

1 Q. **Reference: Page 4.6 Table 4.2.**

2 With respect to specifically assigned charges, please provide an update to IC-33, IC-
3 34 and IC-35 from the 2006 GRA.

4

5

6 A. IC-33 from the 2006 GRA reads:

7 *Please provide an update to IC-23 from the 2003 General Rate Application.*

8

9 IC-23 from the 2003 GRA reads:

10 *With respect to Specifically Assigned Charges for Industrial Customers provide the*
11 *total Specifically Assigned Charges billed to each of the Industrial Customers for*
12 *each of 1998 to 2002, inclusive, together with a breakdown of the component parts*
13 *of such charges for each of those years.*

14

15 The above data is provided for the years 2006 to 2014 forecast in IC-NLH-087
16 Attachment 1 (Revision 1).

17

18 IC-34 from the 2006 GRA reads:

19 *Please provide an update for the 2007 test year to the response to IC-24-NLH from*
20 *the 2003 GRA.*

21

22 IC-24 from the 2003 GRA reads:

23 *With respect to forecast 2003 and 2004 Specifically Assigned Charges, provide a*
24 *breakdown of the component parts of each of those forecast Specifically Assigned*
25 *Charges for each of the Industrial Customers and identify any Specifically Assigned*
26 *Charges proposed to be included or excluded in 2003 and/or 2004 Specifically*

Assigned Charges which have/have not been charged in previous years and the dollar amount of and rationale for each proposed change.

The breakdown of the component parts for the 2015 Test Year Specifically Assigned Charges for each Industrial Customer are included in IC-NLH-087 Attachment 1 (Revision 1).

The differences in the Specifically Assigned Charges between the 2007 Test Year and the 2015 Test Year primarily relate to the net impact of plant additions and retirements, as outlined in the table below.

Original Plant Values (\$)					
Customer	2007 Test Year	Additions	Retirements	Other	2015 Test Year
Vale		11,063,917			11,063,917
CBPP	3,293,621	4,099,981	(321,438)		7,072,164
NARL	1,101,024	64,309	(37,715)		1,127,618
Teck	5,454,500	-	-	(10,184)	5,444,316

Vale:

The plant additions represent costs for transmission line and terminal station equipment assets which came into service in 2012. The customer contributed \$10,434,589 to this amount. The Specifically Assigned Charges are \$499,522.

CBPP:

The plant additions include actuals for 2007 to 2013 and a proposal for 2014 for upgrades/replacements to the Frequency Converter and Facility Upgrades. This project, for installation of an online vibration monitoring system, would have been reviewed and approved through the respective annual capital budget process. The net increase in Specifically Assigned Charges of \$543,876 from \$347,167 to

\$891,045 relates to these new assets and the impact of changes in the ratios used to allocate the total Specifically Assigned Charges based on 2015 plant balances, as shown on Schedule 3.3A, Page 1 of 1 in Exhibit 13.

NARL:

There have been minimal asset additions or retirements since the 2007 Test Year. The net decrease in Specifically Assigned Charges of \$59,247 from \$150,976 to \$91,729 primarily relates to changes in the ratios used to allocate the total Specifically Assigned Charges based on 2015 plant balances, as shown on Schedule 3.3A, Page 1 of 1 in Exhibit 13.

Teck:

The 2007 Test Year incorporated a proposal for the transmission line and terminal station equipment assets which has since been updated to reflect actuals, as follows:

	2007 Test Year	2015 Test Year	Difference
Lines	\$4,199,965	\$4,534,363	\$334,398
Terminal Stations	\$1,254,535	\$909,953	(\$344,582)
Total	\$5,454,500	\$5,444,316	(\$10,184)

These costs are fully contributed by the customer. The net increase in Specifically Assigned Charges of \$22,431 from \$186,169 to \$208,600 relates to the update for actuals as well as changes in the ratios used to allocate the total Specifically Assigned Charges based on 2015 plant balances, as shown on Schedule 3.3A, Page 1 of 1 in Exhibit 13.

1 IC-35 from the 2006 GRA reads:

2 *Please explain in detail the basis for each of the estimated Specifically Assigned*
3 *amounts set out in the 2007 cost-of-service, as well as the basis for each of the*
4 *allocations to NP and each Industrial Customer.*

5

6 The basis and supporting calculations for each of the Specifically Assigned amounts
7 as set out in the 2015 Cost of Service, Exhibit 13, Schedule 3.3A, Page 1 of 1, for NP
8 and each Industrial Customer is provided in IC-NLH-087 Attachment 2 (Revision 1).

**Newfoundland and Labrador Hydro
Specifically Assigned Charges (\$)**

Line No		(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Abitibi Consolidated ¹						
		CBPP	Stephenville	Grand Falls	NARL	Teck	Vale	Total
1	2006	176,442	103,019	1,968	174,011	150,000	0	605,439
2	2007	347,167	78,485	1,244	150,976	186,169	0	764,041
3	2008	347,167	0	1,244	150,976	186,169	0	685,556
4	2009	347,167	0	370	150,976	186,169	0	684,682
5	2010	347,167	0	0	150,976	186,169	0	684,312
6	2011	347,167	0	0	150,976	186,169	0	684,312
7	2012	347,167	0	0	150,976	186,169	0	684,312
8	2013 Actual	347,167	0	0	150,976	186,169	0	684,312
9	2014 Forecast	347,167	0	0	150,976	186,169	0	684,312
10	2015 Test Year	891,045	0	0	91,729	208,600	499,522	1,690,896

2006 Components:

11	Operating and Maintenance	91,828	25,430	744	54,348	0	0	172,350
12	Depreciation	37,957	29,816	261	54,441	0	0	122,475
13	Gain/Loss on Disposal of Fixed Assets	487	499	10	681	0	0	1,677
14	Return on Debt	41,781	42,779	862	58,405	0	0	143,827
15	Return on Equity	4,389	4,494	91	6,135	0	0	15,109
16	Revenue Credit	0	0	0	0	0	0	0
17	Per Board Order P.U. 1(2006)	0	0	0	0	150,000	0	150,000
18	Total Annual Amounts	176,442	103,018	1,968	174,011	150,000	0	605,439

2007 Test Year Components:

19	Operating and Maintenance	140,472	26,721	501	46,958	163,427	0	378,079
20	Depreciation	59,113	33,045	178	60,538	23,698	0	176,572
21	Expense Credits	(658)	(135)	(2)	(220)	(1,090)	0	(2,105)
22	Gain/Loss on Disposal of Fixed Assets	1,786	542	7	526	0	0	2,861
23	Return on Debt	134,076	40,714	513	39,493	0	0	214,796
24	Return on Equity	12,130	3,683	46	3,573	0	0	19,432
25	Revenue Credit	248	77	1	108	134	0	568
26	Total Annual Amounts	347,167	104,647	1,244	150,976	186,169	0	790,203

2015 Test Year Components:

27	Operating and Maintenance	328,703	0	0	52,410	199,414	436,716	1,017,242
28	Depreciation	185,081	0	0	14,871	10,312	37,553	247,817
29	Expense Credits	(1,603)	0	0	(256)	(1,234)	(2,508)	(5,602)
30	Gain/Loss on Disposal of Fixed Assets	12,134	0	0	791	0	882	13,806
31	Return on Debt	265,294	0	0	17,287	0	19,281	301,862
32	Return on Equity	100,973	0	0	6,579	0	7,339	114,891
33	Revenue Credit	463	0	0	48	108	260	879
34	Total Annual Amounts	891,045	0	0	91,729	208,600	499,522	1,690,896

¹ Partial charges in 2007 and 2009 due to shut down of operations.

Newfoundland and Labrador Hydro
2015 Test Year
Calculation of Specifically Assigned Charges - Total

Operating and Maintenance (O&M) Costs:

Col 3, Line 28	Transmission Lines	Specifically Assigned Transmission Plant/Total Transmission Plant x Transmission Lines O&M	$(\$36,392,465 / \$342,437,979) \times \$3,910,236$	\$415,559
Col 4, Line 28	Terminal Stations	Specifically Assigned Terminal Station Plant/Total Terminal Station Plant x Terminal Station O&M	$(\$26,625,425 / \$219,509,093) \times \$5,102,709$	\$618,935
	Administrative & General Overheads:			
	Transmission O&M Overhead	Specifically Assigned Transmission and Terminal Station Plant/Total Transmission & Terminal Station Plant x Transmission O&M Overhead	$(\$63,017,890 / \$561,947,073) \times \$5,300,429$	\$594,401
	Prod., Transmission & Distn O&M Overhead	Total Specifically Assigned Plant/Total Plant x Prod., Transmission & Distn O&M O/H	$(\$66,987,376 / \$2,251,193,572) \times \$343,528$	\$10,222
	Prod., Trans, Distn Excl. Hydraulic & Holyrood O&M O/H	Specifically Assigned Transmission & Term Stn Plant/Total Prod., Transmission & Distn Plant excl Hydraulic and Holyrood Plt x Production & Trans O&M O/H	$(\$63,017,890 / \$909,761,361) \times \$1,425,303$	\$98,729
	Property Insurance	Specifically Assigned Term Stn Plant + Allocated Gen Plant/Total Insured Plant x Property Insurance	$(\$30,461,593 / \$1,730,941,382) \times \$1,595,772$	\$28,083
	Expense-Related (GTDC) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct O&M Expense x Expense Related (GTDC) O&M Overheads	$(\$3,836,168 / \$185,063,996) \times \$21,809,014$	\$452,076
	Expense-Related (GTD) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct GTD O&M Expense x Expense Related (GTD) O&M Overheads	$(\$29,635 / \$1,380,404) \times \$1,380,404$	\$29,635
Col 5, Line 28	Sub-Total Administrative & General Overheads			\$1,213,146
Col 6, Line 28	Transmission Other	Specifically Assigned Transmission & Terminal Station Plant/Total Transmission and Terminal Station Plant x Transmission Other O&M	$(\$63,017,890 / \$561,947,073) \times \$2,237,357$	\$250,902

Depreciation:

Col 7, Line 28	Transmission	Direct		\$616,408
Col 8, Line 28	Telecontrol & Feasibility Study	Direct		\$430,761
Col 10, Line 28	General	Total Specifically Assigned Depreciation less Direct Depreciation	$\$1,187,278 - \$1,047,169$	\$140,109

Expense Credits:

Col 11, Line 28	Rental Income	Specifically Assigned Transmission & Terminal Station Plant/Total Prod., Transmission and Distn Plant x Total Expense Credits	$(\$63,017,890 / \$2,061,029,922) \times \$17,472$	(\$534)
Col 12, Line 28	Other Expense Credits	Total Specifically Assigned O&M/Total O&M x Total Sundry Expense Credits	$(\$2,498,541 / \$106,052,783) \times \$583,755$	(\$13,753)

Gains/Losses:

Col 13, Line 28	Gains/Losses	Total NBV Specifically Assigned Assets/Total NBV x Total Gains/Losses	$(\$30,939,375 / \$1,463,835,765) \times \$3,555,647$	\$75,152
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Return:

Col 15, Line 28	Return on Debt	Total Specifically Assigned Rate Base x Total Return on Debt	$\$33,275,131 \times 4.938\%$	\$1,643,095
Col 16, Line 28	Return on Equity	Total Specifically Assigned Rate Base x Total Return on Equity	$\$33,275,131 \times 1.879\%$	\$625,378

Revenue Related:

	Newfoundland Power	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Debt	$(\$4,325,142 / \$463,041,633) \times \$614,804$	\$5,743
	Industrial Customers	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Equity	$(\$1,690,015 / \$42,598,969) \times \$22,155$	\$879
Col 18, Line 28	Total Revenue Related			\$6,622

Total Specifically Assigned Costs

\$6,021,778

Newfoundland and Labrador Hydro
2015 Test Year
Calculation of Specifically Assigned Charges - Vale

Operating and Maintenance (O&M) Costs:

Col 3, Line 21	Transmission Lines	Customer Transmission Plant/Total Transmission Plant x Transmission Lines O&M	(\$6,554,033/\$36,392,465) x \$415,559	\$74,839
Col 4, Line 21	Terminal Stations	Customer Terminal Station Plant/Total Terminal Station Plant x Terminal Station O&M	(\$4,509,884/\$26,625,425) x \$618,935	\$104,837
	Administrative & General Overheads:			
	Transmission O&M Overhead	Specifically Assigned Transmission and Terminal Station Plant/Total Transmission & Terminal Station Plant x Transmission O&M Overhead	(\$11,063,917 / \$63,017,890) x \$594,401	\$104,358
	Prod., Transmission & Distn O&M Overhead	Total Specifically Assigned Plant/Total Plant x Prod., Transmission & Distn O&M O/H	(\$11,063,917 / \$63,017,890) x \$10,222	\$1,795
	Prod., Trans, Distn Excl. Hydraulic & Holyrood O&M O/H	Specifically Assigned Transmission & Term Stn Plant/Total Prod., Transmission & Distn Plant excl Hydraulic and Holyrood Plt x Production & Trans O&M O/H	(\$11,063,917 / \$63,017,890) x \$98,729	\$17,334
	Property Insurance	Specifically Assigned Term Stn Plant + Allocated Gen Plant/Total Insured Plant x Property Insurance	(\$11,063,917 / \$63,017,890) x \$28,083	\$4,930
	Expense-Related (GTDC) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct O&M Expense x Expense Related (GTDC) O&M Overheads	(\$11,063,917 / \$63,017,890) x \$452,076	\$79,370
	Expense-Related (GTD) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct GTD O&M Expense x Expense Related (GTD) O&M Overheads	(\$11,063,917 / \$63,017,890) x \$29,635	\$5,203
	Sub-Total Spec Ass Administrative & General Overheads			\$212,989
Col 6, Line 21	Customer Share	Customer Trans Line & Term Stn Plt/Specifically Assigned Trans Line & Term Stn Plt x Total Spec Assigned O&M Overheads	N/A	\$0
Col 6, Line 21	Transmission Other	Customer Transmission & Terminal Station Plant/Total Transmission and Terminal Station Plant x Transmission Other O&M	(\$11,063,917 / \$63,017,890) x \$250,902	\$44,050

Depreciation:

Col 7, Line 21	Transmission	Direct		\$13,167
Col 8, Line 21	Telecontrol & Feasibility Study	Direct	NA	
Col 10, Line 21	General	Total Customer Depreciation less Direct Depreciation	\$37,553 - 13,167	\$24,386

Expense Credits:

Col 11, Line 21	Customer Allocation			(\$94)
Col 12, Line 21	Customer Allocation			(\$2,415)

Gains/Losses:

Col 13, Line 21	Customer Share	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Gains/Losses	\$346,327/\$29,512,968) x \$75,152	\$882
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Return:

Col 15, Line 21	Customer Return on Debt	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Debt	(\$346,327/\$29,512,968) x \$1,643,095	\$19,281
Col 16, Line 21	Customer Return on Equity	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Equity	(\$346,327/\$29,512,968) x \$625,378	\$7,339

Revenue Related:

Col 18, Line 21	Customer Allocation			\$260
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Total Specifically Assigned Charges**\$499,522**

Newfoundland and Labrador Hydro
2015 Test Year
Calculation of Specifically Assigned Charges - CBPP

Operating and Maintenance (O&M) Costs:

Col 3, Lines 23 + 24	Transmission Lines	Customer Transmission Plant/Total Transmission Plant x Transmission Lines O&M	NA	
Col 4, Lines 23 + 24	Terminal Stations	Customer Terminal Station Plant/Total Terminal Station Plant x Terminal Station O&M	(\$7,072,164 / \$26,625,425) x \$618,935	\$164,400
	Administrative & General Overheads:			
	Transmission O&M Overhead	Specifically Assigned Transmission and Terminal Station Plant/Total Transmission & Terminal Station Plant x Transmission O&M Overhead	(\$7,072,164 / \$63,017,890) x \$594,401	\$66,706
	Prod., Transmission & Distn O&M Overhead	Total Specifically Assigned Plant/Total Plant x Prod., Transmission & Distn O&M O/H	(\$7,072,164 / \$63,017,890) x \$10,222	\$1,147
	Prod., Trans, Distn Excl. Hydraulic & Holyrood O&M O/H	Specifically Assigned Transmission & Term Stn Plant/Total Prod., Transmission & Distn Plant excl Hydraulic and Holyrood Plt x Production & Trans O&M O/H	(\$7,072,164 / \$63,017,890) x \$98,729	\$11,080
	Property Insurance	Specifically Assigned Term Stn Plant + Allocated Gen Plant/Total Insured Plant x Property Insurance	(\$7,072,164 / \$63,017,890) x \$28,083	\$3,152
	Expense-Related (GTDC) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct O&M Expense x Expense Related (GTDC) O&M Overheads	(\$7,072,164 / \$63,017,890) x \$452,076	\$50,734
	Expense-Related (GTD) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct GTD O&M Expense x Expense Related (GTD) O&M Overheads	(\$7,072,164 / \$63,017,890) x \$29,635	\$3,326
	Sub-Total Spec Ass Administrative & General Overheads			\$136,146
Col 5, Lines 23 + 24	Customer Share	Customer Trans Line & Term Stn Plt/Specifically Assigned Trans Line & Term Stn Plt x Total Spec Assigned O&M Overheads	NA	
Col 6, Lines 23 + 24	Transmission Other	Customer Transmission & Terminal Station Plant/Total Transmission and Terminal Station Plant x Transmission Other O&M	(\$7,072,164 / \$63,017,890) x \$250,902	\$28,157

Depreciation:

Col 7, Lines 23 + 24	Transmission	Direct		\$164,092
Col 8, Lines 23 + 24	Telecontrol & Feasibility Study	Direct	NA	
Col 10, Lines 23 + 24	General	Total Customer Depreciation less Direct Depreciation	\$185,081 - \$164,092	\$20,989

Expense Credits:

Col 11, Lines 23 + 24	Customer Allocation			(\$60)
Col 12, Lines 23 + 24	Customer Allocation			(\$1,543)

Gains/Losses:

	Total Specifically Assigned Gains/Losses	Total NBV Specifically Assigned Assets/Total NBV x Total Gains/Losses	NA	
Col 13, Lines 23 + 24	Customer Share	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Gains/Losses	(\$4,765,145 / \$29,512,968) x \$75,152	\$12,134

Return:

	Total Spec Assigned Return on Debt	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Debt	NA	
Col 15, Lines 23 + 24	Customer Return on Debt	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Debt	(\$4,765,145 / \$29,512,968) x \$1,643,095	\$265,294
	Total Spec Assigned Return on Equity	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Equity	NA	
Col 16, Lines 23 + 24	Customer Return on Equity	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Equity	(\$4,765,145 / \$29,512,968) x \$625,378	\$100,973

Revenue Related:

Col 18, Lines 23 + 24	Customer Allocation			\$463
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Total Specifically Assigned Charges**\$891,045**

Newfoundland and Labrador Hydro
2015 Test Year
Calculation of Specifically Assigned Charges - NARL

Operating and Maintenance (O&M) Costs:

Col 3, Line 25	Transmission Lines	Customer Transmission Plant/Total Transmission Plant x Transmission Lines O&M	NA	
Col 4, Line 25	Terminal Stations	Customer Terminal Station Plant/Total Terminal Station Plant x Terminal Station O&M	$(\$1,127,618 / \$26,625,425) \times \$618,935$	\$26,213
	Administrative & General Overheads:			
	Transmission O&M Overhead	Specifically Assigned Transmission and Terminal Station Plant/Total Transmission & Terminal Station Plant x Transmission O&M Overhead	$(\$1,127,618 / \$63,017,890) \times \$594,401$	\$10,636
	Prod., Transmission & Distn O&M Overhead	Total Specifically Assigned Plant/Total Plant x Prod., Transmission & Distn O&M O/H	$(\$1,127,618 / \$63,017,890) \times \$10,222$	\$183
	Prod., Trans, Distn Excl. Hydraulic & Holyrood O&M O/H	Specifically Assigned Transmission & Term Stn Plant/Total Prod., Transmission & Distn Plant excl Hydraulic and Holyrood Plt x Production & Trans O&M O/H	$(\$1,127,618 / \$63,017,890) \times \$98,729$	\$1,767
	Property Insurance	Specifically Assigned Term Stn Plant + Allocated Gen Plant/Total Insured Plant x Property Insurance	$(\$1,127,618 / \$63,017,890) \times \$28,083$	\$503
	Expense-Related (GTDC) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct O&M Expense x Expense Related (GTDC) O&M Overheads	$(\$1,127,618 / \$63,017,890) \times \$452,076$	\$8,089
	Expense-Related (GTD) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct GTD O&M Expense x Expense Related (GTD) O&M Overheads	$(\$1,127,618 / \$63,017,890) \times \$29,635$	\$530
	Sub-Total Spec Ass Administrative & General Overheads			\$21,708
Col 5, Line 25	Customer Share	Customer Trans Line & Term Stn Plt/Specifically Assigned Trans Line & Term Stn Plt x Total Spec Assigned O&M Overheads	NA	\$0
Col 6, Line 25	Transmission Other	Customer Transmission & Terminal Station Plant/Total Transmission and Terminal Station Plant x Transmission Other O&M	$(\$1,127,618 / \$63,017,890) \times \$250,902$	\$4,490

Depreciation:

Col 7, Line 25	Transmission	Direct		\$11,524
Col 8, Line 25	Telecontrol & Feasibility Study	Direct	NA	
Col 10, Line 25	General	Total Customer Depreciation less Direct Depreciation	$\$14,871 - \$11,524$	\$3,347

Expense Credits:

Col 11, Line 25	Customer Allocation			(\$10)
Col 12, Line 25	Customer Allocation			(\$246)

Gains/Losses:

	Total Specifically Assigned Gains/Losses	Total NBV Specifically Assigned Assets/Total NBV x Total Gains/Losses	NA	
Col 13, Line 25	Customer Share	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Gains/Losses	$(\$310,497 / \$29,512,968) \times \$75,152$	\$791

Return:

	Total Spec Assigned Return on Debt	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Debt	NA	
Col 15, Line 25	Customer Return on Debt	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Debt	$(\$310,497 / \$29,512,968) \times \$1,643,095$	\$17,287
	Total Spec Assigned Return on Equity	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Equity	NA	
Col 16, Line 25	Customer Return on Equity	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Equity	$(\$310,497 / \$29,512,968) \times \$625,378$	\$6,579

Revenue Related:

Col 18, Line 25	Customer Allocation			\$48
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Total Specifically Assigned Charges

\$91,729

Newfoundland and Labrador Hydro
2015 Test Year
Calculation of Specifically Assigned Charges - Teck

Operating and Maintenance (O&M) Costs:

Col 3, Line 26	Transmission Lines	Customer Transmission Plant/Total Transmission Plant x Transmission Lines O&M	$(\$4,534,363 / \$36,392,465) \times \$415,559$	\$51,777
Col 4, Line 26	Terminal Stations	Customer Terminal Station Plant/Total Terminal Station Plant x Terminal Station O&M	$(\$909,953 / \$26,625,425) \times \$618,935$	\$21,153
	Administrative & General Overheads:			
	Transmission O&M Overhead	Specifically Assigned Transmission and Terminal Station Plant/Total Transmission & Terminal Station Plant x Transmission O&M Overhead	$(\$5,444,315 / \$63,017,890) \times \$594,401$	\$51,352
	Prod., Transmission & Distn O&M Overhead	Total Specifically Assigned Plant/Total Plant x Prod., Transmission & Distn O&M O/H	$(\$5,444,315 / \$63,017,890) \times \$10,222$	\$883
	Prod., Trans, Distn Excl. Hydraulic & Holyrood O&M O/H	Specifically Assigned Transmission & Term Stn Plant/Total Prod., Transmission & Distn Plant excl Hydraulic and Holyrood Plt x Production & Trans O&M O/H	$(\$5,444,315 / \$63,017,890) \times \$98,729$	\$8,530
	Property Insurance	Specifically Assigned Term Stn Plant + Allocated Gen Plant/Total Insured Plant x Property Insurance	$(\$5,444,315 / \$63,017,890) \times \$28,083$	\$2,426
	Expense-Related (GTDC) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct O&M Expense x Expense Related (GTDC) O&M Overheads	$(\$5,444,315 / \$63,017,890) \times \$452,076$	\$39,056
	Expense-Related (GTD) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct GTD O&M Expense x Expense Related (GTD) O&M Overheads	$(\$5,444,315 / \$63,017,890) \times \$29,635$	\$2,560
	Sub-Total Spec Ass Administrative & General Overheads			\$104,808
Col 5, Line 26	Customer Share	Customer Trans Line & Term Stn Plt/Specifically Assigned Trans Line & Term Stn Plt x Total Spec Assigned O&M Overheads	NA	
Col 6, Line 26	Transmission Other	Customer Transmission & Terminal Station Plant/Total Transmission and Terminal Station Plant x Transmission Other O&M	$(\$5,444,315 / \$63,017,890) \times \$250,902$	\$21,676

Depreciation:

Col 7, Line 26	Transmission	Direct		\$0
Col 8, Line 26	Telecontrol & Feasibility Study	Direct	NA	\$0
Col 10, Line 26	General	Total Customer Depreciation less Direct Depreciation	NA	\$10,312

Expense Credits:

Col 11, Line 26	Customer Allocation			(\$46)
Col 12, Line 26	Customer Allocation			(\$1,188)

Gains/Losses:

	Total Specifically Assigned Gains/Losses	Total NBV Specifically Assigned Assets/Total NBV x Total Gains/Losses	NA	
Col 13, Line 26	Customer Share	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Gains/Losses	NA	

Return:

	Total Spec Assigned Return on Debt	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Debt	NA	
Col 15, Line 26	Customer Return on Debt	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Debt	NA	
	Total Spec Assigned Return on Equity	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Equity	NA	
Col 16, Line 26	Customer Return on Equity	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Equity	NA	

Revenue Related:

Col 18, Line 26	Customer Allocation			\$108
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Total Specifically Assigned Charges

\$208,600

Newfoundland and Labrador Hydro
2015 Test Year
Calculation of Specifically Assigned Charges - NP

Operating and Maintenance (O&M) Costs:

Col 3, Line 20	Transmission Lines	Customer Transmission Plant/Total Transmission Plant x Transmission Lines O&M	(\$25,304,070 / \$36,392,465) x \$415,559	\$288,943
Col 4, Line 20	Terminal Stations	Customer Terminal Station Plant/Total Terminal Station Plant x Terminal Station O&M	(\$13,005,806 / \$26,625,425) x \$618,935	\$302,333
	Administrative & General Overheads:			
	Transmission O&M Overhead	Specifically Assigned Transmission and Terminal Station Plant/Total Transmission & Terminal Station Plant x Transmission O&M Overhead	(\$38,309,875 / \$63,017,890) x \$594,401	\$361,349
	Prod., Transmission & Distn O&M Overhead	Total Specifically Assigned Plant/Total Plant x Prod., Transmission & Distn O&M O/H	(\$38,309,875 / \$63,017,890) x \$10,222	\$6,214
	Prod., Trans, Distn Excl. Hydraulic & Holyrood O&M O/H	Specifically Assigned Transmission & Term Stn Plant/Total Prod., Transmission & Distn Plant excl Hydraulic and Holyrood Plt x Production & Trans O&M O/H	(\$38,309,875 / \$63,017,890) x \$98,729	\$60,019
	Property Insurance	Specifically Assigned Term Stn Plant + Allocated Gen Plant/Total Insured Plant x Property Insurance	(\$38,309,875 / \$63,017,890) x \$28,083	\$17,072
	Expense-Related (GTDC) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct O&M Expense x Expense Related (GTDC) O&M Overheads	(\$38,309,875 / \$63,017,890) x \$452,076	\$274,826
	Expense-Related (GTD) O&M Overhead	Total Direct Spec Assigned O&M Expense/Total Direct GTD O&M Expense x Expense Related (GTD) O&M Overheads	(\$38,309,875 / \$63,017,890) x \$29,635	\$18,016
	Sub-Total Spec Ass Administrative & General Overheads			\$737,496
Col 5, Line 20	Customer Share	Customer Trans Line & Term Stn Plt/Specifically Assigned Trans Line & Term Stn Plt x Total Spec Assigned O&M Overheads	NA	
Col 6, Line 20	Transmission Other	Customer Transmission & Terminal Station Plant/Total Transmission and Terminal Station Plant x Transmission Other O&M	(\$38,309,875 / \$63,017,890) x \$250,902	\$152,529

Depreciation:

Col 7, Line 20	Transmission	Direct		\$858,386
Col 8, Line 20	Telecontrol & Feasibility Study	Direct	NA	
Col 10, Line 20	General	Total Customer Depreciation less Direct Depreciation	\$939,461 - \$858,386	\$81,075

Expense Credits:

Col 11, Line 20	Customer Allocation			(\$325)
Col 12, Line 20	Customer Allocation			(\$8,361)

Gains/Losses:

	Total Specifically Assigned Gains/Losses	Total NBV Specifically Assigned Assets/Total NBV x Total Gains/Losses	NA	
Col 13, Line 20	Customer Share	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Gains/Losses	(\$24,090,999 / \$29,512,968) x \$75,152	\$61,345

Return:

	Total Spec Assigned Return on Debt	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Debt	NA	
Col 15, Line 20	Customer Return on Debt	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Debt	(\$24,090,999 / \$29,512,968) x \$1,643,095	\$1,341,234
	Total Spec Assigned Return on Equity	Total Specifically Assigned Rate Base/Total Rate Base x Total Return on Equity	NA	
Col 16, Line 20	Customer Return on Equity	Customer NBV/Total Spec Assigned NBV x Total Spec Assigned Return on Equity	(\$24,090,999 / \$29,512,968) x \$625,378	\$510,487

Revenue Related:

Col 18, Line 20	Customer Allocation			\$5,743
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Total Specifically Assigned Costs

\$4,330,885