2017 General Rate Application

Volume III

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newfoundland labrador hydro

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

	1	2	3	4	5	6	7	8
Line No.	Description	Total Amount	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Basis of Proration
	Revenue Requirement	($)	($)	($)	($)	($)	($)	
	Expenses							
1	Operating, Maintenance and Admin.	142,377,352	107,033,940	6,990,883	15,517,365	1,520,371	11,314,793	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	76,857,538	843,714	3,730,344	915,635	4,715,822	Detailed Analysis
	Expense Credits:							
12	Sundry	(456,000)	(342,804)	(22,390)	(49,698)	(4,869)	(36,239)	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)	(423)	(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)**	**(1,537,756)**	**(48,085)**	**(157,695)**	**(73,358)**	**(297,260)**	
21	**Subtotal Expenses**	**543,396,001**	**473,811,516**	**10,469,111**	**35,521,814**	**6,152,347**	**17,441,212**	
22	Disposal Gain/Loss	-	-	-	-	-	-	Detailed Analysis
23	**Subtotal Rev Reqt Excl Return**	**543,396,001**	**473,811,516**	**10,469,111**	**35,521,814**	**6,152,347**	**17,441,212**	
24	Return on Debt	93,934,857	84,133,420	657,486	3,373,297	687,575	5,083,078	Rate Base
25	Return on Equity	35,705,142	31,979,563	249,914	1,282,208	261,351	1,932,105	Rate Base
26	**Total Revenue Requirement**	**673,035,999**	**589,924,499**	**11,376,511**	**40,177,319**	**7,101,274**	**24,456,396**	

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Total System
Return on Rate Base

Line No	1	2 Total $	3 Island Interconnected $	4 Island Isolated $	5 Labrador Isolated $	6 L'Anse au Loup $	7 Labrador Interconnected $	8 Basis of Proration
	Rate Base:							
1	Average Net Book Value	2,068,791,061	1,848,436,530	14,915,385	74,419,462	15,605,708	115,413,976	Schedule 2.3
2	Cash Working Capital	2,772,000	2,476,744	19,985	99,716	20,910	154,645	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	29,250,503	178,368	1,282,085	283,659	2,039,385	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	73,302,512	591,492	2,951,215	618,868	4,576,914	Prorated on Average Net Book Value - L. 1
9	Rate Base Available for Equity Return	**2,263,110,144**	**2,026,970,634**	**15,840,379**	**81,270,604**	**16,565,296**	**122,463,230**	
	Corporate Targets:							
10	Capital Structure: Percent of Debt	77.73% [1]						
11	Return	5.34%						
12	Weighted Average Return: Debt	**4.15%**						
13	Capital Structure: Percent of Equity	18.56% [1]						
14	Return	8.50%						
15	Weighted Average Return: Equity	**1.58%**						
16	Weighted Average Cost of Capital	**5.73%**						
	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 ($):							
19	Return on Debt	93,934,857	84,133,420	657,486	3,373,297	687,575	5,083,078	Schedule 2.6, L.12
20	Return on Equity	35,705,142	31,979,563	249,914	1,282,208	261,351	1,932,105	Schedule 2.6, L.13
21	Return on Rate Base ($)	**129,639,999**	**116,112,984**	**907,400**	**4,655,505**	**948,926**	**7,015,184**	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 (%)	**5.73%**	**5.73%**	**5.73%**	**5.73%**	**5.73%**	**5.73%**	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	465,227,832	-	65,446,489	530,674,320	
2	Subtotal Newfoundland Power	**530,719,428**	**465,227,832**	**-**	**65,446,489**	**530,674,320**	**1.14**
3	Island Industrial	48,118,200	48,126,347	-	-	48,126,347	1.00
4	Labrador Industrial	5,663,538	5,671,926	-	-	5,671,926	1.00
5	CFB - Goose Bay Secondary	-	-	-	-	-	-
6	Rural Labrador Interconnected	21,397,532	18,784,470	-	2,642,528	21,426,998	1.14
	Rural Deficit Areas						
7	Island Interconnected	52,986,634	76,570,321	-	(23,583,686)	52,986,634	0.69
8	Island Isolated	1,678,820	11,376,198	-	(9,697,378)	1,678,820	0.15
9	Labrador Isolated	9,320,734	40,177,319	-	(30,856,585)	9,320,734	0.23
10	L'Anse au Loup	3,149,907	7,101,274	-	(3,951,367)	3,149,907	0.44
11	CFB Revenue Credit Applied to Deficit	-	-	-	-	-	-
12	**Subtotal**	**67,136,095**	**135,225,112**	**-**	**(68,089,017)**	**67,136,095**	**0.50**
13	**Total**	**673,034,793**	**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

	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 ($)	Deficit Allocation ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	Island Interconnected						
1	Newfoundland Power	530,719,428	465,227,832	-	65,446,489	530,674,320	
2	**Subtotal Newfoundland Power**	**530,719,428**	**465,227,832**	**-**	**65,446,489**	**530,674,320**	**1.14**
3	Industrial - Firm	48,118,200	48,126,347	-		48,126,347	
4	Industrial - Non-Firm	-	-	-		-	
5	**Subtotal Industrial**	**48,118,200**	**48,126,347**	**-**	**-**	**48,126,347**	**1.00**
	Rural						
6	1.1 Domestic	14,430,823	23,884,958	-	(9,454,135)	14,430,823	0.60
7	1.12 Domestic All Electric	18,186,197	27,224,121	-	(9,037,924)	18,186,197	0.67
8	1.3 Special	21,051	74,484	-	(53,432)	21,051	0.28
9	2.1 General Service 0-100 kW	9,669,457	12,710,839	-	(3,041,383)	9,669,457	0.76
10	2.3 General Service 110-1,000 kVa	6,194,898	7,427,353	-	(1,232,455)	6,194,898	0.83
11	2.4 General Service Over 1,000 kVa	3,396,034	3,957,431	-	(561,397)	3,396,034	0.86
12	4.1 Street and Area Lighting	1,088,175	1,291,134	-	(202,960)	1,088,175	0.84
13	**Subtotal Rural**	**52,986,634**	**76,570,321**	**-**	**(23,583,686)**	**52,986,634**	**0.69**
14	**Total Island Interconnected**	**631,824,262**	**589,924,499**	**-**	**41,862,802**	**631,787,302**	**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	8,728,474		(7,893,203)	835,270	0.10
2	1.23 Churches, Schools & Com Halls	67,351	339,845		(272,493)	67,351	0.20
3	2.1 General Service 0-10 kW	222,149	918,517		(696,368)	222,149	0.24
4	2.2 GS 10-100 kW	506,509	1,175,024		(668,515)	506,509	0.43
5	4.1 Street and Area Lighting	41,658	204,522		(162,864)	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**	**11,376,198**		**(9,697,378)**	**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

	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)
	Labrador Isolated						
1	1.2 Domestic Diesel	3,234,825	21,531,698		(18,296,873)	3,234,825	0.15
2	1.2G Government Domestic Diesel	617,622	578,260		39,363	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	3,983,984		(2,645,277)	1,338,707	0.34
5	2.2 GS 10-100 kW	3,219,836	9,304,263		(6,084,427)	3,219,836	0.35
6	2.3 GS 110-1,000 kVa	254,281	1,484,634		(1,230,352)	254,281	0.17
7	2.4 General Service Over 1,000 kVa	230,332	1,712,601		(1,482,269)	230,332	0.13
8	4.1 Street and Area Lighting	121,414	383,387		(261,973)	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**	**40,177,319**		**(30,856,585)**	**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

	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)
	L'Anse au Loup						
1	1.1 Domestic	588,129	1,510,059		(921,930)	588,129	0.39
2	1.12 Domestic All Electric	1,380,596	3,301,678		(1,921,082)	1,380,596	0.42
3	2.1 General Service 0-100 kW	836,684	1,662,312		(825,628)	836,684	0.50
3	2.3 General Service 110-1,000 kVa	323,774	581,350		(257,576)	323,774	0.56
4	4.1 Street and Area Lighting	20,724	45,875		(25,151)	20,724	0.45
5	**Total L'Anse Au Loup**	**3,149,907**	**7,101,274**		**(3,951,367)**	**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

	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 ($)	Deficit Allocation ($)	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	5,663,538	5,671,926		-	5,671,926	1.00
2	Labrador Industrial Non-Firm	-	-		-	-	-
3	**Subtotal Industrial**	**5,663,538**	**5,671,926**	**-**	**-**	**5,671,926**	
4	CFB - Goose Bay Secondary	-	-	-	-	-	-
	Rural						
5	1.1 Domestic	105,406	212,551	-	29,901	242,452	0.43
6	1.1A Domestic All Electric	11,690,611	11,476,893	-	1,614,526	13,091,418	0.89
7	2.1 General Service 0-10 kW	429,909	380,389	-	53,512	433,901	0.99
8	2.2 General Service 10-100 kW	2,372,925	1,757,758	-	247,275	2,005,033	1.18
9	2.3 General Service 110-1,000 kVa	3,667,250	2,417,070	-	340,024	2,757,094	1.33
10	2.4 General Service Over 1,000 kVa	2,770,166	2,236,268	-	314,590	2,550,857	1.09
11	4.1 Street and Area Lighting	361,265	303,541	-	42,701	346,242	1.04
12	**Subtotal Rural**	**21,397,532**	**18,784,470**	**-**	**2,642,528**	**21,426,998**	
13	**Total Labrador Interconnected**	**27,061,071**	**24,456,396**	**-**	**2,642,528**	**27,098,924**	

[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
		Deficit Allocation Allocated on Revenue Requirment ($)
	ALLOCATION OF DEFICIT:	
1	Island Interconnected	65,446,489
2	Labrador Interconnected	2,642,528
3	**Allocated Totals**	**68,089,017**

CUSTOMER DEFICIT ALLOCATION:

		Amount	Revenue Requirement	Percent
	Island Interconnected:			
4	Newfoundland Power	65,446,489	465,227,832	96.1%
	Labrador Interconnected:			
5	Rural Labrador Interconnected	2,642,528	18,784,470	3.9%
6	**Total**	**68,089,017**		100.0%

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 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	12.24	-	0.04743	-	283,478.71	13.96	-	0.05410	-	323,357.43
2	Industrial - Firm	10.76	-	0.04739	-	18,877.83	10.76	-	0.04739	-	18,877.83
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.12176	0.05250	0.17426	41.30	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10882	0.05259	0.16141	41.37	-	-	-	-	-
6	1.3 Special	-	0.16241	0.05206	0.21447	40.95	-	-	-	-	-
7	2.1 General Service 0-10 kW	31.19	-	0.05273	-	56.57	-	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.32	-	0.05286	-	71.35	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	20.63	-	0.05206	-	71.37	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.12626	0.05278	0.17905	69.06	-	-	-	-	-

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				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.36749	0.66932	1.03681	59.16					
2	2.1 General Service 0-10 kW	-	0.24566	0.71704	0.96270	61.54					
3	2.2 GS 10-100 kW	67.81	-	0.66407	-	73.80					
4	2.3 GS 110-1,000 kVa	1.36	-	0.65184	-	86.53					
5	2.4 General Service Over 1,000 kVa	2.21	-	0.65118	-	86.44					
6	**Subtotal Metered Demand Classes**	14.62	-	0.66056	-	74.31					
7	4.1 Street and Area Lighting	-	0.44801	0.68744	1.13545	100.93					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.73214	0.74493	1.47707	78.38	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.51951	1.09330	1.61280	86.41	-	-	-	-	-
10	2.2 GS 10-100 kW	166.62	-	0.79114	-	112.52	-	-	-	-	-
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	52.82	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.19984	0.65407	0.85391	56.45	-	-	-	-	-
16	2.2 GS 10-100 kW	59.90	-	0.65407	-	69.88	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	1.36	-	0.65184	-	86.53	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	2.21	-	0.65118	-	86.44	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.34618	0.65424	1.00042	87.11	-	-	-	-	-

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				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.13965	0.15347	0.29312	46.65	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.11957	0.15354	0.27311	46.67	-	-	-	-	-
3	2.1 General Service 0-10 kW	24.74	-	0.15395	-	61.15	-	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.49	-	0.15429	-	75.21	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.11816	0.15344	0.27160	77.89	-	-	-	-	-
	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	38.59	-	0.02666	0.00179	0.02845	44.02
11	1.1A Domestic All Electric	-	0.02085	0.00159	0.02244	39.10	-	0.02378	0.00182	0.02560	44.60
12	**Subtotal Domestic**	-	0.02087	0.00159	0.02246	39.08	-	0.02380	0.00182	0.02562	44.58
								-	-		
13	2.1 General Service 0-10 kW	-	0.01575	0.00160	0.01735	43.22	-	0.01797	0.00182	0.01979	49.30
14	2.2 General Service 10-100 kW	5.04	-	0.00161	-	56.75	5.74	-	0.00183	-	64.73
15	2.3 General Service 110-1,000 kVa	5.33	-	0.00161	-	73.84	6.08	-	0.00184	-	84.23
16	2.4 General Service Over 1,000 kVa	8.13	-	0.00159	-	73.23	9.27	-	0.00181	-	83.53
17	4.1 Street and Area Lighting	-	0.01966	0.00161	0.02128	57.65	0.00	0.02243	0.00184	0.02427	65.76

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	465,227,832	185,595,095	276,230,992	3,401,745	530,674,320	211,703,910	315,090,121	3,880,289
2	Industrial - Firm	48,126,347	12,586,378	34,407,299	1,132,670	48,126,347	12,586,378	34,407,299	1,132,670
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	23,884,958	12,740,959	5,494,186	5,649,813	-	-	-	-
5	1.12 Domestic All Electric	27,224,121	15,502,719	7,491,714	4,229,688	-	-	-	-
6	1.3 Special	74,484	56,032	17,961	491	-	-	-	-
7	2.1 General Service 0-10 kW	12,710,839	6,778,635	3,993,545	1,938,659	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	7,427,353	4,346,610	3,001,540	79,203	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,957,431	2,102,632	1,847,091	7,708	-	-	-	-
11	4.1 Street and Area Lighting	1,291,134	353,530	147,797	789,807	-	-	-	-
12	**Subtotal Rural**	**76,570,321**	**41,881,117**	**21,993,834**	**12,695,369**				
13	**Total Island Interconnected**	**589,924,499**	**240,062,590**	**332,632,125**	**17,229,784**				

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	32,027,630	10,658,786	19,413,022	1,955,822				
2	2.1 General Service 0-10 kW	5,242,345	1,235,706	3,606,756	399,883				
3	2.2 GS 10-100 kW	10,479,287	2,710,296	7,643,683	125,308				
4	2.3 GS 110-1,000 kVa	1,484,634	123,620	1,355,821	5,192				
5	2.4 General Service Over 1,000 kVa	1,712,601	163,704	1,547,859	1,037				
6	**Subtotal Metered Demand Classes**	13,676,522	2,997,621	10,547,363	131,537				
7	4.1 Street and Area Lighting	607,021	178,578	274,014	154,429				
8	**Total Isolated Systems**	**51,553,517**	**15,070,691**	**33,841,154**	**2,641,672**				
	Island Isolated								
9	1.2 Domestic Diesel	8,728,474	4,007,797	4,077,836	642,841	-	-	-	-
10	2.1 General Service 0-10 kW	1,258,361	374,606	788,353	95,402	-	-	-	-
11	2.2 GS 10-100 kW	1,175,024	493,371	664,100	17,553	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	214,339	75,071	78,397	60,871	-	-	-	-
15	**Total Island Isolated**	**11,376,198**	**4,950,845**	**5,608,686**	**816,667**				
	Labrador Isolated								
16	1.2 Domestic Diesel	23,299,156	6,650,989	15,335,186	1,312,981	-	-	-	-
17	2.1 General Service 0-10 kW	3,983,984	861,100	2,818,402	304,481	-	-	-	-
18	2.2 GS 10-100 kW	9,304,263	2,216,925	6,979,583	107,756	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,484,634	123,620	1,355,821	5,192	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,712,601	163,704	1,547,859	1,037	-	-	-	-
21	4.1 Street and Area Lighting	392,682	103,508	195,617	93,558	-	-	-	-
22	**Total Labrador Isolated**	**40,177,319**	**10,119,846**	**28,232,468**	**1,825,005**				

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	1,510,059	615,007	675,884	219,168	-	-	-	-
2	1.12 Domestic All Electric	3,301,678	1,342,414	1,723,759	235,505	-	-	-	-
3	2.1 General Service 0-10 kW	1,662,312	615,132	991,777	55,403	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	581,350	137,797	436,784	6,769	-	-	-	-
6	4.1 Street and Area Lighting	45,875	6,133	7,963	31,779	-	-	-	-
7	**Total L'Anse au Loup**	**7,101,274**	**2,716,483**	**3,836,168**	**548,623**				
	Labrador Interconnected								
8	Labrador Industrial - Firm	5,671,926	5,671,926	-	-	5,671,926	5,671,926	-	-
9	Labrador Industrial - Non-Firm	-	-	-	-	-	-	-	-
10	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-
	Rural								
11	1.1 Domestic	212,551	50,330	3,389	158,833	242,452	57,410	3,865	181,177
12	1.1A Domestic All Electric	11,476,893	6,527,129	499,058	4,450,706	13,091,418	7,445,341	569,264	5,076,814
13	**Subtotal Domestic**	**11,689,444**	**6,577,459**	**502,447**	**4,609,538**	**13,333,871**	**7,502,751**	**573,129**	**5,257,991**
14	2.1 General Service 0-10 kW	380,389	103,101	10,463	266,825	433,901	117,605	11,935	304,361
15	2.2 General Service 10-100 kW	1,757,758	1,184,647	113,797	459,315	2,005,033	1,351,299	129,805	523,930
16	2.3 General Service 110-1,000 kVa	2,417,070	2,045,960	208,064	163,047	2,757,094	2,333,778	237,333	185,983
17	2.4 General Service Over 1,000 kVa	2,236,268	2,020,214	210,781	5,272	2,550,857	2,304,411	240,433	6,014
18	4.1 Street and Area Lighting	303,541	35,347	2,896	265,298	346,242	40,319	3,303	302,619
19	**Subtotal Rural**	**18,784,470**	**11,966,729**	**1,048,446**	**5,769,295**	**21,426,998**	**13,650,163**	**1,195,938**	**6,580,897**
20	**Total Labrador Interconnected**	**24,456,396**	**17,638,655**	**1,048,446**	**5,769,295**	**27,098,924**	**19,322,089**	**1,195,938**	**6,580,897**

Schedule 1.3.2
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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	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	217,323	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**	**505,598**	**418,250**	**23,833**	**285,990**
13	**Total Island Interconnected**	**16,840,430**	**6,968,750**	**23,839**	**286,062**

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	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	39,969	11,510	142	1,698
4	2.3 GS 110-1,000 kVa	91,009	2,080	5	60
5	2.4 General Service Over 1,000 kVa	74,009	2,377	1	12
6	**Subtotal Metered Demand Classes**	204,987	15,967	148	1,770
7	4.1 Street and Area Lighting	-	399	133	1,530
8	**Total Isolated Systems**	**204,987**	**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	37,008	10,671	129	1,542
19	2.3 GS 110-1,000 kVa	91,009	2,080	5	60
20	2.4 General Service Over 1,000 kVa	74,009	2,377	1	12
21	4.1 Street and Area Lighting	-	299	92	1,074
22	**Total Labrador Isolated**	**202,026**	**43,266**	**2,773**	**32,940**

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	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	24,863	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**	**35,894**	**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**

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 ($)	152,670,896	Sch 2.1A, C. 3, Ln 27
3	Coincident peak (kW)	1,480,928	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	103.09	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	30,638	(1)
6	Gross value of credit to NP ($)	3,158,471	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	87.94%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,777,559)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	380,912	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	34,567
	÷ System reserve	1.13
	NP thermal generation capacity credit (kW)	30,638

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	14,446,507	7,779,432	6,667,075
2	O&M Overhead	12,107,902	5,826,891	6,281,012
3	Depreciation	22,501,345	7,327,771	15,173,573
4	Return	39,734,989	9,345,345	30,389,644
5	**Total**	**88,790,743**	**30,279,440**	**58,511,303**
6	Capacity (kW)		223,500	1,742,100
7	Cost ($/kW)	$169.07	$135.48	$33.59
8	Transmission coincident peak [(1)]	1,288,631		
9	Newfoundland Power Sales (MWh)	5,824,500		
10	Rate ($/kWh)	$0.03740		

[(1)] Newfoundland Power Transmission Coincident Peak adjusted for thermal credit in compliance with PU.8(2007).

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	58,462,444
2	Transmission Energy Output (MWh)	7,006,583
3	Rate ($/kWh)	$0.00834

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																	
1	Operating & Maintenance	107,033,940	48,350,894	24,319,129	12,948,086	2,239,676	1,064,235	6,062,170	1,583,879	398,941	706,158	839,469	945,419	343,647	435,709	139,782	3,165,628	1,163,198
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	22,913,033	37,385,142	-	766,983	-	-	-	-	-	-	-	-	-	-	-	-
8	Power Purchases-MF	-	-	-	-													
9	Power Purchases-LTA	-	-	-	-													
10	Power Purchases-LIL	-	-	-	-													
11	Depreciation	76,857,538	31,872,756	18,394,154	15,173,573	2,688,035	561,183	3,424,579	954,064	260,267	460,694	488,599	563,112	124,308	293,062	140,222	178,472	1,280,457
	Expense Credits																	
12	Sundry	(342,804)	(154,856)	(77,888)	(41,470)	(7,173)	(3,408)	(19,416)	(5,073)	(1,278)	(2,262)	(2,689)	(3,028)	(1,101)	(1,395)	(448)	(10,139)	(3,725)
13	Building Rental Income	(15,600)	(5,331)	(3,992)	(3,788)	(729)	(152)	(633)	(165)	(42)	(74)	(88)	(99)	(36)	(40)	(15)	-	(417)
14	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Suppliers' Discounts	(29,770)	(13,448)	(6,764)	(3,601)	(623)	(296)	(1,686)	(441)	(111)	(196)	(233)	(263)	(96)	(121)	(39)	(880)	(324)
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**	**(1,537,756)**	**(173,636)**	**(88,644)**	**(48,859)**	**(8,525)**	**(3,857)**	**(679,538)**	**(230,485)**	**(1,430)**	**(2,532)**	**(119,441)**	**(141,732)**	**(1,232)**	**(1,556)**	**(501)**	**(23,219)**	**(4,466)**
22	**Subtotal Expenses**	**473,811,516**	**115,024,894**	**298,340,570**	**28,072,801**	**5,686,170**	**1,621,562**	**8,807,211**	**2,307,458**	**657,777**	**1,164,320**	**1,208,627**	**1,366,799**	**466,723**	**727,215**	**279,503**	**3,320,880**	**2,439,189**
23	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Subtotal Revenue Requirement Ex. Return**	**473,811,516**	**115,024,894**	**298,340,570**	**28,072,801**	**5,686,170**	**1,621,562**	**8,807,211**	**2,307,458**	**657,777**	**1,164,320**	**1,208,627**	**1,366,799**	**466,723**	**727,215**	**279,503**	**3,320,880**	**2,439,189**
25	Return on Debt	84,133,420	27,277,629	24,141,136	22,019,800	2,998,991	646,418	2,879,740	777,934	202,365	358,203	393,327	450,067	114,270	193,909	53,463	113,712	1,512,458
26	Return on Equity	31,979,563	10,368,373	9,176,175	8,369,844	1,139,933	245,707	1,094,604	295,697	76,920	136,155	149,506	171,073	43,435	73,706	20,322	43,223	574,893
27	**Total Revenue Reqmt**	**589,924,499**	**152,670,896**	**331,657,880**	**58,462,444**	**9,825,093**	**2,513,687**	**12,781,555**	**3,381,089**	**937,062**	**1,658,677**	**1,751,459**	**1,987,939**	**624,428**	**994,829**	**353,287**	**3,477,815**	**4,526,540**

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

	1	19	20	21
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	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.39
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**	**(4,478)**	**(3,625)**	
22	**Subtotal Expenses**	**1,282,099**	**1,037,718**	
23	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.42
24	**Subtotal Revenue Requirement Ex. Return**	**1,282,099**	**1,037,718**	
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**	**1,282,099**	**1,037,718**	

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 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	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	265,328,684	120,998,854	144,329,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	176,614,126	80,542,015	96,072,111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	83,880,847	38,252,503	45,628,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	278,632,800	127,065,981	151,566,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,587,499	10,300,664	12,286,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	113,027,729	51,544,467	61,483,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Hydraulic	5,376,975	2,452,082	2,924,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Subtotal Hydraulic**	**945,448,660**	**431,156,565**	**514,292,094**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**1,441,583,848**	**834,296,702**	**607,287,146**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
16	Lines	629,924,112	25,483,872	30,397,668	439,079,186	98,095,479	-	-	-	-	-	-	-	-	-	-	-	36,867,907
17	Terminal Stations	251,334,914	-	-	194,626,556	23,845,996	-	-	-	-	-	-	-	-	-	-	-	32,862,362
18	Term Stns - Hydraulic	47,213,093	21,530,767	25,682,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**32,104,478**	**30,106,600**	**194,626,556**	**23,845,996**	**14,273,398**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**32,862,362**
23	**Subtotal Transmission**	**957,743,501**	**57,588,350**	**60,504,268**	**633,705,741**	**121,941,475**	**14,273,398**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**69,730,269**
	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	6,635,025	-	-	-	-	-	-	-	-	-	-	-	-	6,635,025	-	-	-
33	Street Lighting	2,443,049	-	-	-	-	-	-	-	-	-	-	-	-	-	2,443,049	-	-
34	**Subtotal Distribution**	**210,395,319**	**-**	**-**	**-**	**-**	**11,166,569**	**105,952,143**	**27,682,393**	**6,972,523**	**12,341,944**	**14,671,900**	**16,523,653**	**6,006,119**	**6,635,025**	**2,443,049**	**-**	**-**
35	**Subttl Prod, Trans, & Dist**	**2,609,722,668**	**891,885,052**	**667,791,414**	**633,705,741**	**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**	**6,635,025**	**2,443,049**	**-**	**69,730,269**
36	General	178,716,526	84,735,843	41,510,584	19,605,930	3,329,352	1,758,323	10,301,401	2,691,474	677,917	1,199,969	1,426,504	1,606,544	583,957	757,826	237,530	6,477,562	1,815,811
37	NLSO	17,506,694	5,982,996	4,479,717	4,251,062	818,015	170,658	710,754	185,701	46,773	82,793	98,423	110,845	40,291	44,509	16,389	-	467,769
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	140,052	140,052	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	2,052,240	701,363	525,140	498,335	95,893	20,006	83,319	21,769	5,483	9,705	11,538	12,994	4,723	5,218	1,921	-	54,835
42	**Total Plant**	**2,808,138,181**	**983,445,306**	**714,306,854**	**658,061,069**	**126,184,735**	**27,388,954**	**117,047,617**	**30,581,336**	**7,702,696**	**13,634,412**	**16,208,364**	**18,254,036**	**6,635,090**	**7,442,578**	**2,698,889**	**6,477,562**	**72,068,683**

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 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.18 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.22
19	Term Stns - Holyrood	Production - Demand, Energy ratios Sch.4.1 L.23
20	Term Stns - Gas Tur/Dsl	Production - Demand, Energy ratios Sch.4.1 L.24, 25
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.34
26	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
27	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.40
28	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
29	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.42
30	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.43
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**	

Schedule 2.3A
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	188,837,530	86,116,300	102,721,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	143,669,250	65,518,037	78,151,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	65,399,137	29,824,218	35,574,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	225,151,792	102,676,832	122,474,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	17,652,581	8,050,174	9,602,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	93,158,532	42,483,441	50,675,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	3,174,261	1,447,571	1,726,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Subtotal Hydraulic**	**737,043,083**	**336,116,573**	**400,926,509**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**542,538,966**	**426,760,364**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
16	Lines	463,495,984	18,627,036	22,218,697	354,519,256	52,265,124	-	-	-	-	-	-	-	-	-	-	-	15,865,872
17	Terminal Stations	171,845,849	-	-	139,783,125	14,430,690	-	-	-	-	-	-	-	-	-	-	-	17,632,035
18	Term Stns - Hydraulic	31,479,430	14,355,685	17,123,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**220,838,551**	**20,461,209**	**19,601,068**	**139,783,125**	**14,430,690**	**8,930,424**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,632,035**
23	**Subtotal Trans & Term Stns**	**684,334,535**	**39,088,244**	**41,819,766**	**494,302,381**	**66,695,813**	**8,930,424**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**33,497,906**
	Distribution																	
24	Substations	5,032,024	-	-	-	-	5,032,024	-	-	-	-	-	-	-	-	-	-	-
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	4,104,985	-	-	-	-	-	-	-	-	-	-	-	-	4,104,985	-	-	-
33	Street Lighting	1,114,026	-	-	-	-	-	-	-	-	-	-	-	-	-	1,114,026	-	-
34	**Subtotal Distribution**	**120,397,799**	**-**	**-**	**-**	**-**	**5,032,024**	**61,275,027**	**16,599,350**	**4,329,318**	**7,663,253**	**8,359,279**	**9,578,269**	**2,342,266**	**4,104,985**	**1,114,026**	**-**	**-**
35	**Subttl Prod, Trans, & Dist**	**1,774,031,664**	**581,627,211**	**468,580,129**	**494,302,381**	**66,695,813**	**13,962,449**	**61,275,027**	**16,599,350**	**4,329,318**	**7,663,253**	**8,359,279**	**9,578,269**	**2,342,266**	**4,104,985**	**1,114,026**	**-**	**33,497,906**
36	General	70,820,613	33,578,564	16,449,542	7,769,309	1,319,334	696,777	4,082,172	1,066,560	268,640	475,516	565,286	636,631	231,406	300,306	94,127	2,566,886	719,558
37	NLSO	1,374,567	450,660	363,068	382,999	51,678	10,818	47,478	12,862	3,354	5,938	6,477	7,421	1,815	3,181	863	-	25,955
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	140,052	140,052	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	2,069,634	678,542	546,658	576,667	77,809	16,289	71,485	19,365	5,051	8,940	9,752	11,174	2,733	4,789	1,300	-	39,080
42	**Total Net Book Value**	**1,848,436,530**	**616,475,030**	**485,939,398**	**503,031,356**	**68,144,634**	**14,686,333**	**65,476,162**	**17,698,136**	**4,606,364**	**8,153,646**	**8,940,794**	**10,233,496**	**2,578,220**	**4,413,261**	**1,210,316**	**2,566,886**	**34,282,498**

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Hydraulic	11,725,105	5,347,044	6,378,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,569,454	1,142,411	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**41,506,404**	**28,105,440**	**13,400,964**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,334,387	134,894	160,904	2,349,707	519,250	-	-	-	-	-	-	-	-	-	-	-	169,631
9	Terminal Stations	4,482,082	438,946	411,630	2,794,770	326,032	195,152	-	-	-	-	-	-	-	-	-	-	315,552
10	Other	2,253,167	135,481	142,341	1,522,598	286,877	33,579	-	-	-	-	-	-	-	-	-	-	132,291
11	**Subtotal Transmission**	**10,069,635**	**709,321**	**714,875**	**6,667,075**	**1,132,159**	**228,731**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**617,474**
	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	257,702	-	-	-	-	-	-	-	-	-	-	-	-	257,702	-	-	-
14	**Subtotal Distribution**	**6,994,507**	**-**	**-**	**-**	**-**	**369,194**	**3,503,032**	**915,246**	**230,528**	**408,054**	**485,088**	**546,312**	**198,577**	**257,702**	**80,773**	**-**	**-**
15	**Subttl Prod, Trans, & Dist**	**58,570,546**	**28,814,761**	**14,115,839**	**6,667,075**	**1,132,159**	**597,925**	**3,503,032**	**915,246**	**230,528**	**408,054**	**485,088**	**546,312**	**198,577**	**257,702**	**80,773**	**-**	**617,474**
16	Customer Accounting	2,202,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,202,721	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	6,461,496	3,739,501	2,721,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,122,329	1,122,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	3,530,337	212,276	223,025	2,385,657	449,488	52,613	-	-	-	-	-	-	-	-	-	-	207,277
20	Distribution	1,671,105	-	-	-	-	88,693	841,545	219,873	55,381	98,028	116,534	131,242	47,705	52,700	19,404	-	-
21	Prod, Trans, Distn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distn and General Plant	153,722	53,835	39,102	36,773	6,908	1,499	6,407	1,674	422	746	887	999	363	407	148	355	3,195
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,144,832	209,138	50,978	545,301	102,742	21,434	89,270	23,324	5,875	10,399	12,362	13,922	5,060	5,590	2,058	-	47,378
24	Property Insurance	1,956,692	947,388	676,435	230,982	27,709	27,091	10,900	2,848	717	1,270	1,509	1,700	618	794	251	6,412	20,069
	Revenue-Related:																	
25	Municipal Tax	1,286,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	1,041,343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	26,380,008	12,507,697	6,127,299	2,909,253	491,439	259,543	1,520,570	397,283	100,066	177,125	210,563	237,139	86,197	111,861	35,061	956,141	252,770
28	Prod, Trans, and Distn Expense-Related	1,512,232	743,968	364,457	173,045	29,231	15,438	90,445	23,631	5,952	10,536	12,524	14,105	5,127	6,654	2,085	-	15,035
29	**Subtotal Admin & General**	**46,260,674**	**19,536,133**	**10,203,290**	**6,281,012**	**1,107,517**	**466,311**	**2,559,137**	**668,633**	**168,412**	**298,104**	**354,381**	**399,108**	**145,070**	**178,007**	**59,009**	**962,907**	**545,724**
30	**Total Operating & Maintenance Expenses**	**107,033,940**	**48,350,894**	**24,319,129**	**12,948,086**	**2,239,676**	**1,064,235**	**6,062,170**	**1,583,879**	**398,941**	**706,158**	**839,469**	**945,419**	**343,647**	**435,709**	**139,782**	**3,165,628**	**1,163,198**

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

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 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 (C5 & 18 then prorated on indexed transmission plar
9	Terminal Stations	-	-	Prorated on Terminal Stations Plant in Service - Sch.2.2 L.22 (C5 & 18 then prorated on indexed terminals plant).
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.23 (C5 & 18 then prorated on indexed transmission and termi
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 (C5 & 18 then prorated on indexed transmission and termi
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 (C5 & 18 then prorated on indexed transmission and terminals pla
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 35 Less L. 10 and L. 11 (C5 & 18 then prorated on indexed transmiss
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.15, 22, 24, 36 - 38 (C5 & 18 then prorated on indexed transmission and terminals plant).
	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 (C5 & 18 then prorated
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15 (C5 & 18 then prorated on indexed tra
29	**Subtotal Admin & General**	**1,286,578**	**1,041,343**	
30	**Total Operating & Maintenance Expenses**	**1,286,578**	**1,041,343**	

Schedule 2.5A
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	4,672,631	2,130,878	2,541,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,283,300	1,497,296	1,786,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,535,152	700,081	835,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,777,921	2,634,928	3,142,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	438,410	199,930	238,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,558,861	1,166,927	1,391,934	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	102,957	46,952	56,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Subtotal Hydraulic**	**18,369,232**	**8,376,991**	**9,992,241**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**27,529,410**	**15,448,680**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
16	Lines	14,619,131	734,610	876,257	10,320,633	2,002,066	-	-	-	-	-	-	-	-	-	-	-	685,564
17	Terminal Stations	5,136,925	-	-	4,063,108	549,945	-	-	-	-	-	-	-	-	-	-	-	523,872
18	Term Stns - Hydraulic	1,042,522	475,425	567,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**6,707,544**	**630,158**	**631,214**	**4,063,108**	**549,945**	**309,247**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**523,872**
23	**Subtotal Transmission**	**21,326,675**	**1,364,768**	**1,507,472**	**14,383,741**	**2,552,011**	**309,247**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,209,436**
	Distribution																	
24	Substations	194,743	-	-	-	-	194,743	-	-	-	-	-	-	-	-	-	-	-
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	267,539	-	-	-	-	-	-	-	-	-	-	-	-	267,539	-	-	-
33	Street Lighting	131,397	-	-	-	-	-	-	-	-	-	-	-	-	-	131,397	-	-
34	**Subtotal Distribution**	**6,261,550**	**-**	**-**	**-**	**-**	**194,743**	**3,087,171**	**864,897**	**237,467**	**420,337**	**441,631**	**509,996**	**106,373**	**267,539**	**131,397**	**-**	**-**
35	**Subttl Prod, Trans, & Dist**	**70,566,315**	**28,894,177**	**16,956,151**	**14,383,741**	**2,552,011**	**503,990**	**3,087,171**	**864,897**	**237,467**	**420,337**	**441,631**	**509,996**	**106,373**	**267,539**	**131,397**	**-**	**1,209,436**
36	General	4,924,053	2,334,668	1,143,712	540,189	91,731	48,446	283,827	74,156	18,678	33,062	39,303	44,264	16,089	20,880	6,545	178,472	50,030
37	NLSO	131,773	53,956	31,663	26,860	4,766	941	5,765	1,615	443	785	825	952	199	500	245	-	2,258
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	142,424	142,424	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,092,974	447,530	262,627	222,784	39,527	7,806	47,816	13,396	3,678	6,510	6,840	7,899	1,648	4,144	2,035	-	18,732
42	**Total Depreciation Expense**	**76,857,538**	**31,872,756**	**18,394,154**	**15,173,573**	**2,688,035**	**561,183**	**3,424,579**	**954,064**	**260,267**	**460,694**	**488,599**	**563,112**	**124,308**	**293,062**	**140,222**	**178,472**	**1,280,457**

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Average Net Book Value	1,848,436,530	616,475,030	485,939,398	503,031,356	68,144,634	14,686,333	65,476,162	17,698,136	4,606,364	8,153,646	8,940,794	10,233,496	2,578,220	4,413,261	1,210,316	2,566,886	34,282,498
2	Cash Working Capital	2,476,744	826,023	651,117	674,018	91,308	19,678	87,732	23,714	6,172	10,925	11,980	13,712	3,455	5,913	1,622	3,439	45,936
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	29,250,503	10,243,894	7,440,458	6,854,583	1,314,382	285,292	1,219,207	318,545	80,234	142,021	168,832	190,140	69,113	77,524	28,113	67,472	750,691
7	Deferred Charges: Holyrood	-	-	-														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	73,302,512	24,447,238	19,270,653	19,948,460	2,702,377	582,408	2,596,555	701,846	182,672	323,345	354,561	405,825	102,243	175,014	47,997	101,794	1,359,524
9	Total Rate Base	**2,026,970,634**	**657,181,806**	**581,616,349**	**530,508,417**	**72,252,701**	**15,573,712**	**69,379,656**	**18,742,242**	**4,875,442**	**8,629,937**	**9,476,166**	**10,843,173**	**2,753,031**	**4,671,713**	**1,288,047**	**2,739,591**	**36,438,649**
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	**2,026,970,634**	**657,181,806**	**581,616,349**	**530,508,417**	**72,252,701**	**15,573,712**	**69,379,656**	**18,742,242**	**4,875,442**	**8,629,937**	**9,476,166**	**10,843,173**	**2,753,031**	**4,671,713**	**1,288,047**	**2,739,591**	**36,438,649**
12	Return on Debt	84,133,420	27,277,629	24,141,136	22,019,800	2,998,991	646,418	2,879,740	777,934	202,365	358,203	393,327	450,067	114,270	193,909	53,463	113,712	1,512,458
13	Return on Equity	31,979,563	10,368,373	9,176,175	8,369,844	1,139,933	245,707	1,094,604	295,697	76,920	136,155	149,506	171,073	43,435	73,706	20,322	43,223	574,893
14	Return on Rate Base	**116,112,984**	**37,646,002**	**33,317,310**	**30,389,644**	**4,138,924**	**892,125**	**3,974,344**	**1,073,631**	**279,285**	**494,357**	**542,833**	**621,140**	**157,705**	**267,614**	**73,784**	**156,935**	**2,087,352**

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

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 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	

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(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	6,003,204	1,288,631	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	88,736	748,275	85,800	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	28,647	117,768	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	160,330	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	388	123	123	117	117	1	107	1	107	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	15,176	85,232	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	63,896	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	39,312	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	3,151	765	765	725	725	953	667	953	667	953	-	-	1	953	-
12	**Subtotal Rural**	**-**	**94,033**	**470,076**	**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**	**7,221,555**	**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**	**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.	Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related 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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	376,240,512	100,829,078	248,007,427	24,687,217	-	-	-	-	-	-	-	-	-	-	-	-	1,828,830
2	Industrial - Firm	40,118,078	6,892,194	30,913,107	1,643,731	-	-	-	-	-	-	-	-	-	-	-	-	610,358
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	17,778,123	2,225,056	4,865,273	530,657	1,732,297	494,011	2,683,125	1,103,746	203,355	556,939	373,652	653,792	154,670	240,995	-	1,588,505	-
5	1.12 Domestic All Electric	20,316,059	2,703,075	6,623,637	644,661	2,104,455	600,141	3,259,554	825,002	247,042	416,287	453,925	488,681	115,609	180,133	-	1,187,338	-
6	1.3 Special	53,509	9,869	16,040	2,354	7,683	2,191	11,900	97	902	49	1,657	57	14	21	-	139	-
7	2.1 GS 0-10 kW	9,589,979	1,178,695	3,521,136	281,109	917,662	261,696	1,421,352	276,517	107,724	139,528	197,937	163,792	184,837	287,999	-	397,962	-
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.3 GS 110-1,000 kVa	5,656,798	754,071	2,639,688	179,840	587,076	167,420	909,311	8,956	68,633	4,519	126,110	5,305	10,566	16,464	-	12,889	-
10	2.4 GS Over 1,000 kVa	3,068,150	371,444	1,624,077	88,586	289,185	82,469	447,913	871	24,508	440	45,032	516	1,028	1,602	-	1,254	-
11	4.1 Street and Area Lighting	990,308	61,412	130,184	14,646	47,812	13,635	74,055	92,269	5,613	46,558	10,313	54,655	-	-	279,503	132,793	-
12	**Subtotal Rural**	**57,452,925**	**7,303,622**	**19,420,036**	**1,741,853**	**5,686,170**	**1,621,562**	**8,807,211**	**2,307,458**	**657,777**	**1,164,320**	**1,208,627**	**1,366,799**	**466,723**	**727,215**	**279,503**	**3,320,880**	**-**
13	**Total**	**473,811,516**	**115,024,894**	**298,340,570**	**28,072,801**	**5,686,170**	**1,621,562**	**8,807,211**	**2,307,458**	**657,777**	**1,164,320**	**1,208,627**	**1,366,799**	**466,723**	**727,215**	**279,503**	**3,320,880**	**2,439,189**
	Allocated Return on Debt																	
14	Newfoundland Power	64,478,642	23,911,156	20,068,276	19,364,209	-	-	-	-	-	-	-	-	-	-	-	-	1,135,001
15	Industrial - Firm	5,802,650	1,634,452	2,501,428	1,289,313	-	-	-	-	-	-	-	-	-	-	-	-	377,457
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,424,905	527,662	393,688	416,238	913,646	196,932	877,316	372,116	62,562	171,342	121,599	215,284	37,868	64,260	-	54,393	-
18	1.12 Domestic All Electric	5,005,460	641,022	535,972	505,660	1,109,928	239,240	1,065,793	278,140	76,002	128,071	147,722	160,916	28,305	48,032	-	40,656	-
19	1.3 Special	15,198	2,340	1,298	1,846	4,052	873	3,891	33	277	15	539	19	3	6	-	5	-
20	2.1 GS 0-10 kW	2,261,320	279,522	284,923	220,497	483,992	104,322	464,747	93,225	33,141	42,926	64,415	53,934	45,254	76,794	-	13,627	-
21	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2.3 GS 110-1,000 kVa	1,282,913	178,825	213,598	141,063	309,634	66,740	297,322	3,019	21,115	1,390	41,040	1,747	2,587	4,390	-	441	-
23	2.4 GS Over 1,000 kVa	644,358	88,086	131,417	69,486	152,521	32,875	146,457	294	7,540	135	14,655	170	252	427	-	43	-
24	4.1 Street and Area Lighting	217,973	14,564	10,534	11,488	25,217	5,435	24,214	31,108	1,727	14,324	3,356	17,997	-	-	53,463	4,547	-
25	**Subtotal Rural**	**13,852,128**	**1,732,021**	**1,571,431**	**1,366,278**	**2,998,991**	**646,418**	**2,879,740**	**777,934**	**202,365**	**358,203**	**393,327**	**450,067**	**114,270**	**193,909**	**53,463**	**113,712**	**-**
26	**Total**	**84,133,420**	**27,277,629**	**24,141,136**	**22,019,800**	**2,998,991**	**646,418**	**2,879,740**	**777,934**	**202,365**	**358,203**	**393,327**	**450,067**	**114,270**	**193,909**	**53,463**	**113,712**	**1,512,458**
	Allocated Return on Equity																	
27	Newfoundland Power	24,508,677	9,088,758	7,628,059	7,360,439	-	-	-	-	-	-	-	-	-	-	-	-	431,420
28	Industrial - Firm	2,205,618	621,264	950,806	490,075	-	-	-	-	-	-	-	-	-	-	-	-	143,473
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	1,681,930	200,567	149,643	158,214	347,282	74,855	333,472	141,443	23,780	65,128	46,220	81,831	14,394	24,426	-	20,675	-
31	1.12 Domestic All Electric	1,902,602	243,656	203,726	192,204	421,890	90,936	405,114	105,723	28,889	48,680	56,150	61,165	10,759	18,257	-	15,454	-
32	1.3 Special	5,777	890	493	702	1,540	332	1,479	12	105	6	205	7	1	2	-	2	-
33	2.1 GS 0-10 kW	859,540	106,248	108,301	83,812	183,968	39,653	176,653	35,435	12,597	16,316	24,485	20,501	17,201	29,190	-	5,180	-
34	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	487,642	67,972	81,190	53,619	117,694	25,368	113,014	1,148	8,026	528	15,600	664	983	1,669	-	168	-
36	2.4 GS Over 1,000 kVa	244,924	33,482	49,952	26,412	57,974	12,496	55,669	112	2,866	51	5,570	65	96	162	-	16	-
37	4.1 Street and Area Lighting	82,853	5,536	4,004	4,367	9,585	2,066	9,204	11,824	656	5,444	1,276	6,841	-	-	20,322	1,728	-
38	**Subtotal Rural**	**5,265,268**	**658,350**	**597,309**	**519,330**	**1,139,933**	**245,707**	**1,094,604**	**295,697**	**76,920**	**136,155**	**149,506**	**171,073**	**43,435**	**73,706**	**20,322**	**43,223**	**-**
39	**Total**	**31,979,563**	**10,368,373**	**9,176,175**	**8,369,844**	**1,139,933**	**245,707**	**1,094,604**	**295,697**	**76,920**	**136,155**	**149,506**	**171,073**	**43,435**	**73,706**	**20,322**	**43,223**	**574,893**

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

	1	19	20
		Revenue Related	
Line No.	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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NEWFOUNDLAND AND LABRADOR HYDRO
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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	465,227,832	133,828,993	275,703,762	51,411,865	-	-	-	-	-	-	-	-	-	-	-	-	3,395,252
41	Industrial - Firm	48,126,347	9,147,911	34,365,341	3,423,118	-	-	-	-	-	-	-	-	-	-	-	-	1,131,289
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	23,884,958	2,953,284	5,408,604	1,105,109	2,993,224	765,797	3,893,913	1,617,305	289,697	793,409	541,471	950,908	206,932	329,681	-	1,663,573	-
44	1.12 Domestic All Electric	27,224,121	3,587,753	7,363,335	1,342,525	3,636,273	930,317	4,730,462	1,208,864	351,934	593,038	657,798	710,762	154,673	246,422	-	1,243,448	-
45	1.3 Special	74,484	13,099	17,832	4,901	13,276	3,396	17,270	142	1,285	70	2,402	83	18	29	-	146	-
46	2.1 GS 0-10 kW	12,710,839	1,564,465	3,914,361	585,418	1,585,622	405,671	2,062,751	405,177	153,463	198,770	286,837	238,227	247,293	393,983	-	416,769	-
47	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	2.3 GS 110-1,000 kVa	7,427,353	1,000,868	2,934,477	374,522	1,014,404	259,529	1,319,647	13,123	97,774	6,438	182,750	7,716	14,137	22,522	-	13,498	-
49	2.4 GS Over 1,000 kVa	3,957,431	493,013	1,805,447	184,484	499,680	127,840	650,039	1,277	34,914	626	65,257	751	1,375	2,191	-	1,313	-
50	4.1 Street and Area Lighting	1,291,134	81,511	144,722	30,501	82,614	21,136	107,473	135,201	7,996	66,326	14,945	79,493	-	-	353,287	139,069	-
51	**Subtotal Rural**	**76,570,321**	**9,693,993**	**21,588,777**	**3,627,460**	**9,825,093**	**2,513,687**	**12,781,555**	**3,381,089**	**937,062**	**1,658,677**	**1,751,459**	**1,987,939**	**624,428**	**994,829**	**353,287**	**3,477,815**	**-**
52	**Total**	**589,924,499**	**152,670,896**	**331,657,880**	**58,462,444**	**9,825,093**	**2,513,687**	**12,781,555**	**3,381,089**	**937,062**	**1,658,677**	**1,751,459**	**1,987,939**	**624,428**	**994,829**	**353,287**	**3,477,815**	**4,526,540**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	255,922	527,230	98,315	-	-	-	-	-	-	-	-	-	-	-	-	6,493
54	Industrial - Firm	-	11,169	41,958	4,179	-	-	-	-	-	-	-	-	-	-	-	-	1,381
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	(0)	46,731	85,582	17,486	47,363	12,117	61,614	25,591	4,584	12,554	8,568	15,046	3,274	5,217	-	26,323	-
57	1.12 Domestic All Electric	(0)	62,552	128,379	23,407	63,398	16,220	82,475	21,076	6,136	10,340	11,469	12,392	2,697	4,296	-	21,679	-
58	1.3 Special	0	95	129	35	96	25	125	1	9	1	17	1	0	0	-	1	-
59	2.1 GS 0-10 kW	-	31,648	79,185	11,843	32,076	8,206	41,728	8,196	3,104	4,021	5,803	4,819	5,003	7,970	-	8,431	-
60	2.2 GS 10-100 kW																	
61	2.3 GS 110-1,000 kVa	(0)	22,873	67,063	8,559	23,183	5,931	30,159	300	2,234	147	4,176	176	323	515	-	308	-
62	2.4 GS Over 1,000 kVa	(0)	11,372	41,644	4,255	11,526	2,949	14,994	29	805	14	1,505	17	32	51	-	30	-
63	4.1 Street and Area Lighting	-	1,732	3,075	648	1,755	449	2,283	2,873	170	1,409	318	1,689	-	-	7,506	2,955	-
64	**Subtotal Rural**	**(0)**	**177,003**	**405,057**	**66,234**	**179,396**	**45,897**	**233,379**	**58,067**	**17,043**	**28,486**	**31,856**	**34,141**	**11,329**	**18,048**	**7,506**	**59,728**	**-**
65	**Total**	**(0)**	**444,094**	**974,245**	**168,728**	**179,396**	**45,897**	**233,379**	**58,067**	**17,043**	**28,486**	**31,856**	**34,141**	**11,329**	**18,048**	**7,506**	**59,728**	**7,874**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	465,227,832	134,084,915	276,230,992	51,510,181	-	-	-	-	-	-	-	-	-	-	-	-	3,401,745
67	Industrial - Firm	48,126,347	9,159,080	34,407,299	3,427,298	-	-	-	-	-	-	-	-	-	-	-	-	1,132,670
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	23,884,958	3,000,015	5,494,186	1,122,596	3,040,587	777,915	3,955,528	1,642,896	294,281	805,963	550,039	965,954	210,206	334,898	-	1,689,896	-
70	1.12 Domestic All Electric	27,224,121	3,650,305	7,491,714	1,365,932	3,699,671	946,537	4,812,937	1,229,941	358,069	603,378	669,267	723,154	157,369	250,719	-	1,265,127	-
71	1.3 Special	74,484	13,193	17,961	4,937	13,372	3,421	17,395	143	1,294	70	2,419	84	18	29	-	147	-
72	2.1 GS 0-10 kW	12,710,839	1,596,113	3,993,545	597,260	1,617,698	413,878	2,104,479	413,374	156,568	202,791	292,640	243,047	252,295	401,953	-	425,200	-
73	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	2.3 GS 110-1,000 kVa	7,427,353	1,023,742	3,001,540	383,081	1,037,587	265,460	1,349,806	13,423	100,009	6,585	186,926	7,892	14,460	23,037	-	13,807	-
75	2.4 GS Over 1,000 kVa	3,957,431	504,385	1,847,091	188,739	511,206	130,789	665,032	1,306	35,719	641	66,762	768	1,407	2,242	-	1,344	-
76	4.1 Street and Area Lighting	1,291,134	83,243	147,797	31,149	84,369	21,585	109,756	138,073	8,166	67,735	15,262	81,181	-	-	360,793	142,024	-
77	**Subtotal Rural**	**76,570,321**	**9,870,995**	**21,993,834**	**3,693,694**	**10,004,490**	**2,559,584**	**13,014,933**	**3,439,156**	**954,105**	**1,687,163**	**1,783,315**	**2,022,080**	**635,756**	**1,012,878**	**360,793**	**3,537,543**	**-**
78	**Total**	**589,924,499**	**153,114,990**	**332,632,125**	**58,631,173**	**10,004,490**	**2,559,584**	**13,014,933**	**3,439,156**	**954,105**	**1,687,163**	**1,783,315**	**2,022,080**	**635,756**	**1,012,878**	**360,793**	**3,537,543**	**4,534,414**

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

Line No.	Description	19 Revenue Related Municipal Tax ($)	20 Revenue Related PUB Assessment ($)	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
54	Industrial - Firm	-	(58,688)	requirements excluding revenue-related items.
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**	**-**	**-**	

Schedule 3.3A
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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
			OM&A				Depreciation				Expense Credits							
Line No.	Description	Total Amount ($)	Transmission Lines ($) (Plant)	Transmission Terminals ($) (Plant)	Administrative & General ($) (C3 & C4)	Other ($) (C3 & C4)	Transmission Lines ($) (Direct)	Transmission Terminals ($) (Direct)	Telecontrol & Feasibility Study ($) (Direct)	General ($) (Exp C3,4,6)	Rental Income ($) (Plant)	Other ($) (C6)	Gains/Losses ($) (NBV)	Subtotal Excluding Return ($)	Return on Debt ($) (NBV)	Return on Equity ($) (NBV)	Subtotal Excl Rev Related ($)	Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		75,393,564	52,157,208	127,550,773	127,550,773	-	-	-	432,178	127,550,773	127,550,773	25,137,996	-	25,137,996	25,137,996	-	-
	Industrial																	
2	Vale		11,413,143	4,596,096	16,009,239	16,009,239	-	-	-	50,326	16,009,239	16,009,239	565,252	-	565,252	565,252	-	-
3	Corner Brook P& P - CB		-	16,827,057	16,827,057	16,827,057	-	-	-	76,995	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	-	-	-	346	75,527	75,527	8,747	-	8,747	8,747	-	-
5	North Atlantic Refining Limited		-	7,442,712	7,442,712	7,442,712	-	-	-	34,055	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	-	-	-	23,575	8,070,876	8,070,876	0	-	0	0	-	-
7	**Subtotal Industrial**		**18,061,380**	**30,364,030**	**48,425,410**	**48,425,410**	**-**	**-**	**-**	**185,296**	**48,425,410**	**48,425,410**	**8,359,910**	**-**	**8,359,910**	**8,359,910**	**-**	**-**
8	**Total**		**93,454,945**	**82,521,238**	**175,976,183**	**175,976,183**	**-**	**-**	**-**	**617,474**	**175,976,183**	**175,976,183**	**33,497,906**	**-**	**33,497,906**	**33,497,906**	**-**	**-**
9	**Basis of Allocation - Ratios**																	
10	Newfoundland Power		0.8067	0.6320	0.7248	0.7248	-	-	-	0.6999	0.7248	0.7248	0.7504	-	0.7504	0.7504	-	-
	Industrial																	
11	Vale		0.1221	0.0557	0.0910	0.0910	-	-	-	0.0815	0.0910	0.0910	0.0169	-	0.0169	0.0169	-	-
12	Corner Brook P& P - CB		-	0.2039	0.0956	0.0956	-	-	-	0.1247	0.0956	0.0956	0.1977	-	0.1977	0.1977	-	-
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.		-	0.0902	0.0423	0.0423	-	-	-	0.0552	0.0423	0.0423	0.0347	-	0.0347	0.0347	-	-
15	Teck Resources		0.0711	0.0172	0.0459	0.0459	-	-	-	0.0382	0.0459	0.0459	0.0000	-	0.0000	0.0000	-	-
16	**Subtotal Industrial**		**0.1933**	**0.3680**	**0.2752**	**0.2752**	**-**	**-**	**-**	**0.3001**	**0.2752**	**0.2752**	**0.2496**	**-**	**0.2496**	**0.2496**	**-**	**-**
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	3,401,745	136,847	199,444	395,551	95,887	680,528	274,102	-	49,708	(302)	(2,935)	-	1,828,830	1,135,001	431,420	3,395,252	6,493
	Industrial																	
19	Vale	165,774	20,716	17,575	49,647	12,035	5,036	19,959	-	5,788	(38)	(368)	-	130,350	25,522	9,701	165,572	202
20	Corner Brook P& P - CB	730,929	-	64,345	52,183	12,650	-	179,739	-	8,856	(40)	(387)	-	317,346	299,029	113,663	730,038	891
21	Corner Brook P& P - DL	1,744	-	289	234	57	-	579	-	40	(0)	(2)	-	1,197	395	150	1,742	2
22	North Atlantic Refining Ltd.	183,050	-	28,460	23,081	5,595	-	49,492	-	3,917	(18)	(171)	-	110,356	52,511	19,960	182,827	223
23	Teck Resources	51,173	12,067	5,440	25,029	6,067	0	0	-	2,712	(19)	(186)	-	51,110	0	0	51,110	62
24	**Subtotal Industrial**	**1,132,670**	**32,783**	**116,109**	**150,173**	**36,404**	**5,036**	**249,770**	**-**	**21,312**	**(115)**	**(1,114)**	**-**	**610,358**	**377,457**	**143,473**	**1,131,289**	**1,381**
25	**Total**	**4,534,414**	**169,631**	**315,552**	**545,724**	**132,291**	**685,564**	**523,872**	**-**	**71,021**	**(417)**	**(4,049)**	**-**	**2,439,189**	**1,512,458**	**574,893**	**4,526,540**	**7,874**

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	11,314,793	1,398,195	-	3,877,072	894,639	1,136,488	324,567	226,866	401,572	182,491	201,917	131,999	196,570	34,462	1,767,817	-
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	4,715,822	304,773	-	1,030,800	688,418	1,030,619	309,292	222,521	393,881	166,864	190,049	97,935	133,370	43,496	103,804	-
	Expense Credits																
8	Sundry	(36,239)	(4,478)	-	(12,417)	(2,865)	(3,640)	(1,040)	(727)	(1,286)	(584)	(647)	(423)	(630)	(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**	**(297,260)**	**(4,867)**	**-**	**(13,496)**	**(3,114)**	**(147,244)**	**(50,099)**	**(790)**	**(1,398)**	**(25,997)**	**(30,838)**	**(459)**	**(684)**	**(120)**	**(16,274)**	**-**
18	**Subtotal Expenses**	**17,441,212**	**2,388,943**	**1,017,015**	**4,894,377**	**1,579,943**	**2,019,863**	**583,760**	**448,598**	**794,055**	**323,357**	**361,128**	**229,475**	**329,256**	**77,838**	**1,855,347**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**17,441,212**	**2,388,943**	**1,017,015**	**4,894,377**	**1,579,943**	**2,019,863**	**583,760**	**448,598**	**794,055**	**323,357**	**361,128**	**229,475**	**329,256**	**77,838**	**1,855,347**	**-**
21	Return on Debt	5,083,078	346,921	-	1,758,084	801,426	862,356	250,621	177,496	314,182	134,482	151,795	108,558	88,842	16,705	71,611	-
22	Return on Equity	1,932,105	131,867	-	668,257	304,626	327,786	95,262	67,467	119,422	51,117	57,698	41,264	33,769	6,350	27,220	-
23	**Total Revenue Requirement**	**24,456,396**	**2,867,730**	**1,017,015**	**7,320,717**	**2,685,996**	**3,210,004**	**929,643**	**693,561**	**1,227,660**	**508,956**	**570,622**	**379,296**	**451,867**	**100,892**	**1,954,178**	**-**

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

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	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.9
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.10
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.39
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**	

NEWFOUNDLAND AND LABRADOR HYDRO
2018 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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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	3,011,237	-	-	-	-	-	-	-	-	-	-	-	3,011,237	-	-	-
16	Street Lighting	899,028	-	-	-	-	-	-	-	-	-	-	-	-	899,028	-	-
17	**Subtotal Distribution**	**81,548,940**	**-**	-	-	9,656,633	**29,648,395**	**8,467,207**	**5,918,429**	**10,476,112**	**4,760,769**	**5,267,569**	**3,443,561**	**3,011,237**	**899,028**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**176,814,864**	**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**	**3,011,237**	**899,028**	**-**	**-**
19	General	18,834,004	2,277,910	-	7,059,583	1,349,213	1,822,687	520,536	363,846	644,037	292,677	323,833	211,699	346,000	55,269	3,566,713	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	(730)	-	-	-	(730)	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	139,044	21,604	-	39,026	21,880	23,315	6,658	4,654	8,238	3,744	4,142	2,708	2,368	707	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Plant**	**195,787,182**	**29,771,534**	**-**	**56,725,992**	**29,193,516**	**31,494,397**	**8,994,402**	**6,286,929**	**11,128,388**	**5,057,190**	**5,595,544**	**3,657,968**	**3,359,605**	**955,004**	**3,566,713**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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.34
9	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
10	Primary Conductor & Eqpt	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.40
11	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
12	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.42
13	Secondary Conductor&Eqpt	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.43
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**	

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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	1,863,005	-	-	-	-	-	-	-	-	-	-	-	1,863,005	-	-	-
16	Street Lighting	351,509	-	-	-	-	-	-	-	-	-	-	-	-	351,509	-	-
17	**Subtotal Distribution**	**50,118,119**	**-**	**-**	**-**	**4,301,979**	**18,792,186**	**5,467,205**	**3,875,023**	**6,859,112**	**2,925,304**	**3,306,001**	**2,376,795**	**1,863,005**	**351,509**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**106,727,078**	**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**	**1,863,005**	**351,509**	**-**	**-**
19	General	8,563,117	1,035,681	-	3,209,729	613,437	828,708	236,668	165,427	292,820	133,069	147,235	96,252	157,313	25,129	1,621,651	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	(730)	-	-	-	(730)	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	124,511	7,490	-	43,011	20,559	21,923	6,378	4,521	8,002	3,413	3,857	2,773	2,173	410	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**115,413,976**	**7,463,728**	**-**	**40,120,659**	**18,255,727**	**19,642,818**	**5,710,251**	**4,044,971**	**7,159,934**	**3,061,785**	**3,457,092**	**2,475,820**	**2,022,491**	**377,048**	**1,621,651**	**-**

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	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	116,955	-	-	-	-	-	-	-	-	-	-	-	116,955	-	-	-
10	**Subtotal Distribution**	**1,749,005**	**-**	**-**	**-**	**200,669**	**616,107**	**175,952**	**122,988**	**217,698**	**98,931**	**109,462**	**71,559**	**116,955**	**18,682**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**5,160,670**	**769,982**	**-**	**2,386,290**	**456,063**	**616,107**	**175,952**	**122,988**	**217,698**	**98,931**	**109,462**	**71,559**	**116,955**	**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	-	-	-	37,728	115,836	33,081	23,123	40,930	18,600	20,580	13,454	11,765	3,513	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn & General Plt	668,699	101,683	-	193,744	99,709	107,567	30,720	21,473	38,008	17,273	19,111	12,494	11,475	3,262	12,182	-
18	Property Insurance	136,431	43,893	-	40,091	40,425	2,689	768	537	950	432	478	312	510	82	5,262	-
	Revenue-Related:																
19	Municipal Tax	504,315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	35,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	2,876,537	347,908	-	1,078,218	206,067	278,381	79,502	55,571	98,365	44,701	49,459	32,333	52,845	8,441	544,748	-
22	Prod,Trans & Distn Expense-Related	133,243	19,880	-	61,612	11,775	15,907	4,543	3,175	5,621	2,554	2,826	1,848	3,020	482	-	-
23	**Subtotal Admin & General**	**4,948,498**	**628,212**	**-**	**1,490,782**	**438,576**	**520,381**	**148,614**	**103,879**	**183,874**	**83,560**	**92,455**	**60,440**	**79,615**	**15,780**	**562,192**	**-**
24	**Total Operating & Maintenance Expenses**	**11,314,793**	**1,398,195**	**-**	**3,877,072**	**894,639**	**1,136,488**	**324,567**	**226,866**	**401,572**	**182,491**	**201,917**	**131,999**	**196,570**	**34,462**	**1,767,817**	**-**

Schedule 2.4E
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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

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

Schedule 2.5E
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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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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	121,420	-	-	-	-	-	-	-	-	-	-	-	121,420	-	-	-
16	Street Lighting	41,249	-	-	-	-	-	-	-	-	-	-	-	-	41,249	-	-
17	**Subtotal Distribution**	**2,546,452**	**-**	**-**	**-**	**129,176**	**962,662**	**289,657**	**208,700**	**369,416**	**155,930**	**177,869**	**90,374**	**121,420**	**41,249**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**4,102,682**	**234,841**	**-**	**812,754**	**637,812**	**962,662**	**289,657**	**208,700**	**369,416**	**155,930**	**177,869**	**90,374**	**121,420**	**41,249**	**-**	**-**
19	General	548,134	66,295	-	205,458	39,267	53,046	15,149	10,589	18,744	8,518	9,425	6,161	10,070	1,609	103,804	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	1,461	-	-	-	1,461	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	63,545	3,637	-	12,588	9,879	14,910	4,486	3,232	5,722	2,415	2,755	1,400	1,881	639	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**4,715,822**	**304,773**	**-**	**1,030,800**	**688,418**	**1,030,619**	**309,292**	**222,521**	**393,881**	**166,864**	**190,049**	**97,935**	**133,370**	**43,496**	**103,804**	**-**

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	115,413,976	7,463,728	-	40,120,659	18,255,727	19,642,818	5,710,251	4,044,971	7,159,934	3,061,785	3,457,092	2,475,820	2,022,491	377,048	1,621,651	-
2	Cash Working Capital	154,645	10,001	-	53,758	24,461	26,320	7,651	5,420	9,594	4,103	4,632	3,317	2,710	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	2,039,385	310,110	-	590,877	304,089	328,056	93,689	65,487	115,917	52,677	58,285	38,103	34,995	9,948	37,152	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	4,576,914	295,985	-	1,591,045	723,958	778,965	226,449	160,409	283,938	121,420	137,096	98,182	80,205	14,952	64,309	-
8	Total Rate Base	**122,463,230**	**8,358,137**	**-**	**42,356,339**	**19,308,236**	**20,776,159**	**6,038,040**	**4,276,287**	**7,569,383**	**3,239,985**	**3,657,106**	**2,615,422**	**2,140,401**	**402,453**	**1,725,285**	**-**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**122,463,230**	**8,358,137**	**-**	**42,356,339**	**19,308,236**	**20,776,159**	**6,038,040**	**4,276,287**	**7,569,383**	**3,239,985**	**3,657,106**	**2,615,422**	**2,140,401**	**402,453**	**1,725,285**	**-**
11	Return on Debt	5,083,078	346,921	-	1,758,084	801,426	862,356	250,621	177,496	314,182	134,482	151,795	108,558	88,842	16,705	71,611	-
12	Return on Equity	1,932,105	131,867	-	668,257	304,626	327,786	95,262	67,467	119,422	51,117	57,698	41,264	33,769	6,350	27,220	-
13	Return on Rate Base	**7,015,184**	**478,787**	**-**	**2,426,340**	**1,106,053**	**1,190,141**	**345,883**	**244,963**	**433,605**	**185,599**	**209,494**	**149,822**	**122,611**	**23,054**	**98,831**	**-**

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:	
7	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
2018 Test Year Cost of Service Study
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	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	-	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**	**-**

Schedule 3.1E
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NEWFOUNDLAND & LABRADOR HYDRO
2018 Test Year Cost of Service Study
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**

NEWFOUNDLAND AND LABRADOR HYDRO
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Labrador Industrial Firm	3,986,493	1,146,982	-	2,839,511	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	157,489	5,279	3,345	8,735	6,716	8,586	17,274	2,024	23,497	1,459	10,686	5,042	7,234	-	54,901	-
5	1.1A Domestic All Electric	8,259,504	675,729	486,270	1,118,016	859,619	1,098,972	477,725	259,120	649,822	186,778	295,532	139,430	200,058	-	1,518,339	-
6	2.1GS 0-10 kW	281,202	10,643	10,166	17,610	13,540	17,310	25,911	4,081	35,245	2,942	16,029	14,198	20,372	-	82,351	-
7	2.2GS 10-100 kW	1,249,337	121,681	109,938	201,325	154,795	197,896	33,969	46,374	46,205	33,427	21,014	47,292	67,855	-	107,961	-
8	2.3GS 110-1,000 kVa	1,704,089	209,420	200,089	346,492	266,410	340,590	9,266	79,007	12,605	56,950	5,732	22,771	32,672	-	29,451	-
9	2.4GS Over 1,000 kVa	1,570,186	215,587	204,415	356,696	274,256	350,620	302	56,602	411	40,800	187	743	1,065	-	960	-
10	4.1Street and Area Lighting	232,913	3,621	2,792	5,991	4,607	5,889	19,313	1,389	26,271	1,001	11,948	-	-	77,838	61,383	-
11	**Subtotal Rural**	**13,454,719**	**1,241,961**	**1,017,015**	**2,054,865**	**1,579,943**	**2,019,863**	**583,760**	**448,598**	**794,055**	**323,357**	**361,128**	**229,475**	**329,256**	**77,838**	**1,855,347**	**-**
12	**Total**	**17,441,212**	**2,388,943**	**1,017,015**	**4,894,377**	**1,579,943**	**2,019,863**	**583,760**	**448,598**	**794,055**	**323,357**	**361,128**	**229,475**	**329,256**	**77,838**	**1,855,347**	**-**
	Allocated Return on Debt																
13	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Labrador Industrial Firm	1,221,235	201,269	-	1,019,966	-	-	-	-	-	-	-	-	-	-	-	-
15	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
17	1.1Domestic	39,898	619	-	3,138	3,407	3,666	7,416	801	9,297	607	4,492	2,385	1,952	-	2,119	-
18	1.1A Domestic All Electric	2,331,263	79,247	-	401,597	436,042	469,193	205,098	102,526	257,114	77,680	124,223	65,961	53,981	-	58,604	-
19	2.1GS 0-10 kW	71,869	1,248	-	6,325	6,868	7,390	11,124	1,615	13,945	1,224	6,738	6,717	5,497	-	3,179	-
20	2.2GS 10-100 kW	368,393	14,270	-	72,317	78,520	84,489	14,583	18,349	18,282	13,902	8,833	22,372	18,309	-	4,167	-
21	2.3GS 110-1,000 kVa	516,614	24,560	-	124,461	135,137	145,410	3,978	31,261	4,987	23,685	2,410	10,772	8,816	-	1,137	-
22	2.4GS Over 1,000 kVa	482,631	25,283	-	128,127	139,117	149,693	130	22,396	163	16,968	79	351	287	-	37	-
23	4.1Street and Area Lighting	51,176	425	-	2,152	2,337	2,514	8,292	549	10,395	416	5,022	-	-	16,705	2,369	-
24	**Subtotal Rural**	**3,861,843**	**145,652**	**-**	**738,117**	**801,426**	**862,356**	**250,621**	**177,496**	**314,182**	**134,482**	**151,795**	**108,558**	**88,842**	**16,705**	**71,611**	**-**
25	**Total**	**5,083,078**	**346,921**	**-**	**1,758,084**	**801,426**	**862,356**	**250,621**	**177,496**	**314,182**	**134,482**	**151,795**	**108,558**	**88,842**	**16,705**	**71,611**	**-**
	Allocated Return on Equity																
26	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Labrador Industrial Firm	464,198	76,503	-	387,695	-	-	-	-	-	-	-	-	-	-	-	-
28	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
30	1.1Domestic	15,165	235	-	1,193	1,295	1,393	2,819	304	3,534	231	1,707	907	742	-	805	-
31	1.1A Domestic All Electric	886,126	30,122	-	152,649	165,742	178,343	77,959	38,971	97,730	29,527	47,218	25,072	20,518	-	22,276	-
32	2.1GS 0-10 kW	27,318	474	-	2,404	2,611	2,809	4,228	614	5,301	465	2,561	2,553	2,089	-	1,208	-
33	2.2GS 10-100 kW	140,028	5,424	-	27,488	29,846	32,115	5,543	6,974	6,949	5,284	3,357	8,504	6,959	-	1,584	-
34	2.3GS 110-1,000 kVa	196,368	9,335	-	47,308	51,366	55,271	1,512	11,882	1,896	9,003	916	4,095	3,351	-	432	-
35	2.4GS Over 1,000 kVa	183,451	9,610	-	48,702	52,879	56,899	49	8,513	62	6,450	30	134	109	-	14	-
36	4.1Street and Area Lighting	19,452	161	-	818	888	956	3,152	209	3,951	158	1,909	-	-	6,350	901	-
37	**Subtotal Rural**	**1,467,907**	**55,363**	**-**	**280,562**	**304,626**	**327,786**	**95,262**	**67,467**	**119,422**	**51,117**	**57,698**	**41,264**	**33,769**	**6,350**	**27,220**	**-**
38	**Total**	**1,932,105**	**131,867**	**-**	**668,257**	**304,626**	**327,786**	**95,262**	**67,467**	**119,422**	**51,117**	**57,698**	**41,264**	**33,769**	**6,350**	**27,220**	**-**

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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.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	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**	**-**	**-**	

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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
39	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Labrador Industrial Firm	5,671,926	1,424,754	-	4,247,172	-	-	-	-	-	-	-	-	-	-	-	-
41	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
43	1.1Domestic	212,551	6,134	3,345	13,065	11,418	13,645	27,509	3,130	36,327	2,297	16,885	8,333	9,928	-	57,825	-
44	1.1A Domestic All Electric	11,476,893	785,098	486,270	1,672,262	1,461,404	1,746,507	760,781	400,617	1,004,666	293,985	466,973	230,463	274,557	-	1,599,218	-
45	2.1GS 0-10 kW	380,389	12,366	10,166	26,339	23,018	27,509	41,263	6,310	54,491	4,630	25,328	23,468	27,958	-	86,738	-
46	2.2GS 10-100 kW	1,757,758	141,375	109,938	301,130	263,160	314,500	54,095	71,697	71,437	52,613	33,204	78,168	93,124	-	113,712	-
47	2.3GS 110-1,000 kVa	2,417,070	243,315	200,089	518,262	452,913	541,271	14,757	122,150	19,488	89,637	9,058	37,637	44,838	-	31,020	-
48	2.4GS Over 1,000 kVa	2,236,268	250,481	204,415	533,525	466,252	557,213	481	87,511	635	64,218	295	1,227	1,462	-	1,012	-
49	4.1Street and Area Lighting	303,541	4,207	2,792	8,961	7,831	9,359	30,757	2,147	40,617	1,575	18,879	-	-	100,892	64,653	-
50	**Subtotal Rural**	**18,784,470**	**1,442,976**	**1,017,015**	**3,073,545**	**2,685,996**	**3,210,004**	**929,643**	**693,561**	**1,227,660**	**508,956**	**570,622**	**379,296**	**451,867**	**100,892**	**1,954,178**	**-**
51	**Total**	**24,456,396**	**2,867,730**	**1,017,015**	**7,320,717**	**2,685,996**	**3,210,004**	**929,643**	**693,561**	**1,227,660**	**508,956**	**570,622**	**379,296**	**451,867**	**100,892**	**1,954,178**	**-**
	Re-classification of Revenue-Related																
52	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Labrador Industrial Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
56	1.1Domestic	-	79	43	169	147	176	355	40	469	30	218	108	128	-	747	-
57	1.1A Domestic All Electric	-	20,647	12,788	43,978	38,433	45,931	20,008	10,536	26,421	7,731	12,281	6,061	7,220	-	42,057	-
58	2.1GS 0-10 kW	0	362	297	770	673	804	1,206	184	1,593	135	740	686	817	-	2,536	-
59	2.2GS 10-100 kW	(0)	4,962	3,859	10,570	9,237	11,039	1,899	2,517	2,507	1,847	1,165	2,744	3,269	-	3,991	-
60	2.3GS 110-1,000 kVa	-	9,697	7,974	20,654	18,050	21,571	588	4,868	777	3,572	361	1,500	1,787	-	1,236	-
61	2.4GS Over 1,000 kVa	(0)	7,801	6,366	16,616	14,520	17,353	15	2,725	20	2,000	9	38	46	-	32	-
62	4.1Street and Area Lighting	(0)	156	104	333	291	348	1,142	80	1,509	59	701	-	-	3,747	2,401	-
63	**Subtotal Rural**	**(0)**	**43,704**	**31,431**	**93,089**	**81,351**	**97,222**	**25,213**	**20,950**	**33,296**	**15,374**	**15,476**	**11,136**	**13,267**	**3,747**	**53,000**	**-**
64	**Total**	**(0)**	**43,704**	**31,431**	**93,089**	**81,351**	**97,222**	**25,213**	**20,950**	**33,296**	**15,374**	**15,476**	**11,136**	**13,267**	**3,747**	**53,000**	**-**
	Total Allocated Revenue Requirement																
65	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Labrador Industrial Firm	5,671,926	1,424,754	-	4,247,172	-	-	-	-	-	-	-	-	-	-	-	-
67	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	1.1Domestic	212,551	6,213	3,389	13,234	11,565	13,821	27,864	3,170	36,796	2,327	17,103	8,441	10,056	-	58,572	-
70	1.1A Domestic All Electric	11,476,893	805,745	499,058	1,716,241	1,499,837	1,792,438	780,789	411,152	1,031,087	301,716	479,254	236,523	281,777	-	1,641,275	-
71	2.1GS 0-10 kW	380,389	12,727	10,463	27,109	23,691	28,313	42,469	6,494	56,084	4,766	26,068	24,154	28,776	-	89,274	-
72	2.2GS 10-100 kW	1,757,758	146,338	113,797	311,700	272,397	325,539	55,994	74,213	73,944	54,460	34,370	80,912	96,392	-	117,703	-
73	2.3GS 110-1,000 kVa	2,417,070	253,011	208,064	538,916	470,963	562,842	15,345	127,018	20,264	93,210	9,419	39,137	46,625	-	32,256	-
74	2.4GS Over 1,000 kVa	2,236,268	258,282	210,781	550,141	480,772	574,566	496	90,236	655	66,218	305	1,266	1,508	-	1,043	-
75	4.1Street and Area Lighting	303,541	4,363	2,896	9,294	8,122	9,707	31,899	2,227	42,125	1,634	19,580	-	-	104,639	67,054	-
76	**Subtotal Rural**	**18,784,470**	**1,486,680**	**1,048,446**	**3,166,634**	**2,767,347**	**3,307,226**	**954,857**	**714,511**	**1,260,956**	**524,330**	**586,098**	**390,433**	**465,134**	**104,639**	**2,007,178**	**-**
77	**Total**	**24,456,396**	**2,911,434**	**1,048,446**	**7,413,806**	**2,767,347**	**3,307,226**	**954,857**	**714,511**	**1,260,956**	**524,330**	**586,098**	**390,433**	**465,134**	**104,639**	**2,007,178**	**-**

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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.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	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**	**-**	**-**	

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	6,990,883	3,138,248	2,394,085	-	8,844	643,561	182,073	36,920	65,351	102,877	112,668	45,801	23,186	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	843,714	337,978	256,377	-	1,115	130,974	35,802	7,425	13,142	17,520	19,996	6,157	7,462	5,947	3,819	-
	Expense Credits																
8	Sundry	(22,390)	(10,051)	(7,668)	-	(28)	(2,061)	(583)	(118)	(209)	(329)	(361)	(147)	(74)	(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**	**(48,085)**	**(10,924)**	**(8,334)**	**-**	**(31)**	**(15,803)**	**(5,269)**	**(129)**	**(227)**	**(2,759)**	**(3,245)**	**(159)**	**(81)**	**(60)**	**(924)**	**-**
18	**Subtotal Expenses**	**10,469,111**	**3,465,303**	**5,324,729**	**-**	**9,928**	**758,732**	**212,606**	**44,216**	**78,266**	**117,638**	**129,420**	**51,799**	**30,567**	**23,071**	**182,187**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**10,469,111**	**3,465,303**	**5,324,729**	**-**	**9,928**	**758,732**	**212,606**	**44,216**	**78,266**	**117,638**	**129,420**	**51,799**	**30,567**	**23,071**	**182,187**	**-**
21	Return on Debt	657,486	243,935	190,486	-	1,335	122,883	33,258	5,649	9,999	16,148	18,424	5,694	4,937	2,544	2,193	-
22	Return on Equity	249,914	92,721	72,405	-	507	46,708	12,641	2,147	3,801	6,138	7,003	2,164	1,877	967	834	-
23	**Total Revenue Requirement**	**11,376,511**	**3,801,959**	**5,587,620**	**-**	**11,771**	**928,324**	**258,506**	**52,012**	**92,066**	**139,923**	**154,847**	**59,657**	**37,381**	**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 No.	Description	Municipal Tax	PUB 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.39
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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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	177,109	-	-	-	-	-	-	-	-	-	-	-	177,109	-	-	-
15	Street Lighting	101,710	-	-	-	-	-	-	-	-	-	-	-	-	101,710	-	-
16	**Subtotal Distribution**	**7,599,652**	**229,567**	**-**	**-**	**51,973**	**3,809,301**	**1,077,710**	**218,533**	**386,821**	**608,937**	**666,893**	**271,099**	**177,109**	**101,710**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**12,734,118**	**3,126,322**	**2,237,711**	**-**	**51,973**	**3,809,301**	**1,077,710**	**218,533**	**386,821**	**608,937**	**666,893**	**271,099**	**177,109**	**101,710**	**-**	**-**
18	General	4,379,790	2,106,151	1,614,305	-	3,714	272,220	77,015	15,617	27,643	43,516	47,657	19,373	7,574	7,268	137,738	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	10,014	2,458	1,760	-	41	2,996	847	172	304	479	524	213	139	80	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**17,123,922**	**5,234,931**	**3,853,775**	**-**	**55,728**	**4,084,517**	**1,155,572**	**234,321**	**414,768**	**652,931**	**715,075**	**290,685**	**184,822**	**109,058**	**137,738**	**-**

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 (CONT'D.)

Line No.	Description	Basis of Functional Classification
	1	18
	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.34
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.40
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.42
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.43
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**	

Schedule 2.3B
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	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	109,574	-	-	-	-	-	-	-	-	-	-	-	109,574	-	-	-
15	Street Lighting	55,112	-	-	-	-	-	-	-	-	-	-	-	-	55,112	-	-
16	**Subtotal Distribution**	**4,938,281**	**98,220**	**-**	**-**	**28,973**	**2,702,325**	**729,678**	**122,653**	**217,105**	**351,170**	**401,685**	**121,785**	**109,574**	**55,112**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**13,329,543**	**4,832,390**	**3,657,093**	**-**	**28,973**	**2,702,325**	**729,678**	**122,653**	**217,105**	**351,170**	**401,685**	**121,785**	**109,574**	**55,112**	**-**	**-**
18	General	1,570,291	755,121	578,779	-	1,332	97,599	27,612	5,599	9,911	15,602	17,087	6,946	2,715	2,606	49,383	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	15,551	5,638	4,266	-	34	3,153	851	143	253	410	469	142	128	64	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**14,915,385**	**5,593,148**	**4,240,138**	**-**	**30,339**	**2,803,077**	**758,142**	**128,395**	**227,269**	**367,181**	**419,240**	**128,873**	**112,418**	**57,782**	**49,383**	**-**

Schedule 2.4B
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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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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	6,879	-	-	-	-	-	-	-	-	-	-	-	6,879	-	-	-
10	**Subtotal Distribution**	**488,641**	**14,900**	**-**	**-**	**3,373**	**247,244**	**69,949**	**14,184**	**25,107**	**39,523**	**43,285**	**17,596**	**6,879**	**6,602**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**3,852,846**	**1,912,912**	**1,466,193**	**-**	**3,373**	**247,244**	**69,949**	**14,184**	**25,107**	**39,523**	**43,285**	**17,596**	**6,879**	**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	11,872	-	-	2,688	197,005	55,736	11,302	20,005	31,492	34,490	14,020	9,159	5,260	-	-
16	Prod, Trans, Distn Plant	286,208	70,266	50,294	-	1,168	85,617	24,222	4,912	8,694	13,686	14,989	6,093	3,981	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	11,932	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	1,717,633	825,974	633,086	-	1,457	106,757	30,203	6,124	10,841	17,066	18,690	7,598	2,970	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**	**3,012,937**	**1,225,337**	**927,893**	**-**	**5,471**	**396,318**	**112,124**	**22,736**	**40,245**	**63,353**	**69,383**	**28,205**	**16,307**	**10,582**	**54,192**	**-**
25	**Total Operating & Maintenance Expenses**	**6,990,883**	**3,138,248**	**2,394,085**	**-**	**8,844**	**643,561**	**182,073**	**36,920**	**65,351**	**102,877**	**112,668**	**45,801**	**23,186**	**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 Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L6
2	Other	-		Production - Demand, Energy ratios Sch.4.1 L6
3	**Subtotal Production**	**-**	**-**	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
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**	

Schedule 2.5B
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Island Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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	7,141	-	-	-	-	-	-	-	-	-	-	-	7,141	-	-	-
15	Street Lighting	5,658	-	-	-	-	-	-	-	-	-	-	-	-	5,658	-	-
16	**Subtotal Distribution**	**233,105**	**5,553**	**-**	**-**	**997**	**121,543**	**33,153**	**6,885**	**12,187**	**16,064**	**18,390**	**5,535**	**7,141**	**5,658**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**711,254**	**275,314**	**208,388**	**-**	**997**	**121,543**	**33,153**	**6,885**	**12,187**	**16,064**	**18,390**	**5,535**	**7,141**	**5,658**	**-**	**-**
18	General	121,443	58,400	44,762	-	103	7,548	2,135	433	766	1,207	1,321	537	210	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	111	88	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**843,714**	**337,978**	**256,377**	**-**	**1,115**	**130,974**	**35,802**	**7,425**	**13,142**	**17,520**	**19,996**	**6,157**	**7,462**	**5,947**	**3,819**	**-**

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	14,915,385	5,593,148	4,240,138	-	30,339	2,803,077	758,142	128,395	227,269	367,181	419,240	128,873	112,418	57,782	49,383	-
2	Cash Working Capital	19,985	7,494	5,681	-	41	3,756	1,016	172	305	492	562	173	151	77	66	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	135,148	-	135,148	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	178,368	54,529	40,142	-	580	42,546	12,037	2,441	4,320	6,801	7,448	3,028	1,925	1,136	1,435	-
	Deferred Charges:																
7	Foreign Exchange Loss and Regulatory Costs	591,492	221,805	168,149	-	1,203	111,160	30,065	5,092	9,013	14,561	16,626	5,111	4,458	2,291	1,958	-
8	Total Rate Base	**15,840,379**	**5,876,976**	**4,589,259**	**-**	**32,163**	**2,960,538**	**801,260**	**136,099**	**240,907**	**389,036**	**443,876**	**137,185**	**118,951**	**61,287**	**52,842**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**15,840,379**	**5,876,976**	**4,589,259**	**-**	**32,163**	**2,960,538**	**801,260**	**136,099**	**240,907**	**389,036**	**443,876**	**137,185**	**118,951**	**61,287**	**52,842**	**-**
11	Return on Debt	657,486	243,935	190,486	-	1,335	122,883	33,258	5,649	9,999	16,148	18,424	5,694	4,937	2,544	2,193	-
12	Return on Equity	249,914	92,721	72,405	-	507	46,708	12,641	2,147	3,801	6,138	7,003	2,164	1,877	967	834	-
13	Return on Rate Base	**907,400**	**336,657**	**262,891**	**-**	**1,842**	**169,591**	**45,899**	**7,796**	**13,800**	**22,286**	**25,427**	**7,858**	**6,814**	**3,511**	**3,027**	**-**

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

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	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
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	1,601	5,493	1,601	1,546	1,546	684	1,463	684	1,463	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**	**-**

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 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (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

NEWFOUNDLAND AND LABRADOR HYDRO
2018 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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	8,017,410	2,808,089	3,876,703	-	8,045	614,834	175,185	35,830	64,490	95,327	106,641	38,557	22,753	-	150,121	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	316,549	83,561	208,983	-	239	18,296	-	1,066	-	2,837	-	-	-	-	-	-
4	2.1 GS 0-10 kW	851,746	178,117	538,190	-	510	38,999	23,580	2,273	8,680	6,047	14,354	9,744	5,750	-	20,206	-
5	2.2 GS 10-100 kW	1,088,444	343,040	626,515	-	983	75,109	3,332	4,377	1,227	11,645	2,028	3,498	2,064	-	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	185,837	50,576	71,651	-	145	11,074	9,740	645	3,585	1,717	5,929	-	-	21,383	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**	**10,469,111**	**3,465,303**	**5,324,729**	**-**	**9,928**	**758,732**	**212,606**	**44,216**	**78,266**	**117,638**	**129,420**	**51,799**	**30,567**	**23,071**	**182,187**	**-**
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	711,064	272,808	191,400	-	1,493	137,428	37,821	6,318	11,371	18,059	20,952	5,850	5,072	-	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	66,771	17,304	26,571	-	95	8,717	5,091	401	1,531	1,145	2,820	1,478	1,282	-	336	-
17	2.2 GS 10-100 kW	86,580	33,327	30,932	-	182	16,788	719	772	216	2,206	398	531	460	-	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**	**907,087**	**336,605**	**262,855**	**-**	**1,842**	**169,566**	**45,854**	**7,795**	**13,750**	**22,282**	**25,402**	**7,858**	**6,814**	**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.)

Line No.	Description	1 18 Revenue Related Municipal Tax ($)	19 PUB Assessment ($)	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**	**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
2018 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											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Total Revenue Requirement																
25	1.2 Domestic Diesel	8,728,474	3,080,897	4,068,102	-	9,538	752,262	213,006	42,148	75,862	113,386	127,592	44,406	27,825	-	152,615	-
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	1.23 Churches, Schools & Com Halls	339,845	91,679	219,300	-	284	22,385	-	1,254	-	3,374	-	-	-	-	-	-
28	2.1 GS 0-10 kW	918,517	195,421	564,761	-	605	47,716	28,671	2,673	10,211	7,192	17,174	11,222	7,032	-	20,542	-
29	2.2 GS 10-100 kW	1,175,024	376,366	657,447	-	1,165	91,897	4,051	5,149	1,443	13,851	2,427	4,029	2,524	-	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	204,522	55,490	75,189	-	172	13,549	11,842	759	4,218	2,042	7,094	-	-	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**	**11,376,198**	**3,801,908**	**5,587,583**	**-**	**11,770**	**928,298**	**258,460**	**52,011**	**92,016**	**139,920**	**154,821**	**59,657**	**37,381**	**26,511**	**185,211**	**-**
	Re-classification of Revenue-Related																
37	1.2 Domestic Diesel	(0)	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	0	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	(0)	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	-	285	387	-	1	70	61	4	22	11	36	-	-	127	44	-
47	4.1G Gov't Street and Area Lighting	(0)	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	8,728,474	3,088,268	4,077,836	-	9,561	754,062	213,516	42,249	76,043	113,657	127,897	44,513	27,892	-	152,980	-
50	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	1.23 Churches, Schools & Com Halls	339,845	92,104	220,317	-	285	22,489	-	1,260	-	3,390	-	-	-	-	-	-
52	2.1 GS 0-10 kW	918,517	196,554	568,037	-	609	47,993	28,837	2,689	10,270	7,234	17,274	11,287	7,073	-	20,661	-
53	2.2 GS 10-100 kW	1,175,024	380,175	664,100	-	1,177	92,827	4,092	5,201	1,457	13,992	2,451	4,070	2,550	-	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	204,522	55,775	75,575	-	173	13,619	11,903	763	4,239	2,053	7,130	-	-	24,763	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**	**11,376,198**	**3,814,960**	**5,608,686**	**-**	**11,811**	**931,484**	**259,250**	**52,190**	**92,297**	**140,400**	**155,295**	**59,869**	**37,514**	**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 Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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**	**-**	**-**	

Schedule 2.1C
Page 1 of 2

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Expenses																
1	Operating & Maintenance	15,517,365	5,289,155	7,572,738	-	99,730	850,401	242,050	58,672	103,854	148,358	158,331	52,147	50,671	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	3,730,344	1,257,911	1,793,222	-	25,988	294,865	85,786	28,787	50,955	56,194	59,024	17,364	29,527	13,132	17,589	-
	Expense Credits																
8	Sundry	(49,698)	(16,940)	(24,254)	-	(319)	(2,724)	(775)	(188)	(333)	(475)	(507)	(167)	(162)	(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**	**(157,695)**	**(18,411)**	**(26,360)**	**-**	**(347)**	**(61,967)**	**(21,008)**	**(204)**	**(362)**	**(10,961)**	**(12,961)**	**(182)**	**(176)**	**(73)**	**(3,908)**	**-**
18	**Subtotal Expenses**	**35,521,814**	**6,528,655**	**25,771,401**	**-**	**125,371**	**1,083,299**	**306,827**	**87,254**	**154,447**	**193,591**	**204,394**	**69,329**	**80,021**	**34,155**	**661,115**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**35,521,814**	**6,528,655**	**25,771,401**	**-**	**125,371**	**1,083,299**	**306,827**	**87,254**	**154,447**	**193,591**	**204,394**	**69,329**	**80,021**	**34,155**	**661,115**	**-**
21	Return on Debt	3,373,297	1,098,768	1,668,960	-	35,085	276,069	76,950	22,633	40,062	50,448	52,399	16,618	19,566	4,817	10,921	-
22	Return on Equity	1,282,208	417,648	634,381	-	13,336	104,935	29,249	8,603	15,228	19,176	19,917	6,317	7,437	1,831	4,151	-
23	**Total Revenue Requirement**	**40,177,319**	**8,045,071**	**28,074,741**	**-**	**173,792**	**1,464,303**	**413,027**	**118,490**	**209,738**	**263,216**	**276,710**	**92,264**	**107,024**	**40,804**	**676,186**	**-**

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

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	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.12
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.39
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
2018 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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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	695,308	-	-	-	-	-	-	-	-	-	-	-	695,308	-	-	-
15	Street Lighting	267,984	-	-	-	-	-	-	-	-	-	-	-	-	267,984	-	-
16	**Subtotal Distribution**	**24,813,029**	**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**	**695,308**	**267,984**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**109,997,905**	**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**	**695,308**	**267,984**	**-**	**-**
18	General	12,999,658	4,532,620	6,518,762	-	73,659	634,831	180,692	43,799	77,528	110,751	118,195	38,928	37,054	15,749	617,091	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	86,500	28,678	39,959	-	986	8,495	2,418	586	1,037	1,482	1,582	521	547	211	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**123,084,062**	**41,028,936**	**57,372,262**	**-**	**1,328,053**	**11,445,851**	**3,257,835**	**789,682**	**1,397,803**	**1,996,807**	**2,131,027**	**701,863**	**732,909**	**283,944**	**617,091**	**-**

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.)

Line No.	1 Description	18 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.34
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.40
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.42
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.43
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
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	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	430,176	-	-	-	-	-	-	-	-	-	-	-	430,176	-	-	-
15	Street Lighting	102,238	-	-	-	-	-	-	-	-	-	-	-	-	102,238	-	-
16	**Subtotal Distribution**	**13,840,414**	**865,982**	**-**	**-**	**768,379**	**6,014,007**	**1,674,151**	**497,825**	**881,192**	**1,102,037**	**1,142,822**	**361,603**	**430,176**	**102,238**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**69,144,625**	**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**	**430,176**	**102,238**	**-**	**-**
18	General	5,194,171	1,811,063	2,604,651	-	29,431	253,654	72,198	17,500	30,977	44,252	47,226	15,554	14,806	6,293	246,566	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	80,666	27,043	38,486	-	896	7,016	1,953	581	1,028	1,286	1,333	422	502	119	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**74,419,462**	**25,018,843**	**35,632,594**	**-**	**798,707**	**6,274,677**	**1,748,302**	**515,907**	**913,198**	**1,147,575**	**1,191,382**	**377,579**	**445,483**	**108,650**	**246,566**	**-**

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

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production Energy ($)	5 Transmission Demand ($)	6 Distribution Substations Demand ($)	7 Primary Lines Demand ($)	8 Primary Lines Customer ($)	9 Line Transformers Demand ($)	10 Line Transformers Customer ($)	11 Secondary Lines Demand ($)	12 Secondary Lines Customer ($)	13 Services Customer ($)	14 Meters Customer ($)	15 Street Lighting Customer ($)	16 Accounting Customer ($)	17 Specifically Assigned Customer ($)
	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	27,006	-	-	-	-	-	-	-	-	-	-	-	27,006	-	-	-
10	**Subtotal Distribution**	**1,059,962**	**89,784**	**-**	**-**	**53,683**	**462,670**	**131,690**	**31,921**	**56,503**	**80,716**	**86,141**	**28,371**	**27,006**	**11,478**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**9,024,510**	**3,303,408**	**4,750,924**	**-**	**53,683**	**462,670**	**131,690**	**31,921**	**56,503**	**80,716**	**86,141**	**28,371**	**27,006**	**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	24,931	-	-	14,907	128,472	36,567	8,864	15,689	22,413	23,919	7,878	8,269	3,187	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Plt	500,224	166,745	233,166	-	5,397	46,517	13,240	3,209	5,681	8,115	8,661	2,852	2,979	1,154	2,508	-
18	Property Insurance	85,768	34,634	48,430	-	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	4,100,793	1,429,833	2,056,369	-	23,236	200,260	57,000	13,817	24,456	34,937	37,285	12,280	11,689	4,968	194,664	-
22	Prod, Trans, and Distn Expense-Related	233,004	85,291	122,664	-	1,386	11,946	3,400	824	1,459	2,084	2,224	733	697	296	-	-
23	**Subtotal Admin & General**	**6,043,115**	**1,985,747**	**2,821,815**	**-**	**46,047**	**387,731**	**110,360**	**26,751**	**47,351**	**67,642**	**72,189**	**23,776**	**23,665**	**9,619**	**197,693**	**-**
24	**Total Operating & Maintenance Expenses**	**15,517,365**	**5,289,155**	**7,572,738**	**-**	**99,730**	**850,401**	**242,050**	**58,672**	**103,854**	**148,358**	**158,331**	**52,147**	**50,671**	**21,096**	**647,433**	**-**

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

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	**-**	**-**	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
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	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 Distn 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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	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	28,036	-	-	-	-	-	-	-	-	-	-	-	28,036	-	-	-
15	Street Lighting	12,490	-	-	-	-	-	-	-	-	-	-	-	-	12,490	-	-
16	**Subtotal Distribution**	**654,962**	**40,795**	**-**	**-**	**23,524**	**272,549**	**79,406**	**27,119**	**48,002**	**52,228**	**54,806**	**16,006**	**28,036**	**12,490**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**3,308,572**	**1,111,503**	**1,582,902**	**-**	**23,524**	**272,549**	**79,406**	**27,119**	**48,002**	**52,228**	**54,806**	**16,006**	**28,036**	**12,490**	**-**	**-**
18	General	370,527	129,192	185,803	-	2,099	18,094	5,150	1,248	2,210	3,157	3,369	1,110	1,056	449	17,589	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	51,245	17,216	24,517	-	364	4,221	1,230	420	743	809	849	248	434	193	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**3,730,344**	**1,257,911**	**1,793,222**	**-**	**25,988**	**294,865**	**85,786**	**28,787**	**50,955**	**56,194**	**59,024**	**17,364**	**29,527**	**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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
1	Average Net Book Value	74,419,462	25,018,843	35,632,594	-	798,707	6,274,677	1,748,302	515,907	913,198	1,147,575	1,191,382	377,579	445,483	108,650	246,566	-
2	Cash Working Capital	99,716	33,523	47,745	-	1,070	8,408	2,343	691	1,224	1,538	1,596	506	597	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	1,282,085	427,371	597,609	-	13,833	119,224	33,935	8,226	14,560	20,799	22,197	7,311	7,634	2,958	6,428	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	2,951,215	992,160	1,413,064	-	31,674	248,832	69,332	20,459	36,214	45,509	47,246	14,973	17,666	4,309	9,778	-
8	Total Rate Base	**81,270,604**	**26,471,897**	**40,209,138**	**-**	**845,285**	**6,651,140**	**1,853,910**	**545,282**	**965,195**	**1,215,421**	**1,262,422**	**400,369**	**471,381**	**116,062**	**263,102**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**81,270,604**	**26,471,897**	**40,209,138**	**-**	**845,285**	**6,651,140**	**1,853,910**	**545,282**	**965,195**	**1,215,421**	**1,262,422**	**400,369**	**471,381**	**116,062**	**263,102**	**-**
11	Return on Debt	3,373,297	1,098,768	1,668,960	-	35,085	276,069	76,950	22,633	40,062	50,448	52,399	16,618	19,566	4,817	10,921	-
12	Return on Equity	1,282,208	417,648	634,381	-	13,336	104,935	29,249	8,603	15,228	19,176	19,917	6,317	7,437	1,831	4,151	-
13	Return on Rate Base	**4,655,505**	**1,516,416**	**2,303,340**	**-**	**48,421**	**381,004**	**106,199**	**31,236**	**55,290**	**69,624**	**72,317**	**22,935**	**27,003**	**6,648**	**15,072**	**-**

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	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	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 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (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**

NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	18,893,401	4,115,597	12,681,988	-	79,032	682,901	229,208	55,004	115,376	122,038	152,687	39,839	45,983	-	493,869	-
2	1.2G Government Domestic Diesel	508,163	119,737	334,160	-	2,299	19,868	2,877	1,600	1,448	3,550	1,916	500	577	-	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	3,528,836	554,130	2,566,657	-	10,641	91,947	49,736	7,406	25,036	16,431	33,132	16,230	18,733	-	107,166	-
5	2.2 GS 10-100 kW	8,268,909	1,426,629	6,356,183	-	27,396	236,720	14,218	19,067	7,157	42,303	9,472	11,788	13,606	-	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	934	-	1,192	-
7	2.4 GS Over 1,000 kVa	1,552,678	105,814	1,415,860	-	2,032	17,558	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	332,937	64,973	173,930	-	1,248	10,781	9,903	868	4,985	1,927	6,597	-	-	33,409	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**	**35,521,814**	**6,528,655**	**25,771,401**	**-**	**125,371**	**1,083,299**	**306,827**	**87,254**	**154,447**	**193,591**	**204,394**	**69,329**	**80,021**	**34,155**	**661,115**	**-**
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	2,638,296	955,933	1,133,463	-	30,524	240,181	79,334	19,691	41,303	43,890	54,022	13,179	15,517	-	11,259	-
14	1.2G Government Domestic Diesel	70,096	27,811	29,866	-	888	6,988	996	573	518	1,277	678	165	195	-	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	455,147	128,708	229,397	-	4,110	32,338	17,215	2,651	8,962	5,909	11,722	5,369	6,321	-	2,443	-
17	2.2 GS 10-100 kW	1,035,354	331,364	568,089	-	10,581	83,256	4,921	6,826	2,562	15,214	3,351	3,900	4,591	-	698	-
18	2.3 GS 110-1,000 kVa	136,789	18,541	110,732	-	592	4,658	191	382	100	851	130	268	315	-	27	-
19	2.4 GS Over 1,000 kVa	159,922	24,577	126,544	-	785	6,175	38	506	20	1,128	26	54	63	-	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**	**4,655,505**	**1,516,416**	**2,303,340**	**-**	**48,421**	**381,004**	**106,199**	**31,236**	**55,290**	**69,624**	**72,317**	**22,935**	**27,003**	**6,648**	**15,072**	**-**

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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.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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**	**207,234**	**14,720**	
	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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NEWFOUNDLAND AND LABRADOR HYDRO
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
1	1.2 Domestic Diesel	21,531,698	5,071,531	13,815,451	-	109,557	923,082	308,541	74,695	156,679	165,928	206,710	53,018	61,499	-	505,128	-
2	1.2G Government Domestic Diesel	578,260	147,548	364,026	-	3,187	26,856	3,873	2,173	1,967	4,827	2,594	665	772	-	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	3,983,984	682,838	2,796,054	-	14,751	124,285	66,951	10,057	33,998	22,341	44,854	21,599	25,055	-	109,609	-
5	2.2 GS 10-100 kW	9,304,263	1,757,993	6,924,272	-	37,977	319,977	19,140	25,892	9,719	57,517	12,823	15,688	18,198	-	31,334	-
6	2.3 GS 110-1,000 kVa	1,484,634	98,365	1,349,685	-	2,125	17,904	745	1,449	378	3,218	499	1,077	1,250	-	1,219	-
7	2.4 GS Over 1,000 kVa	1,712,601	130,391	1,542,404	-	2,817	23,733	149	1,920	76	4,266	100	215	250	-	244	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	383,387	80,065	189,475	-	1,730	14,573	13,331	1,179	6,769	2,620	8,931	-	-	39,912	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**	**40,177,319**	**8,045,071**	**28,074,741**	**-**	**173,792**	**1,464,303**	**413,027**	**118,490**	**209,738**	**263,216**	**276,710**	**92,264**	**107,024**	**40,804**	**676,186**	**-**
	Re-classification of Revenue-Related																
13	1.2 Domestic Diesel	-	18,885	51,444	-	408	3,437	1,149	278	583	618	770	197	229	-	1,881	-
14	1.2G Government Domestic Diesel	-	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	-	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**	**157,727**	**-**	**949**	**7,998**	**2,045**	**647**	**1,038**	**1,438**	**1,370**	**517**	**600**	**335**	**3,348**	**-**
	Total Allocated Revenue Requirement																
25	1.2 Domestic Diesel	21,531,698	5,090,415	13,866,895	-	109,965	926,519	309,690	74,973	157,263	166,546	207,479	53,215	61,728	-	507,009	-
26	1.2G Government Domestic Diesel	578,260	151,057	372,682	-	3,263	27,494	3,965	2,225	2,013	4,942	2,656	681	790	-	6,491	-
27	1.23 Churches, Schools & Com Halls	1,189,198	74,809	1,095,608	-	1,616	13,616	-	1,102	-	2,448	-	-	-	-	-	-
28	2.1 GS 0-10 kW	3,983,984	688,296	2,818,402	-	14,869	125,278	67,486	10,137	34,270	22,519	45,213	21,772	25,255	-	110,485	-
29	2.2 GS 10-100 kW	9,304,263	1,772,036	6,979,583	-	38,280	322,533	19,292	26,099	9,797	57,977	12,925	15,813	18,343	-	31,585	-
30	2.3 GS 110-1,000 kVa	1,484,634	98,813	1,355,821	-	2,135	17,985	748	1,455	380	3,233	501	1,082	1,255	-	1,225	-
31	2.4 GS Over 1,000 kVa	1,712,601	130,852	1,547,859	-	2,827	23,817	149	1,927	76	4,281	100	216	251	-	245	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	383,387	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**	**40,177,319**	**8,089,013**	**28,232,468**	**-**	**174,741**	**1,472,301**	**415,072**	**119,138**	**210,776**	**264,653**	**278,080**	**92,781**	**107,623**	**41,139**	**679,534**	**-**

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	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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
14	1.2G Government Domestic Diesel	(12,541)	(891)	requirements excluding revenue-related items.
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**	**-**	**-**	

Schedule 2.1D
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Expenses																
1	Operating & Maintenance	1,520,371	717,470	-	-	93,636	264,179	77,978	15,430	27,313	43,703	48,568	10,292	15,202	5,215	120,605	-
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	915,635	462,021	-	-	122,971	159,949	50,096	12,534	22,187	26,905	30,850	4,644	10,544	5,824	7,109	-
	Expense Credits																
8	Sundry	(4,869)	(2,298)	-	-	(300)	(846)	(250)	(49)	(87)	(140)	(156)	(33)	(49)	(17)	(386)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(423)	(200)	-	-	(26)	(73)	(22)	(4)	(8)	(12)	(14)	(3)	(4)	(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**	**(73,358)**	**(2,497)**	**-**	**-**	**(326)**	**(40,051)**	**(13,645)**	**(54)**	**(95)**	**(7,078)**	**(8,399)**	**(36)**	**(53)**	**(18)**	**(826)**	**-**
18	**Subtotal Expenses**	**6,152,347**	**1,176,994**	**3,789,700**	**-**	**216,281**	**384,077**	**114,430**	**27,911**	**49,405**	**63,530**	**71,019**	**14,901**	**25,694**	**11,020**	**126,888**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**6,152,347**	**1,176,994**	**3,789,700**	**-**	**216,281**	**384,077**	**114,430**	**27,911**	**49,405**	**63,530**	**71,019**	**14,901**	**25,694**	**11,020**	**126,888**	**-**
21	Return on Debt	687,575	350,873	1,501	-	87,341	124,144	37,619	9,423	16,680	20,468	23,154	4,112	6,830	2,273	3,157	-
22	Return on Equity	261,351	133,369	570	-	33,199	47,188	14,299	3,582	6,340	7,780	8,801	1,563	2,596	864	1,200	-
23	**Total Revenue Requirement**	**7,101,274**	**1,661,236**	**3,791,771**	**-**	**336,821**	**555,409**	**166,348**	**40,916**	**72,425**	**91,778**	**102,974**	**20,576**	**35,120**	**14,157**	**131,245**	**-**

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

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax ($)	PUB Assessment ($)	Basis of Functional Classification
	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.13
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.39
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**	**(263)**	**(19)**	
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**	**75,160**	**5,339**	

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											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	238,261	-	-	-	-	-	-	-	-	-	-	-	238,261	-	-	-
15	Street Lighting	116,578	-	-	-	-	-	-	-	-	-	-	-	-	116,578	-	-
16	**Subtotal Distribution**	**13,357,985**	**66,299**	**-**	**-**	**2,039,118**	**5,905,973**	**1,743,279**	**344,963**	**610,612**	**977,030**	**1,085,778**	**230,095**	**238,261**	**116,578**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**25,293,993**	**12,002,307**	**-**	**-**	**2,039,118**	**5,905,973**	**1,743,279**	**344,963**	**610,612**	**977,030**	**1,085,778**	**230,095**	**238,261**	**116,578**	**-**	**-**
18	General	1,918,250	959,334	-	-	117,538	340,429	100,485	19,884	35,197	56,318	62,586	13,263	20,615	6,720	185,882	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	19,891	9,438	-	-	1,604	4,644	1,371	271	480	768	854	181	187	92	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Plant**	**27,232,134**	**12,971,079**	**-**	**-**	**2,158,259**	**6,251,047**	**1,845,135**	**365,118**	**646,289**	**1,034,116**	**1,149,218**	**243,539**	**259,063**	**123,389**	**185,882**	**-**

NEWFOUNDLAND & 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 (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.34
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.40
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.41
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.42
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.43
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**	

Schedule 2.3D
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	147,408	-	-	-	-	-	-	-	-	-	-	-	147,408	-	-	-
15	Street Lighting	48,743	-	-	-	-	-	-	-	-	-	-	-	-	48,743	-	-
16	**Subtotal Distribution**	**7,251,466**	**12,179**	**-**	**-**	**1,952,488**	**2,677,059**	**812,726**	**206,576**	**365,657**	**441,271**	**499,818**	**87,541**	**147,408**	**48,743**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**14,853,589**	**7,614,303**	**-**	**-**	**1,952,488**	**2,677,059**	**812,726**	**206,576**	**365,657**	**441,271**	**499,818**	**87,541**	**147,408**	**48,743**	**-**	**-**
18	General	734,790	367,475	-	-	45,023	130,402	38,491	7,617	13,482	21,573	23,974	5,080	7,897	2,574	71,202	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	17,329	8,883	-	-	2,278	3,123	948	241	427	515	583	102	172	57	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**15,605,708**	**7,990,661**	**-**	**-**	**1,999,789**	**2,810,584**	**852,165**	**214,434**	**379,566**	**463,358**	**524,375**	**92,724**	**155,477**	**51,373**	**71,202**	**-**

Schedule 2.4D
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 Test Year Cost of Service Study
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											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	9,254	-	-	-	-	-	-	-	-	-	-	-	9,254	-	-	-
10	**Subtotal Distribution**	**348,726**	**1,715**	**-**	**-**	**52,762**	**152,817**	**45,107**	**8,926**	**15,800**	**25,281**	**28,094**	**5,954**	**9,254**	**3,016**	**-**	**-**
11	**Subttl Prod, Trans, & Dist**	**777,650**	**430,639**	**-**	**-**	**52,762**	**152,817**	**45,107**	**8,926**	**15,800**	**25,281**	**28,094**	**5,954**	**9,254**	**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	438	-	-	13,476	39,031	11,521	2,280	4,035	6,457	7,176	1,521	1,575	770	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	1,491	710	-	-	118	342	101	20	35	57	63	13	14	7	10	-
18	Property Insurance	18,976	15,411	-	-	2,564	405	119	24	42	67	74	16	25	8	221	-
	Revenue Related:																
19	Municipal Tax	75,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	5,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	381,130	190,606	-	-	23,353	67,639	19,965	3,951	6,993	11,190	12,435	2,635	4,096	1,335	36,932	-
22	Prod, Trans, and Distn Expense-Related	20,078	11,119	-	-	1,362	3,946	1,165	230	408	653	725	154	239	78	-	-
23	**Subtotal Admin & General**	**659,280**	**286,831**	**-**	**-**	**40,874**	**111,362**	**32,871**	**6,505**	**11,514**	**18,423**	**20,473**	**4,339**	**5,948**	**2,198**	**37,163**	**-**
24	**Total Operating & Maintenance Expenses**	**1,520,371**	**717,470**	**-**	**-**	**93,636**	**264,179**	**77,978**	**15,430**	**27,313**	**43,703**	**48,568**	**10,292**	**15,202**	**5,215**	**120,605**	**-**

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 No.	Description	Municipal Tax	PUB 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	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
22	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**	

Schedule 2.5D
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NEWFOUNDLAND AND LABRADOR HYDRO
2018 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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	9,607	-	-	-	-	-	-	-	-	-	-	-	9,607	-	-	-
15	Street Lighting	5,482	-	-	-	-	-	-	-	-	-	-	-	-	5,482	-	-
16	**Subtotal Distribution**	**410,934**	**354**	**-**	**-**	**116,669**	**144,688**	**45,548**	**11,594**	**20,523**	**24,373**	**28,022**	**4,074**	**9,607**	**5,482**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**829,424**	**418,844**	**-**	**-**	**116,669**	**144,688**	**45,548**	**11,594**	**20,523**	**24,373**	**28,022**	**4,074**	**9,607**	**5,482**	**-**	**-**
18	General	73,364	36,690	-	-	4,495	13,020	3,843	760	1,346	2,154	2,394	507	788	257	7,109	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	12,847	6,487	-	-	1,807	2,241	705	180	318	378	434	63	149	85	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**915,635**	**462,021**	**-**	**-**	**122,971**	**159,949**	**50,096**	**12,534**	**22,187**	**26,905**	**30,850**	**4,644**	**10,544**	**5,824**	**7,109**	**-**

NEWFOUNDLAND AND LABRADOR HYDRO
2018 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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	15,605,708	7,990,661	-	-	1,999,789	2,810,584	852,165	214,434	379,566	463,358	524,375	92,724	155,477	51,373	71,202	-
2	Cash Working Capital	20,910	10,707	-	-	2,680	3,766	1,142	287	509	621	703	124	208	69	95	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	36,151	-	36,151	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	283,659	135,111	-	-	22,481	65,113	19,220	3,803	6,732	10,772	11,971	2,537	2,698	1,285	1,936	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	618,868	316,882	-	-	79,305	111,458	33,794	8,504	15,052	18,375	20,795	3,677	6,166	2,037	2,824	-
8	Total Rate Base	**16,565,296**	**8,453,360**	**36,151**	**-**	**2,104,254**	**2,990,921**	**906,320**	**227,028**	**401,858**	**493,126**	**557,843**	**99,062**	**164,549**	**54,765**	**76,058**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**16,565,296**	**8,453,360**	**36,151**	**-**	**2,104,254**	**2,990,921**	**906,320**	**227,028**	**401,858**	**493,126**	**557,843**	**99,062**	**164,549**	**54,765**	**76,058**	**-**
11	Return on Debt	687,575	350,873	1,501	-	87,341	124,144	37,619	9,423	16,680	20,468	23,154	4,112	6,830	2,273	3,157	-
12	Return on Equity	261,351	133,369	570	-	33,199	47,188	14,299	3,582	6,340	7,780	8,801	1,563	2,596	864	1,200	-
13	Return on Rate Base	**948,926**	**484,242**	**2,071**	**-**	**120,540**	**171,332**	**51,918**	**13,005**	**23,020**	**28,248**	**31,955**	**5,675**	**9,426**	**3,137**	**4,357**	**-**

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

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	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
2018 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
						Distribution											
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lightin Customer	Accounting Customer	Specifically Assigned Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	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	360	360	-	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**	**1,235**	**1,235**	**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	0.3169	0.3169	-	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	0.3404	0.3404	-	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	0.2915	0.2915	-	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	0.0511	0.0511	-	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 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (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**

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
						Distribution											
Line		Total	Production	Production	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,272,754	266,787	668,771	-	49,024	87,058	48,223	6,327	20,820	14,400	29,929	4,723	8,143	-	53,473	-
2	1.12 Domestic All Electric	2,841,022	582,081	1,704,881	-	106,961	189,945	51,795	13,803	22,363	31,419	32,146	5,072	8,746	-	57,434	-
3	2.1 GS 0-10 kW	1,463,605	266,005	978,263	-	48,880	86,803	9,300	6,308	4,015	14,358	5,772	4,344	7,491	-	10,312	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	538,153	59,460	429,903	-	10,926	19,403	924	1,410	399	3,209	573	762	1,313	-	1,024	-
6	4.1 Street and Area Lighting	36,814	2,661	7,881	-	489	868	4,188	63	1,808	144	2,599	-	-	11,020	4,644	-
7	**Total**	**6,152,347**	**1,176,994**	**3,789,700**	**-**	**216,281**	**384,077**	**114,430**	**27,911**	**49,405**	**63,530**	**71,019**	**14,901**	**25,694**	**11,020**	**126,888**	**-**
	Allocated Return on Debt and Equity																
8	1.1 Domestic Diesel	237,306	109,762	365	-	27,323	38,836	21,879	2,948	9,701	6,403	13,467	1,798	2,987	-	1,836	-
9	1.12 Domestic All Electric	460,656	239,482	932	-	59,613	84,732	23,500	6,432	10,420	13,970	14,464	1,932	3,209	-	1,972	-
10	2.1 GS 0-10 kW	198,706	109,440	535	-	27,242	38,722	4,219	2,939	1,871	6,384	2,597	1,654	2,748	-	354	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	43,197	24,463	235	-	6,089	8,655	419	657	186	1,427	258	290	482	-	35	-
13	4.1 Street and Area Lighting	9,061	1,095	4	-	273	387	1,900	29	842	64	1,170	-	-	3,137	159	-
14	**Total**	**948,926**	**484,242**	**2,071**	**-**	**120,540**	**171,332**	**51,918**	**13,005**	**23,020**	**28,248**	**31,955**	**5,675**	**9,426**	**3,137**	**4,357**	**-**

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.	Description	1 18 Revenue Related Municipal Tax ($)	19 PUB Assessment ($)	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**	**-**	**-**	

NEWFOUNDLAND AND LABRADOR HYDRO
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											
Line		Total	Production	Production	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically 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	1,510,059	376,550	669,137	-	76,347	125,894	70,102	9,274	30,521	20,803	43,395	6,521	11,130	-	55,309	-
2	1.12 Domestic All Electric	3,301,678	821,563	1,705,813	-	166,574	274,677	75,295	20,235	32,782	45,389	46,610	7,004	11,955	-	59,406	-
3	2.1 GS 0-10 kW	1,662,312	375,445	978,798	-	76,123	125,524	13,519	9,247	5,886	20,742	8,369	5,999	10,239	-	10,666	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	581,350	83,923	430,138	-	17,016	28,058	1,343	2,067	585	4,636	831	1,052	1,795	-	1,060	-
6	4.1 Street and Area Lighting	45,875	3,756	7,886	-	761	1,256	6,088	93	2,651	207	3,769	-	-	14,157	4,803	-
7	**Total**	**7,101,274**	**1,661,236**	**3,791,771**	**-**	**336,821**	**555,409**	**166,348**	**40,916**	**72,425**	**91,778**	**102,974**	**20,576**	**35,120**	**14,157**	**131,245**	**-**
	Re-classification of Revenue-Related																
8	1.1 Domestic Diesel	(0)	3,797	6,747	-	770	1,269	707	94	308	210	438	66	112	-	558	-
9	1.12 Domestic All Electric	-	8,644	17,947	-	1,753	2,890	792	213	345	478	490	74	126	-	625	-
10	2.1 GS 0-10 kW	(0)	4,978	12,979	-	1,009	1,664	179	123	78	275	111	80	136	-	141	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	1,297	6,646	-	263	434	21	32	9	72	13	16	28	-	16	-
13	4.1 Street and Area Lighting	0	37	78	-	8	12	60	1	26	2	37	-	-	140	47	-
14	**Total**	**(0)**	**18,753**	**44,397**	**-**	**3,802**	**6,270**	**1,759**	**462**	**766**	**1,036**	**1,089**	**235**	**402**	**140**	**1,388**	**-**
	Total Allocated Revenue Requirement																
15	1.1 Domestic Diesel	1,510,059	380,347	675,884	-	77,117	127,163	70,809	9,368	30,829	21,013	43,833	6,587	11,243	-	55,867	-
16	1.12 Domestic All Electric	3,301,678	830,206	1,723,759	-	168,327	277,567	76,087	20,448	33,127	45,866	47,100	7,078	12,081	-	60,031	-
17	2.1 GS 0-10 kW	1,662,312	380,424	991,777	-	77,132	127,189	13,698	9,370	5,964	21,017	8,480	6,078	10,375	-	10,808	-
18	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.3 GS 110-1,000 kVa	581,350	85,220	436,784	-	17,279	28,492	1,364	2,099	594	4,708	844	1,068	1,823	-	1,076	-
20	4.1 Street and Area Lighting	45,875	3,793	7,963	-	769	1,268	6,148	93	2,677	210	3,806	-	-	14,297	4,851	-
21	**Total**	**7,101,274**	**1,679,989**	**3,836,168**	**-**	**340,623**	**561,678**	**168,107**	**41,378**	**73,191**	**92,814**	**104,063**	**20,811**	**35,521**	**14,297**	**132,633**	**-**

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 Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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
9	1.12 Domestic All Electric	(32,095)	(2,280)	requirements excluding revenue-related items.
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**	**-**	**-**	

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	19
									Distribution											
										Primary Lines		Line Transformers		Secondary Lines						
Line No.	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Export Demand (%)	Transmission Network Demand (%)	Ancillary Services (%)	Rural Prod & Transmission Demand (%)	Substations Demand (%)	Demand (%)	Customer (%)	Demand (%)	Customer (%)	Demand (%)	Customer (%)	Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
	Generation																			
1	Hydraulic	100%	45.60%	54.40%																
2	Hydraulic - GNP	100%	45.60%	54.40%																
3	Holyrood	100%	69.56%	30.44%			100.00%													
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%	100%													
17	Lines Export	100%			100%		100%													
18	Lines - Hydraulic	100%	45.60%	54.40%																
19	Lines - Customer Specific	100%																		100%
20	Terminal Stations Network	100%		0		100%	100%													
21	Terminal Stations Export	100%			100%		100%													
22	Term Stns - Hydraulic	100%	45.60%	54.40%																
23	Term Stns - Holyrood	100%	69.56%	30.44%																
24	Term Stns - Gas Tur	100%	100%																	
25	Term Stns - Diesel GNP	100%	100.00%	0.00%																
26	Terminal Stations - Distribution	100%							100%											
27	Term Stns - Custmr Specific	100%																		100%
28	Rural Lines	100%						100.0%												
29	Rural Terminal Stations	100%						100.0%												

Schedule 4.1
Page 2 of 2

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

Line No.	1 Description	2 Total Amount (%)	3 Production Demand (%)	4 Production & Transmission Energy (%)	5 Transmission Export Demand (%)	6 Transmission Network Demand (%)	7 Ancillary Services (%)	8 Rural Prod & Transmission Demand (%)	9 Distribution Substations Demand (%)	10 Primary Lines Demand (%)	11 Primary Lines Customer (%)	12 Line Transformers Demand (%)	13 Line Transformers Customer (%)	14 Secondary Lines Demand (%)	15 Secondary Lines Customer (%)	16 Services Customer (%)	17 Meters Customer (%)	18 Street Lighting Customer (%)	19 Accounting Customer (%)	20 Specifically Assigned Customer (%)
	Distribution																			
30	Substation Structures & Equipment								100%											
31	Land & Land Improvements - by Sub-function:																			
32	Primary	85%								88.7%	11.3%									
33	Secondary	15%												58.3%	41.7%					
34	Land & Land Improvements	100%								75.4%	9.6%			8.7%	6.3%					
35	Poles - by Subfunction:																			
36	3 phase - Primary	41.2%								100.0%										
37	Other Primary	36.4%								45.7%	54.3%									
38	Secondary	22.4%												45.7%	54.3%					
39	Poles	100%								57.8%	19.8%			10.2%	12.2%					
40	Primary Condctr & Equip	100%								88.7%	11.3%									
41	Submarine Conductor	100%								100.0%										
42	Transformers	100%										36.1%	63.9%							
43	Secondary Condctr & Equip	100%												58.3%	41.7%					
44	Services	100%														100.0%				
45	Meters	100%															100.0%			
46	Street Lighting	100%																100.0%		
47	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)	7,221,555	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)	824,378	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	54.40%	43.58%	59.65%	50.66%	71.17%

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

	1	2	3	4	5	6	7	8	
Line No.		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	19,516,437	23,279,593					Energy: System Load Factor
7	Wind Purchases	14,105,549	-	14,105,549					Production - Energy
8	**Subtotal**	**61,065,158**	**22,913,033**	**37,385,142**	**-**	**-**	**766,983**	**-**	
	Labrador Interconnected:								
9	CF(L)Co	1,428,941	411,926	1,017,015					Energy: System Load Factor
10	Other	-						-	
11	**Subtotal**	**1,428,941**	**411,926**	**1,017,015**	**-**	**-**	**-**	**-**	
	Isolated Systems:								
12	Mary's Harbour	-		-					Production - Energy
13	L'Anse au Loup	3,130,400		3,130,400					Production - Energy
14	Ramea Wind	213,200	-	213,200					Production - Energy
15	**Subtotal**	**3,343,600**	**0**	**3,343,600**	**0**	**0**	**0**	**0**	
16	**Total**	**65,837,699**	**23,324,959**	**41,745,757**	**-**	**-**	**766,983**	**-**	

Exhibit 15 - 2019 Test Year Cost of Service Study

NEWFOUNDLAND AND LABRADOR HYDRO
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	79,898,089	1,023,808	4,904,110	925,128	5,778,315	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**	**483,440,117**	**11,045,995**	**38,331,667**	**6,829,275**	**18,672,613**	
22	Disposal Gain/Loss	-	-	-	-	-	-	Detailed Analysis
23	**Subtotal Rev Reqt Excl Return**	**558,319,667**	**483,440,117**	**11,045,995**	**38,331,667**	**6,829,275**	**18,672,613**	
24	Return on Debt	95,594,234	84,767,029	746,171	3,856,595	649,544	5,574,896	Rate Base
25	Return on Equity	38,825,488	34,428,031	303,056	1,566,352	263,811	2,264,238	Rate Base
26	**Total Revenue Requirement**	**692,739,389**	**602,635,176**	**12,095,222**	**43,754,614**	**7,742,631**	**26,511,747**	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Total System
Return on Rate Base

	1	2	3	4	5	6	7	8
Line No		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	1,927,122,840	17,495,173	88,383,254	15,213,196	130,785,963	Schedule 2.3
2	Cash Working Capital	2,255,000	1,994,337	18,105	91,466	15,744	135,348	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
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	75,958,000	67,177,773	609,866	3,080,961	530,318	4,559,081	Prorated on Average Net Book Value - L. 1
9	Rate Base Available for Equity Return	**2,364,466,686**	**2,096,662,174**	**18,456,090**	**95,390,596**	**16,066,081**	**137,891,745**	
	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 ($):							
19	Return on Debt	95,594,234	84,767,029	746,171	3,856,595	649,544	5,574,896	Schedule 2.6, L.12
20	Return on Equity	38,825,488	34,428,031	303,056	1,566,352	263,811	2,264,238	Schedule 2.6, L.13
21	Return on Rate Base ($)	**134,419,722**	**119,195,059**	**1,049,227**	**5,422,947**	**913,355**	**7,839,133**	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

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	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	545,410,154	475,103,608	-	70,281,307	545,384,915	
2	Subtotal Newfoundland Power	**545,410,154**	**475,103,608**	**-**	**70,281,307**	**545,384,915**	**1.15**
3	Island Industrial	49,754,123	49,773,741	-	-	49,773,741	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	19,651,557	-	2,907,023	22,558,580	1.15
	Rural Deficit Areas						
7	Island Interconnected	53,526,606	77,757,827	-	(24,231,221)	53,526,606	0.69
8	Island Isolated	1,740,168	12,094,868	-	(10,354,700)	1,740,168	0.14
9	Labrador Isolated	9,656,446	43,754,614	-	(34,098,168)	9,656,446	0.22
10	L'Anse au Loup	3,238,389	7,742,631	-	(4,504,241)	3,238,389	0.42
11	CFB Revenue Credit Applied to Deficit	-	-	-	-	-	-
12	**Subtotal**	**68,161,609**	**141,349,939**	**-**	**(73,188,330)**	**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

	1	2	3	4	5	6	7
Line No.	Rate Class	Revenues ($)	Cost of Service Before Deficit and Revenue Credit Allocation ($)	Revenue Credit ($)	Deficit Allocation ($)	Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5) ($)	Revenue to Cost Coverage (Col.2/3)
	Island Interconnected						
1	Newfoundland Power	545,410,154	475,103,608	-	70,281,307	545,384,915	
2	**Subtotal Newfoundland Power**	**545,410,154**	**475,103,608**	**-**	**70,281,307**	**545,384,915**	**1.15**
3	Industrial - Firm	49,754,123	49,773,741	-		49,773,741	
4	Industrial - Non-Firm	-	-	-		-	
5	**Subtotal Industrial**	**49,754,123**	**49,773,741**	**-**	**-**	**49,773,741**	**1.00**
	Rural						
6	1.1 Domestic	14,708,835	24,451,582	-	(9,742,747)	14,708,835	0.60
7	1.12 Domestic All Electric	18,533,125	27,851,623	-	(9,318,498)	18,533,125	0.67
8	1.3 Special	21,488	76,407	-	(54,919)	21,488	0.28
9	2.1 General Service 0-100 kW	9,613,910	12,752,793	-	(3,138,883)	9,613,910	0.75
10	2.3 General Service 110-1,000 kVa	6,160,289	7,392,214	-	(1,231,925)	6,160,289	0.83
11	2.4 General Service Over 1,000 kVa	3,378,238	3,930,236	-	(551,998)	3,378,238	0.86
12	4.1 Street and Area Lighting	1,110,721	1,302,973	-	(192,251)	1,110,721	0.85
13	**Subtotal Rural**	**53,526,606**	**77,757,827**	**-**	**(24,231,221)**	**53,526,606**	**0.69**
14	**Total Island Interconnected**	**648,690,883**	**602,635,176**	**-**	**46,050,086**	**648,685,262**	**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	9,274,095		(8,425,452)	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	980,766		(748,398)	232,368	0.24
4	2.2 GS 10-100 kW	541,733	1,247,182		(705,450)	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**	**12,094,868**		**(10,354,700)**	**1,740,168**	**0.14**

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador 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)
	Labrador Isolated						
1	1.2 Domestic Diesel	3,325,541	23,516,331		(20,190,790)	3,325,541	0.14
2	1.2G Government Domestic Diesel	668,149	628,099		40,050	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	4,345,644		(2,948,080)	1,397,564	0.32
5	2.2 GS 10-100 kW	3,336,131	10,103,274		(6,767,143)	3,336,131	0.33
6	2.3 GS 110-1,000 kVa	259,744	1,605,874		(1,346,130)	259,744	0.16
7	2.4 General Service Over 1,000 kVa	235,104	1,850,536		(1,615,432)	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**	**43,754,614**		**(34,098,168)**	**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

	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)
	L'Anse au Loup						
1	1.1 Domestic	596,496	1,603,999		(1,007,503)	596,496	0.37
2	1.12 Domestic All Electric	1,431,038	3,616,546		(2,185,507)	1,431,038	0.40
3	2.1 General Service 0-100 kW	859,548	1,826,265		(966,717)	859,548	0.47
3	2.3 General Service 110-1,000 kVa	330,152	648,270		(318,118)	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**	**7,742,631**		**(4,504,241)**	**3,238,389**	**0.42**

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Interconnected
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 ($)	Deficit Allocation ($)	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	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	215,093	-	31,818.31	246,911	0.44
6	1.1A Domestic All Electric	12,338,690	12,011,207	-	1,776,798	13,788,006	0.89
7	2.1 General Service 0-10 kW	455,136	394,806	-	58,403	453,210	1.00
8	2.2 General Service 10-100 kW	2,508,183	1,867,500	-	276,256	2,143,757	1.17
9	2.3 General Service 110-1,000 kVa	3,890,717	2,586,690	-	382,645	2,969,334	1.31
10	2.4 General Service Over 1,000 kVa	2,844,173	2,272,282	-	336,135	2,608,417	1.09
11	4.1 Street and Area Lighting	361,265	303,978	-	44,967	348,945	1.04
12	**Subtotal Rural**	**22,507,620**	**19,651,557**	**-**	**2,907,023**	**22,558,580**	
13	**Total Labrador Interconnected**	**29,379,739**	**26,511,747**	**-**	**2,907,023**	**29,418,770**	

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 Requirment ($)
	ALLOCATION OF DEFICIT:	
1	Island Interconnected	70,281,307
2	Labrador Interconnected	2,907,023
3	**Allocated Totals**	**73,188,330**

CUSTOMER DEFICIT ALLOCATION:

		Amount	Revenue Requirement	Percent
	Island Interconnected:			
4	Newfoundland Power	70,281,307	475,103,608	96.0%
	Labrador Interconnected:			
5	Rural Labrador Interconnected	2,907,023	19,651,557	4.0%
6	**Total**	**73,188,330**		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	12.65	-	0.04795	-	302,487.29	14.52	-	0.05504	-	347,233.74
2	Industrial - Firm	11.12	-	0.04792	-	21,286.77	11.12	-	0.04792	-	21,286.77
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-
	Rural							-	-		
4	1.1 Domestic	-	0.12545	0.05308	0.17854	42.39	-	-	-	-	-
5	1.12 Domestic All Electric	-	0.11213	0.05317	0.16531	42.46	-	-	-	-	-
6	1.3 Special	-	0.16736	0.05264	0.22001	42.04	-	-	-	-	-
7	2.1 General Service 0-10 kW	54.28	-	0.05333	-	59.40	-	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.97	-	0.05347	-	75.89	-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	21.16	-	0.05264	-	75.90	-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.13089	0.05340	0.18428	68.82	-	-	-	-	-

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				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.40289	0.72750	1.13039	64.04					
2	2.1 General Service 0-10 kW	-	0.24261	0.72429	0.96690	68.33					
3	2.2 GS 10-100 kW	74.04	-	0.71565	-	86.85					
4	2.3 GS 110-1,000 kVa	14.23	-	0.70306	-	106.01					
5	2.4 General Service Over 1,000 kVa	29.29	-	0.70236	-	105.91					
6	**Subtotal Metered Demand Classes**	58.86	-	0.71204	-	87.62					
7	4.1 Street and Area Lighting	-	0.48315	0.73940	1.22255	99.87					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.80486	0.83392	1.63877	86.26	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.37985	0.83672	1.21657	98.27	-	-	-	-	-
10	2.2 GS 10-100 kW	176.75	-	0.84019	-	137.42	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.78777	0.83575	1.62352	129.76	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.31042	0.70302	1.01344	56.78	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.21989	0.70567	0.92556	62.24	-	-	-	-	-
16	2.2 GS 10-100 kW	65.83	-	0.70590	-	81.80	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	14.23	-	0.70306	-	106.01	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	29.29	-	0.70236	-	105.91	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.37627	0.70558	1.08185	87.26	-	-	-	-	-

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				
		Demand			Non-Demand		Demand			Non-Demand	
Line No.		Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)	Demand ($/kW)	Non-Demand ($/kWh)	Energy ($/kWh)	Demand & Energy ($/kWh)	Customer ($/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.13742	0.17783	0.31525	48.08	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.11769	0.17791	0.29559	48.10	-	-	-	-	-
3	2.1 General Service 0-10 kW	34.27	-	0.17828	-	67.98	-	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	12.28	-	0.17854	-	87.25	-	-	-	-	-
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	38.96	-	0.02867	0.00181	0.03048	44.72
11	1.1A Domestic All Electric	-	0.02227	0.00160	0.02387	39.45	-	0.02556	0.00183	0.02740	45.28
12	**Subtotal Domestic**	-	0.02229	0.00160	0.02388	39.43	-	0.02558	0.00183	0.02742	45.26
								-	-		
13	2.1 General Service 0-10 kW	-	0.01683	0.00160	0.01843	44.03	-	0.01932	0.00184	0.02116	50.54
14	2.2 General Service 10-100 kW	5.43	-	0.00161	-	59.03	6.23	-	0.00185	-	67.76
15	2.3 General Service 110-1,000 kVa	5.73	-	0.00162	-	77.99	6.57	-	0.00185	-	89.53
16	2.4 General Service Over 1,000 kVa	8.63	-	0.00159	-	77.59	9.91	-	0.00183	-	89.06
17	4.1 Street and Area Lighting	-	0.02107	0.00162	0.02269	56.98	-	0.02419	0.00186	0.02605	65.41

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	475,103,608	191,763,062	279,710,699	3,629,847	545,384,915	220,130,261	321,087,849	4,166,805
2	Industrial - Firm	49,773,741	12,874,936	35,621,599	1,277,206	49,773,741	12,874,936	35,621,599	1,277,206
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-
	Rural								
4	1.1 Domestic	24,451,582	13,103,058	5,544,368	5,804,156	-	-	-	-
5	1.12 Domestic All Electric	27,851,623	15,944,853	7,561,018	4,345,753	-	-	-	-
6	1.3 Special	76,407	57,740	18,162	504	-	-	-	-
7	2.1 General Service 0-10 kW	12,752,793	6,783,087	3,932,484	2,037,221	-	-	-	-
8	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	7,392,214	4,350,095	2,956,974	85,145	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,930,236	2,101,998	1,820,041	8,197	-	-	-	-
11	4.1 Street and Area Lighting	1,302,973	366,483	149,512	786,978	-	-	-	-
12	**Subtotal Rural**	**77,757,827**	**42,707,315**	**21,982,558**	**13,067,954**				
13	**Total Island Interconnected**	**602,635,176**	**247,345,313**	**337,314,856**	**17,975,007**				

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	35,064,038	11,740,611	21,200,026	2,123,401				
2	2.1 General Service 0-10 kW	5,326,410	1,224,467	3,655,493	446,450				
3	2.2 GS 10-100 kW	11,350,456	2,960,657	8,240,759	149,039				
4	2.3 GS 110-1,000 kVa	1,605,874	135,738	1,463,776	6,361				
5	2.4 General Service Over 1,000 kVa	1,850,536	179,752	1,669,513	1,271				
6	**Subtotal Metered Demand Classes**	14,806,867	3,276,148	11,374,048	156,671				
7	4.1 Street and Area Lighting	652,167	197,112	301,651	153,404				
8	**Total Isolated Systems**	**55,849,482**	**16,438,338**	**36,531,218**	**2,879,926**				
	Island Isolated								
9	1.2 Domestic Diesel	9,635,708	4,386,461	4,544,846	704,401	-	-	-	-
10	2.1 General Service 0-10 kW	980,766	272,356	599,925	108,485	-	-	-	-
11	2.2 GS 10-100 kW	1,247,182	523,342	702,403	21,438	-	-	-	-
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**	**12,094,868**	**5,265,637**	**5,935,739**	**893,492**				
	Labrador Isolated								
16	1.2 Domestic Diesel	25,428,330	7,354,150	16,655,180	1,419,000	-	-	-	-
17	2.1 General Service 0-10 kW	4,345,644	952,112	3,055,568	337,965	-	-	-	-
18	2.2 GS 10-100 kW	10,103,274	2,437,316	7,538,357	127,601	-	-	-	-
19	2.3 GS 110-1,000 kVa	1,605,874	135,738	1,463,776	6,361	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,850,536	179,752	1,669,513	1,271	-	-	-	-
21	4.1 Street and Area Lighting	420,955	113,633	213,087	94,236	-	-	-	-
22	**Total Labrador Isolated**	**43,754,614**	**11,172,700**	**30,595,479**	**1,986,434**				

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	1,603,999	601,351	778,192	224,457	-	-	-	-
2	1.12 Domestic All Electric	3,616,546	1,341,758	2,028,302	246,485	-	-	-	-
3	2.1 General Service 0-10 kW	1,826,265	608,807	1,155,460	61,998	-	-	-	-
4	2.2 General Service 10-100 kW	-	-	-	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	648,270	135,488	505,453	7,329	-	-	-	-
6	4.1 Street and Area Lighting	47,550	6,543	9,426	31,582	-	-	-	-
7	**Total L'Anse au Loup**	**7,742,631**	**2,693,946**	**4,476,834**	**571,850**				
	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	215,093	53,015	3,350	158,727	246,911	60,858	3,846	182,207
12	1.1A Domestic All Electric	12,011,207	6,989,766	501,577	4,519,864	13,788,006	8,023,750	575,775	5,188,481
13	**Subtotal Domestic**	**12,226,300**	**7,042,781**	**504,927**	**4,678,592**	**14,034,917**	**8,084,608**	**579,621**	**5,370,688**
14	2.1 General Service 0-10 kW	394,806	110,825	10,553	273,429	453,210	127,219	12,114	313,877
15	2.2 General Service 10-100 kW	1,867,500	1,272,182	114,696	480,623	2,143,757	1,460,374	131,663	551,720
16	2.3 General Service 110-1,000 kVa	2,586,690	2,203,499	210,289	172,902	2,969,334	2,529,459	241,397	198,479
17	2.4 General Service Over 1,000 kVa	2,272,282	2,059,836	206,860	5,586	2,608,417	2,364,544	237,461	6,413
18	4.1 Street and Area Lighting	303,978	38,141	2,933	262,904	348,945	43,783	3,367	301,795
19	**Subtotal Rural**	**19,651,557**	**12,727,263**	**1,050,259**	**5,874,035**	**22,558,580**	**14,609,987**	**1,205,622**	**6,742,971**
20	**Total Labrador Interconnected**	**26,511,747**	**19,587,453**	**1,050,259**	**5,874,035**	**29,418,770**	**21,470,177**	**1,205,622**	**6,742,971**

Schedule 1.3.2
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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	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**

Schedule 1.3.2
Page 2 of 3

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	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**

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Demands, Sales, & Number of Bills

	1	2	3	4	5
		Units			
Line No.	Rate Class	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**

Schedule 1.4
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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	$545,384,915	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	$132,980,361	Ln 4 - Ln 5 - Ln 6
8	First Block Energy Consumed (MWh)	3,480,000	
9	**Rate (¢/kWh)**	**3.821**	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**	

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 ($)	154,926,465	Sch 2.1A, C. 3, Ln 27
3	Coincident peak (kW)	1,477,972	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs ($/kW)	104.82	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	30,638	(1)
6	Gross value of credit to NP ($)	3,211,475	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	88.08%	Sch 3.1A, C. 5, Ln 14
9	Amount ($)	(2,828,521)	Ln 6 x Ln 8
10	Net value of credit to NP ($)	382,954	Ln 6 - Ln 9

(1)	NP gas turbine and diesel generation capacity (kW)	34,567
	÷ System reserve	1.13
	NP thermal generation capacity credit (kW)	30,638

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

Line No.	1 Description	2
1	Island Interconnected Transmission Revenue Requirement	62,888,248
2	Transmission Energy Output (MWh)	7,027,693
3	Rate ($/kWh)	$0.00895

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Expenses																	
1	Operating & Maintenance	109,154,478	49,279,600	24,671,221	13,541,875	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	1,209,005
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	23,102,570	38,183,109	-	769,061	-	-	-	-	-	-	-	-	-	-	-	-
8	Power Purchases-MF	-	-	-	-													
9	Power Purchases-LTA	-	-	-	-													
10	Power Purchases-LIL	-	-	-	-													
11	Depreciation	79,898,089	32,262,038	19,341,089	16,105,952	2,866,180	598,288	3,627,689	997,726	271,192	480,033	507,018	583,296	131,101	366,659	140,138	200,461	1,419,229
	Expense Credits																	
12	Sundry	(342,483)	(154,620)	(77,409)	(42,489)	(6,863)	(3,315)	(19,286)	(5,027)	(1,249)	(2,210)	(2,702)	(3,023)	(1,152)	(1,410)	(432)	(10,119)	(3,793)
13	Building Rental Income	(15,600)	(5,237)	(3,906)	(3,988)	(725)	(147)	(620)	(162)	(40)	(71)	(87)	(97)	(37)	(44)	(14)	-	(424)
14	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Suppliers' Discounts	(29,742)	(13,428)	(6,722)	(3,690)	(596)	(288)	(1,675)	(437)	(108)	(192)	(235)	(263)	(100)	(122)	(37)	(879)	(329)
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)**	**(173,285)**	**(88,037)**	**(50,167)**	**(8,184)**	**(3,751)**	**(687,768)**	**(233,297)**	**(1,397)**	**(2,473)**	**(120,939)**	**(143,488)**	**(1,289)**	**(1,577)**	**(483)**	**(23,198)**	**(4,547)**
22	**Subtotal Expenses**	**483,440,117**	**117,241,073**	**303,221,945**	**29,597,660**	**5,814,387**	**1,651,201**	**9,086,742**	**2,366,753**	**667,730**	**1,181,938**	**1,247,182**	**1,403,245**	**497,028**	**814,592**	**277,203**	**3,402,483**	**2,623,688**
23	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Subtotal Revenue Requirement Ex. Return**	**483,440,117**	**117,241,073**	**303,221,945**	**29,597,660**	**5,814,387**	**1,651,201**	**9,086,742**	**2,366,753**	**667,730**	**1,181,938**	**1,247,182**	**1,403,245**	**497,028**	**814,592**	**277,203**	**3,402,483**	**2,623,688**
25	Return on Debt	84,767,029	26,800,429	23,554,814	23,675,010	3,028,747	630,829	2,814,865	755,361	191,190	338,422	390,919	442,175	129,743	221,708	46,740	128,207	1,617,870
26	Return on Equity	34,428,031	10,884,963	9,566,761	9,615,578	1,230,122	256,210	1,143,254	306,789	77,652	137,450	158,771	179,589	52,695	90,046	18,983	52,071	657,096
27	**Total Revenue Reqmt**	**602,635,176**	**154,926,465**	**336,343,520**	**62,888,248**	**10,073,257**	**2,538,240**	**13,044,862**	**3,428,903**	**936,572**	**1,657,810**	**1,796,872**	**2,025,009**	**679,465**	**1,126,346**	**342,927**	**3,582,761**	**4,898,654**

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 No.	Description	Municipal Tax	PUB 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**	

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	283,399,658	128,660,082	154,739,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	177,079,567	80,392,022	96,687,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	86,138,998	39,106,083	47,032,915	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	279,566,000	126,919,646	152,646,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,797,149	10,349,635	12,447,514	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	113,415,629	51,489,350	61,926,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Hydraulic	5,376,975	2,441,083	2,935,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Subtotal Hydraulic**	**967,773,975**	**439,357,900**	**528,416,076**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**1,490,023,367**	**863,538,372**	**626,484,996**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
16	Lines	670,434,679	25,369,556	30,511,984	473,852,212	103,774,305	-	-	-	-	-	-	-	-	-	-	-	36,926,623
17	Terminal Stations	289,486,825	-	-	228,031,350	23,792,647	-	-	-	-	-	-	-	-	-	-	-	37,662,828
18	Term Stns - Hydraulic	47,364,964	21,503,131	25,861,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**32,770,729**	**30,458,474**	**228,031,350**	**23,792,647**	**14,079,693**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**37,662,828**
23	**Subtotal Transmission**	**1,037,230,400**	**58,140,285**	**60,970,458**	**701,883,561**	**127,566,951**	**14,079,693**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**74,589,451**
	Distribution																	
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**	**921,678,656**	**687,455,454**	**701,883,561**	**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**	**-**	**74,589,451**
36	General	189,574,006	89,870,292	43,820,825	21,299,338	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	1,969,060
37	NLSO	17,679,694	5,935,418	4,427,070	4,519,984	821,505	167,041	703,070	183,273	45,516	80,566	98,492	110,197	42,002	49,488	15,733	-	480,341
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	9,794	9,794	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,491,665	500,781	373,519	381,359	69,312	14,094	59,319	15,463	3,840	6,798	8,310	9,298	3,544	4,175	1,327	-	40,527
42	**Total Plant**	**2,954,138,278**	**1,017,994,942**	**736,076,867**	**728,084,242**	**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**	**6,857,248**	**77,079,379**

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	203,146,479	92,226,091	110,920,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	140,844,705	63,941,824	76,902,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	66,118,693	30,017,102	36,101,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	220,285,933	100,007,199	120,278,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	17,399,980	7,899,384	9,500,596	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	90,979,071	41,303,419	49,675,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	3,071,305	1,394,336	1,676,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Subtotal Hydraulic**	**741,846,165**	**336,789,355**	**405,056,810**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**546,655,057**	**430,983,853**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
16	Lines	489,034,204	17,812,163	21,422,702	378,912,672	55,647,741	-	-	-	-	-	-	-	-	-	-	-	15,238,925
17	Terminal Stations	204,914,183	-	-	169,327,327	13,842,731	-	-	-	-	-	-	-	-	-	-	-	21,744,125
18	Term Stns - Hydraulic	30,603,677	13,893,706	16,709,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**253,205,259**	**20,528,522**	**19,291,228**	**169,327,327**	**13,842,731**	**8,471,326**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**21,744,125**
23	**Subtotal Trans & Term Stns**	**742,239,463**	**38,340,685**	**40,713,930**	**548,239,999**	**69,490,472**	**8,471,326**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**36,983,050**
	Distribution																	
24	Substations	5,512,207	-	-	-	-	5,512,207	-	-	-	-	-	-	-	-	-	-	-
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	4,855,652	-	-	-	-	-	-	-	-	-	-	-	-	4,855,652	-	-	-
33	Street Lighting	982,629	-	-	-	-	-	-	-	-	-	-	-	-	-	982,629	-	-
34	**Subtotal Distribution**	**121,474,061**	**-**	**-**	**-**	**-**	**5,512,207**	**61,222,636**	**16,474,038**	**4,177,060**	**7,393,743**	**8,495,261**	**9,619,253**	**2,741,583**	**4,855,652**	**982,629**	**-**	**-**
35	**Subttl Prod, Trans, & Dist**	**1,841,352,433**	**584,995,742**	**471,697,783**	**548,239,999**	**69,490,472**	**13,983,533**	**61,222,636**	**16,474,038**	**4,177,060**	**7,393,743**	**8,495,261**	**9,619,253**	**2,741,583**	**4,855,652**	**982,629**	**-**	**36,983,050**
36	General	82,838,999	39,271,022	19,148,581	9,307,267	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	2,996,442	860,429
37	NLSO	1,422,469	451,917	364,393	423,523	53,682	10,802	47,295	12,726	3,227	5,712	6,563	7,431	2,118	3,751	759	-	28,570
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	9,794	9,794	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	1,499,145	476,277	384,035	446,352	56,576	11,385	49,845	13,412	3,401	6,020	6,916	7,832	2,232	3,953	800	-	30,110
42	**Total Net Book Value**	**1,927,122,840**	**625,204,752**	**491,594,792**	**558,417,140**	**71,072,875**	**14,798,575**	**66,070,044**	**17,738,454**	**4,491,212**	**7,949,818**	**9,174,201**	**10,379,061**	**3,029,718**	**5,213,111**	**1,090,486**	**2,996,442**	**37,902,159**

Schedule 2.4A
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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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Hydraulic	11,739,614	5,329,646	6,409,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1,626,694	1,180,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	**Subtotal Production**	**41,973,209**	**28,444,685**	**13,528,524**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
8	Transmission Lines	3,298,719	124,825	150,127	2,348,570	510,598	-	-	-	-	-	-	-	-	-	-	-	164,599
9	Terminal Stations	4,519,337	403,772	375,283	2,939,032	293,152	173,478	-	-	-	-	-	-	-	-	-	-	334,620
10	Other	2,335,788	130,929	137,302	1,610,121	287,274	31,707	-	-	-	-	-	-	-	-	-	-	138,455
11	**Subtotal Transmission**	**10,153,844**	**659,526**	**662,712**	**6,897,724**	**1,091,024**	**205,184**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**637,674**
	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**	**29,104,212**	**14,191,236**	**6,897,724**	**1,091,024**	**587,594**	**3,520,479**	**917,702**	**227,910**	**403,420**	**493,181**	**551,791**	**210,316**	**259,207**	**78,778**	**-**	**637,674**
16	Customer Accounting	2,220,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220,698	-
	Administrative & General:																	
	Plant-Related:																	
17	Production	6,615,274	3,833,862	2,781,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,141,472	1,141,472	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	3,610,434	202,377	212,228	2,488,770	444,040	49,009	-	-	-	-	-	-	-	-	-	-	214,010
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	54,141	39,147	39,431	7,011	1,486	6,425	1,675	416	736	900	1,007	384	454	144	365	3,391
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	1,159,338	205,685	48,566	569,530	101,614	20,662	86,965	22,670	5,630	9,965	12,183	13,631	5,195	6,121	1,946	-	48,974
24	Property Insurance	1,991,617	951,820	676,550	259,693	26,847	26,786	11,104	2,894	719	1,272	1,556	1,740	663	815	248	6,579	22,331
	Revenue-Related:																	
25	Municipal Tax	1,313,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	1,039,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	27,578,856	13,074,155	6,374,968	3,117,009	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	268,032
28	Prod, Trans, and Distn Expense-Related	1,447,329	711,877	347,112	169,719	26,686	14,372	86,109	22,447	5,575	9,867	12,063	13,497	5,144	6,340	1,927	-	14,594
29	**Subtotal Admin & General**	**47,761,532**	**20,175,388**	**10,479,985**	**6,644,151**	**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**	**571,331**
30	**Total Operating & Maintenance Expenses**	**109,154,478**	**49,279,600**	**24,671,221**	**13,541,875**	**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**	**1,209,005**

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

Line No.	1 Description	19 Revenue Related Municipal Tax	20 Revenue Related PUB Assessment	21 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 (C5 & 18 then prorated on indexed transmission plar
9	Terminal Stations	-	-	Prorated on Terminal Stations Plant in Service - Sch.2.2 L.22 (C5 & 18 then prorated on indexed terminals plant).
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.23 (C5 & 18 then prorated on indexed transmission and termi
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 (C5 & 18 then prorated on indexed transmission and termi
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 (C5 & 18 then prorated on indexed transmission and terminals pla
23	Prod, Trans, Distn, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 35 Less L. 10 and L. 11 (C5 & 18 then prorated on indexed transmiss
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.15, 22, 24, 36 - 38 (C5 & 18 then prorated on indexed transmission and terminals plant).
	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 (C5 & 18 then prorated
28	Prod, Trans, and Distn Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15 (C5 & 18 then prorated on indexed tra
29	**Subtotal Admin & General**	**1,313,764**	**1,039,528**	
30	**Total Operating & Maintenance Expenses**	**1,313,764**	**1,039,528**	

Schedule 2.5A
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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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	5,472,417	2,484,412	2,988,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,298,636	1,497,542	1,801,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,545,027	701,424	843,603	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,820,197	2,642,300	3,177,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	442,192	200,750	241,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,575,861	1,169,410	1,406,451	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Exploits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Star Lake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other Small Hydraulic	102,957	46,741	56,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	**Subtotal Hydraulic**	**19,257,286**	**8,742,579**	**10,514,707**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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**	**44,059,541**	**27,755,337**	**16,304,204**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Transmission																	
16	Lines	15,046,408	731,315	879,553	10,565,683	2,184,096	-	-	-	-	-	-	-	-	-	-	-	685,761
17	Terminal Stations	5,936,931	-	-	4,727,998	549,703	-	-	-	-	-	-	-	-	-	-	-	659,230
18	Term Stns - Hydraulic	1,054,105	478,551	575,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**7,569,132**	**668,599**	**655,126**	**4,727,998**	**549,703**	**308,477**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**659,230**
23	**Subtotal Transmission**	**22,615,540**	**1,399,914**	**1,534,678**	**15,293,681**	**2,733,799**	**308,477**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,344,991**
	Distribution																	
24	Substations	230,092	-	-	-	-	230,092	-	-	-	-	-	-	-	-	-	-	-
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	339,057	-	-	-	-	-	-	-	-	-	-	-	-	339,057	-	-	-
33	Street Lighting	131,397	-	-	-	-	-	-	-	-	-	-	-	-	-	131,397	-	-
34	**Subtotal Distribution**	**6,653,855**	**-**	**-**	**-**	**-**	**230,092**	**3,269,363**	**903,681**	**247,550**	**438,183**	**456,835**	**526,953**	**110,743**	**339,057**	**131,397**	**-**	**-**
35	**Subttl Prod, Trans, & Dist**	**73,328,936**	**29,155,251**	**17,838,882**	**15,293,681**	**2,733,799**	**538,569**	**3,269,363**	**903,681**	**247,550**	**438,183**	**456,835**	**526,953**	**110,743**	**339,057**	**131,397**	**-**	**1,344,991**
36	General	5,541,892	2,627,214	1,281,031	622,652	98,486	53,042	317,791	82,840	20,573	36,416	44,519	49,810	18,985	23,398	7,111	200,461	57,562
37	NLSO	118,423	47,085	28,809	24,699	4,415	870	5,280	1,459	400	708	738	851	179	548	212	-	2,172
38	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Feasibility Studies	118,092	118,092	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-
40	Feasibility Studies - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Software - General	790,746	314,397	192,367	164,920	29,480	5,808	35,255	9,745	2,669	4,725	4,926	5,682	1,194	3,656	1,417	-	14,504
42	**Total Depreciation Expense**	**79,898,089**	**32,262,038**	**19,341,089**	**16,105,952**	**2,866,180**	**598,288**	**3,627,689**	**997,726**	**271,192**	**480,033**	**507,018**	**583,296**	**131,101**	**366,659**	**140,138**	**200,461**	**1,419,229**

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Average Net Book Value	1,927,122,840	625,204,752	491,594,792	558,417,140	71,072,875	14,798,575	66,070,044	17,738,454	4,491,212	7,949,818	9,174,201	10,379,061	3,029,718	5,213,111	1,090,486	2,996,442	37,902,159
2	Cash Working Capital	1,994,337	647,011	508,741	577,894	73,552	15,315	68,374	18,357	4,648	8,227	9,494	10,741	3,135	5,395	1,129	3,101	39,224
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	9,963,984	7,204,611	7,126,381	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	754,442
7	Deferred Charges: Holyrood	-	-	-														
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	67,177,773	21,794,077	17,136,553	19,465,921	2,477,537	515,865	2,303,142	618,347	156,560	277,124	319,804	361,805	105,613	181,724	38,013	104,453	1,321,235
9	Total Rate Base	**2,096,662,174**	**662,892,715**	**582,614,361**	**585,587,335**	**74,914,264**	**15,603,173**	**69,624,023**	**18,683,396**	**4,728,970**	**8,370,670**	**9,669,149**	**10,936,942**	**3,209,108**	**5,483,806**	**1,156,088**	**3,171,114**	**40,017,060**
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Rate Base Available for Equity Return	**2,096,662,174**	**662,892,715**	**582,614,361**	**585,587,335**	**74,914,264**	**15,603,173**	**69,624,023**	**18,683,396**	**4,728,970**	**8,370,670**	**9,669,149**	**10,936,942**	**3,209,108**	**5,483,806**	**1,156,088**	**3,171,114**	**40,017,060**
12	Return on Debt	84,767,029	26,800,429	23,554,814	23,675,010	3,028,747	630,829	2,814,865	755,361	191,190	338,422	390,919	442,175	129,743	221,708	46,740	128,207	1,617,870
13	Return on Equity	34,428,031	10,884,963	9,566,761	9,615,578	1,230,122	256,210	1,143,254	306,789	77,652	137,450	158,771	179,589	52,695	90,046	18,983	52,071	657,096
14	Return on Rate Base	**119,195,059**	**37,685,392**	**33,121,575**	**33,290,588**	**4,258,869**	**887,039**	**3,958,120**	**1,062,149**	**268,842**	**475,872**	**549,690**	**621,764**	**182,437**	**311,754**	**65,723**	**180,278**	**2,274,966**

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

	1	19
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 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	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(1 CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	/Vtd Rural Cust)			(Rural Cust)	
	Amounts																	
1	Newfoundland Power	-	1,297,608	6,005,328	1,288,105	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Industrial - Firm	-	87,825	765,181	84,920	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	-	28,436	117,404	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	159,836	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	388	122	122	116	116	1	107	1	107	1	1	1	-	1	-
7	2.1 GS 0-10 kW	-	14,653	82,887	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	62,152	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	38,249	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	3,147	765	765	725	725	953	667	953	667	953	-	-	1	953	-
12	**Subtotal Rural**	**-**	**92,538**	**464,063**	**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**	**7,234,572**	**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**	**1.0000**	**-**
26	**Total**	**-**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**1.0000**	**-**

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

Line No.	1 Description	19 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	20 Revenue Related 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**

NEWFOUNDLAND AND LABRADOR HYDRO
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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Newfoundland Power	383,518,819	102,933,626	251,700,758	26,068,273	-	-	-	-	-	-	-	-	-	-	-	-	1,939,481
2	Industrial - Firm	41,506,873	6,966,809	32,070,964	1,718,585	-	-	-	-	-	-	-	-	-	-	-	-	684,206
3	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	18,227,165	2,255,718	4,920,755	556,445	1,786,714	507,400	2,792,282	1,132,128	208,242	565,376	388,953	671,237	164,687	269,910	-	1,627,566	-
5	1.12 Domestic All Electric	20,810,995	2,740,273	6,699,171	675,975	2,170,521	616,396	3,392,096	846,219	252,975	422,595	472,504	501,722	123,097	201,747	-	1,216,538	-
6	1.3 Special	54,950	10,023	16,254	2,473	7,939	2,255	12,408	99	925	50	1,728	59	14	24	-	143	-
7	2.1 GS 0-10 kW	9,628,108	1,162,320	3,474,024	286,723	920,653	261,452	1,438,799	283,578	107,302	141,617	200,418	168,133	196,773	322,497	-	407,676	-
8	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.3 GS 110-1,000 kVa	5,635,931	743,550	2,604,983	183,420	588,952	167,254	920,416	9,277	68,353	4,633	127,668	5,500	11,362	18,622	-	13,337	-
10	2.4 GS Over 1,000 kVa	3,050,376	366,035	1,603,119	90,294	289,929	82,336	453,103	893	24,144	446	45,095	529	1,094	1,792	-	1,284	-
11	4.1 Street and Area Lighting	1,006,899	62,720	131,916	15,472	49,679	14,108	77,639	94,559	5,790	47,222	10,815	56,064	-	-	277,203	135,940	-
12	**Subtotal Rural**	**58,414,424**	**7,340,639**	**19,450,223**	**1,810,802**	**5,814,387**	**1,651,201**	**9,086,742**	**2,366,753**	**667,730**	**1,181,938**	**1,247,182**	**1,403,245**	**497,028**	**814,592**	**277,203**	**3,402,483**	**-**
13	**Total**	**483,440,117**	**117,241,073**	**303,221,945**	**29,597,660**	**5,814,387**	**1,651,201**	**9,086,742**	**2,366,753**	**667,730**	**1,181,938**	**1,247,182**	**1,403,245**	**497,028**	**814,592**	**277,203**	**3,402,483**	**2,623,688**
	Allocated Return on Debt																	
14	Newfoundland Power	65,131,646	23,529,854	19,552,558	20,851,873	-	-	-	-	-	-	-	-	-	-	-	-	1,197,361
15	Industrial - Firm	5,879,085	1,592,560	2,491,329	1,374,687	-	-	-	-	-	-	-	-	-	-	-	-	420,509
16	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,426,571	515,640	382,253	445,097	930,709	193,848	864,985	361,324	59,625	161,883	121,914	211,513	42,989	73,461	-	61,327	-
18	1.12 Domestic All Electric	5,007,029	626,406	520,403	540,709	1,130,636	235,489	1,050,794	270,075	72,434	121,001	148,103	158,097	32,133	54,909	-	45,840	-
19	1.3 Special	15,259	2,291	1,263	1,978	4,136	861	3,844	32	265	14	542	19	4	6	-	5	-
20	2.1 GS 0-10 kW	2,222,158	265,698	269,868	229,348	479,573	99,886	445,707	90,505	30,724	40,549	62,820	52,980	51,365	87,774	-	15,361	-
21	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2.3 GS 110-1,000 kVa	1,249,002	169,970	202,360	146,717	306,789	63,898	285,124	2,961	19,571	1,327	40,017	1,733	2,966	5,068	-	503	-
23	2.4 GS Over 1,000 kVa	625,723	83,673	124,533	72,226	151,026	31,456	140,361	285	6,913	128	14,135	167	285	488	-	48	-
24	4.1 Street and Area Lighting	210,556	14,337	10,247	12,376	25,878	5,390	24,051	30,179	1,658	13,521	3,390	17,666	-	-	46,740	5,122	-
25	**Subtotal Rural**	**13,756,298**	**1,678,015**	**1,510,928**	**1,448,451**	**3,028,747**	**630,829**	**2,814,865**	**755,361**	**191,190**	**338,422**	**390,919**	**442,175**	**129,743**	**221,708**	**46,740**	**128,207**	**-**
26	**Total**	**84,767,029**	**26,800,429**	**23,554,814**	**23,675,010**	**3,028,747**	**630,829**	**2,814,865**	**755,361**	**191,190**	**338,422**	**390,919**	**442,175**	**129,743**	**221,708**	**46,740**	**128,207**	**1,617,870**
	Allocated Return on Equity																	
27	Newfoundland Power	26,453,143	9,556,623	7,941,249	8,468,964	-	-	-	-	-	-	-	-	-	-	-	-	486,307
28	Industrial - Firm	2,387,783	646,816	1,011,850	558,327	-	-	-	-	-	-	-	-	-	-	-	-	170,789
29	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	1,797,847	209,427	155,252	180,776	378,006	78,731	351,313	146,751	24,217	65,749	49,515	85,906	17,460	29,836	-	24,908	-
31	1.12 Domestic All Electric	2,033,599	254,414	211,361	219,608	459,207	95,644	426,779	109,691	29,419	49,144	60,152	64,211	13,051	22,301	-	18,618	-
32	1.3 Special	6,197	931	513	803	1,680	350	1,561	13	108	6	220	8	2	3	-	2	-
33	2.1 GS 0-10 kW	902,527	107,913	109,607	93,150	194,778	40,568	181,023	36,759	12,478	16,469	25,514	21,518	20,862	35,649	-	6,239	-
34	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2.3 GS 110-1,000 kVa	507,281	69,033	82,188	59,589	124,602	25,952	115,803	1,203	7,949	539	16,253	704	1,205	2,059	-	204	-
36	2.4 GS Over 1,000 kVa	254,137	33,984	50,579	29,334	61,339	12,776	57,007	116	2,808	52	5,741	68	116	198	-	20	-
37	4.1 Street and Area Lighting	85,517	5,823	4,162	5,026	10,510	2,189	9,768	12,257	673	5,492	1,377	7,175	-	-	18,983	2,080	-
38	**Subtotal Rural**	**5,587,104**	**681,524**	**613,661**	**588,287**	**1,230,122**	**256,210**	**1,143,254**	**306,789**	**77,652**	**137,450**	**158,771**	**179,589**	**52,695**	**90,046**	**18,983**	**52,071**	**-**
39	**Total**	**34,428,031**	**10,884,963**	**9,566,761**	**9,615,578**	**1,230,122**	**256,210**	**1,143,254**	**306,789**	**77,652**	**137,450**	**158,771**	**179,589**	**52,695**	**90,046**	**18,983**	**52,071**	**657,096**

Schedule 3.2A
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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.)

	1	19	20
		Revenue Related	
Line No.	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**	**-**	**-**

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
						Rural Prod &	Distribution											Specifically
Line		Total	Production	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Total Revenue Requiremt	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
40	Newfoundland Power	475,103,608	136,020,102	279,194,565	55,389,110	-	-	-	-	-	-	-	-	-	-	-	-	3,623,150
41	Industrial - Firm	49,773,741	9,206,185	35,574,143	3,651,599	-	-	-	-	-	-	-	-	-	-	-	-	1,275,504
42	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
43	1.1 Domestic	24,451,582	2,980,785	5,458,259	1,182,317	3,095,429	779,980	4,008,579	1,640,204	292,084	793,008	560,382	968,656	225,137	373,208	-	1,713,801	-
44	1.12 Domestic All Electric	27,851,623	3,621,093	7,430,936	1,436,293	3,760,364	947,529	4,869,669	1,225,984	354,827	592,740	680,759	724,030	168,280	278,957	-	1,280,995	-
45	1.3 Special	76,407	13,245	18,029	5,254	13,755	3,466	17,812	144	1,298	70	2,490	85	20	33	-	150	-
46	2.1 GS 0-10 kW	12,752,793	1,535,931	3,853,499	609,221	1,595,004	401,906	2,065,529	410,842	150,504	198,634	288,752	242,631	269,000	445,920	-	429,276	-
47	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	2.3 GS 110-1,000 kVa	7,392,214	982,553	2,889,531	389,726	1,020,343	257,104	1,321,343	13,441	95,873	6,498	183,938	7,938	15,533	25,749	-	14,044	-
49	2.4 GS Over 1,000 kVa	3,930,236	483,691	1,778,232	191,854	502,294	126,567	650,471	1,294	33,864	626	64,971	764	1,495	2,479	-	1,352	-
50	4.1 Street and Area Lighting	1,302,973	82,881	146,326	32,874	86,068	21,687	111,458	136,995	8,121	66,235	15,581	80,905	-	-	342,927	143,142	-
51	**Subtotal Rural**	**77,757,827**	**9,700,177**	**21,574,812**	**3,847,539**	**10,073,257**	**2,538,240**	**13,044,862**	**3,428,903**	**936,572**	**1,657,810**	**1,796,872**	**2,025,009**	**679,465**	**1,126,346**	**342,927**	**3,582,761**	**-**
52	**Total**	**602,635,176**	**154,926,465**	**336,343,520**	**62,888,248**	**10,073,257**	**2,538,240**	**13,044,862**	**3,428,903**	**936,572**	**1,657,810**	**1,796,872**	**2,025,009**	**679,465**	**1,126,346**	**342,927**	**3,582,761**	**4,898,654**
	Re-classification of Revenue-Related																	
53	Newfoundland Power	-	251,454	516,134	102,395	-	-	-	-	-	-	-	-	-	-	-	-	6,698
54	Industrial - Firm	-	12,281	47,456	4,871	-	-	-	-	-	-	-	-	-	-	-	-	1,702
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
56	1.1 Domestic	0	47,024	86,108	18,652	48,833	12,305	63,239	25,876	4,608	12,510	8,840	15,281	3,552	5,888	-	27,037	-
57	1.12 Domestic All Electric	(0)	63,389	130,082	25,143	65,827	16,587	85,246	21,461	6,211	10,376	11,917	12,674	2,946	4,883	-	22,424	-
58	1.3 Special	(0)	97	132	39	101	25	131	1	10	1	18	1	0	0	-	1	-
59	2.1 GS 0-10 kW	-	31,482	78,985	12,487	32,693	8,238	42,337	8,421	3,085	4,071	5,919	4,973	5,514	9,140	-	8,799	-
60	2.2 GS 10-100 kW																	
61	2.3 GS 110-1,000 kVa	(0)	22,933	67,443	9,096	23,815	6,001	30,841	314	2,238	152	4,293	185	363	601	-	328	-
62	2.4 GS Over 1,000 kVa	(0)	11,372	41,809	4,511	11,810	2,976	15,294	30	796	15	1,528	18	35	58	-	32	-
63	4.1 Street and Area Lighting	-	1,805	3,187	716	1,874	472	2,427	2,984	177	1,442	339	1,762	-	-	7,468	3,117	-
64	**Subtotal Rural**	**(0)**	**178,103**	**407,746**	**70,644**	**184,953**	**46,604**	**239,514**	**59,087**	**17,124**	**28,567**	**32,854**	**34,895**	**12,409**	**20,570**	**7,468**	**61,738**	**-**
65	**Total**	**(0)**	**441,838**	**971,336**	**177,910**	**184,953**	**46,604**	**239,514**	**59,087**	**17,124**	**28,567**	**32,854**	**34,895**	**12,409**	**20,570**	**7,468**	**61,738**	**8,399**
	Total Allocated Revenue Requirement																	
66	Newfoundland Power	475,103,608	136,271,556	279,710,699	55,491,505	-	-	-	-	-	-	-	-	-	-	-	-	3,629,847
67	Industrial - Firm	49,773,741	9,218,466	35,621,599	3,656,470	-	-	-	-	-	-	-	-	-	-	-	-	1,277,206
68	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
69	1.1 Domestic	24,451,582	3,027,809	5,544,368	1,200,969	3,144,262	792,285	4,071,818	1,666,079	296,692	805,518	569,222	983,937	228,688	379,096	-	1,740,838	-
70	1.12 Domestic All Electric	27,851,623	3,684,482	7,561,018	1,461,436	3,826,191	964,116	4,954,915	1,247,445	361,039	603,116	692,676	736,705	171,226	283,841	-	1,303,419	-
71	1.3 Special	76,407	13,342	18,162	5,292	13,856	3,491	17,943	145	1,307	70	2,508	86	20	33	-	151	-
72	2.1 GS 0-10 kW	12,752,793	1,567,412	3,932,484	621,708	1,627,697	410,144	2,107,866	419,263	153,589	202,706	294,671	247,604	274,514	455,060	-	438,075	-
73	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	2.3 GS 110-1,000 kVa	7,392,214	1,005,486	2,956,974	398,822	1,044,158	263,105	1,352,184	13,754	98,110	6,650	188,231	8,123	15,896	26,350	-	14,372	-
75	2.4 GS Over 1,000 kVa	3,930,236	495,063	1,820,041	196,365	514,104	129,543	665,764	1,324	34,660	640	66,498	782	1,530	2,537	-	1,384	-
76	4.1 Street and Area Lighting	1,302,973	84,686	149,512	33,590	87,943	22,160	113,886	139,979	8,298	67,677	15,921	82,667	-	-	350,395	146,260	-
77	**Subtotal Rural**	**77,757,827**	**9,878,280**	**21,982,558**	**3,918,183**	**10,258,209**	**2,584,844**	**13,284,376**	**3,487,989**	**953,696**	**1,686,377**	**1,829,727**	**2,059,904**	**691,874**	**1,146,916**	**350,395**	**3,644,498**	**-**
78	**Total**	**602,635,176**	**155,368,303**	**337,314,856**	**63,066,158**	**10,258,209**	**2,584,844**	**13,284,376**	**3,487,989**	**953,696**	**1,686,377**	**1,829,727**	**2,059,904**	**691,874**	**1,146,916**	**350,395**	**3,644,498**	**4,907,053**

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

Line No.	Description	1 19 Revenue Related Municipal Tax	20 PUB 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**	**-**	**-**	

Schedule 3.3A
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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
			OM&A				Depreciation				Expense Credits							
Line No.	Description	Total Amount ($)	Transmission Lines ($) (Plant)	Transmission Terminals ($) (Plant)	Administrative & General ($) (C3 & C4)	Other ($) (C3 & C4)	Transmission Lines ($) (Direct)	Transmission Terminals ($) (Direct)	Telecontrol & Feasibility Study ($) (Direct)	General ($) (Exp C3,4,6)	Rental Income ($) (Plant)	Other ($) (C6)	Gains/Losses ($) (NBV)	Subtotal Excluding Return ($)	Return on Debt ($) (NBV)	Return on Equity ($) (NBV)	Subtotal Excl Rev Related ($)	Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		75,451,167	54,896,942	130,348,108	130,348,108	-	-	-	444,781	130,348,108	130,348,108	27,370,595	-	27,370,595	27,370,595	-	-
	Industrial																	
2	Vale		11,413,143	4,677,549	16,090,692	16,090,692	-	-	-	50,500	16,090,692	16,090,692	592,549	-	592,549	592,549	-	-
3	Corner Brook P& P - CB		-	18,032,281	18,032,281	18,032,281	-	-	-	83,436	18,032,281	18,032,281	7,728,123	-	7,728,123	7,728,123	-	-
4	Corner Brook P& P - DL		-	75,527	75,527	75,527	-	-	-	349	75,527	75,527	8,168	-	8,168	8,168	-	-
5	North Atlantic Refining Limited		-	7,610,737	7,610,737	7,610,737	-	-	-	35,215	7,610,737	7,610,737	1,283,615	-	1,283,615	1,283,615	-	-
6	Teck Resources		6,648,237	1,422,639	8,070,876	8,070,876	-	-	-	23,392	8,070,876	8,070,876	0	-	0	0	-	-
7	**Subtotal Industrial**		**18,061,380**	**31,818,732**	**49,880,113**	**49,880,113**	**-**	**-**	**-**	**192,893**	**49,880,113**	**49,880,113**	**9,612,456**	**-**	**9,612,456**	**9,612,456**	**-**	**-**
8	**Total**		**93,512,547**	**86,715,674**	**180,228,221**	**180,228,221**	**-**	**-**	**-**	**637,674**	**180,228,221**	**180,228,221**	**36,983,050**	**-**	**36,983,050**	**36,983,050**	**-**	**-**
9	**Basis of Allocation - Ratios**																	
10	Newfoundland Power		0.8069	0.6331	0.7232	0.7232	-	-	-	0.6975	0.7232	0.7232	0.7401	-	0.7401	0.7401	-	-
	Industrial																	
11	Vale		0.1220	0.0539	0.0893	0.0893	-	-	-	0.0792	0.0893	0.0893	0.0160	-	0.0160	0.0160	-	-
12	Corner Brook P& P - CB		-	0.2079	0.1001	0.1001	-	-	-	0.1308	0.1001	0.1001	0.2090	-	0.2090	0.2090	-	-
13	Corner Brook P& P - DL		-	0.0009	0.0004	0.0004	-	-	-	0.0005	0.0004	0.0004	0.0002	-	0.0002	0.0002	-	-
14	North Atlantic Refining Ltd.		-	0.0878	0.0422	0.0422	-	-	-	0.0552	0.0422	0.0422	0.0347	-	0.0347	0.0347	-	-
15	Teck Resources		0.0711	0.0164	0.0448	0.0448	-	-	-	0.0367	0.0448	0.0448	0.0000	-	0.0000	0.0000	-	-
16	**Subtotal Industrial**		**0.1931**	**0.3669**	**0.2768**	**0.2768**	**-**	**-**	**-**	**0.3025**	**0.2768**	**0.2768**	**0.2599**	**-**	**0.2599**	**0.2599**	**-**	**-**
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	3,629,847	132,808	211,837	413,209	100,136	680,726	352,272	-	51,782	(307)	(2,982)	-	1,939,481	1,197,361	486,307	3,623,150	6,698
	Industrial																	
19	Vale	170,233	20,089	18,050	51,008	12,361	5,036	21,539	-	5,879	(38)	(368)	-	133,556	25,922	10,528	170,006	227
20	Corner Brook P& P - CB	860,200	-	69,583	57,163	13,853	-	233,810	-	9,714	(42)	(412)	-	383,668	338,077	137,309	859,054	1,146
21	Corner Brook P& P - DL	1,711	-	291	239	58	-	579	-	41	(0)	(2)	-	1,207	357	145	1,709	2
22	North Atlantic Refining Ltd.	193,496	-	29,368	24,126	5,847	-	51,029	-	4,100	(18)	(174)	-	114,278	56,153	22,807	193,238	258
23	Teck Resources	51,566	11,702	5,490	25,585	6,200	0	0	-	2,723	(19)	(185)	-	51,497	0	0	51,497	69
24	**Subtotal Industrial**	**1,277,206**	**31,791**	**122,783**	**158,122**	**38,319**	**5,036**	**306,957**	**-**	**22,457**	**(117)**	**(1,141)**	**-**	**684,206**	**420,509**	**170,789**	**1,275,504**	**1,702**
25	**Total**	**4,907,053**	**164,599**	**334,620**	**571,331**	**138,455**	**685,761**	**659,230**	**-**	**74,238**	**(424)**	**(4,123)**	**-**	**2,623,688**	**1,617,870**	**657,096**	**4,898,654**	**8,399**

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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	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	5,778,315	306,932	-	1,954,775	721,351	1,055,456	313,564	222,599	394,019	167,858	191,193	124,339	167,427	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**	**18,672,613**	**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**	**369,481**	**77,931**	**1,909,616**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**18,672,613**	**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**	**369,481**	**77,931**	**1,909,616**	**-**
21	Return on Debt	5,574,896	324,356	-	2,433,849	755,980	813,971	233,816	163,109	288,717	124,358	140,332	110,759	100,983	14,438	70,227	-
22	Return on Equity	2,264,238	131,737	-	988,505	307,040	330,593	94,964	66,247	117,262	50,508	56,996	44,985	41,014	5,864	28,523	-
23	**Total Revenue Requirement**	**26,511,747**	**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**	**511,478**	**98,233**	**2,008,365**	**-**

Schedule 2.1E
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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB 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.9
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.10
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**	

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
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**	

Schedule 2.3E
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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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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	2,214,112	-	-	-	-	-	-	-	-	-	-	-	2,214,112	-	-	-
16	Street Lighting	310,261	-	-	-	-	-	-	-	-	-	-	-	-	310,261	-	-
17	**Subtotal Distribution**	**48,973,755**	**-**	**-**	**-**	**4,332,146**	**18,273,592**	**5,253,155**	**3,666,323**	**6,489,697**	**2,785,169**	**3,146,863**	**2,502,437**	**2,214,112**	**310,261**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**122,118,281**	**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**	**2,214,112**	**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	99,423	5,036	-	44,049	13,993	14,878	4,277	2,985	5,284	2,268	2,562	2,037	1,803	253	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Net Book Value**	**130,785,963**	**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**	**2,374,715**	**335,704**	**1,641,987**	**-**

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
									Distribution								
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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**	**-**
24	**Total Operating & Maintenance Expenses**	**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**	**-**

Schedule 2.4E
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NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Interconnected
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	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**	

Schedule 2.5E
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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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	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	154,605	-	-	-	-	-	-	-	-	-	-	-	154,605	-	-	-
16	Street Lighting	41,249	-	-	-	-	-	-	-	-	-	-	-	-	41,249	-	-
17	**Subtotal Distribution**	**2,646,116**	**-**	**-**	**-**	**141,590**	**985,526**	**293,571**	**208,700**	**369,416**	**156,763**	**178,855**	**115,843**	**154,605**	**41,249**	**-**	**-**
18	**Subttl Prod, Trans, & Dist**	**5,119,628**	**234,841**	**-**	**1,707,757**	**672,504**	**985,526**	**293,571**	**208,700**	**369,416**	**156,763**	**178,855**	**115,843**	**154,605**	**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	55,208	2,532	-	18,416	7,252	10,627	3,166	2,251	3,984	1,690	1,929	1,249	1,667	445	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	**Total Depreciation Expense**	**5,778,315**	**306,932**	**-**	**1,954,775**	**721,351**	**1,055,456**	**313,564**	**222,599**	**394,019**	**167,858**	**191,193**	**124,339**	**167,427**	**43,463**	**115,339**	**-**

NEWFOUNDLAND AND LABRADOR HYDRO
2019 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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	Average Net Book Value	130,785,963	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	2,374,715	335,704	1,641,987	-
2	Cash Working Capital	135,348	7,431	-	59,405	18,390	19,800	5,689	3,969	7,025	3,023	3,413	2,699	2,458	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	4,559,081	250,323	-	2,000,998	619,451	666,949	191,620	133,690	236,642	101,835	114,952	90,900	82,780	11,702	57,238	-
8	Total Rate Base	**137,891,745**	**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**	**2,497,761**	**357,112**	**1,737,025**	**-**
9	Less: Rural Portion	-															
10	Rate Base Available for Equity Return	**137,891,745**	**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**	**2,497,761**	**357,112**	**1,737,025**	**-**
11	Return on Debt	5,574,896	324,356	-	2,433,849	755,980	813,971	233,816	163,109	288,717	124,358	140,332	110,759	100,983	14,438	70,227	-
12	Return on Equity	2,264,238	131,737	-	988,505	307,040	330,593	94,964	66,247	117,262	50,508	56,996	44,985	41,014	5,864	28,523	-
13	Return on Rate Base	**7,839,133**	**456,093**	**-**	**3,422,354**	**1,063,020**	**1,144,565**	**328,780**	**229,356**	**405,979**	**174,866**	**197,327**	**155,744**	**141,997**	**20,302**	**98,750**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2019 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:	
7	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	

Schedule 3.1E
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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	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**	**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	-	0.0042	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**	**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
2019 Test Year Cost of Service Study
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	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**

NEWFOUNDLAND AND LABRADOR HYDRO
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Allocated Rev Reqmt Excl Return	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
1	CFB - Goose Bay Secondary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Labrador Industrial Firm	4,606,787	1,138,727	-	3,468,060	-	-	-	-	-	-	-	-	-	-	-	-
3	Labrador Industrial Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:																
4	1.1Domestic	160,702	5,175	3,309	10,527	6,570	8,694	17,231	2,006	23,169	1,452	10,582	5,741	7,989	-	55,605	-
5	1.1A Domestic All Electric	8,650,203	673,946	489,297	1,370,885	855,545	1,132,172	484,629	261,249	651,623	189,102	297,634	161,453	224,682	-	1,563,905	-
6	2.1GS 0-10 kW	293,706	10,654	10,264	21,671	13,524	17,897	26,265	4,130	35,316	2,989	16,131	16,428	22,862	-	84,759	-
7	2.2GS 10-100 kW	1,324,283	121,797	111,030	247,749	154,616	204,608	34,437	46,925	46,303	33,966	21,149	54,726	76,158	-	111,128	-
8	2.3GS 110-1,000 kVa	1,812,969	210,363	202,789	427,902	267,046	353,391	9,377	80,239	12,608	58,081	5,759	26,301	36,602	-	30,259	-
9	2.4GS Over 1,000 kVa	1,586,852	203,962	200,517	414,883	258,921	342,639	305	53,553	409	38,764	187	854	1,189	-	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**	**14,065,826**	**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**	**369,481**	**77,931**	**1,909,616**	**-**
12	**Total**	**18,672,613**	**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**	**369,481**	**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	38,681	572	-	4,292	3,182	3,426	6,808	728	8,407	555	4,086	2,395	2,183	-	2,045	-
18	1.1A Domestic All Electric	2,390,219	74,493	-	558,971	414,380	446,167	191,487	94,797	236,449	72,275	114,927	67,353	61,408	-	57,513	-
19	2.1GS 0-10 kW	71,899	1,178	-	8,836	6,551	7,053	10,378	1,499	12,815	1,143	6,229	6,853	6,249	-	3,117	-
20	2.2GS 10-100 kW	386,316	13,463	-	101,018	74,887	80,632	13,607	17,027	16,802	12,982	8,166	22,830	20,815	-	4,087	-
21	2.3GS 110-1,000 kVa	550,241	23,252	-	174,475	129,343	139,265	3,705	29,116	4,575	22,199	2,224	10,972	10,004	-	1,113	-
22	2.4GS Over 1,000 kVa	487,452	22,545	-	169,166	125,407	135,027	120	19,432	149	14,816	72	356	325	-	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**	**3,972,361**	**135,903**	**-**	**1,019,767**	**755,980**	**813,971**	**233,816**	**163,109**	**288,717**	**124,358**	**140,332**	**110,759**	**100,983**	**14,438**	**70,227**	**-**
25	**Total**	**5,574,896**	**324,356**	**-**	**2,433,849**	**755,980**	**813,971**	**233,816**	**163,109**	**288,717**	**124,358**	**140,332**	**110,759**	**100,983**	**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	15,710	232	-	1,743	1,292	1,392	2,765	296	3,414	225	1,660	973	887	-	831	-
31	1.1A Domestic All Electric	970,785	30,255	-	227,025	168,300	181,210	77,772	38,502	96,033	29,355	46,677	27,355	24,941	-	23,359	-
32	2.1GS 0-10 kW	29,202	478	-	3,589	2,660	2,865	4,215	609	5,205	464	2,530	2,784	2,538	-	1,266	-
33	2.2GS 10-100 kW	156,902	5,468	-	41,028	30,415	32,749	5,526	6,916	6,824	5,273	3,317	9,272	8,454	-	1,660	-
34	2.3GS 110-1,000 kVa	223,480	9,444	-	70,863	52,532	56,562	1,505	11,825	1,858	9,016	903	4,456	4,063	-	452	-
35	2.4GS Over 1,000 kVa	197,978	9,156	-	68,707	50,934	54,841	49	7,892	60	6,017	29	145	132	-	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**	**1,613,370**	**55,197**	**-**	**414,177**	**307,040**	**330,593**	**94,964**	**66,247**	**117,262**	**50,508**	**56,996**	**44,985**	**41,014**	**5,864**	**28,523**	**-**
38	**Total**	**2,264,238**	**131,737**	**-**	**988,505**	**307,040**	**330,593**	**94,964**	**66,247**	**117,262**	**50,508**	**56,996**	**44,985**	**41,014**	**5,864**	**28,523**	**-**

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

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB 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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NEWFOUNDLAND AND LABRADOR HYDRO
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Total Revenue Requirement	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
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	215,093	5,980	3,309	16,563	11,044	13,512	26,805	3,030	34,990	2,233	16,328	9,108	11,059	-	58,481	-
44	1.1A Domestic All Electric	12,011,207	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	311,031	-	1,644,778	-
45	2.1GS 0-10 kW	394,806	12,310	10,264	34,096	22,735	27,815	40,858	6,237	53,336	4,596	24,889	26,065	31,649	-	89,142	-
46	2.2GS 10-100 kW	1,867,500	140,727	111,030	389,796	259,919	317,989	53,570	70,868	69,929	52,221	32,633	86,828	105,426	-	116,875	-
47	2.3GS 110-1,000 kVa	2,586,690	243,058	202,789	673,240	448,922	549,218	14,587	121,181	19,041	89,295	8,886	41,730	50,668	-	31,824	-
48	2.4GS Over 1,000 kVa	2,272,282	235,663	200,517	652,756	435,263	532,508	474	80,878	618	59,597	289	1,355	1,646	-	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**	**19,651,557**	**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**	**511,478**	**98,233**	**2,008,365**	**-**
51	**Total**	**26,511,747**	**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**	**511,478**	**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	-	75	41	207	138	169	335	38	437	28	204	114	138	-	730	-
57	1.1A Domestic All Electric	(0)	19,544	12,281	54,134	36,097	44,162	18,921	9,903	24,700	7,297	11,526	6,429	7,806	-	41,281	-
58	2.1GS 0-10 kW	0	347	289	960	640	783	1,151	176	1,502	129	701	734	891	-	2,511	-
59	2.2GS 10-100 kW	(0)	4,647	3,666	12,871	8,582	10,500	1,769	2,340	2,309	1,724	1,077	2,867	3,481	-	3,859	-
60	2.3GS 110-1,000 kVa	(0)	8,989	7,500	24,898	16,602	20,312	539	4,482	704	3,302	329	1,543	1,874	-	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)**	**41,222**	**30,232**	**114,179**	**76,135**	**93,145**	**23,925**	**19,580**	**31,232**	**14,428**	**14,574**	**11,730**	**14,243**	**3,868**	**52,199**	**-**
64	**Total**	**(0)**	**41,222**	**30,232**	**114,179**	**76,135**	**93,145**	**23,925**	**19,580**	**31,232**	**14,428**	**14,574**	**11,730**	**14,243**	**3,868**	**52,199**	**-**
	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	215,093	6,054	3,350	16,770	11,182	13,681	27,139	3,068	35,427	2,260	16,532	9,222	11,197	-	59,211	-
70	1.1A Domestic All Electric	12,011,207	798,238	501,577	2,211,016	1,474,322	1,803,710	772,809	404,450	1,008,804	298,029	470,764	262,590	318,838	-	1,686,059	-
71	2.1GS 0-10 kW	394,806	12,656	10,553	35,056	23,376	28,598	42,009	6,413	54,838	4,725	25,590	26,799	32,540	-	91,653	-
72	2.2GS 10-100 kW	1,867,500	145,374	114,696	402,666	268,501	328,489	55,339	73,208	72,238	53,945	33,710	89,695	108,907	-	120,734	-
73	2.3GS 110-1,000 kVa	2,586,690	252,047	210,289	698,138	465,524	569,530	15,126	125,662	19,745	92,597	9,214	43,273	52,542	-	33,001	-
74	2.4GS Over 1,000 kVa	2,272,282	243,119	206,860	673,408	449,033	549,355	489	83,437	638	61,483	298	1,398	1,698	-	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**	**19,651,557**	**1,461,845**	**1,050,259**	**4,049,119**	**2,699,983**	**3,303,205**	**944,464**	**698,445**	**1,232,878**	**514,666**	**575,329**	**432,977**	**525,721**	**102,101**	**2,060,564**	**-**
77	**Total**	**26,511,747**	**2,865,564**	**1,050,259**	**9,505,590**	**2,699,983**	**3,303,205**	**944,464**	**698,445**	**1,232,878**	**514,666**	**575,329**	**432,977**	**525,721**	**102,101**	**2,060,564**	**-**

Schedule 3.2E
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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Labrador Interconnected
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	Total Revenue Requirement			
39	CFB - Goose Bay Secondary	-	-	
40	Labrador Industrial Firm	-	-	
41	Labrador Industrial Non-Firm	-	-	
	Rural:			
43	1.1Domestic	2,476	176	
44	1.1A Domestic All Electric	274,580	19,502	
45	2.1GS 0-10 kW	10,097	717	
46	2.2GS 10-100 kW	55,733	3,959	
47	2.3GS 110-1,000 kVa	86,134	6,118	
48	2.4GS Over 1,000 kVa	65,064	4,621	
49	4.1Street and Area Lighting	10,753	764	
50	**Subtotal Rural**	**504,836**	**35,856**	
51	**Total**	**504,836**	**35,856**	
	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	(2,476)	(176)	
57	1.1A Domestic All Electric	(274,580)	(19,502)	
58	2.1GS 0-10 kW	(10,097)	(717)	
59	2.2GS 10-100 kW	(55,733)	(3,959)	
60	2.3GS 110-1,000 kVa	(86,134)	(6,118)	
61	2.4GS Over 1,000 kVa	(65,064)	(4,621)	
62	4.1Street and Area Lighting	(10,753)	(764)	
63	**Subtotal Rural**	**(504,836)**	**(35,856)**	
64	**Total**	**(504,836)**	**(35,856)**	
	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**	**-**	**-**	

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	1,023,808	380,689	289,695	-	1,114	197,849	51,909	7,406	13,109	24,652	28,061	9,228	9,372	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**	**11,045,995**	**3,601,983**	**5,624,734**	**-**	**8,430**	**846,596**	**226,378**	**37,907**	**67,098**	**129,994**	**139,265**	**82,871**	**31,946**	**20,123**	**185,717**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**11,045,995**	**3,601,983**	**5,624,734**	**-**	**8,430**	**846,596**	**226,378**	**37,907**	**67,098**	**129,994**	**139,265**	**82,871**	**31,946**	**20,123**	**185,717**	**-**
21	Return on Debt	746,171	262,923	205,404	-	1,246	152,333	39,139	5,159	9,132	21,347	22,974	16,314	5,620	2,216	2,365	-
22	Return on Equity	303,056	106,786	83,424	-	506	61,870	15,896	2,095	3,709	8,670	9,331	6,626	2,283	900	961	-
23	**Total Revenue Requirement**	**12,095,222**	**3,971,691**	**5,913,562**	**-**	**10,182**	**1,060,798**	**281,413**	**45,161**	**79,939**	**160,011**	**171,570**	**105,811**	**39,848**	**23,238**	**189,043**	**-**

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

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax	PUB Assessment	Basis of Functional Classification
	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**	

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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 Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**	**-**

NEWFOUNDLAND & LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
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.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**	

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	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	129,055	-	-	-	-	-	-	-	-	-	-	-	129,055	-	-	-
15	Street Lighting	49,454	-	-	-	-	-	-	-	-	-	-	-	-	49,454	-	-
16	**Subtotal Distribution**	**6,361,622**	**92,668**	**-**	**-**	**27,977**	**3,475,327**	**890,774**	**115,768**	**204,918**	**483,416**	**520,728**	**371,537**	**129,055**	**49,454**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**15,697,285**	**5,357,143**	**4,071,188**	**-**	**27,977**	**3,475,327**	**890,774**	**115,768**	**204,918**	**483,416**	**520,728**	**371,537**	**129,055**	**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	12,780	4,362	3,315	-	23	2,829	725	94	167	394	424	302	105	40	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**17,495,173**	**6,219,723**	**4,734,020**	**-**	**29,220**	**3,589,665**	**921,656**	**120,996**	**214,173**	**501,949**	**540,356**	**384,236**	**132,184**	**51,883**	**55,110**	**-**

Schedule 2.4B
Page 1 of 2

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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	-
19	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.)

	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 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**	

NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
Island Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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	9,012	-	-	-	-	-	-	-	-	-	-	-	9,012	-	-	-
15	Street Lighting	5,658	-	-	-	-	-	-	-	-	-	-	-	-	5,658	-	-
16	**Subtotal Distribution**	**332,178**	**5,553**	**-**	**-**	**997**	**186,134**	**48,758**	**6,885**	**12,187**	**22,827**	**26,107**	**8,062**	**9,012**	**5,658**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**859,137**	**302,710**	**229,801**	**-**	**997**	**186,134**	**48,758**	**6,885**	**12,187**	**22,827**	**26,107**	**8,062**	**9,012**	**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	9,265	3,264	2,478	-	11	2,007	526	74	131	246	282	87	97	61	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**1,023,808**	**380,689**	**289,695**	**-**	**1,114**	**197,849**	**51,909**	**7,406**	**13,109**	**24,652**	**28,061**	**9,228**	**9,372**	**5,927**	**4,798**	**-**

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	17,495,173	6,219,723	4,734,020	-	29,220	3,589,665	921,656	120,996	214,173	501,949	540,356	384,236	132,184	51,883	55,110	-
2	Cash Working Capital	18,105	6,437	4,899	-	30	3,715	954	125	222	519	559	398	137	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	-
	Deferred Charges:																
7	Foreign Exchange Loss and Regulatory Costs	609,866	216,814	165,024	-	1,019	125,133	32,128	4,218	7,466	17,498	18,836	13,394	4,608	1,809	1,921	-
8	Total Rate Base	**18,456,090**	**6,503,238**	**5,080,538**	**-**	**30,809**	**3,767,859**	**968,083**	**127,611**	**225,882**	**527,994**	**568,250**	**403,513**	**139,007**	**54,803**	**58,503**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**18,456,090**	**6,503,238**	**5,080,538**	**-**	**30,809**	**3,767,859**	**968,083**	**127,611**	**225,882**	**527,994**	**568,250**	**403,513**	**139,007**	**54,803**	**58,503**	**-**
11	Return on Debt	746,171	262,923	205,404	-	1,246	152,333	39,139	5,159	9,132	21,347	22,974	16,314	5,620	2,216	2,365	-
12	Return on Equity	303,056	106,786	83,424	-	506	61,870	15,896	2,095	3,709	8,670	9,331	6,626	2,283	900	961	-
13	Return on Rate Base	**1,049,227**	**369,709**	**288,828**	**-**	**1,752**	**214,202**	**55,035**	**7,255**	**12,841**	**30,016**	**32,305**	**22,940**	**7,903**	**3,116**	**3,326**	**-**

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

Line No.	1 Description	18 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 23
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	1,593	5,468	1,593	1,538	1,538	681	1,455	681	1,455	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	173	173	-	92	-
5	2.2 GS 10-100 kW	-	194	884	194	188	188	13	177	13	177	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	-
11	4.1G Gov't Street and Area Lighting		1	4	1	1	1	3	1	3	1	3	-	-	3	3	-
12	**Total**	**-**	**1,968**	**7,518**	**1,968**	**1,900**	**1,900**	**827**	**1,797**	**827**	**1,797**	**827**	**915**	**915**	**41**	**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	-
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	0.1887	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	0.0678	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	-	-	0.9268	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	-	-	0.0732	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**	**-**

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

Line No.	Description	1	18	19
			Revenue Related	
			Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (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

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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	8,451,551	2,916,235	4,090,589	-	6,825	685,420	186,389	30,690	55,245	105,246	114,664	61,617	23,752	-	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	902,151	185,850	567,302	-	435	43,681	25,199	1,956	7,469	6,707	15,502	15,640	6,029	-	20,673	-
5	2.2 GS 10-100 kW	1,147,994	355,638	661,457	-	832	83,588	3,561	3,743	1,055	12,835	2,190	5,615	2,164	-	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**	**11,045,995**	**3,601,983**	**5,624,734**	**-**	**8,430**	**846,596**	**226,378**	**37,907**	**67,098**	**129,994**	**139,265**	**82,871**	**31,946**	**20,123**	**185,717**	**-**
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	822,544	299,323	210,050	-	1,418	173,422	45,314	5,874	10,573	24,302	26,598	17,056	5,876	-	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	78,614	19,076	29,131	-	90	11,052	6,126	374	1,429	1,549	3,596	4,329	1,491	-	370	-
17	2.2 GS 10-100 kW	99,188	36,503	33,966	-	173	21,149	866	716	202	2,964	508	1,554	535	-	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**	**1,048,873**	**369,649**	**288,782**	**-**	**1,751**	**214,168**	**54,978**	**7,253**	**12,795**	**30,012**	**32,271**	**22,940**	**7,903**	**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.	Description	1 18 Revenue Related Municipal Tax ($)	19 PUB Assessment ($)	Basis of Proration
	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											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
25	1.2 Domestic Diesel	9,274,095	3,215,559	4,300,639	-	8,243	858,843	231,702	36,563	65,818	129,548	141,262	78,673	29,628	-	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	980,766	204,925	596,433	-	525	54,733	31,325	2,330	8,898	8,256	19,098	19,969	7,520	-	21,043	-
29	2.2 GS 10-100 kW	1,247,182	392,141	695,423	-	1,005	104,737	4,426	4,459	1,257	15,798	2,699	7,169	2,700	-	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**	**12,094,868**	**3,971,632**	**5,913,516**	**-**	**10,181**	**1,060,764**	**281,356**	**45,160**	**79,893**	**160,006**	**171,536**	**105,811**	**39,848**	**23,172**	**189,040**	**-**
	Re-classification of Revenue-Related																
37	1.2 Domestic Diesel	0	7,635	10,211	-	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	-	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	9,274,095	3,223,194	4,310,851	-	8,263	860,882	232,252	36,650	65,974	129,855	141,598	78,860	29,698	-	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	980,766	206,125	599,925	-	528	55,054	31,508	2,344	8,950	8,304	19,210	20,086	7,564	-	21,166	-
53	2.2 GS 10-100 kW	1,247,182	396,077	702,403	-	1,015	105,788	4,471	4,504	1,270	15,957	2,726	7,241	2,727	-	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**	**12,094,868**	**3,985,175**	**5,935,739**	**-**	**10,216**	**1,064,381**	**282,210**	**45,314**	**80,135**	**160,551**	**172,057**	**106,187**	**39,990**	**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 Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	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	4,904,110	1,700,343	2,417,795	-	29,958	338,107	97,074	28,930	51,209	71,420	72,172	23,956	37,465	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**	**38,331,667**	**7,124,799**	**27,735,257**	**-**	**131,529**	**1,174,356**	**327,377**	**85,106**	**150,644**	**216,991**	**224,625**	**115,679**	**89,562**	**33,370**	**680,605**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**38,331,667**	**7,124,799**	**27,735,257**	**-**	**131,529**	**1,174,356**	**327,377**	**85,106**	**150,644**	**216,991**	**224,625**	**115,679**	**89,562**	**33,370**	**680,605**	**-**
21	Return on Debt	3,856,595	1,278,601	1,912,367	-	36,458	301,642	81,855	20,827	36,865	54,538	55,968	38,953	22,480	4,156	11,884	-
22	Return on Equity	1,566,352	519,302	776,706	-	14,808	122,511	33,245	8,459	14,973	22,151	22,731	15,821	9,130	1,688	4,827	-
23	**Total Revenue Requirement**	**43,754,614**	**8,922,702**	**30,424,330**	**-**	**182,795**	**1,598,510**	**442,477**	**114,391**	**202,482**	**293,680**	**303,324**	**170,453**	**121,172**	**39,214**	**697,316**	**-**

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

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	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.12
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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	Production																
1	Diesel	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**	**-**

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 (CONT'D.)

Line No.	1 Description	18 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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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	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	511,671	-	-	-	-	-	-	-	-	-	-	-	511,671	-	-	-
15	Street Lighting	89,748	-	-	-	-	-	-	-	-	-	-	-	-	89,748	-	-
16	**Subtotal Distribution**	**15,541,984**	**825,188**	**-**	**-**	**822,993**	**6,779,033**	**1,836,061**	**470,707**	**833,190**	**1,228,411**	**1,258,380**	**886,601**	**511,671**	**89,748**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**82,433,717**	**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**	**511,671**	**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	67,114	22,801	32,331	-	670	5,519	1,495	383	678	1,000	1,025	722	417	73	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**88,383,254**	**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**	**528,742**	**96,557**	**277,542**	**-**

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NEWFOUNDLAND AND LABRADOR HYDRO
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
						Distribution											
							Primary Lines		Line Transformers		Secondary Lines						Specifically
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lighting Customer ($)	Accounting Customer ($)	Assigned Customer ($)
	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.)

Line No.	1 Description	18 Revenue Related Municipal Tax	19 Revenue Related PUB Assessment	20 Basis of Functional Classification
	Production			
1	Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	**Subtotal Production**	**-**	**-**	
	Transmission			
4	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount ($)	Demand ($)	Energy ($)	Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
	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	35,729	-	-	-	-	-	-	-	-	-	-	-	35,729	-	-	-
15	Street Lighting	12,490	-	-	-	-	-	-	-	-	-	-	-	-	12,490	-	-
16	**Subtotal Distribution**	**745,653**	**40,795**	**-**	**-**	**26,949**	**310,526**	**89,330**	**27,119**	**48,002**	**66,481**	**66,987**	**21,247**	**35,729**	**12,490**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**4,379,792**	**1,517,457**	**2,157,476**	**-**	**26,949**	**310,526**	**89,330**	**27,119**	**48,002**	**66,481**	**66,987**	**21,247**	**35,729**	**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	47,230	16,364	23,265	-	291	3,349	963	292	518	717	722	229	385	135	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**4,904,110**	**1,700,343**	**2,417,795**	**-**	**29,958**	**338,107**	**97,074**	**28,930**	**51,209**	**71,420**	**72,172**	**23,956**	**37,465**	**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
						Distribution											
						Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Demand ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Demand ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)	Customer ($)
1	Average Net Book Value	88,383,254	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	528,742	96,557	277,542	-
2	Cash Working Capital	91,466	31,131	44,155	-	887	7,330	1,988	507	897	1,326	1,360	950	547	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	-
	Deferred Charges:																
7	Foreign Exchange Loss and Regulatory Costs	3,080,961	1,048,609	1,487,324	-	29,880	246,918	66,970	17,075	30,224	44,671	45,820	31,997	18,431	3,366	9,675	-
8	Total Rate Base	**95,390,596**	**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**	**556,038**	**102,803**	**293,949**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**95,390,596**	**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**	**556,038**	**102,803**	**293,949**	**-**
11	Return on Debt	3,856,595	1,278,601	1,912,367	-	36,458	301,642	81,855	20,827	36,865	54,538	55,968	38,953	22,480	4,156	11,884	-
12	Return on Equity	1,566,352	519,302	776,706	-	14,808	122,511	33,245	8,459	14,973	22,151	22,731	15,821	9,130	1,688	4,827	-
13	Return on Rate Base	**5,422,947**	**1,797,903**	**2,689,073**	**-**	**51,266**	**424,153**	**115,100**	**29,286**	**51,838**	**76,689**	**78,699**	**54,774**	**31,611**	**5,844**	**16,711**	**-**

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	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
	Amounts																
1	1.2 Domestic Diesel	-	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**	**-**

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 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related 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**	**9,048,570**	**9,048,570**
	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**	**1.0000**	**1.0000**

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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	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.2 Domestic Diesel	20,440,816	4,500,147	13,689,262	-	83,076	741,744	244,447	53,754	112,484	137,055	167,724	66,388	51,399	-	508,196	-
2	1.2G Government Domestic Diesel	546,792	129,986	359,286	-	2,400	21,425	3,052	1,553	1,404	3,959	2,094	829	642	-	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	3,812,708	605,595	2,763,251	-	11,180	99,818	53,115	7,234	24,441	18,444	36,444	27,083	20,968	-	110,424	-
5	2.2 GS 10-100 kW	8,898,003	1,549,760	6,814,956	-	28,610	255,442	15,260	18,512	7,022	47,199	10,470	19,769	15,305	-	31,724	-
6	2.3 GS 110-1,000 kVa	1,446,643	86,658	1,328,658	-	1,600	14,283	587	1,035	270	2,639	403	1,342	1,039	-	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	208	-	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**	**38,331,667**	**7,124,799**	**27,735,257**	**-**	**131,529**	**1,174,356**	**327,377**	**85,106**	**150,644**	**216,991**	**224,625**	**115,679**	**89,562**	**33,370**	**680,605**	**-**
	Allocated Return on Debt and Equity																
13	1.2 Domestic Diesel	3,075,515	1,135,587	1,327,243	-	32,380	267,903	85,944	18,497	38,706	48,438	58,763	31,435	18,141	-	12,478	-
14	1.2G Government Domestic Diesel	81,308	32,801	34,835	-	935	7,738	1,073	534	483	1,399	734	392	226	-	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	532,936	152,819	267,911	-	4,358	36,052	18,674	2,489	8,410	6,518	12,768	12,824	7,401	-	2,711	-
17	2.2 GS 10-100 kW	1,205,271	391,073	660,744	-	11,151	92,260	5,365	6,370	2,416	16,681	3,668	9,360	5,402	-	779	-
18	2.3 GS 110-1,000 kVa	159,232	21,868	128,820	-	624	5,159	206	356	93	933	141	635	367	-	30	-
19	2.4 GS Over 1,000 kVa	185,728	28,987	147,073	-	827	6,839	41	472	19	1,236	28	127	73	-	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**	**5,422,947**	**1,797,903**	**2,689,073**	**-**	**51,266**	**424,153**	**115,100**	**29,286**	**51,838**	**76,689**	**78,699**	**54,774**	**31,611**	**5,844**	**16,711**	**-**

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

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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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NEWFOUNDLAND AND LABRADOR HYDRO
2019 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
						Distribution											
Line		Total	Production	Production	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Total Revenue Requirement																
1	1.2 Domestic Diesel	23,516,331	5,635,734	15,016,505	-	115,456	1,009,646	330,390	72,252	151,190	185,493	226,487	97,823	69,541	-	520,674	-
2	1.2G Government Domestic Diesel	628,099	162,788	394,121	-	3,335	29,164	4,125	2,087	1,888	5,358	2,828	1,221	868	-	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	4,345,644	758,414	3,031,162	-	15,537	135,870	71,790	9,723	32,852	24,962	49,213	39,907	28,369	-	113,136	-
5	2.2 GS 10-100 kW	10,103,274	1,940,833	7,475,701	-	39,761	347,702	20,625	24,882	9,438	63,880	14,138	29,129	20,707	-	32,503	-
6	2.3 GS 110-1,000 kVa	1,605,874	108,525	1,457,478	-	2,223	19,442	793	1,391	363	3,572	544	1,977	1,406	-	1,250	-
7	2.4 GS Over 1,000 kVa	1,850,536	143,859	1,663,989	-	2,947	25,772	159	1,844	73	4,735	109	395	281	-	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**	**43,754,614**	**8,922,702**	**30,424,330**	**-**	**182,795**	**1,598,510**	**442,477**	**114,391**	**202,482**	**293,680**	**303,324**	**170,453**	**121,172**	**39,214**	**697,316**	**-**
	Re-classification of Revenue-Related																
13	1.2 Domestic Diesel	-	20,478	54,564	-	420	3,669	1,201	263	549	674	823	355	253	-	1,892	-
14	1.2G Government Domestic Diesel	(0)	3,662	8,865	-	75	656	93	47	42	121	64	27	20	-	146	-
15	1.23 Churches, Schools & Com Halls	-	500	7,162	-	10	90	-	6	-	16	-	-	-	-	-	-
16	2.1 GS 0-10 kW	(0)	6,106	24,405	-	125	1,094	578	78	265	201	396	321	228	-	911	-
17	2.2 GS 10-100 kW	0	16,267	62,656	-	333	2,914	173	209	79	535	118	244	174	-	272	-
18	2.3 GS 110-1,000 kVa	0	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**	**48,678**	**171,149**	**-**	**997**	**8,721**	**2,163**	**624**	**990**	**1,602**	**1,483**	**958**	**681**	**310**	**3,409**	**-**
	Total Allocated Revenue Requirement																
25	1.2 Domestic Diesel	23,516,331	5,656,212	15,071,069	-	115,876	1,013,315	331,591	72,514	151,739	186,167	227,310	98,178	69,793	-	522,566	-
26	1.2G Government Domestic Diesel	628,099	166,449	402,986	-	3,410	29,820	4,218	2,134	1,930	5,478	2,891	1,249	888	-	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	4,345,644	764,520	3,055,568	-	15,662	136,964	72,368	9,801	33,116	25,163	49,609	40,228	28,598	-	114,047	-
29	2.2 GS 10-100 kW	10,103,274	1,957,100	7,538,357	-	40,094	350,616	20,797	25,091	9,517	64,416	14,257	29,373	20,881	-	32,775	-
30	2.3 GS 110-1,000 kVa	1,605,874	108,994	1,463,776	-	2,233	19,526	797	1,397	365	3,587	546	1,986	1,412	-	1,256	-
31	2.4 GS Over 1,000 kVa	1,850,536	144,336	1,669,513	-	2,957	25,858	159	1,850	73	4,751	109	397	282	-	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**	**43,754,614**	**8,971,381**	**30,595,479**	**-**	**183,792**	**1,607,230**	**444,641**	**115,015**	**203,472**	**295,282**	**304,807**	**171,411**	**121,853**	**39,524**	**700,725**	**-**

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

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	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
14	1.2G Government Domestic Diesel	(12,900)	(916)	requirements excluding revenue-related items.
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**	**-**	**-**	

Schedule 2.1D
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NEWFOUNDLAND AND LABRADOR HYDRO
2019 Test Year Cost of Service Study
L'Anse au Loup
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	925,128	463,583	-	-	122,685	162,065	50,664	12,524	22,169	27,163	31,151	6,338	13,175	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**	**6,829,275**	**1,193,393**	**4,425,896**	**-**	**214,752**	**390,266**	**115,983**	**27,698**	**49,028**	**64,085**	**71,714**	**23,030**	**28,777**	**10,941**	**130,356**	**-**
19	Disposal Gain / Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	**Subtotal Revenue Requirement Ex. Return**	**6,829,275**	**1,193,393**	**4,425,896**	**-**	**214,752**	**390,266**	**115,983**	**27,698**	**49,028**	**64,085**	**71,714**	**23,030**	**28,777**	**10,941**	**130,356**	**-**
21	Return on Debt	649,544	321,986	1,426	-	79,605	121,386	36,478	8,622	15,262	19,648	22,260	10,116	7,757	1,965	3,031	-
22	Return on Equity	263,811	130,774	579	-	32,332	49,301	14,815	3,502	6,199	7,980	9,041	4,109	3,151	798	1,231	-
23	**Total Revenue Requirement**	**7,742,631**	**1,646,154**	**4,427,901**	**-**	**326,689**	**560,953**	**167,276**	**39,822**	**70,488**	**91,713**	**103,015**	**37,255**	**39,685**	**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.)

	1	18	19	20
		Revenue Related		
Line No.	Description	Municipal Tax ($)	PUB Assessment ($)	Basis of Functional Classification
	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.13
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**	**(266)**	**(19)**	
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**	**77,829**	**5,528**	

Schedule 2.2D
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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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	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	174,491	-	-	-	-	-	-	-	-	-	-	-	174,491	-	-	-
15	Street Lighting	43,261	-	-	-	-	-	-	-	-	-	-	-	-	43,261	-	-
16	**Subtotal Distribution**	**7,290,560**	**11,825**	**-**	**-**	**1,835,819**	**2,706,724**	**814,544**	**194,982**	**345,134**	**437,714**	**496,508**	**229,557**	**174,491**	**43,261**	**-**	**-**
17	**Subttl Prod, Trans, & Dist**	**14,474,193**	**7,195,459**	**-**	**-**	**1,835,819**	**2,706,724**	**814,544**	**194,982**	**345,134**	**437,714**	**496,508**	**229,557**	**174,491**	**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	11,784	5,858	-	-	1,495	2,204	663	159	281	356	404	187	142	35	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Net Book Value**	**15,213,196**	**7,565,403**	**-**	**-**	**1,880,382**	**2,837,531**	**853,074**	**202,426**	**358,311**	**459,167**	**520,392**	**237,759**	**182,416**	**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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	-
22	Prod, Trans, and Distn Expense-Related	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**	**-**
24	**Total Operating & Maintenance Expenses**	**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**	**-**

Schedule 2.4D
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NEWFOUNDLAND & LABRADOR HYDRO
2019 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 No.	Description	Municipal Tax	PUB 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
22	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**	

Schedule 2.5D
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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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
	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	12,184	-	-	-	-	-	-	-	-	-	-	-	12,184	-	-	-
15	Street Lighting	5,482	-	-	-	-	-	-	-	-	-	-	-	-	5,482	-	-
16	**Subtotal Distribution**	**417,286**	**354**	**-**	**-**	**116,669**	**146,280**	**45,985**	**11,594**	**20,523**	**24,568**	**28,252**	**5,394**	**12,184**	**5,482**	**-**	**-**
17	**Subtotal Prod Tran & Dist**	**835,776**	**418,844**	**-**	**-**	**116,669**	**146,280**	**45,985**	**11,594**	**20,523**	**24,568**	**28,252**	**5,394**	**12,184**	**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	9,013	4,517	-	-	1,258	1,577	496	125	221	265	305	58	131	59	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	**Total Depreciation Expense**	**925,128**	**463,583**	**-**	**-**	**122,685**	**162,065**	**50,664**	**12,524**	**22,169**	**27,163**	**31,151**	**6,338**	**13,175**	**5,813**	**7,797**	**-**

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
						Distribution											
Line No.	Description	Total Amount ($)	Production Demand ($)	Production Energy ($)	Transmission Demand ($)	Substations Demand ($)	Primary Lines Demand ($)	Primary Lines Customer ($)	Line Transformers Demand ($)	Line Transformers Customer ($)	Secondary Lines Demand ($)	Secondary Lines Customer ($)	Services Customer ($)	Meters Customer ($)	Street Lightin Customer ($)	Accounting Customer ($)	Specifically Assigned Customer ($)
1	Average Net Book Value	15,213,196	7,565,403	-	-	1,880,382	2,837,531	853,074	202,426	358,311	459,167	520,392	237,759	182,416	45,758	70,577	-
2	Cash Working Capital	15,744	7,829	-	-	1,946	2,936	883	209	371	475	539	246	189	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	530,318	263,723	-	-	65,548	98,914	29,737	7,056	12,490	16,006	18,140	8,288	6,359	1,595	2,460	-
8	Total Rate Base	**16,066,081**	**7,964,144**	**35,265**	**-**	**1,968,987**	**3,002,419**	**902,256**	**213,264**	**377,494**	**485,990**	**550,579**	**250,221**	**191,874**	**48,607**	**74,980**	**-**
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	**16,066,081**	**7,964,144**	**35,265**	**-**	**1,968,987**	**3,002,419**	**902,256**	**213,264**	**377,494**	**485,990**	**550,579**	**250,221**	**191,874**	**48,607**	**74,980**	**-**
11	Return on Debt	649,544	321,986	1,426	-	79,605	121,386	36,478	8,622	15,262	19,648	22,260	10,116	7,757	1,965	3,031	-
12	Return on Equity	263,811	130,774	579	-	32,332	49,301	14,815	3,502	6,199	7,980	9,041	4,109	3,151	798	1,231	-
13	Return on Rate Base	**913,355**	**452,761**	**2,005**	**-**	**111,937**	**170,687**	**51,293**	**12,124**	**21,461**	**27,628**	**31,300**	**14,225**	**10,908**	**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	
4	Fuel Inventory - Diesel	Production - Energy
5	Fuel Inventory - Gas Turbine	
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 23
	Deferred Charges:	
7	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
						Distribution											
Line No.	Description	Total Amount	Production Demand	Production Energy	Transmission Demand	Substations Demand	Primary Lines Demand	Primary Lines Customer	Line Transformers Demand	Line Transformers Customer	Secondary Lines Demand	Secondary Lines Customer	Services Customer	Meters Customer	Street Lightin Customer	Accounting Customer	Specifically Assigned Customer
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
	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 Revenue Related Municipal Tax (Prior Year (Rural Revenues)	19 Revenue Related PUB Assessment (Prior Year (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**

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
						Distribution											
Line		Total	Production	Production	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
		($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Allocated Revenue Requirement Excluding Return																
1	1.1 Domestic Diesel	1,377,415	266,653	770,331	-	47,985	87,202	48,332	6,189	20,430	14,319	29,884	7,239	9,046	-	54,321	-
2	1.12 Domestic All Electric	3,171,132	594,721	2,006,980	-	107,021	194,487	53,053	13,803	22,426	31,936	32,803	7,947	9,930	-	59,627	-
3	2.1 GS 0-10 kW	1,634,664	269,278	1,140,899	-	48,457	88,060	9,443	6,250	3,992	14,460	5,839	6,747	8,431	-	10,613	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	607,168	59,840	498,356	-	10,768	19,569	870	1,389	368	3,213	538	1,097	1,371	-	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**	**6,829,275**	**1,193,393**	**4,425,896**	**-**	**214,752**	**390,266**	**115,983**	**27,698**	**49,028**	**64,085**	**71,714**	**23,030**	**28,777**	**10,941**	**130,356**	**-**
	Allocated Return on Debt and Equity																
8	1.1 Domestic Diesel	226,584	101,166	349	-	25,011	38,139	21,374	2,709	8,943	6,173	13,043	4,472	3,429	-	1,776	-
9	1.12 Domestic All Electric	445,413	225,631	909	-	55,783	85,061	23,462	6,042	9,816	13,768	14,317	4,908	3,764	-	1,950	-
10	2.1 GS 0-10 kW	191,601	102,161	517	-	25,257	38,514	4,176	2,736	1,747	6,234	2,548	4,167	3,196	-	347	-
11	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2.3 GS 110-1,000 kVa	41,102	22,703	226	-	5,613	8,559	385	608	161	1,385	235	677	520	-	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**	**913,355**	**452,761**	**2,005**	**-**	**111,937**	**170,687**	**51,293**	**12,124**	**21,461**	**27,628**	**31,300**	**14,225**	**10,908**	**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.)

Line No.	1 Description	18 Revenue Related Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	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**	**-**	**-**	

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
						Distribution											
Line		Total	Production	Production	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically 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	1,603,999	367,819	770,680	-	72,996	125,340	69,706	8,898	29,373	20,493	42,927	11,711	12,475	-	56,097	-
2	1.12 Domestic All Electric	3,616,546	820,352	2,007,889	-	162,804	279,548	76,515	19,845	32,243	45,705	47,121	12,855	13,694	-	61,577	-
3	2.1 GS 0-10 kW	1,826,265	371,439	1,141,416	-	73,714	126,574	13,619	8,985	5,739	20,694	8,387	10,914	11,626	-	10,960	-
4	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2.3 GS 110-1,000 kVa	648,270	82,542	498,582	-	16,381	28,128	1,254	1,997	529	4,599	772	1,774	1,890	-	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**	**7,742,631**	**1,646,154**	**4,427,901**	**-**	**326,689**	**560,953**	**167,276**	**39,822**	**70,488**	**91,713**	**103,015**	**37,255**	**39,685**	**13,704**	**134,619**	**-**
	Re-classification of Revenue-Related																
8	1.1 Domestic Diesel	(0)	3,585	7,512	-	712	1,222	679	87	286	200	418	114	122	-	547	-
9	1.12 Domestic All Electric	(0)	8,340	20,414	-	1,655	2,842	778	202	328	465	479	131	139	-	626	-
10	2.1 GS 0-10 kW	0	4,570	14,044	-	907	1,557	168	111	71	255	103	134	143	-	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**	**48,933**	**-**	**3,507**	**6,022**	**1,703**	**428**	**718**	**985**	**1,049**	**404**	**430**	**135**	**1,371**	**-**
	Total Allocated Revenue Requirement																
15	1.1 Domestic Diesel	1,603,999	371,404	778,192	-	73,707	126,562	70,385	8,985	29,660	20,692	43,346	11,825	12,597	-	56,644	-
16	1.12 Domestic All Electric	3,616,546	828,693	2,028,302	-	164,459	282,390	77,293	20,047	32,570	46,169	47,600	12,986	13,833	-	62,203	-
17	2.1 GS 0-10 kW	1,826,265	376,009	1,155,460	-	74,621	128,131	13,786	9,096	5,809	20,949	8,490	11,048	11,769	-	11,095	-
18	2.2 GS 10-100 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	2.3 GS 110-1,000 kVa	648,270	83,680	505,453	-	16,607	28,515	1,272	2,024	536	4,662	783	1,799	1,916	-	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**	**7,742,631**	**1,663,827**	**4,476,834**	**-**	**330,197**	**566,975**	**168,980**	**40,250**	**71,206**	**92,698**	**104,063**	**37,658**	**40,115**	**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 Municipal Tax ($)	19 Revenue Related PUB Assessment ($)	Basis of Proration
	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
9	1.12 Domestic All Electric	(33,985)	(2,414)	requirements excluding revenue-related items.
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**	**-**	**-**	

Schedule 4.1
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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
							Distribution											
Line No.	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Network Demand (%)	Rural Prod & Transmission Demand (%)	Substations Demand (%)	Primary Lines Demand (%)	Primary Lines Customer (%)	Line Transformers Demand (%)	Line Transformers Customer (%)	Secondary Lines Demand (%)	Secondary Lines Customer (%)	Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
	Generation																	
1	Hydraulic	100%	45.40%	54.60%														
2	Hydraulic - GNP	100%	45.40%	54.60%														
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%	45.40%	54.60%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations Network	100%		0	100%													
20	Term Stns - Hydraulic	100%	45.40%	54.60%														
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%														
24	Terminal Stations - Distribution	100%					100%											
25	Term Stns - Custmr Specific	100%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

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

	1	2	3	4	5	7	8	9	10	11	12	13	14	15	16	17	18	19
							Distribution											
Line No.	Description	Total Amount (%)	Production Demand (%)	Production & Transmission Energy (%)	Transmission Network Demand (%)	Rural Prod & Transmission Demand (%)	Substations Demand (%)	Primary Lines Demand (%)	Primary Lines Customer (%)	Line Transformers Demand (%)	Line Transformers Customer (%)	Secondary Lines Demand (%)	Secondary Lines Customer (%)	Services Customer (%)	Meters Customer (%)	Street Lighting Customer (%)	Accounting Customer (%)	Specifically Assigned Customer (%)
	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
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)	7,234,572	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)	825,864	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	54.60%	43.61%	59.37%	50.66%	71.41%

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

	1	2	3	4	5	6	7	8	
Line No.		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	19,972,170	24,020,544					Energy: System Load Factor
7	Wind Purchases	14,162,565	-	14,162,565					Production - Energy
8	**Subtotal**	**62,054,740**	**23,102,570**	**38,183,109**	**-**	**-**	**769,061**	**-**	
	Labrador Interconnected:								
9	CF(L)Co	1,428,356	408,329	1,020,027					Energy: System Load Factor
10	Other	-						-	
11	**Subtotal**	**1,428,356**	**408,329**	**1,020,027**	**-**	**-**	**-**	**-**	
	Isolated Systems:								
12	Mary's Harbour	-		-					Production - Energy
13	L'Anse au Loup	3,717,396		3,717,396					Production - Energy
14	Ramea Wind	227,200	-	227,200					Production - Energy
15	**Subtotal**	**3,944,596**	**0**	**3,944,596**	**0**	**0**	**0**	**0**	
16	**Total**	**67,427,692**	**23,510,899**	**43,147,732**	**-**	**-**	**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	36,187
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

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.

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

In order to receive the Curtailable Credit, NP must demonstrate the capability to curtail its customer load requirements to the level of the Curtailable 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 Curtailable 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 Curtailment 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 Curtailable 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 Curtailment Credit will established based upon the lesser of the load reduction achieved in the test or the forecast curtailable 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 Curtailable Credit.

The Curtailable Credit reflected in the Minimum Billing Demand will be set to equal the curtailable 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.

"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 250,000,000 kilowatt-hours* ..... @ 3.443¢ 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.

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 $9.93 per kilowatt (kW) per month of billing demand.

Firm Energy Charge:

Base Rate ..... @ 3.971 ¢ per kWh

Interim Energy Charge:

Interim Energy Rate ..... @ 0.100¢ 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	$ 732,673
North Atlantic Refining Limited	$ 183,050
Teck Resources Limited	$ 51,173
Vale	$ 165,774

***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.

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:

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

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 Firmed-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 Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

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:

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

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.

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.

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.

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.

(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.

(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

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.

(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).

(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.

(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

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.

(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.

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.

(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, wilfilly, 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

(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.

(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.

(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.

(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.

(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 ..... $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 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: ..... $7.41 per month

Energy Charge:
All kilowatt-hours ..... @ 3.402¢ per kWh

Minimum Monthly Charge..... $7.41

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. 2.1L

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 ..... $6.84 per month
Single Phase ..... $10.84 per month
Three Phase ..... $16.84 per month

Energy Charge:
All kilowatt-hours ..... @ 5.323 ¢ per kWh

Minimum Monthly Charge:
Unmetered ..... $6.84 per month
Single Phase ..... $10.84 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.....$6.84 per month
Single Phase .....$10.84 per month
Three Phase .....$16.84 per month

Demand Charge:

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

Energy Charge:

All kilowatt-hours..... @ 2.527 ¢ 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 $21.00 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..... @ 2.184 ¢ 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 ..... @ 1.799¢ 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 VAPOUR[1]	
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

Closed

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

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.**

Exhibit 17 - Final 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	83,487
Thermal Generation Credit	34,567
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

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.

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

In order to receive the Curtailable Credit, NP must demonstrate the capability to curtail its customer load requirements to the level of the Curtailable 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 Curtailable 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 Curtailment 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 Curtailable 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 Curtailment Credit will established based upon the lesser of the load reduction achieved in the test or the forecast curtailable 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 Curtailable Credit.

The Curtailable Credit reflected in the Minimum Billing Demand will be set to equal the curtailable 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.

"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 290,000,000 kilowatt-hours* ..... @ 3.821 ¢ 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:
$902,506 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.

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 ..... @ 4.792 ¢ 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 ..... @ 0.025 ¢ 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	$ 861,911
North Atlantic Refining Limited	$ 193,496
Teck Resources Limited	$ 51,566
Vale	$ 170,233

***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)* ..... @ 0.895 ¢ 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

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:

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

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 Firmed-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 Firmed-Up Secondary invoiced energy, Industrial Firm invoiced energy, and Rural Island Interconnected bulk transmission energy.

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:

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

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.

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.

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.

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.

(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.

(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

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.

(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).

(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.

(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

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.

(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.

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.

(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, wilfilly, 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

(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.

(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.

(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.

(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.

(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 ..... $65.40 per month

Energy Charge:
All kilowatt-hours ..... @ 115.447 ¢ per kWh

Minimum Monthly Charge..... $65.40

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. 2.1G

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 ..... $69.79 per month

Energy Charge:
All kilowatt-hours ..... @ 98.749¢ per kWh

Minimum Monthly Charge..... $69.79

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: .....$88.70 per month

Demand Charge:
The maximum demand registered on the meter in the current month..... @ $75.62 per kW

Energy Charge:
All kilowatt-hours..... @ 73.089 ¢ 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)	$110.74
HIGH PRESSURE SODIUM [1]	
100W (8,600 lumens)	$74.38
150W (14,400 lumens)	$110.74

[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: ..... $8.03 per month

Energy Charge:
All kilowatt-hours ..... @ 3.688 ¢ per kWh

Minimum Monthly Charge..... $8.03

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 ..... $7.75 per month
Single Phase ..... $11.75 per month
Three Phase ..... $17.75 per month

Energy Charge:
All kilowatt-hours ..... @ 5.777 ¢ per kWh

Minimum Monthly Charge:
Unmetered ..... $7.75 per month
Single Phase ..... $11.75 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.....$7.75 per month
Single Phase .....$11.75 per month
Three Phase .....$17.75 per month

Demand Charge:
The maximum demand registered on the meter in the current month ..... @ $1.99 per kW

Energy Charge:
All kilowatt-hours..... @ 2.742 ¢ 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 $21.00 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..... @ 2.366 ¢ 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 ..... @ $1.91 per kVA

Energy Charge:
All kilowatt-hours ..... @ 1.948¢ 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 VAPOUR[1]	
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

Closed

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

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.**