

1 Q. Please confirm Hydro cannot produce a 2014 forecast cost of service study. If
2 incorrect, please provide.

3

4

5 A. Please see IC-NLH-141 Attachment 1, Cost of Service Study.

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Total System
Revenue Requirement

	1	2	3	4	5	6	7	8
Line No.	Description	Total Amount (\$)	Island Interconnected (\$)	Island Isolated (\$)	Labrador Isolated (\$)	L'Anse au Loup (\$)	Labrador Interconnected (\$)	Basis of Proration
	Revenue Requirement							
	Expenses							
1	Operating, Maintenance and Admin.	118,977,840	90,990,196	6,917,636	12,620,162	1,428,224	7,021,622	Detailed Analysis
2	Fuels - No. 6 Fuel	236,475,495	236,475,495	-	-	-	-	Detailed Analysis
3	Fuels - Diesel	18,668,560	107,869	2,391,800	15,433,400	660,800	74,691	Detailed Analysis
4	Fuels - Gas Turbine	861,538	662,352	-	-	-	199,186	
5	Power Purchases -CF(L)Co	2,702,791	-	-	-	-	2,702,791	Detailed Analysis
6	Power Purchases - Other	56,354,839	52,605,085	211,600	-	3,169,600	368,553	Detailed Analysis
7	Depreciation	56,683,085	50,933,067	495,480	1,902,675	326,069	3,025,794	Detailed Analysis
	Expense Credits:							
8	Sundry	(633,600)	(484,556)	(36,839)	(67,207)	(7,606)	(37,393)	Total O&M Expenses
9	Building Rental Income	(15,600)	(15,600)	-	-	-	0	Detailed Analysis
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses
11	Suppliers' Discounts	(100,800)	(77,088)	(5,861)	(10,692)	(1,210)	(5,949)	Total O&M Expenses
12	Pole Attachments	(1,569,708)	(1,131,732)	(23,292)	(101,352)	(67,212)	(246,120)	Detailed Analysis
13	Secondary Energy Revenues	-	-	-	-	-	-	Island Interconnected
14	Wheeling Revenues	-	0	-	-	-	-	Island Interconnected
15	Application Fees	(26,868)	(11,624)	(228)	(1,668)	(368)	(12,980)	Detailed Analysis
16	Meter Test Revenues	(3,400)	(2,099)	(58)	(219)	(111)	(914)	Weighted Customers
17	Total Expense Credits	(2,349,976)	(1,722,699)	(66,278)	(181,138)	(76,506)	(303,355)	
18	Subtotal Expenses	488,374,172	430,051,365	9,950,238	29,775,099	5,508,187	13,089,282	
19	Disposal Gain/Loss	2,759,750	2,359,906	54,422	85,312	39,513	220,597	Detailed Analysis
20	Subtotal Rev Req't Excl Return	491,133,922	432,411,271	10,004,660	29,860,411	5,547,700	13,309,879	
21	Return on Debt	83,920,202	75,886,256	610,074	2,589,582	488,968	4,345,323	Rate Base
22	Return on Equity	34,980,999	31,632,158	254,301	1,079,432	203,820	1,811,289	Rate Base
23	Total Revenue Requirement	610,035,123	539,929,685	10,869,035	33,529,425	6,240,488	19,466,491	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Total System
Return on Rate Base

Line No	1	2	3	4	5	6	7	8
		Total \$	Island Interconnected \$	Island Isolated \$	Labrador Isolated \$	L'Anse au Loup \$	Labrador Interconnected \$	Basis of Proration
	Rate Base:							
1	Average Net Book Value	1,479,161,963	1,336,614,524	10,890,644	44,073,832	8,816,057	78,766,906	Schedule 2.3
2	Cash Working Capital	5,335,790	4,821,578	39,286	158,988	31,802	284,136	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 6 Fuel	45,130,957	45,130,957	-	-	-	-	Specifically Assigned - Holyrood
4	Fuel Inventory - Diesel	3,520,945	94,498	168,823	3,158,525	47,228	51,871	Detailed Fuel Analysis
5	Fuel Inventory - Gas Turbine	2,233,160	2,121,588	-	-	-	111,572	Detailed Fuel Analysis
6	Inventory/Supplies	24,700,787	21,990,429	236,483	818,658	186,122	1,469,095	Prorated on Total Plant in Service, Schedule 2.2
7	Deferred Charges: Holyrood	-	-	-	-	-	-	Detailed Analysis
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	65,450,500	59,143,009	481,893	1,950,195	390,096	3,485,307	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	1,625,534,102	1,469,916,583	11,817,129	50,160,197	9,471,306	84,168,887	
10	Less: Rural Portion	-	-	-	-	-	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	1,625,534,102	1,469,916,583	11,817,129	50,160,197	9,471,306	84,168,887	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	71.973% ⁽¹⁾						
13	Return	7.173%						
14	Weighted Average Return: Debt	5.163%						
15	Capital Structure: Percent of Equity	23.090% ⁽¹⁾						
16	Return	9.320%						
17	Weighted Average Return: Equity	2.152%						
18	Weighted Average Cost of Capital	7.315%						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.163%	5.163%	5.163%	5.163%	5.163%	
20	Return on Rate Base - Equity Component	-	2.152%	2.152%	2.152%	2.152%	2.152%	
	Return on Rate Base (\$):							
21	Return on Debt	83,920,202	75,886,256	610,074	2,589,582	488,968	4,345,323	Schedule 2.6, L.12
22	Return on Equity	34,980,999	31,632,158	254,301	1,079,432	203,820	1,811,289	Schedule 2.6, L.13
23	Return on Rate Base (\$)	118,901,202	107,518,414	864,375	3,669,014	692,787	6,156,611	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.163%	5.163%	5.163%	5.163%	5.163%	5.163%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	2.152%	2.152%	2.152%	2.152%	2.152%	2.152%	L. 22 divided by L.9
26	Return on Rate Base (%)	7.315%	7.315%	7.315%	7.315%	7.315%	7.315%	L. 23 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 0.57% funded ARO and 4.367% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Total System
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credits (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Total System								
1	Newfoundland Power	475,496,974	425,808,610	(22,477)	55,743,362	-	481,529,496	
2	RSP Activity	5,748,694	-	-	-	5,748,694	5,748,694	
3	Subtotal Newfoundland Power	481,245,668	425,808,610	(22,477)	55,743,362	5,748,694	487,278,190	1.13
4	Island Industrial	40,870,097	38,996,057	26,442	-	-	39,022,499	1.05
5	Unallocated RSP Hydraulic Variation	1,841,577	-	-	-	-	-	-
6	Labrador Industrial	2,199,515	2,199,515	-	-	-	2,199,515	1.00
7	CFB - Goose Bay Secondary	834,861	15,047	819,814	-	-	834,861	55.48
8	Rural Labrador Interconnected	21,225,677	17,251,929	-	7,379,096	-	24,631,024	1.23
Rural Deficit Areas								
9	Island Interconnected	49,305,795	75,125,018	(3,966)	(25,815,258)	-	49,305,795	0.66
10	Island Isolated	1,573,486	10,869,035	-	(9,295,549)	-	1,573,486	0.14
11	Labrador Isolated	8,189,857	33,529,425	-	(25,339,568)	-	8,189,857	0.24
12	L'Anse au Loup	2,748,590	6,240,488	-	(3,491,898)	-	2,748,590	0.44
13	Revenue Credit Applied to Deficit (100.0%)	-	-	(819,814)	819,814	-	-	-
14	Subtotal	61,817,728	125,763,966	(823,779)	(63,122,458)	-	61,817,728	0.49
15	Total	610,035,123	610,035,123	-	-	5,748,694	615,783,817	1.00

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Interconnected								
1	Newfoundland Power	475,496,974	425,808,610	(22,477)	55,743,362		481,529,496	
2	NLP RSP Activity	5,748,694				5,748,694	5,748,694	
3	Subtotal Newfoundland Power	481,245,668	425,808,610	(22,477)	55,743,362	5,748,694	487,278,190	1.13
4	Industrial - Firm	40,136,977	38,985,977	(2,058)			38,983,919	
5	Industrial - Non-Firm	38,580	10,080	28,500			38,580	
6	Industrial RSP Activity	694,540				694,540	-	
7	Subtotal Industrial	40,870,097	38,996,057	26,442	-	694,540	39,022,499	1.05
8	Unallocated RSP Hydraulic Variation	1,841,577				1,841,577		
Rural								
9	1.1 Domestic	13,805,376	22,506,993	(1,188)	(8,700,429)		13,805,376	0.61
10	1.12 Domestic All Electric	16,400,130	26,009,170	(1,373)	(9,607,667)		16,400,130	0.63
11	1.3 Special	18,868	64,884	(3)	(46,013)		18,868	0.29
12	2.1 General Service 0-10 kW	-	-	-	-		-	0.00
13	2.2 General Service 10-100 kW	9,805,971	14,926,809	(788)	(5,120,051)		9,805,971	0.66
14	2.3 General Service 110-1,000 kVa	5,368,241	7,198,598	(380)	(1,829,978)		5,368,241	0.75
15	2.4 General Service Over 1,000 kVa	2,956,100	3,129,844	(165)	(173,579)		2,956,100	0.94
16	4.1 Street and Area Lighting	951,110	1,288,719	(68)	(337,541)		951,110	0.74
17	Subtotal Rural	49,305,795	75,125,018	(3,966)	(25,815,258)	-	49,305,795	0.66
18	Total Island Interconnected	573,263,137	539,929,685	-	29,928,104	8,284,811	575,606,483	1.06

Note1:

Calculation of Island Industrial Non-Firm Revenue Credit

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

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

Credit to be allocated to Island Interconnected Firm Customers

38,580

(10,080)

28,500

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Island Isolated								
1	1.2 Domestic Diesel	806,905	8,220,654		(7,413,749)		806,905	0.10
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	203,729	1,047,551		(843,821)		203,729	0.19
5	2.2 GS 10-100 kW	522,825	1,405,398		(882,573)		522,825	0.37
6	2.3 GS 110-1,000 kVa	0	0		0		0	0.00
7	2.4 General Service Over 1,000 kVa	0	0		0		0	0.00
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	40,027	195,432		(155,406)		40,027	0.20
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	1,573,486	10,869,035		(9,295,549)		1,573,486	0.14

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Labrador Isolated								
1	1.2 Domestic Diesel	3,382,521	17,710,956		(14,328,435)		3,382,521	0.19
2	1.2G Government Domestic Diesel	0	0		0		0	0.00
3	1.23 Churches, Schools & Com Halls	0	0		0		0	0.00
4	2.1 General Service 0-10 kW	1,204,821	3,405,617		(2,200,795)		1,204,821	0.35
5	2.2 GS 10-100 kW	2,930,250	7,771,893		(4,841,643)		2,930,250	0.38
6	2.3 GS 110-1,000 kVa	334,498	2,387,768		(2,053,270)		334,498	0.14
7	2.4 General Service Over 1,000 kVa	223,848	1,911,084		(1,687,236)		223,848	0.12
8	2.5 GS Diesel	0	0		0		0	0.00
9	2.5G Gov't General Service Diesel	0	0		0		0	0.00
10	4.1 Street and Area Lighting	113,918	342,107		(228,189)		113,918	0.33
11	4.1G Gov't Street and Area Lighting	0	0		0		0	0.00
12	Total	8,189,857	33,529,425		(25,339,568)		8,189,857	0.24

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
L'Anse au Loup								
1	1.1 Domestic	520,293	1,295,099		(774,806)		520,293	0.40
2	1.12 Domestic All Electric	1,171,862	2,818,944		(1,647,082)		1,171,862	0.42
3	2.1 General Service 0-10 kW	0	0		0		0	0.00
4	2.2 General Service 10-100 kW	796,214	1,656,782		(860,568)		796,214	0.48
5	2.3 General Service 110-1,000 kVa	212,910	406,427		(193,517)		212,910	0.52
6	4.1 Street and Area Lighting	47,311	63,235		(15,925)		47,311	0.75
7	Total L'Anse Au Loup	2,748,590	6,240,488		(3,491,898)		2,748,590	0.44

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Comparison of Revenue & Allocated Revenue Requirement

Line No.	1 Rate Class	2 Revenues (\$)	3 Cost of Service Before Deficit and Revenue Credit Allocation (\$)	4 Revenue Credit (\$)	5 Deficit Allocation (\$)	6 RSP Activity (\$)	7 Revenue Requirement After Deficit and Revenue Credit Allocation (Col.3+4+5+6) (\$)	8 Revenue to Cost Coverage (Col.2/3)
Labrador Interconnected								
1	Industrial IOCC Firm	2,199,360	2,199,360	-	-	-	2,199,360	1.00
2	Industrial IOCC Non-Firm	155	155	-	-	-	155	1.00
3	Subtotal Industrial	2,199,515	2,199,515	-	-	-	2,199,515	1.00
4	CFB - Goose Bay Secondary	834,861	15,047	819,814	-	-	834,861	55.48
Rural								
5	1.1 Domestic	111,271	210,758	-	90,146	-	300,904	0.53
6	1.1A Domestic All Electric	12,040,649	10,481,953	-	4,483,402	-	14,965,355	1.15
7	2.1 General Service 0-10 kW	447,641	339,445	-	145,190	-	484,635	1.32
8	2.2 General Service 10-100 kW	2,519,761	1,792,702	-	766,785	-	2,559,487	1.41
9	2.3 General Service 110-1,000 kVa	3,489,387	2,434,944	-	1,041,488	-	3,476,432	1.43
10	2.4 General Service Over 1,000 kVa	2,271,488	1,695,090	-	725,034	-	2,420,123	1.34
11	4.1 Street and Area Lighting	345,479	297,037	-	127,050	-	424,087	1.16
12	Subtotal Rural	21,225,677	17,251,929	-	7,379,096	-	24,631,024	1.23
13	Total Labrador Interconnected	24,260,053	19,466,491	819,814	7,379,096	-	27,665,401	1.25

Note1:

Calculation of CFB - Goose Bay Secondary Revenue Credit

CFB - Goose Bay Secondary Revenues, Ln 4, Col 2	834,861
CFB - Goose Bay Secondary Allocated Cost of Service, Ln 4, Col 3	(15,047)
CFB - Goose Bay Secondary Allocated Deficit, Ln 4, Col 5	-
Revenue Credit	<u>819,814</u>
Revenue Credit Applied to Deficit	100.0%
Revenue Credit Applied to Firm Regulated Labrador Interconnected Customers	<u>819,814</u>

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
	Rate Class	Allocated Revenue Req't (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source
Before Deficit and Revenue Credit Allocation						
CLASSIFICATION TO DEMAND, ENERGY, CUSTOMERS:						
1	Newfoundland Power	425,808,610	132,041,468	289,669,968	4,097,174	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	17,251,929	11,208,379	1,023,274	5,020,275	Schedule 1.3.1, p. 3
3	Total	443,060,539	143,249,847	290,693,242	9,117,450	
4	Deficit Classified	63,122,458	20,408,684	41,414,819	1,298,955	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
Island Interconnected:			CP kW	MWH	Customers *	
5	Newfoundland Power		1,258,962	5,945,572	7,830	
6	Subtotal Island Interconnected		1,258,962	5,945,572	7,830	
Labrador Interconnected:						
7	Rural Labrador Interconnected		150,327	713,676	11,170	
8	Subtotal Labrador Interconnected		150,327	713,676	11,170	
9	Total		1,409,289	6,659,249	19,000	
10	Deficit Unit Costs		\$14.48 \$/KW	\$6.22 \$/MWH	\$68.37 \$/Customer	Line 4 / Line 9

* Specifically assigned costs are converted to equivalent unweighted customers by dividing the assigned cost by the allocated customer cost per unweighted customer.

Rural Customer Costs per Rural Customer:
Island Interconnected: \$523.28
Labrador Interconnected: \$449.43

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
		Deficit Allocation				
	Rate Class	Allocated Revenue Reqt (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Source

ALLOCATION OF DEFICIT:

11	Island Interconnected	55,743,362	18,231,710	36,976,363	535,289	Line 6 x Line 10
12	Labrador Interconnected	7,379,096	2,176,973	4,438,456	763,666	Line 8 x Line 10
13	Allocated Totals	63,122,458	20,408,684	41,414,819	1,298,955	

CUSTOMER DEFICIT ALLOCATION:

	Amount	Percent
Island Interconnected:		
14 Newfoundland Power	55,743,362	88.3%
15 Sub-Total Island Interconnected	55,743,362	
Labrador Interconnected:		
16 Rural Labrador Interconnected	7,379,096	11.7%
17 Subtotal Labrador Interconnected	7,379,096	
18 Total	63,122,458	100.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Unit Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9	10	11
		Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation					
		Demand		Non-Demand		Energy	Non-Demand	Demand		Non-Demand		Customer
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Island Interconnected											
1	Newfoundland Power	9.48	-	0.05046	-	341,431.20		10.85	-	0.05775	-	390,720.09
2	Industrial - Firm	8.50	-	0.05043	-	27,459.70		8.50	-	0.05042	-	27,458.25
3	Industrial - Non-Firm	-	-	0.05040	0.05040	-		-	-	0.19290	0.19290	-
	Rural											
4	1.1 Domestic	-	0.09883	0.05580	0.15463	40.12		-	-	-	-	-
5	1.12 Domestic All Electric	-	0.10214	0.05586	0.15800	40.16		-	-	-	-	-
6	1.3 Special	-	0.13131	0.05538	0.18668	39.81		-	-	-	-	-
7	2.1 General Service 0-10 kW	-	-	-	-	-		-	-	-	-	-
8	2.2 General Service 10-100 kW	54.92	-	0.05586	-	57.38		-	-	-	-	-
9	2.3 General Service 110-1,000 kVa	23.94	-	0.05593	-	74.49		-	-	-	-	-
10	2.4 General Service Over 1,000 kVa	13.53	-	0.05628	-	74.62		-	-	-	-	-
11	4.1 Street and Area Lighting	-	0.12198	0.05608	0.17806	70.96		-	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
Line No.	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
		Demand		Energy (\$/kWh)	Non-Demand		Demand		Energy (\$/kWh)	Non-Demand	
		Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)		Demand & Energy (\$/kWh)	Customer (\$/Bill)
	Isolated Systems:										
1	1.2 Domestic Diesel	-	0.27216	0.65373	0.92589	54.28					
2	2.1 General Service 0-10 kW	-	0.19536	0.64112	0.83647	59.80					
3	2.2 GS 10-100 kW	54.63	-	0.62348	-	78.10					
4	2.3 GS 110-1,000 kVa	28.27	-	0.59635	-	98.20					
5	2.4 General Service Over 1,000 kVa	49.70	-	0.59721	-	98.34					
6	Subtotal Metered Demand Classes	47.00	-	0.61442	-	79.47					
7	4.1 Street and Area Lighting	-	0.33054	0.66818	0.99872	101.63					
	Island Isolated										
8	1.2 Domestic Diesel	-	0.54410	0.86865	1.41275	72.81	-	-	-	-	-
9	2.1 General Service 0-10 kW	-	0.40956	0.87078	1.28034	84.08	-	-	-	-	-
10	2.2 GS 10-100 kW	222.12	-	0.87305	-	120.94	-	-	-	-	-
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-	-	-
13	4.1 Street and Area Lighting	-	0.60510	0.87115	1.47625	120.09	-	-	-	-	-
	Labrador Isolated										
14	1.2 Domestic Diesel	-	0.20135	0.59776	0.79911	47.97	-	-	-	-	-
15	2.1 General Service 0-10 kW	-	0.15700	0.59999	0.75700	54.14	-	-	-	-	-
16	2.2 GS 10-100 kW	42.52	-	0.59918	-	73.78	-	-	-	-	-
17	2.3 GS 110-1,000 kVa	28.27	-	0.59635	-	98.20	-	-	-	-	-
18	2.4 General Service Over 1,000 kVa	49.70	-	0.59721	-	98.34	-	-	-	-	-
19	4.1 Street and Area Lighting	-	0.23846	0.60011	0.83857	94.11	-	-	-	-	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Unit Demand, Energy & Customer Amounts

	1	2	3	4	5	6	7	8	9	10	11
	Rate Class	Before Deficit and Revenue Credit Allocation					After Deficit and Revenue Credit Allocation				
Line No.		Demand		Non-Demand			Demand		Non-Demand		
		Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)	Demand (\$/kW)	Non-Demand (\$/kWh)	Energy (\$/kWh)	Demand & Energy (\$/kWh)	Customer (\$/Bill)
	L'Anse au Loup										
1	1.1 Domestic	-	0.09284	0.16889	0.26173	41.17	-	-	-	-	-
2	1.12 Domestic All Electric	-	0.08579	0.16869	0.25448	41.12	-	-	-	-	-
3	2.1 General Service 0-10 kW	-	-	-	-	0.00	-	-	-	-	-
4	2.2 General Service 10-100 kW	25.73	-	0.16897	-	53.84	-	-	-	-	-
5	2.3 General Service 110-1,000 kVa	10.03	-	0.16933	-	66.22	-	-	-	-	-
6	4.1 Street and Area Lighting	-	0.08691	0.17024	0.25715	74.27	-	-	-	-	-
	Labrador Interconnected										
7	Industrial - IOCC Firm	2.26	-	0.00155	-	5.20	2.26	-	0.00155	-	5.20
8	Industrial - IOCC Non-Firm	-	-	0.00155	0.00155	0.00	-	-	0.00155	0.00155	0.00
9	CFB - Goose Bay Secondary	-	-	0.00155	0.00155	0.00	-	-	0.00155	0.00155	0.00
	Rural							-	-		
10	1.1 Domestic	-	0.02223	0.00165	0.02387	34.73	-	0.03173	0.00235	0.03408	49.58
11	1.1A Domestic All Electric	-	0.01970	0.00166	0.02136	35.12	-	0.02812	0.00238	0.03050	50.15
12	Subtotal Domestic	-	0.01971	0.00166	0.02138	35.11	-	0.02814	0.00238	0.03052	50.12
								-	-		
13	2.1 General Service 0-10 kW	-	0.01519	0.00167	0.01686	39.00	-	0.02169	0.00239	0.02408	55.68
14	2.2 General Service 10-100 kW	5.23	-	0.00168	-	51.34	7.47	-	0.00239	-	73.30
15	2.3 General Service 110-1,000 kVa	6.00	-	0.00168	-	66.90	8.57	-	0.00240	-	95.51
16	2.4 General Service Over 1,000 kVa	7.25	-	0.00163	-	64.88	10.35	-	0.00232	-	92.63
17	4.1 Street and Area Lighting	-	0.02162	0.00167	0.02328	56.49	0.00	0.03086	0.00238	0.03324	80.66

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Island Interconnected								
1	Newfoundland Power	425,808,610	132,041,468	289,669,968	4,097,174	487,278,190	151,102,927	331,486,622	4,688,641
2	Industrial - Firm	38,985,977	7,102,302	30,236,093	1,647,582	38,983,919	7,101,927	30,234,497	1,647,495
3	Industrial - Non-Firm	10,080	-	10,080	-	38,580	-	38,580	-
	Rural								
4	1.1 Domestic	22,506,993	10,801,469	6,098,557	5,606,967	-	-	-	-
5	1.12 Domestic All Electric	26,009,170	14,295,286	7,817,439	3,896,445	-	-	-	-
6	1.3 Special	64,884	45,301	19,105	478	-	-	-	-
7	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-
8	2.2 General Service 10-100 kW	14,926,809	8,339,222	4,579,258	2,008,329	-	-	-	-
9	2.3 General Service 110-1,000 kVa	7,198,598	4,271,550	2,849,725	77,323	-	-	-	-
10	2.4 General Service Over 1,000 kVa	3,129,844	1,336,167	1,785,171	8,507	-	-	-	-
11	4.1 Street and Area Lighting	1,288,719	341,537	157,018	790,164	-	-	-	-
12	Subtotal Rural	75,125,018	39,430,531	23,306,274	12,388,213				
13	Total Island Interconnected	539,929,685	178,574,300	343,222,415	18,132,969				

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation			
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)
	Isolated Systems:								
1	1.2 Domestic Diesel	25,931,609	7,092,845	17,036,912	1,801,853				
2	2.1 General Service 0-10 kW	4,453,167	953,969	3,130,666	368,533				
3	2.2 GS 10-100 kW	9,177,291	1,751,108	7,284,802	141,381				
4	2.3 GS 110-1,000 kVa	2,387,768	395,314	1,984,205	8,249				
5	2.4 General Service Over 1,000 kVa	1,911,084	316,708	1,589,656	4,720				
6	Subtotal Metered Demand Classes	13,476,143	2,463,130	10,858,663	154,350				
7	4.1 Street and Area Lighting	537,540	131,091	264,999	141,449				
8	Total Isolated Systems	44,398,460	10,641,035	31,291,240	2,466,185				
	Island Isolated								
9	1.2 Domestic Diesel	8,220,654	2,929,653	4,677,180	613,821	-	-	-	-
10	2.1 General Service 0-10 kW	1,047,551	303,724	645,761	98,066	-	-	-	-
11	2.2 GS 10-100 kW	1,405,398	480,109	905,262	20,027	-	-	-	-
12	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-	-
13	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-	-
14	4.1 Street and Area Lighting	195,432	60,268	86,766	48,398	-	-	-	-
15	Total Island Isolated	10,869,035	3,773,754	6,314,968	780,312				
	Labrador Isolated								
16	1.2 Domestic Diesel	17,710,956	4,163,191	12,359,732	1,188,032	-	-	-	-
17	2.1 General Service 0-10 kW	3,405,617	650,245	2,484,905	270,466	-	-	-	-
18	2.2 GS 10-100 kW	7,771,893	1,270,999	6,379,540	121,354	-	-	-	-
19	2.3 GS 110-1,000 kVa	2,387,768	395,314	1,984,205	8,249	-	-	-	-
20	2.4 General Service Over 1,000 kVa	1,911,084	316,708	1,589,656	4,720	-	-	-	-
21	4.1 Street and Area Lighting	342,107	70,823	178,233	93,051	-	-	-	-
22	Total Labrador Isolated	33,529,425	6,867,280	24,976,271	1,685,873				

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Total Demand, Energy & Customer Amounts

Line No.	Rate Class	1	2	3	4	5	6	7	8	9
		Before Deficit and Revenue Credit Allocation				After Deficit and Revenue Credit Allocation				
		Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	Total (\$)	Demand (\$)	Energy (\$)	Customer (\$)	
	L'Anse au Loup									
1	1.1 Domestic	1,295,099	388,237	706,299	200,563	-	-	-	-	
2	1.12 Domestic All Electric	2,818,944	886,166	1,742,568	190,210	-	-	-	-	
3	2.1 General Service 0-10 kW	-	-	-	-	-	-	-	-	
4	2.2 General Service 10-100 kW	1,656,782	445,313	1,078,388	133,081	-	-	-	-	
5	2.3 General Service 110-1,000 kVa	406,427	78,699	323,755	3,973	-	-	-	-	
6	4.1 Street and Area Lighting	63,235	11,733	22,983	28,520	-	-	-	-	
7	Total L'Anse au Loup	6,240,488	1,810,150	3,873,992	556,346					
	Labrador Interconnected									
8	Industrial - IOCC Firm	2,199,360	1,681,182	518,116	62	2,199,360	1,681,182	518,116	62	
9	Industrial - IOCC Non-Firm	155	-	155	-	155	-	155	-	
10	CFB - Goose Bay Secondary	15,047	-	15,047	-	15,047	-	15,047	-	
	Rural									
11	1.1 Domestic	210,758	46,072	3,412	161,273	300,904	65,779	4,871	230,254	
12	1.1A Domestic All Electric	10,481,953	6,138,387	518,805	3,824,761	14,965,355	8,763,933	740,712	5,460,710	
13	Subtotal Domestic	10,692,711	6,184,459	522,217	3,986,034	15,266,259	8,829,712	745,583	5,690,964	
14	2.1 General Service 0-10 kW	339,445	100,245	11,037	228,163	484,635	143,123	15,757	325,754	
15	2.2 General Service 10-100 kW	1,792,702	1,252,536	120,946	419,219	2,559,487	1,788,279	172,678	598,530	
16	2.3 General Service 110-1,000 kVa	2,434,944	2,109,923	197,583	127,438	3,476,432	3,012,392	282,094	181,946	
17	2.4 General Service Over 1,000 kVa	1,695,090	1,523,038	168,548	3,503	2,420,123	2,174,481	240,641	5,002	
18	4.1 Street and Area Lighting	297,037	38,177	2,943	255,918	424,087	54,506	4,201	365,380	
19	Subtotal Rural	17,251,929	11,208,379	1,023,274	5,020,275	24,631,024	16,002,493	1,460,955	7,167,577	
20	Total Labrador Interconnected	19,466,491	12,889,561	1,556,592	5,020,338	26,845,587	17,683,674	1,994,273	7,167,639	

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Demands, Sales, & Number of Bills

Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Island Interconnected				
1	Newfoundland Power	13,929,036	5,740,200	1	12
2	Industrial - Firm	835,400	599,600	5	60
3	Industrial - Non-Firm	-	200	-	-
	Rural				
4	1.1 Domestic	-	109,293	11,647	139,764
5	1.12 Domestic All Electric	-	139,953	8,086	97,026
6	1.3 Special	-	345	1	12
7	2.1 General Service 0-10 kW	-	-	-	-
8	2.2 General Service 10-100 kW	151,850	81,983	2,917	34,998
9	2.3 General Service 110-1,000 kVa	178,409	50,954	87	1,038
10	2.4 General Service Over 1,000 kVa	98,778	31,717	10	114
11	4.1 Street and Area Lighting	-	2,800	928	11,136
12	Subtotal Rural	429,036	417,044	23,674	284,088
13	Total Island Interconnected	15,193,472	6,757,044	23,680	284,160

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Demands, Sales, & Number of Bills

	1	2	3	4	5
Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	Isolated Systems:				
1	1.2 Domestic Diesel	-	26,061	2,767	33,198
2	2.1 General Service 0-10 kW	-	4,883	514	6,162
3	2.2 GS 10-100 kW	32,053	11,684	151	1,810
4	2.3 GS 110-1,000 kVa	13,985	3,327	7	84
5	2.4 General Service Over 1,000 kVa	6,372	2,662	4	48
6	Subtotal Metered Demand Classes	52,410	17,673	162	1,942
7	4.1 Street and Area Lighting	-	397	116	1,392
8	Total Isolated Systems	52,410	49,014	3,558	42,695
	Island Isolated				
9	1.2 Domestic Diesel	-	5,384	703	8,430
10	2.1 General Service 0-10 kW	-	742	97	1,166
11	2.2 GS 10-100 kW	2,161	1,037	14	166
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	34	403
15	Total Island Isolated	2,161	7,263	847	10,165
	Labrador Isolated				
16	1.2 Domestic Diesel	-	20,677	2,064	24,768
17	2.1 General Service 0-10 kW	-	4,142	416	4,996
18	2.2 GS 10-100 kW	29,892	10,647	137	1,645
19	2.3 GS 110-1,000 kVa	13,985	3,327	7	84
20	2.4 General Service Over 1,000 kVa	6,372	2,662	4	48
21	4.1 Street and Area Lighting	-	297	82	989
22	Total Labrador Isolated	50,248	41,751	2,711	32,530

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Demands, Sales, & Number of Bills

	1	2	3	4	5
Line No.	Rate Class	Units			
		Billing Demands (kW)	Sales (MWh)	Customers	Bills (Total No)
	L'Anse au Loup				
1	1.1 Domestic	-	4,182	406	4,872
2	1.12 Domestic All Electric	-	10,330	386	4,626
3	2.1 General Service 0-10 kW	-	-	-	-
4	2.2 General Service 10-100 kW	17,309	6,382	206	2,472
5	2.3 General Service 110-1,000 kVa	7,844	1,912	5	60
6	4.1 Street and Area Lighting	-	135	32	384
7	Total L'Anse au Loup	25,152	22,941	1,035	12,414
	Labrador Interconnected				
8	Industrial - IOCC Firm	744,000	334,000	1	12
9	Industrial - IOCC Non-Firm	-	100	-	-
10	CFB - Goose Bay Secondary	-	9,700	-	-
	Rural				
11	1.1 Domestic	-	2,073	387	4,644
12	1.1A Domestic All Electric	-	311,660	9,075	108,894
13	Subtotal Domestic	-	313,733	9,462	113,538
14	2.1 General Service 0-10 kW	-	6,599	488	5,850
15	2.2 General Service 10-100 kW	239,535	72,182	681	8,166
16	2.3 General Service 110-1,000 kVa	351,416	117,764	159	1,905
17	2.4 General Service Over 1,000 kVa	210,117	103,583	5	54
18	4.1 Street and Area Lighting	-	1,766	378	4,530
19	Subtotal Rural	801,069	615,627	11,170	134,043
20	Total Labrador Interconnected	1,545,069	959,427	11,171	134,055

Schedule 1.4
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NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Rate Calculations for Newfoundland Power

Line No.	Description	Amount	Source
Newfoundland Power:			
Demand:			
1	Demand Revenue Requirement	132,041,468	Sch 1.3.1, pg 1, Ln 1, Col 3
2	Billing Units (kW)	13,929,036	Sch 1.3.2, pg 1, Ln 1, Col 2
3	Rate (\$/kW/mo.)	9.48	Ln 1 / Ln 2
Energy (First Block):			
4	Total Revenue Requirement	\$481,529,496	Sch 1.2, pg 1, Ln 1, Col 7
5	Less: Demand Revenue	132,047,261	Ln 2 * Ln 3
6	Revenue Requirement to be Recovered Through Energy Rates	\$ 349,482,234	Ln 4 - Ln 5
Non-Fuel Energy Costs:			
7	Energy Revenue Requirement	289,669,968	Sch 1.3.1, pg 1, Ln 1, Col 4
Less Allocated Holyrood Fuel Costs			
8	Total Holyrood Fuel Costs	236,475,495	Sch 1.1, pg 1, Ln 2, Col 3
9	Newfoundland Power Trans. Energy Allocation Ratio	0.8448	Sch 3.1A, pg 1, Ln 14, Col 4
10	Allocated Holyrood Fuel Costs	199,775,809	Ln 8 * Ln 9
11	Non-Fuel Energy Costs:	\$ 89,894,159	Ln 7 - Ln 10
12	First Block Energy Consumed (MWh)	3,360,000	
13	Rate (Mills/kWh)	26.75	Ln 11 / Ln 12
Energy (Second Block):			
14	Total Revenue Requirement	\$481,529,496	Sch 1.2, pg 1, Ln 1, Col 7
15	Less: Demand Revenue	132,047,261	Ln 2 * Ln 3
16	Less: First Block Revenue	89,880,000	Ln 12 * Ln 13
17	Second Block Energy Revenue	\$259,602,234	
18	Second Block Energy Consumed (MWh)	2,380,200	
19	Rate (Mills/kWh)	109.07	Ln 17 / Ln 18
20	Average No. 6 Fuel Cost per Barrel	\$128.15	
21	Efficiency Factor (kWh per Barrel)	612	
22	Rate (Mills/kWh)	209.39	

Schedule 1.5
Page 1 of 1

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Value of Newfoundland Power Thermal Generation Credit

Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	121,100,212	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	1,418,001	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	85.40	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	35,993	⁽¹⁾
6	Gross value of credit to NP (\$)	3,073,802	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	89.06%	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	(2,737,587)	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	336,215	Ln 6 - Ln 9

⁽¹⁾ NP gas turbine and diesel generation capacity (kW)	41,500
÷ System reserve	1.15
NP thermal generation capacity credit (kW)	35,993

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Calculation of Firming Up Charge

	1	2	3	4
Line No.	Description	Total	Gas Turbine	Transmission & Terminals
1	Operating & Maintenance	5,418,337	1,164,597	4,253,740
2	O&M Overhead	5,940,597	1,736,497	4,204,100
3	Depreciation	6,983,353	1,216,413	5,766,940
4	Return	14,822,365	1,935,794	12,886,571
5	Total	33,164,652	6,053,302	27,111,351
6	Capacity (kW)		100,000	1,686,300
7	Cost (\$/kW)	\$76.61	\$60.53	\$16.08
8	Rate (\$/kWh)	\$0.01676		

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	27,349,500
2	Transmission Energy Output (MWh)	6,794,700
3	Rate (\$/kWh)	\$0.00403

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Functional Classification of Revenue Requirement

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line	Total	Production	Production and	Transmission	Rural Prod &	Distribution											
No.	Description	Amount	Demand	Energy	Demand	Demand	Substations	Primary Lines	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Specifically
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Demand	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Assigned
Expenses																	
1	Operating & Maintenance	90,990,196	37,346,230	21,144,579	8,457,840	3,788,644	1,257,373	6,217,649	1,631,122	421,377	745,872	992,405	1,069,952	462,025	422,073	151,474	2,310,802
2	Fuels-No. 6 Fuel	236,475,495	-	236,475,495	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	107,869	107,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	662,352	662,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	52,605,085	23,240,557	28,699,236	-	665,292	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	50,933,067	21,849,774	14,738,973	5,766,940	2,632,632	546,882	1,820,902	493,724	207,651	367,559	320,533	338,420	116,756	261,563	130,276	1,106,268
Expense Credits																	
8	Sundry	(484,556)	(198,882)	(112,603)	(45,041)	(20,176)	(6,696)	(33,111)	(8,686)	(2,244)	(3,972)	(5,285)	(5,698)	(2,460)	(2,248)	(807)	(12,306)
9	Building Rental Income	(15,600)	(5,644)	(5,036)	(1,969)	(937)	(174)	(685)	(180)	(46)	(82)	(109)	(118)	(51)	(34)	(17)	(517)
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(77,088)	(31,640)	(17,914)	(7,166)	(3,210)	(1,065)	(5,268)	(1,382)	(357)	(632)	(841)	(906)	(391)	(358)	(128)	(1,958)
12	Pole Attachments	(1,131,732)	-	-	-	-	-	(654,535)	(223,689)	-	-	(115,853)	(137,655)	-	-	-	-
13	Secondary Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(11,624)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Meter Test Revenues	(2,099)	-	-	-	-	-	-	-	-	-	-	-	-	(2,099)	-	-
17	Total Expense Credits	(1,722,699)	(236,166)	(135,553)	(54,176)	(24,323)	(7,935)	(693,598)	(233,937)	(2,647)	(4,686)	(122,088)	(144,377)	(2,903)	(4,739)	(952)	(14,781)
18	Subtotal Expenses	430,051,365	82,970,615	300,922,731	14,170,604	7,062,246	1,796,320	7,344,953	1,890,909	626,380	1,108,744	1,190,850	1,263,995	575,878	678,897	280,798	3,402,289
19	Disposal Gain / Loss	2,359,906	841,547	849,405	292,325	114,798	21,194	88,512	24,562	6,887	12,190	18,308	18,528	8,030	5,373	2,297	51,444
20	Subtotal Revenue Requirement Ex. Return	432,411,271	83,812,162	301,772,135	14,462,929	7,177,044	1,817,514	7,433,464	1,915,471	633,266	1,120,934	1,209,158	1,282,523	583,908	684,270	283,095	3,453,732
21	Return on Debt	75,886,256	26,317,822	28,712,964	9,095,313	3,582,981	662,283	2,764,335	766,299	214,555	379,780	569,322	576,697	249,923	167,408	71,646	1,612,752
22	Return on Equity	31,632,158	10,970,228	11,968,610	3,791,258	1,493,517	276,064	1,152,275	319,421	89,434	158,306	237,314	240,388	104,177	69,782	29,865	672,254
23	Total Revenue Reqmt	539,929,685	121,100,212	342,453,709	27,349,500	12,253,542	2,755,861	11,350,074	3,001,190	937,255	1,659,020	2,015,794	2,099,607	938,007	921,460	384,606	5,738,738

Schedule 2.1A
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	19	20	21
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
Expenses				
1	Operating & Maintenance	1,173,331	616,657	Carryforward from Sch.2.4 L.30
2	Fuels-No. 6 Fuel	-	-	Production - Demand, Energy ratios Sch.4.1 L.10
3	Fuels-Diesel	-	-	Production - Demand, Energy ratios Sch.4.1 L.12
4	Fuels-Gas Turbine	-	-	Production - Demand, Energy ratios Sch.4.1 L.11
5	Power Purchases -CF(L)Co	-	-	
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.7
7	Depreciation	-	-	Carryforward from Sch.2.5 L.40
Expense Credits				
8	Sundry	(6,248)	(3,284)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
9	Building Rental Income	-	-	Prorated on Production, Transmission & Distribution Plant - Sch.2.2 L.34
10	Tax Refunds	-	-	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
11	Suppliers' Discounts	(994)	(522)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.30
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(7,242)	(3,806)	
18	Subtotal Expenses	1,166,088	612,851	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.40
20	Subtotal Revenue Requirement Ex. Return	1,166,088	612,851	
21	Return on Debt	-	-	Prorated on Rate Base - Sch.2.6 L.9
22	Return on Equity	-	-	Prorated on Rate Base - Sch.2.6 L.11
23	Total Revenue Reqmt	1,166,088	612,851	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission and Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
Production Hydraulic																		
1	Bay D'Espoir	205,287,321	91,856,193	113,431,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,700,320	77,722,530	95,977,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	83,007,896	37,142,037	45,865,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	270,355,729	120,971,173	149,384,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	22,088,673	9,883,618	12,205,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	112,042,966	50,133,833	61,909,133	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,882,132	2,184,519	2,697,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	871,365,037	389,893,902	481,471,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Hollyrood	233,407,565	181,264,315	52,143,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	27,677,497	27,677,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	8,787,244	8,787,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	1,141,237,342	607,622,958	533,614,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
14	Lines	276,091,346	-	-	154,130,048	86,411,569	-	-	-	-	-	-	-	-	-	-	-	35,549,729
15	Lines - Hydraulic	55,229,656	24,712,612	30,517,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	121,395,187	-	-	74,516,025	22,357,282	-	-	-	-	-	-	-	-	-	-	-	24,521,880
17	Term Stns - Hydraulic	33,784,335	15,116,863	18,667,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Hollyrood	8,580,157	6,663,350	1,916,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	700,310	700,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	11,364,538	-	-	-	-	11,364,538	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	175,824,526	22,480,523	20,584,278	74,516,025	22,357,282	11,364,538	-	-	-	-	-	-	-	-	-	-	24,521,880
22	Subtotal Transmission	507,145,527	47,193,135	51,101,322	228,646,073	108,768,851	11,364,538	-	-	-	-	-	-	-	-	-	-	60,071,608
Distribution																		
23	Substations	9,260,896	414,826	-	-	-	8,846,070	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	3,977,843	-	-	-	-	-	2,999,094	382,072	-	-	347,862	248,814	-	-	-	-	-
25	Poles	95,088,529	-	-	-	-	-	54,994,261	18,794,438	-	-	9,734,023	11,565,808	-	-	-	-	-
26	Primary Conductor & Eqpt	14,815,388	-	-	-	-	-	13,141,249	1,674,139	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,345,650	-	-	-	-	-	8,345,650	-	-	-	-	-	-	-	-	-	-
28	Transformers	14,920,941	-	-	-	-	-	-	-	5,386,460	9,534,481	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	4,466,619	-	-	-	-	-	-	-	-	-	2,604,039	1,862,580	-	-	-	-	-
30	Services	5,906,069	-	-	-	-	-	-	-	-	-	-	-	5,906,069	-	-	-	-
31	Meters	3,999,750	-	-	-	-	-	-	-	-	-	-	-	-	3,999,750	-	-	-
32	Street Lighting	1,936,292	-	-	-	-	-	-	-	-	-	-	-	-	-	1,936,292	-	-
33	Subtotal Distribution	162,717,976	414,826	-	-	-	8,846,070	79,480,254	20,850,649	5,386,460	9,534,481	12,685,924	13,677,202	5,906,069	3,999,750	1,936,292	-	-
34	Subtl Prod, Trans, & Dist	1,811,100,844	655,230,918	584,715,706	228,646,073	108,768,851	20,210,608	79,480,254	20,850,649	5,386,460	9,534,481	12,685,924	13,677,202	5,906,069	3,999,750	1,936,292	-	60,071,608
35	General	180,603,069	78,755,539	42,928,165	14,585,260	6,377,235	2,440,262	12,461,576	3,269,138	844,534	1,494,895	1,989,005	2,144,426	926,003	901,017	303,588	7,138,545	4,043,881
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,051,580	1,051,580	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	200,794	72,644	64,826	25,350	12,059	2,241	8,812	2,312	597	1,057	1,406	1,516	655	443	215	-	6,660
39	Software - General	3,957,151	1,431,642	1,277,570	499,578	237,654	44,159	173,660	45,557	11,769	20,832	27,718	29,884	12,904	8,739	4,231	-	131,253
40	Total Plant	1,996,913,438	736,542,323	628,986,268	243,756,261	115,395,798	22,697,270	92,124,302	24,167,656	6,243,360	11,051,266	14,704,053	15,853,028	6,845,631	4,909,949	2,244,325	7,138,545	64,253,402

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected

Functional Classification of Net Book Value

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Customer	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	Production Hydraulic																	
1	Bay D'Espoir	154,187,233	68,991,363	85,195,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	152,930,635	68,429,097	84,501,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	72,027,881	32,229,009	39,798,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	240,979,005	107,826,503	133,152,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	18,970,729	8,488,488	10,482,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	102,065,707	45,669,490	56,396,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	3,254,085	1,456,046	1,798,039	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	744,415,275	333,089,996	411,325,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	72,623,984	56,399,786	16,224,198	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	23,025,878	23,025,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	2,402,652	2,402,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production Transmission	842,467,789	414,918,312	427,549,477	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Lines	167,009,119	-	-	102,176,884	47,454,579	-	-	-	-	-	-	-	-	-	-	-	17,377,656
15	Lines - Hydraulic	45,901,214	20,538,584	25,362,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	82,977,817	-	-	57,666,836	15,085,686	-	-	-	-	-	-	-	-	-	-	-	10,225,294
17	Term Stns - Hydraulic	19,993,942	8,946,326	11,047,616	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	1,343,688	1,043,508	300,180	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	415,255	415,255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	7,598,774	-	-	-	-	7,598,774	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	112,329,476	10,405,090	11,347,795	57,666,836	15,085,686	7,598,774	-	-	-	-	-	-	-	-	-	-	10,225,294
22	Subtotal Transmission Distribution	325,239,809	30,943,673	36,710,426	159,843,720	62,540,266	7,598,774	-	-	-	-	-	-	-	-	-	-	27,602,950
23	Substations	3,636,966	139,790	-	-	-	3,497,175	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	2,379,914	-	-	-	-	-	1,794,336	228,591	-	-	208,124	148,864	-	-	-	-	-
25	Poles	58,038,646	-	-	-	-	-	33,566,535	11,471,454	-	-	5,941,300	7,059,357	-	-	-	-	-
26	Primary Conductor & Eqpt	8,864,182	-	-	-	-	-	7,862,530	1,001,653	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	2,306,387	-	-	-	-	-	2,306,387	-	-	-	-	-	-	-	-	-	-
28	Transformers	9,936,420	-	-	-	-	-	-	-	3,587,048	6,349,372	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	5,965,991	-	-	-	-	-	-	-	-	-	3,478,173	2,487,818	-	-	-	-	-
30	Services	4,203,407	-	-	-	-	-	-	-	-	-	-	-	4,203,407	-	-	-	-
31	Meters	2,712,124	-	-	-	-	-	-	-	-	-	-	-	-	2,712,124	-	-	-
32	Street Lighting	1,188,459	-	-	-	-	-	-	-	-	-	-	-	-	-	1,188,459	-	-
33	Subtotal Distribution	99,232,496	139,790	-	-	-	3,497,175	45,529,788	12,701,698	3,587,048	6,349,372	9,627,596	9,696,038	4,203,407	2,712,124	1,188,459	-	-
34	Subtl Prod, Trans, & Dist	1,266,940,094	446,001,776	464,259,903	159,843,720	62,540,266	11,095,950	45,529,788	12,701,698	3,587,048	6,349,372	9,627,596	9,696,038	4,203,407	2,712,124	1,188,459	-	27,602,950
35	General	64,595,053	28,167,950	15,353,821	5,216,609	2,280,902	872,792	4,457,046	1,169,250	302,059	534,669	711,394	766,982	331,197	322,261	108,582	2,553,194	1,446,347
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	1,051,580	1,051,580	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	6,273	2,208	2,299	791	310	55	225	63	18	31	48	48	21	13	6	-	137
39	Software - General	4,021,524	1,415,700	1,473,655	507,376	198,515	35,221	144,521	40,318	11,386	20,154	30,560	30,777	13,342	8,609	3,772	-	87,617
40	Total Net Book Value	1,336,514,524	476,639,213	481,089,677	165,568,497	65,019,992	12,004,017	50,131,580	13,911,329	3,900,510	6,904,227	10,369,597	10,493,845	4,547,967	3,043,007	1,300,819	2,553,194	29,137,051

NEWFOUNDLAND AND LABRADOR HYDRO

2014 Forecast Cost of Service

Island Interconnected

Functional Classification of Operating & Maintenance Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and Transmission Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Hydraulic	11,429,530	5,114,164	6,315,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Holyrood / Thermal	18,408,948	14,296,389	4,112,559	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Gas Turbine	1,089,831	1,089,831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Diesel	239,115	239,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	2,335,673	1,243,570	1,092,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Production	33,503,098	21,983,070	11,520,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																		
8	Transmission Lines	3,530,471	263,331	325,182	1,642,370	920,779	-	-	-	-	-	-	-	-	-	-	-	378,809
9	Terminal Stations	4,071,466	520,568	476,658	1,725,524	517,715	263,162	-	-	-	-	-	-	-	-	-	-	567,839
10	Other	1,964,840	182,841	197,983	885,846	421,405	44,030	-	-	-	-	-	-	-	-	-	-	232,736
11	Subtotal Transmission	9,566,777	966,741	999,822	4,253,740	1,859,898	307,192	-	-	-	-	-	-	-	-	-	-	1,179,384
Distribution																		
12	Other	7,257,672	18,969	-	-	-	404,502	3,634,375	953,433	246,305	435,981	580,086	625,414	270,065	-	88,540	-	-
13	Meters	262,778	-	-	-	-	-	-	-	-	-	-	-	-	262,778	-	-	-
14	Subtotal Distribution	7,520,450	18,969	-	-	-	404,502	3,634,375	953,433	246,305	435,981	580,086	625,414	270,065	262,778	88,540	-	-
15	Subttl Prod, Trans, & Dist	50,590,325	22,968,779	12,519,850	4,253,740	1,859,898	711,694	3,634,375	953,433	246,305	435,981	580,086	625,414	270,065	262,778	88,540	-	1,179,384
16	Customer Accounting	2,081,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,081,932	-
Administrative & General:																		
Plant-Related:																		
17	Production	6,186,279	3,293,728	2,892,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Prod - Gas Turb & Diesel	1,414,159	1,414,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	4,729,642	440,123	476,571	2,132,355	1,014,379	105,986	-	-	-	-	-	-	-	-	-	-	560,228
20	Distribution	2,241,120	5,713	-	-	-	121,837	1,094,684	287,177	74,188	131,319	174,724	188,377	81,344	55,089	26,669	-	-
21	Prod, Trans, Distrn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prod, Trans, Distrn and General Plant	340,919	125,745	107,382	41,615	19,701	3,875	15,728	4,126	1,066	1,887	2,510	2,706	1,169	838	383	1,219	10,970
23	Prod, Trans, Distrn, Excl Hydraulic & Holyrood	1,263,885	150,438	91,439	409,133	194,628	36,164	142,220	37,310	9,638	17,061	22,700	24,474	10,568	7,157	3,465	-	107,491
24	Property Insurance	1,285,955	605,268	509,566	76,036	24,521	19,329	10,634	2,790	721	1,276	1,697	1,830	790	769	259	6,092	24,377
Revenue-Related:																		
25	Municipal Tax	1,173,331	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	PUB Assessment	616,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	All Expense-Related	17,496,014	7,629,483	4,158,688	1,412,954	617,798	236,402	1,207,222	316,699	81,815	144,819	192,686	207,742	89,707	87,286	29,410	691,550	391,753
28	Prod, Trans, and Distrn Expense-Related	1,569,979	712,795	388,531	132,007	57,719	22,086	112,786	29,588	7,644	13,530	18,002	19,409	8,381	8,155	2,748	-	36,600
29	Subtotal Admin & General	38,317,939	14,377,451	8,624,729	4,204,100	1,928,745	545,679	2,583,274	677,689	175,071	309,890	412,319	444,538	191,960	159,294	62,934	698,861	1,131,418
30	Total Operating & Maintenance Expenses	90,990,196	37,346,230	21,144,579	8,457,840	3,788,644	1,257,373	6,217,649	1,631,122	421,377	745,872	992,405	1,069,952	462,025	422,073	151,474	2,780,792	2,310,802

Schedule 2.4A
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected

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

Line No.	Description	Revenue Related		Basis of Functional Classification
		19 Municipal Tax	20 PUB Assessment	
	Production			
1	Hydraulic	-	-	Prorated on Hydraulic Plant in Service - Sch.2.2 L.8
2	Holyrood / Thermal	-	-	Prorated on Holyrood Plant in Service - Sch.2.2 L.9
3	Roddickton	-	-	Prorated on Roddickton Plant in Service - Sch.2.2 L.11
4	Gas Turbine	-	-	Prorated on Gas Turbines Plant in Service - Sch.2.2 L.10
5	Diesel	-	-	Prorated on Diesel Plant in Service - Sch.2.2 L.12
6	Other	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
7	Subtotal Production	-	-	
	Transmission			
8	Transmission Lines	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.14, 15
9	Terminal Stations	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.21
10	Other	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
11	Subtotal Transmission	-	-	
	Distribution			
12	Other	-	-	Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 33, less L. 31
13	Meters	-	-	Meters - Customer
14	Subtotal Distribution	-	-	
15	Subttl Prod, Trans, & Dist	-	-	
16	Customer Accounting	-	-	Accounting - Customer
	Administrative & General:			
	Plant-Related:			
17	Production	-	-	Prorated on Production Plant in Service - Sch.2.2 L.13
18	Prod - Gas Turb & Diesel	-	-	Prorated on Gas Turbine & Diesel Production Plant in Service - Sch.2.2 L.10, 12
19	Transmission	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.22
20	Distribution	-	-	Prorated on Distribution Plant in Service - Sch.2.2 L.33
21	Prod, Trans, Distr	-	-	Prorated on Prod, Trans & Distribution Plant in Service - Sch.2.2 L.34
22	Prod, Trans, Distr and General Plant	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 40
23	Prod, Trans, Distr, Excl Hydraulic & Holyrood	-	-	Prorated on Total Plant in Service, Sch. 2.2, L. 34 Less L. 8 and L. 9
24	Property Insurance	-	-	Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.13, 21, 23, 35 - 36
	Revenue-Related:			
25	Municipal Tax	1,173,331	-	Revenue-related
26	PUB Assessment	-	616,657	Revenue-related
27	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L 15, 16
28	Prod, Trans, and Distr Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L 15
29	Subtotal Admin & General	1,173,331	616,657	
30	Total Operating & Maintenance Expenses	1,173,331	616,657	

NEWFOUNDLAND AND LABRADOR HYDRO

2014 Forecast Cost of Service

Island Interconnected

Functional Classification of Depreciation Expense

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production Hydraulic																	
1	Bay D'Espoir	3,851,362	1,723,299	2,128,063	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	3,007,322	1,345,632	1,661,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	1,511,506	676,326	835,180	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	5,569,331	2,492,008	3,077,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	449,301	201,041	248,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	2,505,487	1,121,085	1,384,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Small Hydraulic	78,210	34,995	43,215	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	16,972,520	7,594,385	9,378,134														
9	Holyrood	11,310,184	8,783,489	2,526,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	1,051,492	1,051,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	66,609	66,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	29,400,805	17,495,975	11,904,830														
	Transmission																	
14	Lines	5,678,967	-	-	3,383,961	1,701,151	-	-	-	-	-	-	-	-	-	-	-	593,855
15	Lines - Hydraulic	1,381,676	618,233	763,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	2,843,351	-	-	1,805,150	676,747	-	-	-	-	-	-	-	-	-	-	-	361,454
17	Term Stns - Hydraulic	723,761	323,848	399,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	53,913	41,869	12,044	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	14,370	14,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	316,379	-	-	-	-	316,379	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	3,951,775	380,087	411,957	1,805,150	676,747	316,379											361,454
22	Subtotal Transmission	11,012,417	998,321	1,175,399	5,189,111	2,377,898	316,379											955,309
	Distribution																	
23	Substations	146,190	4,515	-	-	-	141,674	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	65,763	-	-	-	-	-	49,582	6,316	-	-	5,751	4,113	-	-	-	-	-
25	Poles	1,732,402	-	-	-	-	-	1,001,931	342,413	-	-	177,343	210,716	-	-	-	-	-
26	Primary Conductor & Eqpt	269,720	-	-	-	-	-	239,242	30,478	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	94,774	-	-	-	-	-	94,774	-	-	-	-	-	-	-	-	-	-
28	Transformers	489,094	-	-	-	-	-	-	-	176,563	312,531	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	115,587	-	-	-	-	-	-	-	-	-	67,387	48,200	-	-	-	-	-
30	Services	84,752	-	-	-	-	-	-	-	-	-	-	-	84,752	-	-	-	-
31	Meters	227,645	-	-	-	-	-	-	-	-	-	-	-	-	227,645	-	-	-
32	Street Lighting	118,056	-	-	-	-	-	-	-	-	-	-	-	-	-	118,056	-	-
33	Subtotal Distribution	3,343,983	4,515	-	-	-	141,674	1,385,528	379,208	176,563	312,531	250,481	263,029	84,752	227,645	118,056	-	-
34	Subttl Prod, Trans, & Dist	43,757,205	18,498,811	13,080,229	5,189,111	2,377,898	458,053	1,385,528	379,208	176,563	312,531	250,481	263,029	84,752	227,645	118,056	-	955,309
35	General	5,925,578	2,583,965	1,408,471	478,542	209,237	80,065	408,864	107,260	27,709	49,047	65,259	70,358	30,382	29,562	9,961	234,215	132,680
36	Telecontrol - Custmr & Spec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Feasibility Studies	413,046	413,046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	12,547	5,304	3,751	1,488	682	131	397	109	51	90	72	75	24	65	34	-	274
39	Software - General	824,691	348,647	246,523	97,799	44,816	8,633	26,113	7,147	3,328	5,890	4,721	4,957	1,597	4,290	2,225	-	18,005
40	Total Deprecn Expense	50,933,067	21,849,774	14,738,973	5,766,940	2,632,632	546,882	1,820,902	493,724	207,651	367,559	320,533	338,420	116,756	261,563	130,276	234,215	1,106,268

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Rural Prod & Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
1	Average Net Book Value	1,336,614,524	476,639,213	481,089,677	165,568,497	65,019,992	12,004,017	50,131,580	13,911,329	3,900,510	6,904,227	10,369,597	10,493,845	4,547,967	3,043,007	1,300,819	2,553,194	29,137,051	
2	Cash Working Capital	4,821,578	1,719,384	1,735,438	597,256	234,547	43,302	180,840	50,182	14,070	24,906	37,406	37,855	16,406	10,977	4,692	9,210	105,106	
3	Fuel Inventory - No. 6 Fuel	45,130,957	-	45,130,957	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	94,498	94,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	2,121,588	2,121,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	21,990,429	8,110,958	6,926,529	2,684,295	1,270,763	249,947	1,014,492	266,139	68,753	121,699	161,924	174,577	75,386	54,069	24,715	78,611	707,572	
7	Deferred Charges: Holyrood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	59,143,009	21,090,506	21,287,432	7,326,135	2,877,028	531,158	2,218,241	615,554	172,591	305,501	458,838	464,336	201,240	134,648	57,559	112,975	1,289,267	
9	Total Rate Base	1,469,916,583	509,776,148	556,170,033	176,176,184	69,402,330	12,828,425	53,545,153	14,843,204	4,155,925	7,356,332	11,027,766	11,170,612	4,840,998	3,242,701	1,387,786	2,753,990	31,238,996	
10	Less: Rural Asset Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Rate Base Available for Equity Return	1,469,916,583	509,776,148	556,170,033	176,176,184	69,402,330	12,828,425	53,545,153	14,843,204	4,155,925	7,356,332	11,027,766	11,170,612	4,840,998	3,242,701	1,387,786	2,753,990	31,238,996	
12	Return on Debt	75,886,256	26,317,822	28,712,964	9,095,313	3,582,981	662,283	2,764,335	766,299	214,555	379,780	569,322	576,697	249,923	167,408	71,646	142,178	1,612,752	
13	Return on Equity	31,632,158	10,970,228	11,968,610	3,791,258	1,493,517	276,084	1,152,275	319,421	89,434	158,306	237,314	240,388	104,177	69,782	29,865	59,265	672,254	
14	Return on Rate Base	107,518,414	37,288,050	40,681,574	12,886,571	5,076,498	938,347	3,916,610	1,085,720	303,989	538,086	806,636	817,085	354,099	237,190	101,511	201,443	2,285,005	

Schedule 2.6A
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Functional Classification of Rate Base (CONT'D.)

Line No.	1 Description	19 Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 40
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	Production - Demand, Energy ratios Sch.4.1 L.10
4	Fuel Inventory - Diesel	Production - Demand, Energy ratios Sch.4.1 L.12
5	Fuel Inventory - Gas Turbine	Production - Demand, Energy ratios Sch.4.1 L.11
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 40
7	Deferred Charges: 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.14
13	Return on Equity	L.11 x Sch.1.1,p2,L.17
14	Return on Rate Base	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No. Description	Total Amount	Production Demand (1 CP kW)	Production and Transmission Energy (MWh @ Gen)	Transmission Demand (CP kW)	Rural Prod & Transmission Demand (CP kW)	Distribution											
						Substations Demand (CP kW)	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Specifically Assigned Customer
							Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	
							(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)			(Rural Cust)	
Amounts																	
1 Newfoundland Power	-	1,258,962	5,945,572	1,255,488	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Industrial - Firm	-	68,116	621,052	66,040	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Industrial - Non-Firm	-	-	207	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
4 1.1 Domestic	-	24,931	123,493	24,172	24,172	22,976	22,976	11,647	21,200	11,647	21,200	11,647	11,647	11,647	-	11,647	-
5 1.12 Domestic All Electric	-	32,962	158,137	31,957	31,957	30,376	30,376	8,086	28,028	8,086	28,028	8,086	8,086	8,086	-	8,086	-
6 1.3 Special	-	105	390	102	102	97	97	1	90	1	90	1	1	1	-	1	-
7 2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 2.2 GS 10-100 kW	-	19,229	92,634	18,643	18,643	17,720	17,720	2,917	16,349	2,917	16,349	2,917	13,912	13,912	-	2,917	-
9 2.3 GS 110-1,000 kVa	-	9,854	57,312	9,553	9,553	9,081	9,081	87	7,695	87	7,695	87	728	728	-	87	-
10 2.4 GS Over 1,000 kVa	-	3,058	35,838	2,964	2,964	2,818	2,818	10	2,600	10	2,600	10	80	80	-	10	-
11 4.1 Street and Area Lighting	-	784	3,164	761	761	723	723	928	667	928	667	928	-	-	1	928	-
12 Subtotal Rural	-	90,923	470,968	88,152	88,152	83,791	83,791	23,674	76,628	23,674	76,628	23,674	34,454	34,454	1	23,674	-
13 Total	-	1,418,001	7,037,800	1,409,680	88,152	83,791	83,791	23,674	76,628	23,674	76,628	23,674	34,454	34,454	1	23,674	-
Ratios Excluding Return on Equity																	
14 Newfoundland Power	-	0.8878	0.8448	0.8906	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Industrial - Firm	-	0.0480	0.0882	0.0468	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Industrial - Non-Firm	-	-	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural																	
17 1.1 Domestic	-	0.0176	0.0175	0.0171	0.2742	0.2742	0.2742	0.4920	0.2767	0.4920	0.2767	0.4920	0.3380	0.3380	-	0.4920	-
18 1.12 Domestic All Electric	-	0.0232	0.0225	0.0227	0.3625	0.3625	0.3625	0.3415	0.3658	0.3415	0.3658	0.3415	0.2347	0.2347	-	0.3415	-
19 1.3 Special	-	0.0001	0.0001	0.0001	0.0012	0.0012	0.0012	0.0000	0.0012	0.0000	0.0012	0.0000	0.0000	0.0000	-	0.0000	-
20 2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 2.2 GS 10-100 kW	-	0.0136	0.0132	0.0132	0.2115	0.2115	0.2115	0.1232	0.2134	0.1232	0.2134	0.1232	0.4038	0.4038	-	0.1232	-
22 2.3 GS 110-1,000 kVa	-	0.0069	0.0081	0.0068	0.1084	0.1084	0.1084	0.0037	0.1004	0.0037	0.1004	0.0037	0.0211	0.0211	-	0.0037	-
23 2.4 GS Over 1,000 kVa	-	0.0022	0.0051	0.0021	0.0336	0.0336	0.0336	0.0004	0.0339	0.0004	0.0339	0.0004	0.0023	0.0023	-	0.0004	-
24 4.1 Street and Area Lighting	-	0.0006	0.0004	0.0005	0.0086	0.0086	0.0086	0.0392	0.0087	0.0392	0.0087	0.0392	-	-	1.0000	0.0392	-
25 Subtotal Rural	-	0.0641	0.0669	0.0625	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	-

Schedule 3.1A
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	19 Revenue Related		20
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)	
	Amounts			
1	Newfoundland Power	-	443,269,708	
2	Industrial - Firm	-	17,320,404	
3	Industrial - Non-Firm	-	-	
	Rural			
4	1.1 Domestic	13,017,786	13,017,786	
5	1.12 Domestic All Electric	16,084,681	16,084,681	
6	1.3 Special	18,312	18,312	
7	2.1 GS 0-10 kW	-	-	
8	2.2 GS 10-100 kW	9,221,426	9,221,426	
9	2.3 GS 110-1,000 kVa	6,074,116	6,074,116	
10	2.4 GS Over 1,000 kVa	2,854,933	2,854,933	
11	4.1 Street and Area Lighting	993,375	993,375	
12	Subtotal Rural	48,264,629	48,264,629	
13	Total	48,264,629	508,854,741	
	Ratios Excluding Return on Equity			
14	Newfoundland Power	-	0.8711	
15	Industrial - Firm	-	0.0340	
16	Industrial - Non-Firm	-	-	
	Rural			
17	1.1 Domestic	0.2697	0.0256	
18	1.12 Domestic All Electric	0.3333	0.0316	
19	1.3 Special	0.0004	0.0000	
20	2.1 GS 0-10 kW	-	-	
21	2.2 GS 10-100 kW	0.1911	0.0181	
22	2.3 GS 110-1,000 kVa	0.1259	0.0119	
23	2.4 GS Over 1,000 kVa	0.0592	0.0056	
24	4.1 Street and Area Lighting	0.0206	0.0020	
25	Subtotal Rural	1.0000	0.0948	
26	Total	1.0000	1.0000	

NEWFOUNDLAND AND LABRADOR HYDRO

2014 Forecast Cost of Service

Island Interconnected

Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Specifically Assigned Customer (\$)
				Transmission Energy (\$)			Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
	Allocated Rev Reqmt Excl Return		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Newfoundland Power	345,005,943	74,412,012	254,938,773	12,880,961	-	-	-	-	-	-	-	-	-	-	-	-	2,240,336
2	Industrial - Firm	32,567,821	4,026,054	26,629,959	677,552	-	-	-	-	-	-	-	-	-	-	-	-	1,213,397
3	Industrial - Non-Firm	8,883	-	8,883	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
4	1.1 Domestic	16,386,232	1,473,597	5,295,242	247,994	1,967,971	498,369	2,038,283	942,362	175,198	551,471	334,522	630,968	197,388	231,315	-	1,471,361	-
5	1.12 Domestic All Electric	18,888,345	1,948,233	6,780,713	327,872	2,601,842	658,890	2,694,801	654,200	231,627	382,838	442,269	438,026	137,029	160,582	-	1,021,438	-
6	1.3 Special	45,991	6,227	16,715	1,048	8,316	2,106	8,614	81	740	47	1,414	54	17	20	-	126	-
7	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2.2 GS 10-100 kW	10,813,691	1,136,537	3,972,037	191,270	1,517,832	384,376	1,572,061	235,975	135,113	138,093	257,984	157,999	235,775	276,300	-	368,440	-
9	2.3 GS 110-1,000 kVa	5,310,862	582,418	2,457,448	98,016	777,813	196,973	805,602	6,999	63,590	4,096	121,418	4,686	12,343	14,464	-	10,928	-
10	2.4 GS Over 1,000 kVa	2,441,089	180,721	1,536,706	30,414	241,351	61,120	249,974	769	21,486	450	41,026	515	1,356	1,589	-	1,200	-
11	4.1 Street and Area Lighting	942,415	46,364	135,660	7,803	61,918	15,680	64,130	75,085	5,512	43,940	10,525	50,274	-	-	283,095	117,234	-
12	Subtotal Rural	54,828,625	5,374,096	20,194,521	904,417	7,177,044	1,817,514	7,433,464	1,915,471	633,266	1,120,934	1,209,158	1,282,523	583,908	684,270	283,095	2,990,727	-
13	Total	432,411,271	83,812,162	301,772,135	14,462,929	7,177,044	1,817,514	7,433,464	1,915,471	633,266	1,120,934	1,209,158	1,282,523	583,908	684,270	283,095	2,990,727	3,453,732
	Allocated Return on Debt																	
14	Newfoundland Power	57,030,342	23,366,085	24,256,871	8,100,459	-	-	-	-	-	-	-	-	-	-	-	-	1,306,927
15	Industrial - Firm	4,529,920	1,264,219	2,533,783	426,093	-	-	-	-	-	-	-	-	-	-	-	-	305,825
16	Industrial - Non-Firm	845	-	845	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
17	1.1 Domestic	4,320,019	462,723	503,831	155,956	982,466	181,600	757,991	376,999	59,358	186,842	157,507	283,720	84,485	56,592	-	69,948	-
18	1.12 Domestic All Electric	5,025,863	611,764	645,170	206,189	1,298,912	240,093	1,002,134	261,718	78,477	129,708	208,239	196,962	58,651	39,287	-	48,559	-
19	1.3 Special	13,335	1,955	1,590	659	4,152	767	3,203	32	251	16	666	24	7	5	-	6	-
20	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.2 GS 10-100 kW	2,903,030	356,883	377,931	120,284	757,744	140,062	584,613	94,404	45,777	46,787	121,470	71,046	100,916	67,598	-	17,516	-
22	2.3 GS 110-1,000 kVa	1,332,360	182,885	233,821	61,640	388,306	71,775	299,585	2,800	21,545	1,388	57,169	2,107	5,283	3,539	-	519	-
23	2.4 GS Over 1,000 kVa	486,122	56,748	146,214	19,126	120,489	22,271	92,960	308	7,280	152	19,317	231	580	389	-	57	-
24	4.1 Street and Area Lighting	244,420	14,559	12,908	4,907	30,911	5,714	23,849	30,038	1,868	14,887	4,956	22,606	-	-	71,646	5,573	-
25	Subtotal Rural	14,325,149	1,687,518	1,921,465	568,761	3,582,981	662,283	2,764,335	766,299	214,555	379,780	569,322	576,697	249,923	167,408	71,646	142,178	-
26	Total	75,886,256	26,317,822	28,712,964	9,095,313	3,582,981	662,283	2,764,335	766,299	214,555	379,780	569,322	576,697	249,923	167,408	71,646	142,178	1,612,752
	Allocated Return on Equity																	
27	Newfoundland Power	23,772,325	9,739,836	10,111,148	3,376,567	-	-	-	-	-	-	-	-	-	-	-	-	544,775
28	Industrial - Firm	1,888,236	526,973	1,056,173	177,611	-	-	-	-	-	-	-	-	-	-	-	-	127,479
29	Industrial - Non-Firm	352	-	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural																	
30	1.1 Domestic	1,800,741	192,880	210,015	65,008	409,528	75,698	315,958	157,147	24,743	77,883	65,655	118,265	35,217	23,590	-	29,157	-
31	1.12 Domestic All Electric	2,094,963	255,005	268,930	85,947	541,434	100,079	417,726	109,094	32,712	54,067	86,802	82,101	24,448	16,376	-	20,241	-
32	1.3 Special	5,558	815	663	275	1,731	320	1,335	13	105	7	277	10	3	2	-	3	-
33	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	2.2 GS 10-100 kW	1,210,089	148,762	157,535	50,139	315,855	58,383	243,688	39,351	19,082	19,502	50,633	29,614	42,065	28,177	-	7,301	-
35	2.3 GS 110-1,000 kVa	555,376	76,233	97,465	25,694	161,860	29,918	124,878	1,167	8,981	578	23,830	878	2,202	1,475	-	217	-
36	2.4 GS Over 1,000 kVa	202,633	23,655	60,947	7,973	50,224	9,284	38,749	128	3,034	64	8,052	96	242	162	-	24	-
37	4.1 Street and Area Lighting	101,883	6,069	5,380	2,045	12,885	2,382	9,941	12,521	778	6,205	2,066	9,423	-	-	29,865	2,323	-
38	Subtotal Rural	5,971,244	703,419	800,937	237,080	1,493,517	276,064	1,152,275	319,421	89,434	158,306	237,314	240,388	104,177	69,782	29,865	59,265	-
39	Total	31,632,158	10,970,228	11,968,610	3,791,258	1,493,517	276,064	1,152,275	319,421	89,434	158,306	237,314	240,388	104,177	69,782	29,865	59,265	672,254

Schedule 3.2A
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NEWFOUNDLAND & LABRADOR HYDRO

2014 Forecast Cost of Service

Island Interconnected

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

Line No.	Description	19	20
		Revenue Related	
		Municipal Tax	PUB Assessment
	Allocated Rev Reqmt Excl Return		(\$)
1	Newfoundland Power	-	533,862
2	Industrial - Firm	-	20,860
3	Industrial - Non-Firm	-	-
	Rural		
4	1.1 Domestic	314,514	15,678
5	1.12 Domestic All Electric	388,611	19,372
6	1.3 Special	442	22
7	2.1 GS 0-10 kW	-	-
8	2.2 GS 10-100 kW	222,792	11,106
9	2.3 GS 110-1,000 kVa	146,752	7,315
10	2.4 GS Over 1,000 kVa	68,976	3,438
11	4.1 Street and Area Lighting	24,000	1,196
12	Subtotal Rural	1,166,088	58,129
13	Total	1,166,088	612,851
	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
2014 Forecast Cost of Service
Island Interconnected

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Line No.	Description	Total Amount	Production Demand	Production and Energy	Transmission Demand	Rural Prod & Transmission Demand	Distribution											Accounting	Specifically Assigned Customer
							Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
Total Revenue Requirement																			
40	Newfoundland Power	425,808,610	107,517,933	289,306,792	24,357,986	-	-	-	-	-	-	-	-	-	-	-	-	4,092,038	
41	Industrial - Firm	38,985,977	5,817,246	30,219,914	1,281,256	-	-	-	-	-	-	-	-	-	-	-	-	1,646,700	
42	Industrial - Non-Firm	10,080	-	10,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
43	1.1 Domestic	22,506,993	2,129,200	6,009,087	468,959	3,359,966	755,667	3,112,232	1,476,509	259,298	816,195	557,683	1,032,953	317,090	311,496	-	1,570,466	-	
44	1.12 Domestic All Electric	26,009,170	2,815,002	7,694,814	620,008	4,442,189	999,063	4,114,661	1,025,012	342,816	566,613	737,310	717,089	220,128	216,245	-	1,090,238	-	
45	1.3 Special	64,884	8,998	18,969	1,982	14,199	3,193	13,152	127	1,096	70	2,357	89	27	27	-	135	-	
46	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47	2.2 GS 10-100 kW	14,926,809	1,642,182	4,507,503	361,693	2,591,431	582,821	2,400,362	369,729	199,972	204,382	430,087	258,660	378,757	372,075	-	393,257	-	
48	2.3 GS 110-1,000 kVa	7,198,598	841,536	2,788,734	185,349	1,327,979	298,667	1,230,065	10,966	94,115	6,062	202,417	7,672	19,827	19,478	-	11,664	-	
49	2.4 GS Over 1,000 kVa	3,129,844	261,124	1,743,868	57,513	412,064	92,675	381,682	1,204	31,800	666	68,394	843	2,178	2,139	-	1,281	-	
50	4.1 Street and Area Lighting	1,288,719	66,991	153,948	14,755	105,714	23,775	97,920	117,644	8,158	65,032	17,546	82,303	-	-	384,606	125,130	-	
51	Subtotal Rural	75,125,018	7,765,032	22,916,923	1,710,258	12,253,542	2,755,861	11,350,074	3,001,190	937,255	1,659,020	2,015,794	2,099,607	938,007	921,460	384,606	3,192,170	-	
52	Total	539,929,685	121,100,212	342,453,709	27,349,500	12,253,542	2,755,861	11,350,074	3,001,190	937,255	1,659,020	2,015,794	2,099,607	938,007	921,460	384,606	3,192,170	5,738,738	
Re-classification of Revenue-Related																			
53	Newfoundland Power	-	134,971	363,177	30,577	-	-	-	-	-	-	-	-	-	-	-	-	5,137	
54	Industrial - Firm	-	3,114	16,178	686	-	-	-	-	-	-	-	-	-	-	-	-	882	
55	Industrial - Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
56	1.1 Domestic	(0)	31,702	89,470	6,982	50,027	11,251	46,338	21,984	3,861	12,152	8,303	15,380	4,721	4,638	-	23,383	-	
57	1.12 Domestic All Electric	-	44,860	122,625	9,880	70,791	15,921	65,572	16,335	5,463	9,030	11,750	11,428	3,508	3,446	-	17,374	-	
58	1.3 Special	(0)	65	137	14	102	23	95	1	8	1	17	1	0	0	-	1	-	
59	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	2.2 GS 10-100 kW	-	26,142	71,756	5,758	41,253	9,278	38,212	5,886	3,183	3,254	6,847	4,118	6,029	5,923	-	6,260	-	
61	2.3 GS 110-1,000 kVa	(0)	18,405	60,991	4,054	29,044	6,532	26,902	240	2,058	133	4,427	168	434	426	-	255	-	
62	2.4 GS Over 1,000 kVa	0	6,185	41,303	1,362	9,760	2,195	9,040	29	753	16	1,620	20	52	51	-	30	-	
63	4.1 Street and Area Lighting	0	1,336	3,070	294	2,108	474	1,953	2,346	163	1,297	350	1,641	-	-	7,670	2,495	-	
64	Subtotal Rural	(0)	128,694	389,352	28,345	203,085	45,674	188,111	46,820	15,489	25,881	33,314	32,755	14,744	14,484	7,670	49,799	-	
65	Total	(0)	266,780	768,707	59,608	203,085	45,674	188,111	46,820	15,489	25,881	33,314	32,755	14,744	14,484	7,670	49,799	6,018	
Total Allocated Revenue Requirement																			
66	Newfoundland Power	425,808,610	107,652,904	289,669,968	24,388,563	-	-	-	-	-	-	-	-	-	-	-	-	4,097,174	
67	Industrial - Firm	38,985,977	5,820,360	30,236,093	1,281,942	-	-	-	-	-	-	-	-	-	-	-	-	1,647,582	
68	Industrial - Non-Firm	10,080	-	10,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rural																			
69	1.1 Domestic	22,506,993	2,160,902	6,098,557	475,941	3,409,992	766,918	3,158,570	1,498,492	263,159	828,348	565,987	1,048,333	321,811	316,134	-	1,593,848	-	
70	1.12 Domestic All Electric	26,009,170	2,859,862	7,817,439	629,888	4,512,980	1,014,984	4,180,233	1,041,346	348,280	575,643	749,059	728,517	223,636	219,691	-	1,107,612	-	
71	1.3 Special	64,884	9,063	19,105	1,996	14,301	3,216	13,247	128	1,104	71	2,374	89	27	27	-	136	-	
72	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
73	2.2 GS 10-100 kW	14,926,809	1,668,324	4,579,258	367,451	2,632,685	592,099	2,438,574	375,615	203,155	207,635	436,934	262,777	384,786	377,998	-	399,517	-	
74	2.3 GS 110-1,000 kVa	7,198,598	859,941	2,849,725	189,403	1,357,022	305,199	1,256,968	11,206	96,173	6,194	206,844	7,839	20,261	19,904	-	11,919	-	
75	2.4 GS Over 1,000 kVa	3,129,844	267,309	1,785,171	58,875	421,824	94,870	390,722	1,233	32,553	682	70,014	862	2,229	2,190	-	1,311	-	
76	4.1 Street and Area Lighting	1,288,719	68,327	157,018	15,049	107,822	24,250	99,872	119,990	8,321	66,329	17,896	83,944	-	-	392,275	127,626	-	
77	Subtotal Rural	75,125,018	7,893,727	23,306,274	1,738,603	12,456,627	2,801,536	11,538,186	3,048,010	952,745	1,684,901	2,049,108	2,132,362	952,751	935,944	392,275	3,241,969	-	
78	Total	539,929,685	121,366,991	343,222,415	27,409,108	12,456,627	2,801,536	11,538,186	3,048,010	952,745	1,684,901	2,049,108	2,132,362	952,751	935,944	392,275	3,241,969	5,744,756	

Schedule 3.2A
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected

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

		19	20	
		Revenue Related		
Line No.	Description	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration
	Total Revenue Requirement			
40	Newfoundland Power	-	533,862	
41	Industrial - Firm	-	20,860	
42	Industrial - Non-Firm	-	-	
	Rural			
43	1.1 Domestic	314,514	15,678	
44	1.12 Domestic All Electric	388,611	19,372	
45	1.3 Special	442	22	
46	2.1 GS 0-10 kW			
47	2.2 GS 10-100 kW	222,792	11,106	
48	2.3 GS 110-1,000 kVa	146,752	7,315	
49	2.4 GS Over 1,000 kVa	68,976	3,438	
50	4.1 Street and Area Lighting	24,000	1,196	
51	Subtotal Rural	1,166,088	58,129	
52	Total	1,166,088	612,851	
	Re-classification of Revenue-Related			
53	Newfoundland Power	-	(533,862)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.
54	Industrial - Firm	-	(20,860)	
55	Industrial - Non-Firm	-	-	
	Rural			
56	1.1 Domestic	(314,514)	(15,678)	
57	1.12 Domestic All Electric	(388,611)	(19,372)	
58	1.3 Special	(442)	(22)	
59	2.1 GS 0-10 kW	-	-	
60	2.2 GS 10-100 kW	(222,792)	(11,106)	
61	2.3 GS 110-1,000 kVa	(146,752)	(7,315)	
62	2.4 GS Over 1,000 kVa	(68,976)	(3,438)	
63	4.1 Street and Area Lighting	(24,000)	(1,196)	
64	Subtotal Rural	(1,166,088)	(58,129)	
65	Total	(1,166,088)	(612,851)	
	Total Allocated Revenue Requirement			
66	Newfoundland Power	-	-	
67	Industrial - Firm	-	-	
68	Industrial - Non-Firm	-	-	
	Rural			
69	1.1 Domestic	-	-	
70	1.12 Domestic All Electric	-	-	
71	1.3 Special	-	-	
72	2.1 GS 0-10 kW	-	-	
73	2.2 GS 10-100 kW	-	-	
74	2.3 GS 110-1,000 kVa	-	-	
75	2.4 GS Over 1,000 kVa	-	-	
76	4.1 Street and Area Lighting	-	-	
77	Subtotal Rural	-	-	
78	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

Line No.	Description	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		OM&A				Depreciation				Expense Credits			Subtotal			Subtotal	
		Transmission	Administrative &			Transmission	Telecontrol &			Rental			Excluding	Return on	Return on	Excl Rev	Revenue
		Lines	Terminals	General	Other	Lines	Terminals	Feasibility Study	General	Income	Other	Gains/Losses	Return	Debt	Equity	Related	Related
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
		(Plant)	(Plant)	(C3 & C4)	(C3 & C4)	(Direct)	(Direct)	(Direct)	(Exp C3,4,6)	(Plant)	(C6)	(NBV)		(NBV)	(NBV)		
Basis of Allocation - Amounts																	
1	Newfoundland Power Industrial	24,461,333	11,250,747	35,712,080	35,712,080	-	-	-	659,540	35,712,080	35,712,080	22,368,624	-	22,368,624	22,368,624	-	-
2	Vale	6,554,033	4,483,533	11,037,566	11,037,566	-	-	-	216,424	11,037,566	11,037,566	346,005	-	346,005	346,005	-	-
3	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P&P - CB	-	6,734,904	6,734,904	6,734,904	-	-	-	182,049	6,734,904	6,734,904	4,579,465	-	4,579,465	4,579,465	-	-
5	Corner Brook P&P - DL	-	19,788	19,788	19,788	-	-	-	535	19,788	19,788	12,336	-	12,336	12,336	-	-
6	North Atlantic Refining Limited	-	1,122,955	1,122,955	1,122,955	-	-	-	30,354	1,122,955	1,122,955	296,520	-	296,520	296,520	-	-
7	Teck Resources	4,534,363	909,953	5,444,316	5,444,316	-	-	-	90,481	5,444,316	5,444,316	0	-	0	0	-	-
8	Subtotal Industrial	11,088,396	13,271,133	24,359,528	24,359,528	-	-	-	519,843	24,359,528	24,359,528	5,234,326	-	5,234,326	5,234,326	-	-
9	Total	35,549,729	24,521,880	60,071,608	60,071,608	-	-	-	1,179,384	60,071,608	60,071,608	27,602,950	-	27,602,950	27,602,950	-	-
Basis of Allocation - Ratios																	
11	Newfoundland Power Industrial	0.6881	0.4588	0.5945	0.5945	-	-	-	0.5592	0.5945	0.5945	0.8104	-	0.8104	0.8104	-	-
12	Vale	0.1844	0.1828	0.1837	0.1837	-	-	-	0.1835	0.1837	0.1837	0.0125	-	0.0125	0.0125	-	-
13	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P&P - CB	-	0.2746	0.1121	0.1121	-	-	-	0.1544	0.1121	0.1121	0.1659	-	0.1659	0.1659	-	-
15	Corner Brook P&P - DL	-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0004	-	0.0004	0.0004	-	-
16	North Atlantic Refining Ltd.	-	0.0458	0.0187	0.0187	-	-	-	0.0257	0.0187	0.0187	0.0107	-	0.0107	0.0107	-	-
17	Teck Resources	0.1275	0.0371	0.0906	0.0906	-	-	-	0.0767	0.0906	0.0906	0.0000	-	0.0000	0.0000	-	-
18	Subtotal Industrial	0.3119	0.5412	0.4055	0.4055	-	-	-	0.4408	0.4055	0.4055	0.1896	-	0.1896	0.1896	-	-
19	Total	1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
Amounts Allocated																	
20	Newfoundland Power Industrial	4,097,174	260,654	260,527	672,619	138,360	595,956	194,899	-	84,420	(308)	(8,480)	41,689	2,240,336	1,306,927	544,775	4,092,038
21	Vale	486,923	69,838	103,823	207,887	42,763	(2,101)	10,180	-	27,702	(95)	(2,621)	645	458,020	20,216	8,427	486,663
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P&P - CB	863,083	-	155,956	126,849	26,093	-	144,451	-	23,302	(58)	(1,599)	8,535	483,528	267,563	111,530	862,621
24	Corner Brook P&P - DL	2,960	-	458	373	77	-	943	-	68	(0)	(5)	23	1,937	721	300	2,958
25	North Atlantic Refining Ltd.	91,243	-	26,004	21,150	4,351	-	10,981	-	3,885	(10)	(267)	553	66,647	17,325	7,222	91,194
26	Teck Resources	203,373	48,317	21,071	102,541	21,093	-	-	-	11,581	(47)	(1,293)	0	203,264	0	0	203,264
27	Subtotal Industrial	1,647,582	118,155	307,312	458,799	94,376	(2,101)	166,555	-	66,539	(210)	(5,784)	9,755	1,213,397	305,825	127,479	1,646,700
28	Total	5,744,756	378,809	567,839	1,131,418	232,736	593,855	361,454	-	150,958	(517)	(14,264)	51,444	3,453,732	1,612,752	672,254	5,738,738

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Revenue Requirement

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	6,917,636	2,483,320	3,093,008	-	14,641	485,584	148,851	53,738	95,121	101,470	106,548	86,098	25,476	17,168	170,142	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	2,391,800	-	2,391,800	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	211,600	-	211,600	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	495,480	180,259	224,256	-	1,582	32,103	10,061	6,432	11,386	6,089	6,687	4,173	6,527	3,698	2,226	-
	Expense Credits																
8	Sundry	(36,839)	(13,225)	(16,471)	-	(78)	(2,586)	(793)	(286)	(507)	(540)	(567)	(459)	(136)	(91)	(906)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(5,861)	(2,104)	(2,620)	-	(12)	(411)	(126)	(46)	(81)	(86)	(90)	(73)	(22)	(15)	(144)	-
12	Pole Attachments	(23,292)	-	-	-	-	(13,471)	(4,604)	-	-	(2,384)	(2,833)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(228)	-	-	-	-	-	-	-	-	-	-	-	-	-	(228)	-
16	Meter Test Revenues	(58)	-	-	-	-	-	-	-	-	-	-	-	(58)	-	-	-
17	Total Expense Credits	(65,278)	(15,328)	(19,092)	-	(90)	(16,468)	(5,523)	(332)	(587)	(3,011)	(3,491)	(531)	(215)	(106)	(1,278)	-
18	Subtotal Expenses	9,950,238	2,648,251	5,901,572	-	16,133	501,218	153,390	59,839	105,920	104,548	109,744	89,740	31,787	20,760	171,090	-
19	Disposal Gain / Loss	54,422	18,382	22,767	-	182	5,601	1,724	646	1,143	1,095	1,177	932	386	191	196	-
20	Subtotal Revenue Requirement Ex. Return	10,004,660	2,666,633	5,924,339	-	16,314	506,819	155,114	60,485	107,064	105,643	110,921	90,671	32,174	20,951	171,286	-
21	Return on Debt	610,074	203,304	260,514	-	1,997	61,703	18,988	7,112	12,588	12,073	12,981	10,277	4,248	2,107	2,182	-
22	Return on Equity	254,301	84,745	108,592	-	833	25,720	7,915	2,964	5,247	5,032	5,411	4,284	1,771	878	910	-
23	Total Revenue Requirement	10,869,035	2,954,682	6,293,444	-	19,144	594,243	182,017	70,561	124,899	122,748	129,313	105,232	38,193	23,936	174,378	-

Schedule 2.1B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Revenue Requirement (CONT'D.)

Line No.	1	Revenue Related		20	Basis of Functional Classification
		18 Municipal Tax	19 PUB Assessment		
		Description			
		Expenses			
1		Operating & Maintenance	34,738	1,732	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	-	-	
7		Depreciation	-	-	Carryforward from Sch.2.5 L.23
		Expense Credits			
8		Sundry	(185)	(9)	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	(29)	(1)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12		Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13		Secondary Energy Revenues	-	-	Production - Energy
14		Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15		Application Fees	-	-	Accounting - Customer
16		Meter Test Revenues	-	-	Meters - Customer
17		Total Expense Credits	(214)	(11)	
18		Subtotal Expenses	34,524	1,721	
19		Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20		Subtotal Revenue Requirement Ex. Return	34,524	1,721	
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	34,524	1,721	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated

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

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	13,847,770	6,087,771	7,759,998	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	13,847,770	6,087,771	7,759,998	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	253,722	201,749	-	-	51,973	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	87,909	-	-	-	-	66,279	8,444	-	-	7,688	5,499	-	-	-	-	-
8	Poles	2,497,840	-	-	-	-	1,444,621	493,703	-	-	255,699	303,817	-	-	-	-	-
9	Primary Conductor & Equipment	245,402	-	-	-	-	217,672	27,730	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	529,909	-	-	-	-	-	-	191,297	338,612	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	167,794	-	-	-	-	-	-	-	-	97,824	69,970	-	-	-	-	-
13	Services	306,489	-	-	-	-	-	-	-	-	-	-	306,489	-	-	-	-
14	Meters	110,381	-	-	-	-	-	-	-	-	-	-	-	110,381	-	-	-
15	Street Lighting	61,116	-	-	-	-	-	-	-	-	-	-	-	-	61,116	-	-
16	Subtotal Distribution	4,260,560	201,749	-	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	110,381	61,116	-	-
17	Subttl Prod, Trans, & Dist	18,108,330	6,289,520	7,759,998	-	51,973	1,728,571	529,877	191,297	338,612	361,210	379,286	306,489	110,381	61,116	-	-
18	General	3,326,711	1,274,054	1,602,013	-	4,447	147,916	45,342	16,370	28,975	30,909	32,456	26,227	6,055	5,230	106,716	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	39,566	13,742	16,955	-	114	3,777	1,158	418	740	789	829	670	241	134	-	-
22	Software - Cust Actg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	21,474,606	7,577,316	9,378,966	-	56,534	1,880,264	576,377	208,085	368,327	392,909	412,571	333,385	116,676	66,479	106,716	-

Schedule 2.2B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated

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

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
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	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)			
Production																		
1	Diesel	7,057,374	3,102,570	3,954,804	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	7,057,374	3,102,570	3,954,804	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substation Structures & Equipment	132,233	97,647	-	-	34,586	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	49,076	-	-	-	-	37,001	4,714	-	-	4,292	3,070	-	-	-	-	-	
8	Poles	1,547,222	-	-	-	-	894,833	305,812	-	-	158,386	188,192	-	-	-	-	-	
9	Primary Conductor & Equipment	148,011	-	-	-	-	131,286	16,725	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	340,362	-	-	-	-	-	-	122,871	217,491	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	76,066	-	-	-	-	-	-	-	-	44,347	31,720	-	-	-	-	-	
13	Services	176,267	-	-	-	-	-	-	-	-	-	-	176,267	-	-	-	-	
14	Meters	74,846	-	-	-	-	-	-	-	-	-	-	-	74,846	-	-	-	
15	Street Lighting	36,208	-	-	-	-	-	-	-	-	-	-	-	-	36,208	-	-	
16	Subtotal Distribution	2,580,292	97,647	-	-	34,586	1,063,120	327,251	122,871	217,491	207,024	222,981	176,267	74,846	36,208	-	-	
17	Subttl Prod, Trans, & Dist	9,637,666	3,200,217	3,954,804	-	34,586	1,063,120	327,251	122,871	217,491	207,024	222,981	176,267	74,846	36,208	-	-	
18	General	1,222,386	468,146	588,653	-	1,634	54,351	16,661	6,015	10,647	11,357	11,926	9,637	2,225	1,922	39,212	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	30,592	10,158	12,553	-	110	3,375	1,039	390	690	657	708	560	238	115	-	-	
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Net Book Value	10,890,644	3,678,521	4,556,010	-	36,330	1,120,846	344,950	129,275	228,828	219,039	235,615	186,463	77,309	38,245	39,212	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	3,130,731	1,376,335	1,754,396	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	293,354	128,965	164,389	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	3,424,085	1,505,300	1,918,785	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	425,360	20,678	-	-	5,327	177,164	54,308	19,606	34,705	37,021	38,874	31,413	-	6,264	-	-
9	Meters	7,252	-	-	-	-	-	-	-	-	-	-	-	7,252	-	-	-
10	Subtotal Distribution	432,611	20,678	-	-	5,327	177,164	54,308	19,606	34,705	37,021	38,874	31,413	7,252	6,264	-	-
11	Subttl Prod, Trans, & Dist	3,856,697	1,525,978	1,918,785	-	5,327	177,164	54,308	19,606	34,705	37,021	38,874	31,413	7,252	6,264	-	-
12	Customer Accounting	127,818	-	-	-	-	-	-	-	-	-	-	-	-	-	127,818	-
	Administrative & General:																
	Plant-Related:																
13	Production	600,323	263,915	336,408	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	526,968	24,953	-	-	6,428	213,798	65,538	23,661	41,881	44,676	46,912	37,908	13,652	7,559	-	-
16	Prod, Trans, Distn Plant	315,971	109,746	135,404	-	907	30,162	9,246	3,338	5,908	6,303	6,618	5,348	1,926	1,066	-	-
17	Prod, Trans, Distn and Gen Plt	3,666	1,294	1,601	-	10	321	98	36	63	67	70	57	20	11	18	-
18	Property Insurance	13,836	6,005	7,433	-	45	117	36	13	23	25	26	21	5	4	85	-
	Revenue Related:																
19	Municipal Tax	34,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	1,732	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,316,201	504,075	633,831	-	1,760	58,523	17,940	6,477	11,464	12,229	12,841	10,377	2,396	2,069	42,222	-
22	Prod, Trans, and Distn Expense-Related	119,686	47,356	59,546	-	165	5,498	1,685	608	1,077	1,149	1,206	975	225	194	-	-
23	Subtotal Admin & General	2,933,121	957,343	1,174,223	-	9,315	308,419	94,543	34,132	60,417	64,449	67,674	54,685	18,224	10,905	42,325	-
24	Total Operating & Maintenance Expenses	6,917,636	2,483,320	3,093,008	-	14,641	485,584	148,851	53,738	95,121	101,470	106,548	86,098	25,476	17,168	170,142	-

Schedule 2.4B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

		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, Distr Plant	-	-	Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod, Trans, Distr 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
	Revenue Related:			
19	Municipal Tax	34,738	-	Revenue-related
20	PUB Assessment	-	1,732	Revenue-related
21	All Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - L.11, 12
22	Prod, Trans, and Distr Expense-Related	-	-	Prorated on Subtotal Production, Transmission, Distribution Expenses - L.11
23	Subtotal Admin & General	34,738	1,732	
24	Total Operating & Maintenance Expenses	34,738	1,732	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Depreciation Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution											Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
Production																		
1	Diesel	334,258	146,947	187,311	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Subtotal Production	334,258	146,947	187,311	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transmission																		
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Distribution																		
6	Substn Struct & Eqpt	5,357	3,895	-	-	1,461	-	-	-	-	-	-	-	-	-	-	-	
7	Land & Land Improvements	945	-	-	-	-	712	91	-	-	83	59	-	-	-	-	-	
8	Poles	42,901	-	-	-	-	24,811	8,479	-	-	4,392	5,218	-	-	-	-	-	
9	Primary Conductor & Equipment	3,334	-	-	-	-	2,957	377	-	-	-	-	-	-	-	-	-	
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Transformers	16,561	-	-	-	-	-	-	5,978	10,582	-	-	-	-	-	-	-	
12	Secondary Conductors & Equipment	1,491	-	-	-	-	-	-	-	-	869	622	-	-	-	-	-	
13	Services	3,559	-	-	-	-	-	-	-	-	-	-	3,559	-	-	-	-	
14	Meters	6,282	-	-	-	-	-	-	-	-	-	-	-	6,282	-	-	-	
15	Street Lighting	3,522	-	-	-	-	-	-	-	-	-	-	-	-	3,522	-	-	
16	Subtotal Distribution	83,951	3,895	-	-	1,461	28,481	8,947	5,978	10,582	5,344	5,899	3,559	6,282	3,522	-	-	
17	Subtotal Prod Tran & Dist	418,209	150,842	187,311	-	1,461	28,481	8,947	5,978	10,582	5,344	5,899	3,559	6,282	3,522	-	-	
18	General	69,388	26,574	33,415	-	93	3,085	946	341	604	645	677	547	126	109	2,226	-	
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Software - General	7,882	2,843	3,530	-	28	537	169	113	199	101	111	67	118	66	-	-	
22	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Total Depreciation Expense	495,480	180,259	224,256	-	1,582	32,103	10,061	6,432	11,386	6,089	6,687	4,173	6,527	3,698	2,226	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Substations Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
				Transmission Energy (\$)	Transmission Demand (\$)		Primary Lines		Line Transformers		Secondary Lines		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)			
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)						
1	Average Net Book Value	10,890,644	3,678,521	4,556,010	-	36,330	1,120,846	344,950	129,275	228,828	219,039	235,615	186,463	77,309	38,245	39,212	-	
2	Cash Working Capital	39,286	13,270	16,435	-	131	4,043	1,244	466	825	790	850	673	279	138	141	-	
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuel Inventory - Diesel	168,823	-	168,823	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Inventory/Supplies	236,483	83,443	103,283	-	623	20,706	6,347	2,291	4,056	4,327	4,543	3,671	1,285	732	1,175	-	
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	481,893	162,769	201,596	-	1,608	49,596	15,263	5,720	10,125	9,692	10,426	8,251	3,421	1,692	1,735	-	
8	Total Rate Base	11,817,129	3,938,002	5,046,147	-	38,692	1,195,190	367,805	137,753	243,835	233,848	251,433	199,058	82,293	40,807	42,264	-	
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Rate Base Available for Equity Return	11,817,129	3,938,002	5,046,147	-	38,692	1,195,190	367,805	137,753	243,835	233,848	251,433	199,058	82,293	40,807	42,264	-	
11	Return on Debt	610,074	203,304	260,514	-	1,997	61,703	18,988	7,112	12,588	12,073	12,981	10,277	4,248	2,107	2,182	-	
12	Return on Equity	254,301	84,745	108,592	-	833	25,720	7,915	2,964	5,247	5,032	5,411	4,284	1,771	878	910	-	
13	Return on Rate Base	864,375	288,049	369,105	-	2,830	87,423	26,903	10,076	17,836	17,105	18,391	14,560	6,019	2,985	3,091	-	

Schedule 2.6B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Basis of Allocation to Classes of Service

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Total Amount	Production Demand	Transmission Energy	Transmission Demand	Substations Demand	Primary Lines Demand	Customer	Line Transformers Demand	Customer	Secondary Lines Demand	Customer	Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer	Specifically Assigned Customer
			(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	-	1,215	5,693	1,215	1,173	1,173	703	1,110	703	1,110	703	703	703	-	703	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	126	794	126	121	121	97	115	97	115	97	182	182	-	97	-
5	2.2 GS 10-100 kW	-	198	1,096	198	191	191	14	182	14	182	14	66	66	-	14	-
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	-	25	105	25	24	24	34	23	34	23	34	-	-	34	34	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	1,564	7,679	1,564	1,510	1,510	847	1,429	847	1,429	847	951	951	34	847	-
Ratios																	
13	1.2 Domestic Diesel	-	0.7770	0.7414	0.7770	0.7770	0.7770	0.8293	0.7767	0.8293	0.7767	0.8293	0.7388	0.7388	-	0.8293	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0804	0.1021	0.0804	0.0804	0.0804	0.1147	0.0803	0.1147	0.0803	0.1147	0.1919	0.1919	-	0.1147	-
17	2.2 GS 10-100 kW	-	0.1267	0.1428	0.1267	0.1267	0.1267	0.0163	0.1270	0.0163	0.1270	0.0163	0.0692	0.0692	-	0.0163	-
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	-	0.0159	0.0137	0.0159	0.0159	0.0159	0.0396	0.0159	0.0396	0.0159	0.0396	-	-	1.0000	0.0396	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

Schedule 3.1B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal	PUB
		Tax	Assessment
		(Prior Year	(Prior Year
		(Rural Revenues)	(Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	774,659	774,659
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	199,416	199,416
5	2.2 GS 10-100 kW	414,441	414,441
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	40,434	40,434
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	1,428,950	1,428,950
Ratios			
13	1.2 Domestic Diesel	0.5421	0.5421
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1396	0.1396
17	2.2 GS 10-100 kW	0.2900	0.2900
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	0.0283	0.0283
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

Allocation of Functionalized Amounts to Classes of Service

24-Jan-2014

Schedule 3.2B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated

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

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	18,716	933	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	4,818	240	
5	2.2 GS 10-100 kW	10,013	499	
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	49	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	34,524	1,721	
	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
2014 Forecast Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Production and			Distribution											
Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)	
Total Revenue Requirement																	
25 1.2 Domestic Diesel	8,220,654	2,295,897	4,666,000	-	14,875	461,736	150,950	54,805	103,581	95,338	107,241	77,749	28,219	-	144,614	-	
26 1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27 1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28 2.1 GS 0-10 kW	1,047,551	237,439	642,643	-	1,538	47,752	20,886	5,668	14,332	9,860	14,838	20,197	7,330	-	20,009	-	
29 2.2 GS 10-100 kW	1,405,398	374,251	898,490	-	2,425	75,283	2,965	8,965	2,035	15,595	2,107	7,285	2,644	-	2,841	-	
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	195,432	47,095	86,311	-	305	9,472	7,216	1,124	4,952	1,956	5,127	-	-	23,936	6,913	-	
35 4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36 Total	10,869,035	2,954,682	6,293,444	-	19,144	594,243	182,017	70,561	124,899	122,748	129,313	105,232	38,193	23,936	174,378	-	
Re-classification of Revenue-Related																	
37 1.2 Domestic Diesel	(0)	5,501	11,179	-	36	1,106	362	131	248	228	257	186	68	-	346	-	
38 1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39 1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40 2.1 GS 0-10 kW	(0)	1,152	3,118	-	7	232	101	28	70	48	72	98	36	-	97	-	
41 2.2 GS 10-100 kW	(0)	2,820	6,771	-	18	567	22	68	15	118	16	55	20	-	21	-	
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)	248	455	-	2	50	38	6	26	10	27	-	-	126	36	-	
47 4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48 Total	(0)	9,722	21,524	-	63	1,955	523	232	359	404	372	339	123	126	501	-	
Total Allocated Revenue Requirement																	
49 1.2 Domestic Diesel	8,220,654	2,301,398	4,677,180	-	14,911	462,842	151,311	54,936	103,829	95,566	107,498	77,935	28,286	-	144,961	-	
50 1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51 1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
52 2.1 GS 0-10 kW	1,047,551	238,591	645,761	-	1,546	47,984	20,987	5,695	14,401	9,908	14,910	20,295	7,366	-	20,106	-	
53 2.2 GS 10-100 kW	1,405,398	377,071	905,262	-	2,444	75,850	2,988	9,032	2,050	15,712	2,123	7,340	2,664	-	2,862	-	
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	195,432	47,344	86,766	-	307	9,521	7,254	1,130	4,978	1,966	5,154	-	-	24,062	6,950	-	
59 4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 Total	10,869,035	2,964,404	6,314,968	-	19,207	596,198	182,540	70,794	125,259	123,152	129,685	105,571	38,316	24,062	174,879	-	

Schedule 3.2B
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Island Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		18	19		
		Revenue Related			
Line No.	Description	Municipal Tax (\$)	PUB Assessment (\$)	Basis of Proration	
Total Revenue Requirement					
25	1.2 Domestic Diesel	18,716	933		
26	1.2G Government Domestic Diesel	-	-		
27	1.23 Churches, Schools & Com Halls	-	-		
28	2.1 GS 0-10 kW	4,818	240		
29	2.2 GS 10-100 kW	10,013	499		
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	49		
35	4.1G Gov't Street and Area Lighting	-	-		
36	Total	34,524	1,721		
Re-classification of Revenue-Related					
37	1.2 Domestic Diesel	(18,716)	(933)	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	-	-		
40	2.1 GS 0-10 kW	(4,818)	(240)		
41	2.2 GS 10-100 kW	(10,013)	(499)		
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)	(49)		
47	4.1G Gov't Street and Area Lighting	-	-		
48	Total	(34,524)	(1,721)		
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	-	-		

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution												Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)		
	Expenses																	
1	Operating & Maintenance	12,620,162	3,617,795	6,520,479	-	107,287	822,376	241,976	42,978	76,075	134,549	149,819	87,939	49,040	27,696	571,858	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	15,433,400	-	15,433,400	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	1,902,675	550,367	998,746	-	22,054	138,233	41,210	12,517	22,157	21,317	24,463	21,993	24,911	13,322	11,385	-	
	Expense Credits																	
8	Sundry	(67,207)	(19,266)	(34,724)	-	(571)	(4,379)	(1,289)	(229)	(405)	(717)	(798)	(468)	(261)	(147)	(3,045)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(10,692)	(3,065)	(5,524)	-	(91)	(697)	(205)	(36)	(64)	(114)	(127)	(75)	(42)	(23)	(484)	-	
12	Pole Attachments	(101,352)	-	-	-	-	(58,617)	(20,032)	-	-	(10,375)	(12,328)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(1,668)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,668)	-	
16	Meter Test Revenues	(219)	-	-	-	-	-	-	-	-	-	-	-	(219)	-	-	-	
17	Total Expense Credits	(181,138)	(22,331)	(40,248)	-	(662)	(63,693)	(21,526)	(265)	(470)	(11,206)	(13,252)	(543)	(522)	(171)	(5,198)	-	
18	Subtotal Expenses	29,775,099	4,145,831	22,912,377	-	128,679	896,917	261,660	55,230	97,762	144,660	161,029	109,389	73,429	40,847	578,045	-	
19	Disposal Gain / Loss	85,312	23,045	41,306	-	964	9,444	2,803	478	846	1,458	1,668	2,090	573	264	373	-	
20	Subtotal Revenue Requirement Ex. Return	29,860,411	4,168,876	22,953,683	-	129,643	906,361	264,463	55,708	98,607	146,118	162,697	111,479	74,002	41,111	578,418	-	
21	Return on Debt	2,589,582	656,093	1,338,372	-	27,491	268,237	79,593	13,575	24,029	41,459	47,391	58,862	16,268	7,516	10,695	-	
22	Return on Equity	1,079,432	273,483	557,882	-	11,459	111,811	33,177	5,659	10,016	17,282	19,754	24,536	6,781	3,133	4,458	-	
23	Total Revenue Requirement	33,529,425	5,098,452	24,849,938	-	168,592	1,286,409	377,233	74,941	132,652	204,859	229,842	194,877	97,052	51,760	593,572	-	

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Revenue Requirement (CONT'D.)

		18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	162,209	8,086	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.11
7	Depreciation	-	-	Carryforward from Sch.2.5 L.23
	Expense Credits			
8	Sundry	(864)	(43)	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	(137)	(7)	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	(1,001)	(50)	
18	Subtotal Expenses	161,208	8,036	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	161,208	8,036	
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	161,208	8,036	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	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	48,833,343	16,734,370	32,098,972	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	48,833,343	16,734,370	32,098,972	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	2,768,570	1,856,642	-	-	911,928	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	311,966	-	-	-	-	235,207	29,964	-	-	27,281	19,513	-	-	-	-	-
8	Poles	9,471,448	-	-	-	-	5,477,793	1,872,051	-	-	969,573	1,152,031	-	-	-	-	-
9	Primary Conductor & Equipment	1,493,462	-	-	-	-	1,324,701	168,761	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	1,018,826	-	-	-	-	-	-	367,796	651,030	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	265,156	-	-	-	-	-	-	-	-	154,586	110,570	-	-	-	-	-
13	Services	752,559	-	-	-	-	-	-	-	-	-	-	752,559	-	-	-	-
14	Meters	417,006	-	-	-	-	-	-	-	-	-	-	-	417,006	-	-	-
15	Street Lighting	237,014	-	-	-	-	-	-	-	-	-	-	-	-	237,014	-	-
16	Subtotal Distribution	16,736,008	1,856,642	-	-	911,928	7,037,701	2,070,776	367,796	651,030	1,151,441	1,282,115	752,559	417,006	237,014	-	-
17	Subtl Prod, Trans, & Dist	65,569,350	18,591,012	32,098,972	-	911,928	7,037,701	2,070,776	367,796	651,030	1,151,441	1,282,115	752,559	417,006	237,014	-	-
18	General	8,628,282	2,527,878	4,599,556	-	63,833	492,624	144,950	25,745	45,571	80,598	89,745	52,678	29,434	16,590	459,080	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	143,265	40,620	70,134	-	1,993	15,377	4,525	804	1,422	2,516	2,801	1,644	911	518	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	74,340,897	21,159,511	36,768,663	-	977,754	7,545,702	2,220,251	394,345	698,023	1,234,555	1,374,661	806,881	447,351	254,122	459,080	-

Schedule 2.2C
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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

1 18

Line No.	Description	Basis of Functional Classification
	Production	
1	Diesel	Production - Demand, Energy ratios Sch.4.1 L.7
2	Subtotal Production	
	Transmission	
3	Lines	Production, Transmission - Demand; Distribution - Primary Demand; Spec Assigned - Custmr
4	Terminal Stations	Production, Transmission - Demand; Spec Assigned - Custmr
5	Subtotal Transmission	
	Distribution	
6	Substation Structures & Equipment	Production - Demand; Dist Substns - Demand
7	Land & Land Improvements	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.32
8	Poles	Primary, Secondary - Demand, Customer - zero intercept ratios Sch.4.1 L.37
9	Primary Conductor & Equipment	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.38
10	Submarine Conductor	Primary - Demand, Customer - zero intercept ratios Sch.4.1 L.39
11	Transformers	Transformers - Demand, Customer - zero intercept ratios Sch.4.1 L.40
12	Secondary Conductors & Equipment	Secondary - Demand, Customer - zero intercept ratios Sch. 4.1 L.41
13	Services	Services Customer
14	Meters	Meters - Customer
15	Street Lighting	Street Lighting - Customer
16	Subtotal Distribution	
17	Subttl Prod, Trans, & Dist	
18	General	Prorated on Subtotal Production, Transmission, Distribution, Accounting Expenses - Sch 2.4 L.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
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	29,431,288	10,085,611	19,345,678	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	29,431,288	10,085,611	19,345,678	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	1,193,307	723,716	-	-	469,591	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	178,774	-	-	-	-	134,787	17,171	-	-	15,634	11,182	-	-	-	-	-
8	Poles	6,367,057	-	-	-	-	3,682,375	1,258,461	-	-	651,783	774,438	-	-	-	-	-
9	Primary Conductor & Equipment	947,281	-	-	-	-	840,238	107,043	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	651,611	-	-	-	-	-	-	235,232	416,380	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	85,519	-	-	-	-	-	-	-	-	49,858	35,661	-	-	-	-	-
13	Services	1,054,130	-	-	-	-	-	-	-	-	-	-	1,054,130	-	-	-	-
14	Meters	282,761	-	-	-	-	-	-	-	-	-	-	-	282,761	-	-	-
15	Street Lighting	128,884	-	-	-	-	-	-	-	-	-	-	-	-	128,884	-	-
16	Subtotal Distribution	10,889,325	723,716	-	-	469,591	4,657,400	1,382,676	235,232	416,380	717,274	821,282	1,054,130	282,761	128,884	-	-
17	Subttl Prod, Trans, & Dist	40,320,613	10,809,327	19,345,678	-	469,591	4,657,400	1,382,676	235,232	416,380	717,274	821,282	1,054,130	282,761	128,884	-	-
18	General	3,625,234	1,062,106	1,932,536	-	26,820	206,979	60,902	10,817	19,147	33,864	37,707	22,133	12,367	6,971	192,886	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	127,986	34,311	61,407	-	1,491	14,784	4,389	747	1,322	2,277	2,607	3,346	898	409	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	44,073,832	11,905,744	21,339,621	-	497,901	4,879,163	1,447,966	246,795	436,848	753,415	861,596	1,079,609	296,025	136,264	192,886	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	6,203,971	2,125,997	4,077,974	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	309,197	105,957	203,240	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	6,513,168	2,231,954	4,281,214	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
8	Other	1,063,235	120,966	-	-	59,415	458,529	134,918	23,963	42,417	75,020	83,534	49,032	-	15,442	-	-
9	Meters	27,397	-	-	-	-	-	-	-	-	-	-	-	27,397	-	-	-
10	Subtotal Distribution	1,090,632	120,966	-	-	59,415	458,529	134,918	23,963	42,417	75,020	83,534	49,032	27,397	15,442	-	-
11	Subttl Prod, Trans, & Dist	7,603,800	2,352,920	4,281,214	-	59,415	458,529	134,918	23,963	42,417	75,020	83,534	49,032	27,397	15,442	-	-
12	Customer Accounting	427,306	-	-	-	-	-	-	-	-	-	-	-	-	-	427,306	-
	Administrative & General:																
	Plant-Related:																
13	Production	683,000	234,053	448,947	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	366,785	40,690	-	-	19,986	154,238	45,383	8,061	14,268	25,235	28,099	16,493	9,139	5,194	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distn and General Plt	424,410	120,799	209,911	-	5,582	43,078	12,675	2,251	3,985	7,048	7,848	4,606	2,554	1,451	2,621	-
18	Property Insurance	47,899	16,795	29,185	-	776	392	115	20	36	64	71	42	23	13	365	-
	Revenue Related:																
19	Municipal Tax	162,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	8,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	2,660,696	779,520	1,418,361	-	19,684	151,910	44,698	7,939	14,053	24,854	27,675	16,244	9,077	5,116	141,566	-
22	Prod, Trans, and Distn Expense-Related	235,970	73,019	132,860	-	1,844	14,230	4,187	744	1,316	2,328	2,592	1,522	850	479	-	-
23	Subtotal Admin & General	4,589,056	1,264,875	2,239,265	-	47,872	363,847	107,059	19,015	33,658	59,529	66,285	38,907	21,643	12,254	144,552	-
24	Total Operating & Maintenance Expenses	12,620,162	3,617,795	6,520,479	-	107,287	822,376	241,976	42,978	76,075	134,549	149,819	87,939	49,040	27,696	571,858	-

Schedule 2.4C
Page 2 of 2

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 PUB Assessment	20 Basis of Functional Classification
		Municipal Tax			
	Production				
1	Diesel	-	-	-	Production - Demand, Energy ratios Sch.4.1 L7
2	Other	-	-	-	Production - Demand, Energy ratios Sch.4.1 L7
3	Subtotal Production	-	-	-	
	Transmission				
4	Transmission Lines	-	-	-	Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-	-	Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-	-	Prorated on Transmission Plant in Service - Sch.2.2 L.5
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	162,209	-	-	Revenue-related
20	PUB Assessment	-	8,086	-	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	162,209	8,086	-	
24	Total Operating & Maintenance Expenses	162,209	8,086	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Depreciation Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Primary Lines Customer (\$)	Line Transformers Demand (\$)	Line Transformers Customer (\$)	Secondary Lines Demand (\$)	Secondary Lines Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	1,321,002	452,685	868,316	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	1,321,002	452,685	868,316	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substn Struct & Eqpt	46,064	25,972	-	-	20,093	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	3,036	-	-	-	-	2,289	292	-	-	266	190	-	-	-	-	-
8	Poles	170,702	-	-	-	-	98,725	33,740	-	-	17,474	20,763	-	-	-	-	-
9	Primary Conductor & Equipment	25,560	-	-	-	-	22,671	2,888	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	32,297	-	-	-	-	-	-	11,659	20,637	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	2,094	-	-	-	-	-	-	-	-	1,221	873	-	-	-	-	-
13	Services	20,304	-	-	-	-	-	-	-	-	-	-	20,304	-	-	-	-
14	Meters	23,734	-	-	-	-	-	-	-	-	-	-	-	23,734	-	-	-
15	Street Lighting	12,672	-	-	-	-	-	-	-	-	-	-	-	-	12,672	-	-
16	Subtotal Distribution	336,462	25,972	-	-	20,093	123,686	36,919	11,659	20,637	18,960	21,826	20,304	23,734	12,672	-	-
17	Subtotal Prod Tran & Dist	1,657,464	478,657	868,316	-	20,093	123,686	36,919	11,659	20,637	18,960	21,826	20,304	23,734	12,672	-	-
18	General	213,973	62,689	114,065	-	1,583	12,217	3,595	638	1,130	1,999	2,226	1,306	730	411	11,385	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	31,238	9,021	16,365	-	379	2,331	696	220	389	357	411	383	447	239	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	1,902,675	550,367	998,746	-	22,054	138,233	41,210	12,517	22,157	21,317	24,463	21,993	24,911	13,322	11,385	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Rate Base

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
1	Average Net Book Value	44,073,832	11,905,744	21,339,621	-	497,901	4,879,163	1,447,966	246,795	436,848	753,415	861,596	1,079,609	296,025	136,264	192,886	-
2	Cash Working Capital	158,988	42,948	76,979	-	1,796	17,601	5,223	890	1,576	2,718	3,108	3,894	1,068	492	696	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	3,158,525	-	3,158,525	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	818,658	233,013	404,904	-	10,767	83,095	24,450	4,343	7,687	13,595	15,138	8,886	4,926	2,798	5,055	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	1,950,195	526,810	944,243	-	22,031	215,895	64,070	10,920	19,330	33,337	38,124	47,771	13,099	6,029	8,535	-
8	Total Rate Base	50,160,197	12,708,514	25,924,272	-	532,496	5,195,753	1,541,709	262,948	465,441	803,065	917,966	1,140,160	315,118	145,583	207,172	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	50,160,197	12,708,514	25,924,272	-	532,496	5,195,753	1,541,709	262,948	465,441	803,065	917,966	1,140,160	315,118	145,583	207,172	-
11	Return on Debt	2,589,582	656,093	1,338,372	-	27,491	268,237	79,593	13,575	24,029	41,459	47,391	58,862	16,268	7,516	10,695	-
12	Return on Equity	1,079,432	273,483	557,882	-	11,459	111,811	33,177	5,659	10,016	17,282	19,754	24,536	6,781	3,133	4,458	-
13	Return on Rate Base	3,669,014	929,576	1,896,255	-	38,950	380,048	112,770	19,234	34,045	58,741	67,145	83,398	23,050	10,649	15,154	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Distribution										Accounting Customer	Specifically Assigned Customer
				Transmission Energy		Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer		
							Demand	Customer	Demand	Customer	Demand	Customer					
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)		(Rural Cust)	(Rural Cust)	
Amounts																	
1	1.2 Domestic Diesel	-	4,669	21,946	4,669	4,517	4,517	2,064	4,288	2,064	4,288	2,064	2,064	2,064	-	2,064	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Corn Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	-	726	4,396	726	703	703	416	667	416	667	416	782	782	-	416	-
5	2.2 GS 10-100 kW	-	1,422	11,301	1,422	1,376	1,376	137	1,306	137	1,306	137	654	654	-	137	-
6	2.3 GS 110-1,000 kVa	-	444	3,532	444	430	430	7	408	7	408	7	59	59	-	7	-
7	2.4 GS Over 1,000 kVa	-	355	2,825	355	344	344	4	326	4	326	4	34	34	-	4	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	-	79	315	79	77	77	82	73	82	73	82	-	-	82	82	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	-	7,696	44,315	7,696	7,446	7,446	2,711	7,068	2,711	7,068	2,711	3,592	3,592	82	2,711	-
Ratios																	
13	1.2 Domestic Diesel	-	0.6066	0.4952	0.6066	0.6066	0.6066	0.7614	0.6066	0.7614	0.6066	0.7614	0.5746	0.5746	-	0.7614	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Corn Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	-	0.0944	0.0992	0.0944	0.0944	0.0944	0.1536	0.0944	0.1536	0.0944	0.1536	0.2176	0.2176	-	0.1536	-
17	2.2 GS 10-100 kW	-	0.1848	0.2550	0.1848	0.1848	0.1848	0.0506	0.1848	0.0506	0.1848	0.0506	0.1820	0.1820	-	0.0506	-
18	2.3 GS 110-1,000 kVa	-	0.0577	0.0797	0.0577	0.0577	0.0577	0.0026	0.0577	0.0026	0.0577	0.0026	0.0164	0.0164	-	0.0026	-
19	2.4 GS Over 1,000 kVa	-	0.0462	0.0638	0.0462	0.0462	0.0462	0.0015	0.0462	0.0015	0.0462	0.0015	0.0094	0.0094	-	0.0015	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	-	0.0103	0.0071	0.0103	0.0103	0.0103	0.0304	0.0103	0.0304	0.0103	0.0304	-	-	1.0000	0.0304	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	-	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
Amounts			
1	1.2 Domestic Diesel	3,006,792	3,006,792
2	1.2G Government Domestic Diesel	-	-
3	1.23 Churches, Schools & Com Halls	-	-
4	2.1 GS 0-10 kW	1,075,012	1,075,012
5	2.2 GS 10-100 kW	2,040,550	2,040,550
6	2.3 GS 110-1,000 kVa	183,870	183,870
7	2.4 GS Over 1,000 kVa	255,562	255,562
8	2.5 GS Diesel	-	-
9	2.5G Gov't General Service Diesel	-	-
10	4.1 Street and Area Lighting	110,648	110,648
11	4.1G Gov't Street and Area Lighting	-	-
12	Total	6,672,434	6,672,434
Ratios			
13	1.2 Domestic Diesel	0.4506	0.4506
14	1.2G Government Domestic Diesel	-	-
15	1.23 Churches, Schools & Com Halls	-	-
16	2.1 GS 0-10 kW	0.1611	0.1611
17	2.2 GS 10-100 kW	0.3058	0.3058
18	2.3 GS 110-1,000 kVa	0.0276	0.0276
19	2.4 GS Over 1,000 kVa	0.0383	0.0383
20	2.5 GS Diesel	-	-
21	2.5G Gov't General Service Diesel	-	-
22	4.1 Street and Area Lighting	0.0166	0.0166
23	4.1G Gov't Street and Area Lighting	-	-
24	Total	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO																			
2014 Forecast Cost of Service																			
Labrador Isolated																			
Allocation of Functionalized Amounts to Classes of Service																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
				Production and		Distribution													Specifically
Line		Total	Production	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned		
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer		
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
Allocated Revenue Requirement Excluding Return																			
1	1.2 Domestic Diesel	15,670,867	2,528,969	11,367,421	-	78,645	549,827	201,362	33,794	75,080	88,640	123,877	64,056	42,522	-	440,408	-		
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	2.1 GS 0-10 kW	3,024,502	393,529	2,276,909	-	12,238	85,558	40,618	5,259	15,145	13,793	24,988	24,259	16,104	-	88,836	-		
5	2.2 GS 10-100 kW	6,993,791	770,255	5,853,485	-	23,953	167,462	13,371	10,293	4,986	26,997	8,226	20,290	13,469	-	29,245	-		
6	2.3 GS 110-1,000 kVa	2,151,948	240,705	1,829,214	-	7,485	52,332	683	3,216	255	8,437	420	1,829	1,214	-	1,494	-		
7	2.4 GS Over 1,000 kVa	1,722,962	192,564	1,463,371	-	5,988	41,866	390	2,573	146	6,749	240	1,045	694	-	853	-		
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	4.1 Street and Area Lighting	296,341	42,854	163,282	-	1,333	9,317	8,039	573	2,997	1,502	4,945	-	-	41,111	17,582	-		
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Total	29,860,411	4,168,876	22,953,683	-	129,643	906,361	264,463	55,708	98,607	146,118	162,697	111,479	74,002	41,111	578,418	-		
Allocated Return on Debt and Equity																			
13	1.2 Domestic Diesel	2,040,089	563,910	939,088	-	23,628	230,549	85,863	11,668	25,922	35,634	51,125	47,920	13,244	-	11,538	-		
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	2.1 GS 0-10 kW	381,115	87,749	188,101	-	3,677	35,875	17,320	1,816	5,229	5,545	10,313	18,148	5,016	-	2,327	-		
17	2.2 GS 10-100 kW	778,102	171,752	483,569	-	7,197	70,219	5,702	3,554	1,721	10,853	3,395	15,179	4,195	-	766	-		
18	2.3 GS 110-1,000 kVa	235,820	53,672	151,115	-	2,249	21,943	291	1,111	88	3,392	173	1,368	378	-	39	-		
19	2.4 GS Over 1,000 kVa	188,122	42,938	120,892	-	1,799	17,555	166	888	50	2,713	99	782	216	-	22	-		
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
22	4.1 Street and Area Lighting	45,766	9,556	13,489	-	400	3,907	3,428	198	1,035	604	2,041	-	-	10,649	461	-		
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
24	Total	3,669,014	929,576	1,896,255	-	38,950	380,048	112,770	19,234	34,045	58,741	67,145	83,398	23,050	10,649	15,154	-		

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.2 Domestic Diesel	72,645	3,621	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	25,973	1,295	
5	2.2 GS 10-100 kW	49,300	2,458	
6	2.3 GS 110-1,000 kVa	4,442	221	
7	2.4 GS Over 1,000 kVa	6,174	308	
8	2.5 GS Diesel	-	-	
9	2.5G Gov't General Service Diesel	-	-	
10	4.1 Street and Area Lighting	2,673	133	
11	4.1G Gov't Street and Area Lighting	-	-	
12	Total	161,208	8,036	
	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	-	-	

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

Line No.	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Assigned Customer (\$)
	Total Revenue Requirement																
1	1.2 Domestic Diesel	17,710,956	3,092,879	12,306,509	-	102,273	780,376	287,225	45,462	101,002	124,274	175,002	111,976	55,766	-	451,946	-
2	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1.23 Churches, Schools & Corn Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.1 GS 0-10 kW	3,405,617	481,279	2,465,010	-	15,915	121,433	57,937	7,074	20,373	19,338	35,300	42,407	21,119	-	91,164	-
5	2.2 GS 10-100 kW	7,771,893	942,007	6,337,055	-	31,150	237,681	19,073	13,846	6,707	37,851	11,621	35,469	17,664	-	30,011	-
6	2.3 GS 110-1,000 kVa	2,387,766	294,377	1,980,330	-	9,734	74,275	974	4,327	343	11,828	594	3,197	1,592	-	1,533	-
7	2.4 GS Over 1,000 kVa	1,911,084	235,502	1,584,264	-	7,787	59,420	557	3,462	196	9,463	339	1,827	910	-	876	-
8	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	4.1 Street and Area Lighting	342,107	52,409	176,771	-	1,733	13,224	11,467	770	4,032	2,106	6,986	-	-	51,760	18,043	-
11	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	33,529,425	5,098,452	24,849,938	-	168,592	1,286,409	377,233	74,941	132,652	204,859	229,842	194,877	97,052	51,760	593,572	-

Re-classification of Revenue-Related

13	1.2 Domestic Diesel	0	13,376	53,223	-	442	3,375	1,242	197	437	537	757	484	241	-	1,955	-
14	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1.23 Churches, Schools & Corn Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2.1 GS 0-10 kW	0	3,884	19,896	-	128	980	468	57	164	156	285	342	170	-	736	-
17	2.2 GS 10-100 kW	(0)	6,315	42,485	-	209	1,593	128	93	45	254	78	238	118	-	201	-
18	2.3 GS 110-1,000 kVa	(0)	576	3,876	-	19	145	2	8	1	23	1	6	3	-	3	-
19	2.4 GS Over 1,000 kVa	-	802	5,392	-	27	202	2	12	1	32	1	6	3	-	3	-
20	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2.5G Gov't General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	4.1 Street and Area Lighting	(0)	434	1,462	-	14	109	95	6	33	17	58	-	-	428	149	-
23	4.1G Gov't Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total	0	25,387	126,334	-	839	6,406	1,936	373	681	1,020	1,180	1,077	536	428	3,047	-

Total Allocated Revenue Requirement

25	1.2 Domestic Diesel	17,710,956	3,106,255	12,359,732	-	102,716	783,751	288,467	45,658	101,438	124,812	175,759	112,460	56,007	-	453,900	-
26	1.2G Government Domestic Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	1.23 Churches, Schools & Com Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	2.1 GS 0-10 kW	3,405,617	485,163	2,484,905	-	16,043	122,413	58,405	7,131	20,538	19,494	35,585	42,749	21,290	-	91,900	-
29	2.2 GS 10-100 kW	7,771,893	948,322	6,379,540	-	31,359	239,275	19,201	13,939	6,752	38,104	11,699	35,707	17,783	-	30,212	-
30	2.3 GS 110-1,000 kVa	2,387,768	294,953	1,984,205	-	9,753	74,421	976	4,835	343	11,851	595	3,204	1,595	-	1,536	-
31	2.4 GS Over 1,000 kVa	1,911,084	236,303	1,589,656	-	7,814	59,623	559	3,473	196	9,495	340	1,833	913	-	879	-
32	2.5 GS Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2.5G Govt General Service Diesel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4.1 Street and Area Lighting	342,107	52,843	178,233	-	1,747	13,333	11,562	777	4,066	2,123	7,044	-	-	52,188	18,192	-
35	4.1G Govt Street and Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total	33,529,425	5,123,840	24,976,271	-	169,432	1,292,815	379,169	75,315	133,333	205,880	231,022	195,954	97,588	52,188	596,619	-

Schedule 3.2C
Page 4 of 4

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	Description	18 Revenue Related		19	Basis of Proration
			Municipal Tax (\$)	PUB Assessment (\$)		
		Total Revenue Requirement				
1		1.2 Domestic Diesel	72,645	3,621		
2		1.2G Government Domestic Diesel	-	-		
3		1.23 Churches, Schools & Com Halls	-	-		
4		2.1 GS 0-10 kW	25,973	1,295		
5		2.2 GS 10-100 kW	49,300	2,458		
6		2.3 GS 110-1,000 kVa	4,442	221		
7		2.4 GS Over 1,000 kVa	6,174	308		
8		2.5 GS Diesel	-	-		
9		2.5G Gov't General Service Diesel	-	-		
10		4.1 Street and Area Lighting	2,673	133		
11		4.1G Gov't Street and Area Lighting	-	-		
12		Total	161,208	8,036		
		Re-classification of Revenue-Related				
13		1.2 Domestic Diesel	(72,645)	(3,621)	Re-classification to demand, energy and customer is based on rate class revenue requirements excluding revenue-related items.	
14		1.2G Government Domestic Diesel	-	-		
15		1.23 Churches, Schools & Com Halls	-	-		
16		2.1 GS 0-10 kW	(25,973)	(1,295)		
17		2.2 GS 10-100 kW	(49,300)	(2,458)		
18		2.3 GS 110-1,000 kVa	(4,442)	(221)		
19		2.4 GS Over 1,000 kVa	(6,174)	(308)		
20		2.5 GS Diesel	-	-		
21		2.5G Gov't General Service Diesel	-	-		
22		4.1 Street and Area Lighting	(2,673)	(133)		
23		4.1G Gov't Street and Area Lighting	-	-		
24		Total	(161,208)	(8,036)		
		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	-	-		

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Expenses																
1	Operating & Maintenance	1,428,224	622,499	-	-	8,717	314,978	95,812	16,289	28,832	54,979	61,070	14,592	21,401	5,683	118,458	-
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Fuels-Diesel	660,800	-	660,800	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuels-Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Power Purchases -CF(L)Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Power Purchases-Other	3,169,600	-	3,169,600	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Depreciation	326,069	146,534	-	-	5,180	76,365	23,782	8,130	14,391	12,690	14,565	2,821	12,912	4,331	4,369	-
	Expense Credits																
8	Sundry	(7,606)	(3,315)	-	-	(46)	(1,677)	(510)	(87)	(154)	(293)	(325)	(78)	(114)	(30)	(631)	-
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Suppliers' Discounts	(1,210)	(527)	-	-	(7)	(267)	(81)	(14)	(24)	(47)	(52)	(12)	(18)	(5)	(100)	-
12	Pole Attachments	(67,212)	-	-	-	-	(38,872)	(13,285)	-	-	(6,880)	(8,175)	-	-	-	-	-
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Application Fees	(368)	-	-	-	-	-	-	-	-	-	-	-	-	-	(368)	-
16	Meter Test Revenues	(111)	-	-	-	-	-	-	-	-	-	-	-	(111)	-	-	-
17	Total Expense Credits	(76,506)	(3,842)	-	-	(54)	(40,816)	(13,876)	(101)	(178)	(7,220)	(8,552)	(90)	(243)	(35)	(1,099)	-
18	Subtotal Expenses	5,508,187	765,191	3,830,400	-	13,843	350,527	105,718	24,318	43,045	60,449	67,082	17,323	34,070	9,979	121,728	-
19	Disposal Gain / Loss	39,513	17,766	-	-	524	10,525	3,306	702	1,242	1,794	2,051	450	685	197	270	-
20	Subtotal Revenue Requirement Ex. Return	5,547,700	782,957	3,830,400	-	14,367	361,052	109,024	25,020	44,287	62,243	69,133	17,773	34,755	10,176	121,998	-
21	Return on Debt	488,968	218,238	2,438	-	6,409	129,962	40,795	8,621	15,260	22,169	25,322	5,563	8,404	2,436	3,350	-
22	Return on Equity	203,820	90,970	1,016	-	2,671	54,173	17,005	3,594	6,361	9,241	10,555	2,319	3,503	1,016	1,397	-
23	Total Revenue Requirement	6,240,488	1,092,165	3,833,855	-	23,448	545,186	166,824	37,234	65,908	93,653	105,010	25,655	46,663	13,628	126,745	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
		(\$)	(\$)	
	Expenses			
1	Operating & Maintenance	61,833	3,082	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	(329)	(16)	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	(52)	(3)	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	(382)	(19)	
18	Subtotal Expenses	61,451	3,063	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.23
20	Subtotal Revenue Requirement Ex. Return	61,451	3,063	
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	61,451	3,063	

NEWFOUNDLAND AND LABRADOR HYDRO

2014 Forecast Cost of Service

L'Anse au Loup

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

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	5,872,273	5,872,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	5,872,273	5,872,273	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	195,594	66,298	-	-	129,296	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	99,575	-	-	-	-	75,075	9,564	-	-	8,708	6,228	-	-	-	-	-
8	Poles	6,805,435	-	-	-	-	3,935,909	1,345,108	-	-	696,659	827,759	-	-	-	-	-
9	Primary Conductor & Equipment	858,267	-	-	-	-	761,283	96,984	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	683,627	-	-	-	-	-	-	246,789	436,838	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	218,908	-	-	-	-	-	-	-	-	127,623	91,285	-	-	-	-	-
13	Services	221,083	-	-	-	-	-	-	-	-	-	-	221,083	-	-	-	-
14	Meters	210,848	-	-	-	-	-	-	-	-	-	-	-	210,848	-	-	-
15	Street Lighting	86,105	-	-	-	-	-	-	-	-	-	-	-	-	86,105	-	-
16	Subtotal Distribution	9,379,441	66,298	-	-	129,296	4,772,267	1,451,656	246,789	436,838	832,990	925,272	221,083	210,848	86,105	-	-
17	Subttl Prod, Trans, & Dist	15,251,714	5,938,571	-	-	129,296	4,772,267	1,451,656	246,789	436,838	832,990	925,272	221,083	210,848	86,105	-	-
18	General	1,616,381	733,219	-	-	9,787	361,222	109,879	18,680	33,065	63,051	70,036	16,734	26,326	6,517	167,864	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	33,324	12,975	-	-	283	10,427	3,172	539	954	1,820	2,022	483	461	188	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Plant	16,901,419	6,684,766	-	-	139,365	5,143,917	1,564,707	266,009	470,857	897,861	997,329	238,300	237,635	92,811	167,864	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Net Book Value

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	3,675,593	3,675,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	3,675,593	3,675,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
6	Substation Structures & Equipment	126,995	13,857	-	-	113,138	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	44,104	-	-	-	-	33,252	4,236	-	-	3,857	2,759	-	-	-	-	-
8	Poles	3,341,868	-	-	-	-	1,932,762	660,527	-	-	342,100	406,478	-	-	-	-	-
9	Primary Conductor & Equipment	277,143	-	-	-	-	245,826	31,317	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	413,841	-	-	-	-	-	-	149,397	264,445	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	52,505	-	-	-	-	-	-	-	-	30,610	21,894	-	-	-	-	-
13	Services	94,035	-	-	-	-	-	-	-	-	-	-	94,035	-	-	-	-
14	Meters	142,970	-	-	-	-	-	-	-	-	-	-	-	142,970	-	-	-
15	Street Lighting	41,595	-	-	-	-	-	-	-	-	-	-	-	-	41,595	-	-
16	Subtotal Distribution	4,535,055	13,857	-	-	113,138	2,211,840	696,080	149,397	264,445	376,567	431,131	94,035	142,970	41,595	-	-
17	Subttl Prod, Trans, & Dist	8,210,648	3,689,450	-	-	113,138	2,211,840	696,080	149,397	264,445	376,567	431,131	94,035	142,970	41,595	-	-
18	General	579,347	262,802	-	-	3,508	129,470	39,383	6,695	11,851	22,599	25,102	5,998	9,436	2,336	60,166	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	26,062	11,711	-	-	359	7,021	2,209	474	839	1,195	1,368	298	454	132	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Net Book Value	8,816,057	3,963,963	-	-	117,005	2,348,331	737,673	156,566	277,135	400,362	457,602	100,331	152,860	44,063	60,166	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
Production																	
1	Diesel	343,940	343,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	39,224	39,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	383,165	383,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	365,163	2,640	-	-	5,150	190,068	57,816	9,829	17,398	33,176	36,851	8,805	-	3,429	-	-
9	Meters	13,852	-	-	-	-	-	-	-	-	-	-	-	13,852	-	-	-
10	Subtotal Distribution	379,015	2,640	-	-	5,150	190,068	57,816	9,829	17,398	33,176	36,851	8,805	13,852	3,429	-	-
11	Subttl Prod, Trans, & Dist	762,180	385,805	-	-	5,150	190,068	57,816	9,829	17,398	33,176	36,851	8,805	13,852	3,429	-	-
12	Customer Accounting	88,327	-	-	-	-	-	-	-	-	-	-	-	-	-	88,327	-
Administrative & General:																	
Plant-Related:																	
13	Production	82,935	82,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	104,866	741	-	-	1,446	53,356	16,230	2,759	4,884	9,313	10,345	2,472	2,357	963	-	-
16	Prod, Trans, Distn Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod,Trans, Distn & General Plt	2,885	1,141	-	-	24	878	267	45	80	153	170	41	41	16	29	-
18	Property Insurance	10,890	9,455	-	-	197	512	156	26	47	89	99	24	37	9	238	-
Revenue Related:																	
19	Municipal Tax	61,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	3,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	287,573	130,448	-	-	1,741	64,266	19,549	3,323	5,883	11,217	12,460	2,977	4,684	1,160	29,865	-
22	Prod, Trans, and Distn Expense-Related	23,653	11,973	-	-	160	5,898	1,794	305	540	1,030	1,144	273	430	106	-	-
23	Subtotal Admin & General	577,718	236,694	-	-	3,567	124,910	37,996	6,460	11,434	21,803	24,218	5,787	7,549	2,254	30,132	-
24	Total Operating & Maintenance Expenses	1,428,224	622,499	-	-	8,717	314,978	95,812	16,289	28,832	54,979	61,070	14,592	21,401	5,683	118,458	-

Schedule 2.4D

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NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 PUB Assessment	20 Basis of Functional Classification
		Municipal Tax			
	Production				
1	Diesel	-	-		Production - Demand, Energy ratios Sch.4.1 L.8
2	Other	-	-		Production - Demand, Energy ratios Sch.4.1 L.8
3	Subtotal Production	-	-		
	Transmission				
4	Transmission Lines	-	-		Prorated on Transmission Lines Plant in Service - Sch.2.2 L.3
5	Terminal Stations	-	-		Prorated on Transmission Terminal Stations Plant in Service - Sch.2.2 L.4
6	Other	-	-		Prorated on Transmission Plant in Service - Sch.2.2 L.5
7	Subtotal Transmission	-	-		
	Distribution				
8	Other	-	-		Prorated on Distribution Plant, excluding Meters - Sch. 2.2 L. 16, less L. 14
9	Meters	-	-		Meters - Customer
10	Subtotal Distribution	-	-		
11	Subttl Prod, Trans, & Dist	-	-		
12	Customer Accounting	-	-		Accounting - Customer
	Administrative & General:				
	Plant-Related:				
13	Production	-	-		Prorated on Production Plant in Service - Sch.2.2 L.2
14	Transmission	-	-		Prorated on Transmission Plant in Service - Sch.2.2 L.5
15	Distribution	-	-		Prorated on Distribution Plant in Service - Sch.2.2 L.16
16	Prod, Trans, Distn Plant	-	-		Prorated on Production, Transmission & Distribution Plant in Service - Sch.2.2 L.17
17	Prod,Trans, Distn & General Plt	-	-		Prorated on Production, Transmission, Distribution & General Plant in Service - Sch.2.2 L.23
18	Property Insurance	-	-		Prorated on Prod., Trans. Terminal, Dist. Sub & General Plant in Service - Sch.2.2 L.2, 4, 6, 18 - 19
	Revenue Related:				
19	Municipal Tax	61,833	-		Revenue-related
20	PUB Assessment	-	3,082		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	61,833	3,082		
24	Total Operating & Maintenance Expenses	61,833	3,082		

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Depreciation Expense

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
	Production																
1	Diesel	124,664	124,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Subtotal Production	124,664	124,664	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																
3	Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Terminal Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Subtotal Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution																
6	Substation Structures & Equipment	5,263	429	-	-	4,834	-	-	-	-	-	-	-	-	-	-	-
7	Land & Land Improvements	463	-	-	-	-	349	44	-	-	40	29	-	-	-	-	-
8	Poles	98,102	-	-	-	-	56,737	19,390	-	-	10,043	11,932	-	-	-	-	-
9	Primary Conductor & Equipment	9,739	-	-	-	-	8,638	1,100	-	-	-	-	-	-	-	-	-
10	Submarine Conductor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Transformers	20,782	-	-	-	-	-	-	7,502	13,280	-	-	-	-	-	-	-
12	Secondary Conductors & Equipment	1,306	-	-	-	-	-	-	-	-	762	545	-	-	-	-	-
13	Services	2,342	-	-	-	-	-	-	-	-	-	-	2,342	-	-	-	-
14	Meters	12,000	-	-	-	-	-	-	-	-	-	-	-	12,000	-	-	-
15	Street Lighting	4,084	-	-	-	-	-	-	-	-	-	-	-	-	4,084	-	-
16	Subtotal Distribution	154,082	429	-	-	4,834	65,725	20,535	7,502	13,280	10,845	12,506	2,342	12,000	4,084	-	-
17	Subtotal Prod Tran & Dist	278,746	125,093	-	-	4,834	65,725	20,535	7,502	13,280	10,845	12,506	2,342	12,000	4,084	-	-
18	General	42,070	19,084	-	-	255	9,402	2,860	486	861	1,641	1,823	436	685	170	4,369	-
19	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Feasibility Studies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Software - General	5,254	2,358	-	-	91	1,239	387	141	250	204	236	44	226	77	-	-
22	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Depreciation Expense	326,069	146,534	-	-	5,180	76,365	23,782	8,130	14,391	12,690	14,565	2,821	12,912	4,331	4,369	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Rate Base

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)	Customer (\$)	Line Transformers Demand (\$)	Customer (\$)	Secondary Lines Demand (\$)	Customer (\$)	Services Customer (\$)	Meters Customer (\$)	Street Lightin Customer (\$)	Accounting Customer (\$)	Specifically Assigned Customer (\$)
1	Average Net Book Value	8,816,057	3,963,963	-	-	117,005	2,348,331	737,673	156,566	277,135	400,362	457,602	100,331	152,860	44,063	60,166	-
2	Cash Working Capital	31,802	14,299	-	-	422	8,471	2,661	565	1,000	1,444	1,651	362	551	159	217	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	47,228	-	47,228	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	186,122	73,614	-	-	1,535	56,646	17,231	2,929	5,185	9,887	10,983	2,624	2,617	1,022	1,849	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	390,096	175,399	-	-	5,177	103,910	32,641	6,928	12,263	17,715	20,248	4,439	6,764	1,950	2,662	-
8	Total Rate Base	9,471,306	4,227,275	47,228	-	124,139	2,517,358	790,205	166,988	295,583	429,409	490,484	107,757	162,792	47,193	64,894	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	9,471,306	4,227,275	47,228	-	124,139	2,517,358	790,205	166,988	295,583	429,409	490,484	107,757	162,792	47,193	64,894	-
11	Return on Debt	488,968	218,238	2,438	-	6,409	129,962	40,795	8,621	15,260	22,169	25,322	5,563	8,404	2,436	3,350	-
12	Return on Equity	203,820	90,970	1,016	-	2,671	54,173	17,005	3,594	6,361	9,241	10,555	2,319	3,503	1,016	1,397	-
13	Return on Rate Base	692,787	309,208	3,455	-	9,080	184,134	57,800	12,215	21,621	31,409	35,877	7,882	11,908	3,452	4,747	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Functional Classification of Rate Base (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service

Line No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Production and														
			Transmission	Transmission	Substations	Distribution											
			Energy	Demand	Demand	Primary Lines	Line Transformers	Secondary Lines	Services	Meters	Street Lightin	Accounting	Specifically				
						Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Demand	Assigned
			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wtd Rural Cust)	(Rural Cust)	(Rural Cust)	(Rural Cust)	Customer
Amounts																	
1	1.1 Domestic Diesel	-	1,216	4,496	1,216	1,156	1,156	406	1,067	406	1,067	406	406	406	-	406	-
2	1.12 Domestic All Electric	-	2,778	11,105	2,778	2,642	2,642	386	2,439	386	2,439	386	386	386	-	386	-
3	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2.2 GS 10-100 kW	-	1,394	6,861	1,394	1,325	1,325	206	1,224	206	1,224	206	983	983	-	206	-
5	2.3 GS 110-1,000 kVa	-	246	2,055	246	234	234	5	216	5	216	5	42	42	-	5	-
6	4.1 Street and Area Lighting	-	36	145	36	35	35	32	32	32	32	32	-	-	1	32	-
7	Total	-	5,669	24,661	5,669	5,391	5,391	1,035	4,978	1,035	4,978	1,035	1,816	1,816	1	1,035	0
Ratios																	
8	1.1 Domestic Diesel	-	0.2144	0.1823	0.2144	0.2144	0.2144	0.3925	0.2144	0.3925	0.2144	0.3925	0.2235	0.2235	-	0.3925	-
9	1.12 Domestic All Electric	-	0.4900	0.4503	0.4900	0.4900	0.4900	0.3726	0.4900	0.3726	0.4900	0.3726	0.2123	0.2123	-	0.3726	-
10	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2.2 GS 10-100 kW	-	0.2458	0.2782	0.2458	0.2458	0.2458	0.1991	0.2458	0.1991	0.2458	0.1991	0.5410	0.5410	-	0.1991	-
12	2.3 GS 110-1,000 kVa	-	0.0434	0.0833	0.0434	0.0434	0.0434	0.0048	0.0434	0.0048	0.0434	0.0048	0.0232	0.0232	-	0.0048	-
13	4.1 Street and Area Lighting	-	0.0064	0.0059	0.0064	0.0064	0.0064	0.0309	0.0064	0.0309	0.0064	0.0309	-	-	1.0000	0.0309	-
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
2014 Forecast Cost of Service
L'Anse au Loup
Basis of Allocation to Classes of Service (CONT'D.)

Line No.	1 Description	18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	1.1 Domestic Diesel	535,772	535,772
2	1.12 Domestic All Electric	1,035,643	1,035,643
3	2.1 GS 0-10 kW	-	-
4	2.2 GS 10-100 kW	717,216	717,216
5	2.3 GS 110-1,000 kVa	209,102	209,102
6	4.1 Street and Area Lighting	45,736	45,736
7	Total	2,543,471	2,543,471
	Ratios		
8	1.1 Domestic Diesel	0.2106	0.2106
9	1.12 Domestic All Electric	0.4072	0.4072
10	2.1 GS 0-10 kW	-	-
11	2.2 GS 10-100 kW	0.2820	0.2820
12	2.3 GS 110-1,000 kVa	0.0822	0.0822
13	4.1 Street and Area Lighting	0.0180	0.0180
14	Total	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Production and		Distribution												
Line		Total	Production	Transmission	Transmsn	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lightin	Accounting	Specifically	
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Assigned	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Customer	
Allocated Revenue Requirement Excluding Return																		
1	1.1 Domestic Diesel	1,125,853	167,877	698,258	-	3,081	77,415	42,788	5,365	17,381	13,346	27,132	3,973	7,769	-	47,879	-	
2	1.12 Domestic All Electric	2,500,897	383,641	1,724,774	-	7,040	176,912	40,627	12,259	16,503	30,499	25,762	3,772	7,377	-	45,462	-	
3	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	2.2 GS 10-100 kW	1,486,983	192,463	1,065,586	-	3,532	88,752	21,710	6,150	8,819	15,300	13,766	9,616	18,804	-	24,293	-	
5	2.3 GS 110-1,000 kVa	381,428	33,942	319,242	-	623	15,652	527	1,085	214	2,698	334	412	806	-	590	-	
6	4.1 Street and Area Lighting	52,539	5,033	22,541	-	92	2,321	3,372	161	1,370	400	2,138	-	-	10,176	3,774	-	
7	Total	5,547,700	782,957	3,830,400	-	14,367	361,052	109,024	25,020	44,287	62,243	69,133	17,773	34,755	10,176	121,998	-	
Allocated Return on Debt and Equity																		
8	1.1 Domestic Diesel	169,247	66,299	630	-	1,947	39,481	22,684	2,619	8,485	6,735	14,080	1,762	2,662	-	1,863	-	
9	1.12 Domestic All Electric	318,047	151,509	1,556	-	4,449	90,224	21,539	5,985	8,057	15,390	13,369	1,673	2,527	-	1,769	-	
10	2.1 GS 0-10 kW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	2.2 GS 10-100 kW	169,799	76,008	961	-	2,232	45,263	11,510	3,003	4,305	7,721	7,144	4,264	6,442	-	945	-	
12	2.3 GS 110-1,000 kVa	24,999	13,405	288	-	394	7,983	279	530	104	1,362	173	183	276	-	23	-	
13	4.1 Street and Area Lighting	10,696	1,988	20	-	58	1,184	1,788	79	669	202	1,110	-	-	3,452	147	-	
14	Total	692,787	309,208	3,455	-	9,080	184,134	57,800	12,215	21,621	31,409	35,877	7,882	11,908	3,452	4,747	-	

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal Tax (\$)	PUB Assessment (\$)	
	Allocated Revenue Requirement Excluding Return			
1	1.1 Domestic Diesel	12,944	645	
2	1.12 Domestic All Electric	25,021	1,247	
3	2.1 GS 0-10 kW	-	-	
4	2.2 GS 10-100 kW	17,328	864	
5	2.3 GS 110-1,000 kVa	5,052	252	
6	4.1 Street and Area Lighting	1,105	55	
7	Total	61,451	3,063	
	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	-	-	

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

24-Jan-2014

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

		18	19	
		Revenue Related		
Line No.	Description	Municipal	PUB	Basis of Proration
		Tax (\$)	Assessment (\$)	
Total Revenue Requirement				
1	1.1 Domestic Diesel	12,944	645	
2	1.12 Domestic All Electric	25,021	1,247	
3	2.1 GS 0-10 kW	-	-	
4	2.2 GS 10-100 kW	17,328	864	
5	2.3 GS 110-1,000 kVa	5,052	252	
6	4.1 Street and Area Lighting	1,105	55	
7	Total	61,451	3,063	
Re-classification of Revenue-Related				
8	1.1 Domestic Diesel	(12,944)	(645)	Re-classification to demand, energy and customer is based on rate class revenue
9	1.12 Domestic All Electric	(25,021)	(1,247)	requirements excluding revenue-related items.
10	2.1 GS 0-10 kW	-	-	
11	2.2 GS 10-100 kW	(17,328)	(864)	
12	2.3 GS 110-1,000 kVa	(5,052)	(252)	
13	4.1 Street and Area Lighting	(1,105)	(55)	
14	Total	(61,451)	(3,063)	
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
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution												Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Customer (\$)		Secondary Lines Customer (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)		
	Expenses																	
1	Operating & Maintenance	7,021,622	896,857	-	560,213	763,370	1,121,961	318,787	159,457	282,251	349,192	320,219	121,862	182,107	41,652	1,496,301	-	
2	Fuels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Fuels-Diesel	74,691	74,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Fuels-Gas Turbine	199,186	199,186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Power Purchases -CF(L)Co	2,702,791	1,169,230	1,533,561	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Power Purchases-Other	368,553	-	-	-	368,553	-	-	-	-	-	-	-	-	-	-	-	
7	Depreciation	3,025,794	317,370	-	502,463	670,995	413,402	118,070	85,520	151,377	249,048	204,471	46,386	112,988	38,973	114,731	-	
	Expense Credits																	
8	Sundry	(37,393)	(4,776)	-	(2,983)	(4,065)	(5,975)	(1,698)	(849)	(1,503)	(1,860)	(1,705)	(649)	(970)	(222)	(7,968)	-	
9	Building Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Suppliers' Discounts	(5,949)	(760)	-	(475)	(647)	(951)	(270)	(135)	(239)	(296)	(271)	(103)	(154)	(35)	(1,268)	-	
12	Pole Attachments	(246,120)	-	-	-	-	(142,343)	(48,646)	-	-	(25,195)	(29,936)	-	-	-	-	-	
13	Secondary Energy Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Wheeling Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Application Fees	(12,980)	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,980)	-	
16	Meter Test Revenues	(914)	-	-	-	-	-	-	-	-	-	-	-	(914)	-	-	-	
17	Total Expense Credits	(303,355)	(5,536)	-	(3,458)	(4,712)	(149,268)	(50,614)	(984)	(1,742)	(27,350)	(31,913)	(752)	(2,038)	(257)	(22,216)	-	
18	Subtotal Expenses	13,089,282	2,651,798	1,533,561	1,059,218	1,798,207	1,386,094	386,243	243,992	431,887	570,890	492,778	167,496	293,057	80,368	1,588,816	-	
19	Disposal Gain / Loss	220,597	19,120	-	34,955	53,216	39,785	10,800	4,818	8,528	18,131	15,258	5,860	3,857	1,123	5,149	-	
20	Subtotal Revenue Requirement Ex. Return	13,309,879	2,670,917	1,533,561	1,094,173	1,851,422	1,425,880	397,043	248,810	440,414	589,021	508,035	173,356	296,914	81,490	1,593,965	-	
21	Return on Debt	4,345,323	393,386	-	690,753	1,039,345	780,811	212,105	94,807	167,817	354,050	298,229	114,532	75,715	22,140	101,632	-	
22	Return on Equity	1,811,289	163,977	-	287,931	433,237	325,470	88,413	39,519	69,952	147,581	124,313	47,741	31,561	9,229	42,364	-	
23	Total Revenue Requirement	19,466,491	3,228,281	1,533,561	2,072,857	3,324,005	2,532,161	697,561	383,136	678,183	1,090,652	930,577	335,629	404,189	112,859	1,737,960	-	

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Revenue Requirement (CONT'D.)

	1	18	19	20
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Functional Classification
	Expenses			
1	Operating & Maintenance	386,949	20,443	Carryforward from Sch.2.4 L.24
2	Fuels	-	-	
3	Fuels-Diesel	-	-	Production - Demand
4	Fuels-Gas Turbine	-	-	Production - Demand
5	Power Purchases -CF(L)Co	-	-	Carryforward from Sch.4.4 L.8
6	Power Purchases-Other	-	-	Carryforward from Sch.4.4 L.9
7	Depreciation	-	-	Carryforward from Sch.2.5 L.24
	Expense Credits			
8	Sundry	(2,061)	(109)	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	(328)	(17)	Prorated on Total Operating & Maintenance Expenses - Sch 2.4 L.24
12	Pole Attachments	-	-	Prorated on Distribution Poles - Sch.4.1 L.37
13	Secondary Energy Revenues	-	-	Production - Energy
14	Wheeling Revenues	-	-	Transmission - Demand, Energy ratios Sch.4.1 L.16
15	Application Fees	-	-	Accounting - Customer
16	Meter Test Revenues	-	-	Meters - Customer
17	Total Expense Credits	(2,388)	(126)	
18	Subtotal Expenses	384,561	20,317	
19	Disposal Gain / Loss	-	-	Prorated on Total Net Book Value - Sch.2.3 L.24
20	Subtotal Revenue Requirement Ex. Return	384,561	20,317	
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	384,561	20,317	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Gas Turbines	22,602,817	22,602,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	3,340,542	3,340,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	25,943,359	25,943,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	18,642,138	-	-	18,642,138	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	19,282,082	-	-	7,939,984	11,342,098	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	37,924,220	-	-	26,582,122	11,342,098	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Substations	7,379,960	-	-	-	7,379,960	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	1,067,675	-	-	-	-	804,974	102,550	-	-	93,368	66,783	-	-	-	-	-
9	Poles	25,181,324	-	-	-	-	14,563,568	4,977,139	-	-	2,577,762	3,062,855	-	-	-	-	-
10	Primary Conductor & Eqpt	3,861,003	-	-	-	-	3,424,710	436,293	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	620,107	-	-	-	-	620,107	-	-	-	-	-	-	-	-	-	-
12	Transformers	7,642,899	-	-	-	-	-	-	2,759,087	4,883,812	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	5,782,106	-	-	-	-	-	-	-	-	3,370,968	2,411,138	-	-	-	-	-
14	Services	2,108,581	-	-	-	-	-	-	-	-	-	-	2,108,581	-	-	-	-
15	Meters	1,741,040	-	-	-	-	-	-	-	-	-	-	-	1,741,040	-	-	-
16	Street Lighting	720,699	-	-	-	-	-	-	-	-	-	-	-	-	720,699	-	-
17	Subtotal Distribution	56,105,393	-	-	-	7,379,960	19,413,359	5,515,983	2,759,087	4,883,812	6,042,097	5,540,776	2,108,581	1,741,040	720,699	-	-
18	Subttl Prod, Trans, & Dist	119,972,972	25,943,359	-	26,582,122	18,722,058	19,413,359	5,515,983	2,759,087	4,883,812	6,042,097	5,540,776	2,108,581	1,741,040	720,699	-	-
19	General	13,169,015	1,490,356	-	739,415	1,350,436	2,209,020	627,656	313,953	555,723	687,522	630,478	239,933	402,601	82,007	3,839,914	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	1,916	-	-	-	1,916	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	262,134	56,685	-	58,080	40,907	42,417	12,052	6,028	10,671	13,202	12,106	4,607	3,804	1,575	-	-
23	Software - Cust Acctg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Plant	133,406,037	27,490,400	-	27,379,618	20,115,317	21,664,796	6,155,691	3,079,068	5,450,206	6,742,821	6,183,360	2,353,121	2,147,445	804,281	3,839,914	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Net Book Value

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission		Distribution											Specifically Assigned Customer (\$)
				Energy (\$)	Demand (\$)	Substations Demand (\$)	Primary Lines Demand (\$)		Line Transformers Demand (\$)		Secondary Lines Demand (\$)		Services Customer (\$)	Meters Customer (\$)	Street Lighting Customer (\$)	Accounting Customer (\$)	
Production																	
1	Gas Turbines	5,492,514	5,492,514	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	601,634	601,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	6,094,148	6,094,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	8,222,542	-	-	8,222,542	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	19,508,657	-	-	3,866,180	15,642,477	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	27,731,198	-	-	12,088,721	15,642,477	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Substations	2,652,304	-	-	-	2,652,304	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	497,499	-	-	-	-	375,089	47,785	-	-	43,506	31,119	-	-	-	-	-
9	Poles	15,462,150	-	-	-	-	8,942,504	3,056,125	-	-	1,582,829	1,880,692	-	-	-	-	-
10	Primary Conductor & Eqpt	3,898,260	-	-	-	-	3,457,756	440,503	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	331,377	-	-	-	-	331,377	-	-	-	-	-	-	-	-	-	-
12	Transformers	4,334,948	-	-	-	-	-	-	1,564,916	2,770,032	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	7,716,916	-	-	-	-	-	-	-	-	4,498,962	3,217,954	-	-	-	-	-
14	Services	1,971,315	-	-	-	-	-	-	-	-	-	-	1,971,315	-	-	-	-
15	Meters	1,180,553	-	-	-	-	-	-	-	-	-	-	-	1,180,553	-	-	-
16	Street Lighting	360,415	-	-	-	-	-	-	-	-	-	-	-	-	360,415	-	-
17	Subtotal Distribution	38,405,737	-	-	-	2,652,304	13,106,727	3,544,413	1,564,916	2,770,032	6,125,298	5,129,765	1,971,315	1,180,553	360,415	-	-
18	Subttl Prod, Trans, & Dist	72,231,083	6,094,148	-	12,088,721	18,294,781	13,106,727	3,544,413	1,564,916	2,770,032	6,125,298	5,129,765	1,971,315	1,180,553	360,415	-	-
19	General	6,304,631	713,504	-	353,993	646,518	1,057,563	300,489	150,304	266,051	329,149	301,839	114,867	192,744	39,261	1,838,349	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	1,916	-	-	-	1,916	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	229,276	19,344	-	38,372	58,071	41,603	11,251	4,967	8,793	19,443	16,283	6,257	3,747	1,144	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Book Value	78,766,906	6,826,996	-	12,481,087	19,001,286	14,205,893	3,856,152	1,720,188	3,044,875	6,473,890	5,447,887	2,092,439	1,377,044	400,820	1,838,349	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense

Line No.	1 Description	2 Total Amount (\$)	3 Production Demand (\$)	4 Production and Transmission Energy (\$)	5 Transmission Demand (\$)	6 Substations Demand (\$)	7 Primary Lines Demand (\$)	8 Customer (\$)	9 Line Transformers Demand (\$)	10 Customer (\$)	11 Secondary Lines Demand (\$)	12 Customer (\$)	13 Services Customer (\$)	14 Meters Customer (\$)	15 Street Lighting Customer (\$)	16 Accounting Customer (\$)	17 Specifically Assigned Customer (\$)
Production																	
1	Gas Turbine / Diesel	369,498	369,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Other	53,931	53,931	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	423,429	423,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Transmission Lines	42,016	-	-	42,016	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	177,887	-	-	73,250	104,636	-	-	-	-	-	-	-	-	-	-	-
6	Other	135,266	-	-	94,812	40,454	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Transmission	355,168	-	-	210,077	145,091	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
8	Other	1,757,535	-	-	-	238,585	627,611	178,325	89,198	157,888	195,334	179,127	68,168	-	23,299	-	-
9	Meters	114,384	-	-	-	-	-	-	-	-	-	-	-	114,384	-	-	-
10	Subtotal Distribution	1,871,919	-	-	-	238,585	627,611	178,325	89,198	157,888	195,334	179,127	68,168	114,384	23,299	-	-
11	Subtl Prod, Trans, & Dist	2,650,516	423,429	-	210,077	383,676	627,611	178,325	89,198	157,888	195,334	179,127	68,168	114,384	23,299	-	-
12	Customer Accounting	1,090,968	-	-	-	-	-	-	-	-	-	-	-	-	-	1,090,968	-
Administrative & General:																	
Plant-Related:																	
13	Production	157,639	157,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Transmission	201,189	-	-	141,019	60,170	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	457,532	-	-	-	60,183	158,313	44,982	22,500	39,827	49,273	45,184	17,195	14,198	5,877	-	-
16	Prod, Trans, Distr Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Prod, Trans, Distr & General Plt	571,733	117,815	-	117,340	86,207	92,848	26,381	13,196	23,358	28,897	26,500	10,085	9,203	3,447	16,457	-
18	Property Insurance	85,954	35,850	-	11,342	26,231	2,887	820	410	726	898	824	314	526	107	5,018	-
Revenue-Related:																	
19	Municipal Tax	386,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	PUB Assessment	20,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Expense-Related	1,316,444	148,984	-	73,916	134,997	220,825	62,744	31,384	55,553	68,728	63,026	23,985	40,246	8,198	383,858	-
22	Prod, Trans & Distr Expense-Related	82,254	13,140	-	6,519	11,907	19,477	5,534	2,768	4,900	6,062	5,559	2,115	3,550	723	-	-
23	Subtotal Admin & General	3,280,138	473,428	-	350,136	379,694	494,350	140,461	70,259	124,364	153,859	141,093	53,694	67,723	18,352	405,333	-
24	Total Operating & Maintenance Expenses	7,021,622	896,857	-	560,213	763,370	1,121,961	318,787	159,457	282,251	349,192	320,219	121,862	182,107	41,652	1,496,301	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Operating & Maintenance Expense (CONT'D.)

Line No.	Description	1	18	19	20
			Revenue Related		
			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		386,949	-	Revenue-related
20	PUB Assessment		-	20,443	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		386,949	20,443	
24	Total Operating & Maintenance Expenses		386,949	20,443	

NEWFOUNDLAND AND LABRADOR HYDRO																	
2014 Forecast Cost of Service																	
Labrador Interconnected																	
Functional Classification of Depreciation Expense																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Distribution										Accounting Customer (\$)	Specifically Assigned Customer (\$)
						Substations Demand (\$)	Primary Lines (\$)		Line Transformers (\$)		Secondary Lines (\$)		Services (\$)	Meters (\$)	Street Lighting (\$)		
Production																	
1	Gas Turbines	246,416	246,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Diesel	21,377	21,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Subtotal Production	267,793	267,793	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission																	
4	Lines	329,383	-	-	329,383	-	-	-	-	-	-	-	-	-	-	-	-
5	Terminal Stations	614,951	-	-	142,101	472,850	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal Transmission	944,334	-	-	471,484	472,850	-	-	-	-	-	-	-	-	-	-	-
Distribution																	
7	Substations	142,369	-	-	-	142,369	-	-	-	-	-	-	-	-	-	-	-
8	Land & Land Improvements	20,727	-	-	-	-	15,627	1,991	-	-	1,813	1,296	-	-	-	-	-
9	Poles	449,906	-	-	-	-	260,203	88,925	-	-	46,056	54,723	-	-	-	-	-
10	Primary Conductor & Eqpt	58,090	-	-	-	-	51,525	6,564	-	-	-	-	-	-	-	-	-
11	Submarine Conductor	13,618	-	-	-	-	13,618	-	-	-	-	-	-	-	-	-	-
12	Transformers	207,011	-	-	-	-	-	-	74,731	132,280	-	-	-	-	-	-	-
13	Secondary Conductor&Eqpt	302,590	-	-	-	-	-	-	-	-	176,410	126,180	-	-	-	-	-
14	Services	38,492	-	-	-	-	-	-	-	-	-	-	38,492	-	-	-	-
15	Meters	99,091	-	-	-	-	-	-	-	-	-	-	-	99,091	-	-	-
16	Street Lighting	35,847	-	-	-	-	-	-	-	-	-	-	-	-	35,847	-	-
17	Subtotal Distribution	1,367,742	-	-	-	142,369	340,973	97,480	74,731	132,280	224,279	182,200	38,492	99,091	35,847	-	-
18	Subttl Prod, Trans, & Dist	2,579,869	267,793	-	471,484	615,219	340,973	97,480	74,731	132,280	224,279	182,200	38,492	99,091	35,847	-	-
19	General	393,471	44,530	-	22,093	40,349	66,002	18,753	9,380	16,604	20,542	18,838	7,169	12,029	2,450	114,731	-
20	Telecontrol - Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Feasibility Studies	3,832	-	-	-	3,832	-	-	-	-	-	-	-	-	-	-	-
22	Software - General	48,623	5,047	-	8,886	11,595	6,426	1,837	1,408	2,493	4,227	3,434	725	1,868	676	-	-
23	Software - Cust Acctng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Depreciation Expense	3,025,794	317,370	-	502,463	670,995	413,402	118,070	85,520	151,377	249,048	204,471	46,386	112,988	38,973	114,731	-

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Rate Base

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Line No.	Description	Total Amount (\$)	Production Demand (\$)	Production and Transmission Energy (\$)	Transmission Demand (\$)	Substations Demand (\$)	Distribution										Specifically Assigned Customer (\$)
							Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	
							Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Demand (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	Customer (\$)	
1	Average Net Book Value	78,766,906	6,826,996	-	12,481,087	19,001,286	14,205,893	3,856,152	1,720,188	3,044,875	6,473,890	5,447,887	2,092,439	1,377,044	400,820	1,838,349	-
2	Cash Working Capital	284,136	24,627	-	45,023	68,543	51,245	13,910	6,205	10,984	23,353	19,652	7,548	4,967	1,446	6,631	-
3	Fuel Inventory - No. 6 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Fuel Inventory - Diesel	51,871	51,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Fuel Inventory - Gas Turbine	111,572	111,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Inventory/Supplies	1,469,095	302,730	-	301,510	221,514	238,577	67,788	33,907	60,019	74,253	68,092	25,913	23,648	8,857	42,286	-
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	3,485,307	302,083	-	552,268	840,776	628,588	170,628	76,115	134,731	286,459	241,060	92,587	60,932	17,736	81,344	-
8	Total Rate Base	84,168,887	7,619,880	-	13,379,888	20,132,119	15,124,302	4,108,479	1,836,416	3,250,609	6,857,956	5,776,692	2,218,487	1,466,592	428,858	1,968,610	-
9	Less: Rural Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Rate Base Available for Equity Return	84,168,887	7,619,880	-	13,379,888	20,132,119	15,124,302	4,108,479	1,836,416	3,250,609	6,857,956	5,776,692	2,218,487	1,466,592	428,858	1,968,610	-
11	Return on Debt	4,345,323	393,386	-	690,753	1,039,345	780,811	212,105	94,807	167,817	354,050	298,229	114,532	75,715	22,140	101,632	-
12	Return on Equity	1,811,289	163,977	-	287,931	433,237	325,470	88,413	39,519	69,952	147,581	124,313	47,741	31,561	9,229	42,364	-
13	Return on Rate Base	6,156,611	557,363	-	978,684	1,472,583	1,106,281	300,519	134,326	237,769	501,632	422,541	162,273	107,275	31,369	143,996	-

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Functional Classification of Rate Base (CONT'D.)

	1	18
Line No.	Description	Basis of Functional Classification
1	Average Net Book Value	Sch. 2.3 , L. 24
2	Cash Working Capital	Prorated on Average Net Book Value, L. 1
3	Fuel Inventory - No. 6 Fuel	
4	Fuel Inventory - Diesel	Production - Demand
5	Fuel Inventory - Gas Turbine	Production - Demand
6	Inventory/Supplies	Prorated on Total Plant in Service, Sch. 2.2, L. 24
7	Deferred Charges: Foreign Exchange Loss and Regulatory Costs	Prorated on Average Net Book Value, L. 1
8	Total Rate Base	
9	Less: Rural Portion	
10	Rate Base Available for Equity Return	
11	Return on Debt	L.8 x Sch.1.1,p2,L.14
12	Return on Equity	L.10 x Sch.1.1,p2,L.17
13	Return on Rate Base	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Distribution											Accounting Customer	Specifically Assigned Customer
				Transmission Energy		Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer			
							Demand	Customer	Demand	Customer	Demand	Customer						
Amounts			(CP kW)	(MWh @ Gen)	(CP kW)	(CP kW)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(CP kW)	(Rural Cust)	(Wld Rural Cust)		(Rural Cust)			
1	CFB - Goose Bay Secondary	-	-	10,736	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	IOCC Firm	-	69,815	369,677	62,000	-	-	1	-	-	-	-	-	-	-	-	-	
3	IOCC Non-Firm Rural	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	1.1Domestic	-	624	2,403	555	538	538	387	513	387	513	387	387	387	-	387	-	
5	1.1A Domestic All Electric	-	82,252	361,297	73,045	70,880	70,880	9,075	67,599	9,075	67,599	9,075	9,075	9,075	-	9,075	-	
6	2.1GS 0-10 kW	-	1,337	7,650	1,187	1,152	1,152	488	1,099	488	1,099	488	915	915	-	488	-	
7	2.2GS 10-100 kW	-	16,674	83,678	14,808	14,369	14,369	681	13,704	681	13,704	681	3,246	3,246	-	681	-	
8	2.3GS 110-1,000 kVa	-	28,051	136,520	24,911	24,173	24,173	159	23,054	159	23,054	159	1,337	1,337	-	159	-	
9	2.4GS Over 1,000 kVa	-	20,878	120,080	18,541	17,992	17,992	5	17,159	5	17,159	5	38	38	-	5	-	
10	4.1Street and Area Lighting	-	511	2,047	454	440	440	378	420	378	420	378	-	-	1	378	-	
11	Subtotal Rural	-	150,327	713,676	133,500	129,544	129,544	11,170	123,547	11,170	123,547	11,170	14,997	14,997	1	11,170	-	
12	Total Labrador Interconnected	-	220,143	1,094,200	195,500	129,544	129,544	11,171	123,547	11,170	123,547	11,170	14,997	14,997	1	11,170	-	
Ratios																		
13	CFB - Goose Bay Boiler	-	-	0.0098	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	IOCC Firm	-	0.3171	0.3379	0.3171	-	-	0.0001	-	-	-	-	-	-	-	-	-	
15	IOCC Non-Firm Rural	-	-	0.0001	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	1.1Domestic	-	0.0028	0.0022	0.0028	0.0042	0.0042	0.0346	0.0042	0.0346	0.0042	0.0346	0.0258	0.0258	-	0.0346	-	
17	1.1A Domestic All Electric	-	0.3736	0.3302	0.3736	0.5472	0.5472	0.8123	0.5472	0.8124	0.5472	0.8124	0.6051	0.6051	-	0.8124	-	
18	2.1GS 0-10 kW	-	0.0061	0.0070	0.0061	0.0089	0.0089	0.0436	0.0089	0.0436	0.0089	0.0436	0.0610	0.0610	-	0.0436	-	
19	2.2GS 10-100 kW	-	0.0757	0.0765	0.0757	0.1109	0.1109	0.0609	0.1109	0.0609	0.1109	0.0609	0.2164	0.2164	-	0.0609	-	
20	2.3GS 110-1,000 kVa	-	0.1274	0.1248	0.1274	0.1866	0.1866	0.0142	0.1866	0.0142	0.1866	0.0142	0.0891	0.0891	-	0.0142	-	
21	2.4GS Over 1,000 kVa	-	0.0948	0.1097	0.0948	0.1389	0.1389	0.0004	0.1389	0.0004	0.1389	0.0004	0.0025	0.0025	-	0.0004	-	
22	4.1Street and Area Lighting	-	0.0023	0.0019	0.0023	0.0034	0.0034	0.0338	0.0034	0.0338	0.0034	0.0338	-	-	1.0000	0.0338	-	
23	Subtotal Rural	-	0.6829	0.6522	0.6829	1.0000	1.0000	0.9999	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 IOCC																		
25	CFB - Goose Bay Boiler Rural	-	-	0.0148	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	1.1Domestic	-	0.0042	0.0033	0.0042	0.0042	0.0042	0.0346	0.0042	0.0346	0.0042	0.0346	0.0258	0.0258	-	0.0346	-	
27	1.1A Domestic All Electric	-	0.5472	0.4987	0.5472	0.5472	0.5472	0.8124	0.5472	0.8124	0.5472	0.8124	0.6051	0.6051	-	0.8124	-	
28	2.1GS 0-10 kW	-	0.0089	0.0106	0.0089	0.0089	0.0089	0.0436	0.0089	0.0436	0.0089	0.0436	0.0610	0.0610	-	0.0436	-	
29	2.2GS 10-100 kW	-	0.1109	0.1155	0.1109	0.1109	0.1109	0.0609	0.1109	0.0609	0.1109	0.0609	0.2164	0.2164	-	0.0609	-	
30	2.3GS 110-1,000 kVa	-	0.1866	0.1885	0.1866	0.1866	0.1866	0.0142	0.1866	0.0142	0.1866	0.0142	0.0891	0.0891	-	0.0142	-	
31	2.4GS Over 1,000 kVa	-	0.1389	0.1658	0.1389	0.1389	0.1389	0.0004	0.1389	0.0004	0.1389	0.0004	0.0025	0.0025	-	0.0004	-	
32	4.1Street and Area Lighting	-	0.0034	0.0028	0.0034	0.0034	0.0034	0.0338	0.0034	0.0338	0.0034	0.0338	-	-	1.0000	0.0338	-	
33	Subtotal Rural	-	1.0000	0.9852	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	-	

NEWFOUNDLAND & LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected
Basis of Allocation to Classes of Service (CONT'D.)

Line No.		18	19
		Revenue Related	
		Municipal Tax (Prior Year (Rural Revenues)	PUB Assessment (Prior Year (Revenues + RSP)
	Amounts		
1	CFB - Goose Bay Secondary	-	-
2	IOCC Firm	-	-
3	IOCC Non-Firm	-	-
	Rural		
4	1.1Domestic	106,557	106,557
5	1.1A Domestic All Electric	9,904,350	9,904,350
6	2.1GS 0-10 kW	381,958	381,958
7	2.2GS 10-100 kW	2,143,438	2,143,438
8	2.3GS 110-1,000 kVa	3,034,263	3,034,263
9	2.4GS Over 1,000 kVa	54,393	1,006,601
10	4.1Street and Area Lighting	292,092	292,092
11	Subtotal Rural	15,917,050	16,869,258
12	Total Labrador Interconnected	15,917,050	16,869,258
	Ratios		
13	CFB - Goose Bay Boiler	-	-
14	IOCC Firm	-	-
15	IOCC Non-Firm	-	-
	Rural		
16	1.1Domestic	0.0067	0.0063
17	1.1A Domestic All Electric	0.6222	0.5871
18	2.1GS 0-10 kW	0.0240	0.0226
19	2.2GS 10-100 kW	0.1347	0.1271
20	2.3GS 110-1,000 kVa	0.1906	0.1799
21	2.4GS Over 1,000 kVa	0.0034	0.0597
22	4.1Street and Area Lighting	0.0184	0.0173
23	Subtotal Rural	1.0000	1.0000
24	Total Labrador Interconnected	1.0000	1.0000
	Ratios Excluding IOCC		
25	CFB - Goose Bay Boiler	-	-
	Rural		
26	1.1Domestic	0.0067	0.0063
27	1.1A Domestic All Electric	0.6222	0.5871
28	2.1GS 0-10 kW	0.0240	0.0226
29	2.2GS 10-100 kW	0.1347	0.1271
30	2.3GS 110-1,000 kVa	0.1906	0.1799
31	2.4GS Over 1,000 kVa	0.0034	0.0597
32	4.1Street and Area Lighting	0.0184	0.0173
33	Subtotal Rural	1.0000	1.0000
34	Total Labrador Interconnected	1.0000	1.0000

NEWFOUNDLAND AND LABRADOR HYDRO																
2014 Forecast Cost of Service																
Labrador Interconnected																
Allocation of Functionalized Amounts to Classes of Service																
Line No.	Description	Total Amount	Production Demand	Production and Transmission		Distribution										
				Energy Demand	Transmission Demand	Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services Customer	Meters Customer	Street Lighting Customer	Accounting Customer
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
1	CFB - Goose Bay Boiler	15,047	-	15,047	-	-	-	-	-	-	-	-	-	-	-	-
2	IOCC Firm	1,712,197	847,044	518,116	347,002	-	-	36	-	-	-	-	-	-	-	-
3	IOCC Non-Firm	155	-	155	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
4	1.1Domestic	147,816	7,576	3,368	3,103	7,690	5,923	13,755	1,033	15,258	2,447	17,601	4,473	7,662	-	55,224
5	1.1A Domestic All Electric	7,088,428	997,936	506,371	408,817	1,013,010	780,173	322,521	136,137	357,784	322,284	412,718	104,893	179,655	-	1,294,907
6	2.1GS 0-10 kW	236,859	16,221	10,722	6,645	16,466	12,681	17,326	2,213	19,221	5,239	22,172	10,580	18,120	-	69,565
7	2.2GS 10-100 kW	1,194,127	202,302	117,278	82,875	205,357	158,157	24,186	27,598	26,830	65,333	30,950	37,522	64,265	-	97,106
8	2.3GS 110-1,000 kVa	1,599,615	340,331	191,338	139,421	345,472	266,067	5,642	46,427	6,259	109,910	7,220	15,450	26,461	-	22,653
9	2.4GS Over 1,000 kVa	1,101,799	253,307	168,297	103,770	257,133	198,032	160	34,556	177	81,806	205	438	750	-	642
10	4.1Street and Area Lighting	213,836	6,200	2,869	2,540	6,294	4,847	13,417	846	14,884	2,002	17,169	-	-	81,490	53,868
11	Subtotal Rural	11,582,480	1,823,873	1,000,243	747,171	1,851,422	1,425,880	397,007	248,810	440,414	589,021	508,035	173,356	296,914	81,490	1,593,965
12	Total	13,309,879	2,670,917	1,533,561	1,094,173	1,851,422	1,425,880	397,043	248,810	440,414	589,021	508,035	173,356	296,914	81,490	1,593,965
	Allocated Return on Debt															
13	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	IOCC Firm	343,838	124,757	-	219,063	-	-	19	-	-	-	-	-	-	-	-
15	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
16	1.1Domestic	44,424	1,116	-	1,959	4,317	3,243	7,348	394	5,814	1,471	10,332	2,955	1,954	-	3,521
17	1.1A Domestic All Electric	2,395,142	146,981	-	258,086	568,680	427,222	172,295	51,874	136,331	193,719	242,275	69,301	45,813	-	82,564
18	2.1GS 0-10 kW	72,405	2,389	-	4,195	9,244	6,944	9,256	843	7,324	3,149	13,016	6,990	4,621	-	4,435
19	2.2GS 10-100 kW	422,473	29,796	-	52,319	115,283	86,607	12,920	10,516	10,224	39,271	18,168	24,790	16,388	-	6,191
20	2.3GS 110-1,000 kVa	589,573	50,126	-	88,017	193,940	145,698	3,014	17,691	2,385	66,065	4,238	10,207	6,748	-	1,444
21	2.4GS Over 1,000 kVa	418,743	37,308	-	65,510	144,349	108,442	85	13,167	68	49,172	120	289	191	-	41
22	4.1Street and Area Lighting	58,723	913	-	1,604	3,533	2,654	7,167	322	5,671	1,204	10,079	-	-	22,140	3,435
23	Subtotal Rural	4,001,484	268,629	-	471,690	1,039,345	780,811	212,086	94,807	167,817	354,050	298,229	114,532	75,715	22,140	101,632
24	Total	4,345,323	393,386	-	690,753	1,039,345	780,811	212,105	94,807	167,817	354,050	298,229	114,532	75,715	22,140	101,632
	Allocated Return on Equity															
25	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	IOCC Firm	143,324	52,003	-	91,313	-	-	8	-	-	-	-	-	-	-	-
27	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rural:															
28	1.1Domestic	18,518	465	-	817	1,799	1,352	3,063	164	2,424	613	4,307	1,232	814	-	1,468
29	1.1A Domestic All Electric	998,383	61,267	-	107,580	237,047	178,082	71,819	21,623	56,828	80,749	100,989	28,887	19,097	-	34,416
30	2.1GS 0-10 kW	30,181	996	-	1,749	3,853	2,895	3,858	351	3,053	1,313	5,425	2,914	1,926	-	1,849
31	2.2GS 10-100 kW	176,102	12,420	-	21,809	48,054	36,101	5,386	4,383	4,262	16,370	7,573	10,333	6,831	-	2,581
32	2.3GS 110-1,000 kVa	245,756	20,894	-	36,689	80,841	60,732	1,256	7,374	994	27,538	1,767	4,255	2,813	-	602
33	2.4GS Over 1,000 kVa	174,547	15,551	-	27,307	60,170	45,203	36	5,489	28	20,497	50	121	80	-	17
34	4.1Street and Area Lighting	24,478	381	-	668	1,473	1,106	2,988	134	2,364	502	4,201	-	-	9,229	1,432
35	Subtotal Rural	1,667,964	111,974	-	196,618	433,237	325,470	88,405	39,519	69,952	147,581	124,313	47,741	31,561	9,229	42,364
36	Total	1,811,289	163,977	-	287,931	433,237	325,470	88,413	39,519	69,952	147,581	124,313	47,741	31,561	9,229	42,364

NEWFOUNDLAND AND LABRADOR HYDRO

2014 Forecast Cost of Service

Labrador Interconnected

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

		18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
		(\$)	(\$)	
	Allocated Rev Reqmt Excl Return			
1	CFB - Goose Bay Boiler	-	-	
2	IOCC Firm	-	-	
3	IOCC Non-Firm	-	-	
	Rural:			
4	1.1Domestic	2,574	128	
5	1.1A Domestic All Electric	239,292	11,929	
6	2.1GS 0-10 kW	9,228	460	
7	2.2GS 10-100 kW	51,786	2,581	
8	2.3GS 110-1,000 kVa	73,309	3,654	
9	2.4GS Over 1,000 kVa	1,314	1,212	
10	4.1Street and Area Lighting	7,057	352	
11	Subtotal Rural	384,561	20,317	
12	Total	384,561	20,317	
	Allocated Return on Debt			
13	CFB - Goose Bay Boiler	-	-	
14	IOCC Firm	-	-	
15	IOCC Non-Firm	-	-	
	Rural:			
16	1.1Domestic	-	-	
17	1.1A Domestic All Electric	-	-	
18	2.1GS 0-10 kW	-	-	
19	2.2GS 10-100 kW	-	-	
20	2.3GS 110-1,000 kVa	-	-	
21	2.4GS Over 1,000 kVa	-	-	
22	4.1Street and Area Lighting	-	-	
23	Subtotal Rural	-	-	
24	Total	-	-	
	Allocated Return on Equity			
25	CFB - Goose Bay Boiler	-	-	
26	IOCC Firm	-	-	
27	IOCC Non-Firm	-	-	
	Rural:			
28	1.1Domestic	-	-	
29	1.1A Domestic All Electric	-	-	
30	2.1GS 0-10 kW	-	-	
31	2.2GS 10-100 kW	-	-	
32	2.3GS 110-1,000 kVa	-	-	
33	2.4GS Over 1,000 kVa	-	-	
34	4.1Street and Area Lighting	-	-	
35	Subtotal Rural	-	-	
36	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Line No.	Description	Total Amount	Production Demand	Production and	Transmission Demand	Distribution											Accounting Customer	Specifically Assigned Customer
				Transmission Energy		Substations Demand	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting			
		(\$)	(\$)	(\$)	(\$)	(\$)	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	(\$)	(\$)	
	Total Revenue Requirement																	
37	CFB - Goose Bay Boiler	15,047	-	15,047	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	IOCC Firm	2,199,360	1,023,804	518,116	657,378	-	-	62	-	-	-	-	-	-	-	-	-	
39	IOCC Non-Firm	155	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
40	1.1Domestic	210,758	9,157	3,368	5,879	13,807	10,518	24,165	1,591	23,496	4,530	32,240	8,661	10,430	-	60,213	-	
41	1.1A Domestic All Electric	10,481,953	1,206,184	506,371	774,483	1,818,737	1,385,477	566,635	209,634	550,943	596,753	755,983	203,081	244,565	-	1,411,886	-	
42	2.1GS 0-10 kW	339,445	19,606	10,722	12,589	29,562	22,520	30,441	3,407	29,598	9,700	40,613	20,483	24,667	-	75,849	-	
43	2.2GS 10-100 kW	1,792,702	244,518	117,278	157,003	368,695	280,864	42,492	42,497	41,315	120,974	56,691	72,645	87,484	-	105,878	-	
44	2.3GS 110-1,000 kVa	2,434,944	411,351	191,338	264,126	620,253	472,497	9,913	71,493	9,638	203,514	13,225	29,912	36,022	-	24,700	-	
45	2.4GS Over 1,000 kVa	1,695,090	306,167	168,297	196,588	461,651	351,677	281	53,212	273	151,474	375	848	1,021	-	700	-	
46	4.1Street and Area Lighting	297,037	7,494	2,869	4,812	11,300	8,608	23,572	1,302	22,919	3,708	31,449	-	-	112,859	58,735	-	
47	Subtotal Rural	17,251,929	2,204,477	1,000,243	1,415,480	3,324,005	2,532,161	697,499	383,136	678,183	1,090,652	930,577	335,629	404,189	112,859	1,737,960	-	
48	Total	19,466,491	3,228,281	1,533,561	2,072,857	3,324,005	2,532,161	697,561	383,136	678,183	1,090,652	930,577	335,629	404,189	112,859	1,737,960	-	
	Re-classification of Revenue-Related																	
49	CFB - Goose Bay Boiler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	IOCC Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	IOCC Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
52	1.1Domestic	-	119	44	76	179	137	314	21	305	59	419	113	135	-	782	-	
53	1.1A Domestic All Electric	-	29,618	12,434	19,018	44,660	34,021	13,914	5,148	13,529	14,654	18,564	4,987	6,005	-	34,670	-	
54	2.1GS 0-10 kW	0	576	315	370	869	662	894	100	870	285	1,193	602	725	-	2,228	-	
55	2.2GS 10-100 kW	-	7,647	3,668	4,910	11,531	8,784	1,329	1,329	1,292	3,784	1,773	2,272	2,736	-	3,311	-	
56	2.3GS 110-1,000 kVa	0	13,426	6,245	8,621	20,245	15,422	324	2,333	315	6,643	432	976	1,176	-	806	-	
57	2.4GS Over 1,000 kVa	-	457	251	293	689	525	0	79	0	226	1	1	2	-	1	-	
58	4.1Street and Area Lighting	(0)	192	73	123	289	220	603	33	586	95	804	-	-	2,887	1,502	-	
59	Subtotal Rural	0	52,036	23,031	33,412	78,462	59,771	17,378	9,044	16,897	25,744	23,185	8,951	10,779	2,887	43,301	-	
60	Total	0	52,036	23,031	33,412	78,462	59,771	17,378	9,044	16,897	25,744	23,185	8,951	10,779	2,887	43,301	-	
	Total Allocated Revenue Requirement																	
61	CFB - Goose Bay Boiler	15,047	-	15,047	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	IOCC Firm	2,199,360	1,023,804	518,116	657,378	-	-	62	-	-	-	-	-	-	-	-	-	
63	IOCC Non-Firm	155	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Rural:																	
64	1.1Domestic	210,758	9,275	3,412	5,956	13,986	10,654	24,479	1,612	23,801	4,589	32,659	8,773	10,565	-	60,995	-	
65	1.1A Domestic All Electric	10,481,953	1,235,803	518,805	793,501	1,863,397	1,419,499	580,549	214,781	564,472	611,406	774,547	208,068	250,570	-	1,446,556	-	
66	2.1GS 0-10 kW	339,445	20,182	11,037	12,959	30,431	23,182	31,335	3,508	30,467	9,985	41,806	21,085	25,392	-	78,078	-	
67	2.2GS 10-100 kW	1,792,702	252,165	120,946	161,914	380,226	289,648	43,821	43,826	42,608	124,757	58,465	74,917	90,220	-	109,189	-	
68	2.3GS 110-1,000 kVa	2,434,944	424,778	197,583	272,747	640,498	487,919	10,236	73,826	9,953	210,156	13,657	30,888	37,198	-	25,506	-	
69	2.4GS Over 1,000 kVa	1,695,090	306,624	168,548	196,881	462,340	352,202	281	53,291	274	151,700	375	849	1,023	-	701	-	
70	4.1Street and Area Lighting	297,037	7,686	2,943	4,935	11,589	8,828	24,175	1,336	23,506	3,803	32,253	-	-	115,746	60,237	-	
71	Subtotal Rural	17,251,929	2,256,512	1,023,274	1,448,892	3,402,467	2,591,932	714,877	392,180	695,080	1,116,397	953,762	344,580	414,968	115,746	1,781,262	-	
72	Total	19,466,491	3,280,316	1,556,592	2,106,269	3,402,467	2,591,932	714,940	392,180	695,080	1,116,397	953,762	344,580	414,968	115,746	1,781,262	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Labrador Interconnected

Allocation of Functionalized Amounts to Classes of Service (CONTD.)

Line No.	Description	Revenue Related		Basis of Proration
		18	19	
		Municipal Tax (\$)	PUB Assessment (\$)	
	Total Revenue Requirement			
37	CFB - Goose Bay Boiler	-	-	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1Domestic	2,574	128	
41	1.1A Domestic All Electric	239,292	11,929	
42	2.1GS 0-10 kW	9,228	460	
43	2.2GS 10-100 kW	51,786	2,581	
44	2.3GS 110-1,000 kVa	73,309	3,654	
45	2.4GS Over 1,000 kVa	1,314	1,212	
46	4.1Street and Area Lighting	7,057	352	
47	Subtotal Rural	384,561	20,317	
48	Total	384,561	20,317	
	Re-classification of Revenue-Related			
49	CFB - Goose Bay Boiler	-	-	Re-classification to demand, energy and customer is based on rate class revenue
50	IOCC Firm	-	-	requirements excluding revenue-related items.
51	IOCC Non-Firm	-	-	
	Rural:			
52	1.1Domestic	(2,574)	(128)	
53	1.1A Domestic All Electric	(239,292)	(11,929)	
54	2.1GS 0-10 kW	(9,228)	(460)	
55	2.2GS 10-100 kW	(51,786)	(2,581)	
56	2.3GS 110-1,000 kVa	(73,309)	(3,654)	
57	2.4GS Over 1,000 kVa	(1,314)	(1,212)	
58	4.1Street and Area Lighting	(7,057)	(352)	
59	Subtotal Rural	(384,561)	(20,317)	
60	Total	(384,561)	(20,317)	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:			
64	1.1Domestic	-	-	
65	1.1A Domestic All Electric	-	-	
66	2.1GS 0-10 kW	-	-	
67	2.2GS 10-100 kW	-	-	
68	2.3GS 110-1,000 kVa	-	-	
69	2.4GS Over 1,000 kVa	-	-	
70	4.1Street and Area Lighting	-	-	
71	Subtotal Rural	-	-	
72	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Functionalization & Classification Ratios

Line No.	Description	1 Total Amount (%)	2 Production Demand (%)	3 Production & Transmission Energy (%)	4 Transmission Demand (%)	5 Rural Prod & Transmission Demand (%)	6 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 (%)	18
	Generation																		
1	Hydraulic	100%	44.75%	55.25%															
2	Hydraulic - GNP	100%	44.75%	55.25%		0.0%													
3	Holyrood	100%	77.66%	22.34%															
4	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
5	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%													
6	Dsl / Gas Tur Island Isolated	100%	43.96%	56.04%															
7	Dsl / Gas Tur Labrador Isolated	100%	34.27%	65.73%															
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%															
9	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
	Fuel																		
10	No. 6 Fuel	100%	0.00%	100.00%															
11	Gas Tur Island Intercnctd	100%	100.00%	0.00%															
12	Diesel Island Intercnctd - GNP	100%	100.00%	0.00%		0.0%													
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%															
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%															
15	Dsl / Gas Tur Labrador Intercnctd	100%	100.00%	0.00%															
	Transmission Lines & Terminals																		
16	Lines	100%		0.00%	100%														
17	Lines - Hydraulic	100%	44.75%	55.25%															
18	Lines - Customer Specific	100%																	
19	Terminal Stations	100%		0.00%	100%														100%
20	Term Stns - Hydraulic	100%	44.75%	55.25%															
21	Term Stns - Holyrood	100%	77.66%	22.34%															
22	Term Stns - Gas Tur	100%	100%																
23	Term Stns - Diesel GNP	100%	100.00%	0.00%		0.0%													
24	Terminal Stations - Distribution	100%					100%												
25	Term Stns - Custmr Specific	100%																	
26	Rural Lines	100%				100.0%													100%
27	Rural Terminal Stations	100%				100.0%													

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Functionalization & Classification Ratios (CONT'D.)

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

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service

System Load Factor

Line No.	1	2	3	4	5	6
		Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected
1	Sales+Losses for System Load Factor (MWh)	7,037,800	7,679	44,315	24,661	1,094,200
2	Hours in Year	8,760	8,760	8,760	8,760	8,760
3	Average Demand (kW)	803,402	877	5,059	2,815	124,909
4	Coincident Peak at Generation (kW)	1,453,994	1,564	7,696	5,669	220,143
5	System Load Factor	55.25%	56.04%	65.73%	49.66%	56.74%

Schedule 4.3
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NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Holyrood Capacity Factor

	1	2	3	4	5
Line No.	Year	Net Production (kWh)	Net Capacity (MW)	Net Production Hours	Net Capacity Factor
1	2008 Actual	1,080,228,648	466	8,784	26.39%
2	2009 Actual	939,865,024	466	8,760	23.02%
3	2010 Actual	803,070,465	466	8,760	19.67%
4	2011 Actual	885,313,869	466	8,760	21.69%
5	2012 Actual	855,826,207	466	8,784	20.93%
6	5-Year Average	912,860,843	466	8,770	22.34%

NEWFOUNDLAND AND LABRADOR HYDRO
2014 Forecast Cost of Service
Total System
Power Purchases

	1	2	3	4	5	6	7	
Line No.		Total (\$)	Production Demand (\$)	Production & Transmission Energy (\$)	Transmission Demand (\$)	Rural Transmission Demand (\$)	Distribution Demand (\$)	Basis of Functional Classification
Island Interconnected:								
1	DLP Secondary	-		-				Production - Energy (Same as RSP Sec Load Var)
2	AP Secondary	-		-				Production - Energy (Secondary)
3	Wheeling	665,292				665,292		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	51,939,793	23,240,557	28,699,236				Energy: System Load Factor
7	Subtotal	52,605,085	23,240,557	28,699,236	-	665,292	-	
Labrador Interconnected:								
8	CF(L)Co	2,702,791	1,169,230	1,533,561				Energy: System Load Factor
9	Other	368,553					368,553	
10	Subtotal	3,071,344	1,169,230	1,533,561	-	-	368,553	
Isolated Systems:								
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	3,169,600		3,169,600				Production - Energy
13	Ramea Wind	211,600		211,600				Production - Energy
14	Subtotal	3,381,200	0	3,381,200	0	0	0	
15	Total	59,057,630	24,409,786	33,613,998	-	665,292	368,553	