the New York Mercantile Exchange (NYMEX) settlement price for New York Independent System Operator (NYISO) Zone A Swap Peak electricity after the end of trading on the 19th day of the previous month, converted to Canadian dollars using the exchange rate at the closing of the same day.

WHICHEVER IS GREATER

NEWFOUNDLAND AND LABRADOR HYDRO

RATE No. 5.1L

SECONDARY ENERGY

Prior to the commencement of service, the Customer will provide to Hydro the rate component values for insertion in the pricing formula for Secondary Energy. If subsequent changes to any of these rate components are required, the Customer will provide them to Hydro as soon as practicable. Hydro may require that these rate component values be verified.

Communications

The Customer and Hydro shall each designate a position within their respective staffs to be responsible for communications as to changes in the cost of the fuel delivered to the Customer. Hydro will contact the Customer's designate on or before the second working day of each month at which time the Customer's designate will inform Hydro of the fuel cost. If this information is unavailable to Hydro for any reason, Hydro will use the previous month's fuel cost and other inputs and make the adjustment to the correct values in the following month's billing.

Hydro will inform the Customer of the value of part B of the energy charge calculation on the first business day following the 21st day of the month preceding the month for which the rate is being set.

Power Factor

If the Customer's power factor is lower than 90%, the Customer shall upon written notice by Hydro provide, at the Customer's expense, power factor corrective equipment to ensure that a power factor of not less than 90% is maintained.

General:

Insofar as they are not inconsistent with the forgoing, the conditions of service provided in the Rules and Regulations shall apply to Customers in this rate class.

This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.

NEWFOUNDLAND AND LABRADOR HYDRO
LABRADOR INDUSTRIAL – TRANSMISSION

Availability:

CLOSED RATE – AVAILABLE TO EXISTING CUSTOMERS ONLY

Any person purchasing power, other than a retailer, supplied from the Labrador Interconnected bulk transmission grid at voltages of 66 kV or greater on the primary side of any transformation equipment directly supplying the person and has entered into a contract with Hydro for the purchase of power and energy (Labrador Industrial Customer).

Monthly Rate:

Demand Charge:

First Block (90% of Power on Order)	@\$1.86 per kW per month
Metered Demand in Excess of First Block	@\$3.95 per kW per month

The Metered Demand equals the actual monthly demand in the current month. The Power on Order will be set annually by the customer. Any requested increase in Power on Order from the previous calendar year will be subject to approval by Hydro. The rate that applies to Metered Demand in Excess of Power on Order will also apply to Interruptible Demand.

Specifically Assigned Charge:

This rate may include a specifically assigned charge upon approval by the Board.

General:

Details regarding the conditions of Service are outlined in the Industrial Service Agreements. **This rate schedule does not include the Harmonized Sales Tax (HST) which applies to electricity bills.**