Q. **Reference: RFI V-NLH-110 Specific Assigned Charge**

Please provide the “*Functional Classification of Plant in Service for the Allocation of O&M Expenses”* (i.e. similar to Exhibit 13, schedule 2.2A in the current Application) and the “*Allocation of Specifically Assigned Amounts to Classes of Services” (*i.e. similar to Exhibit 13, schedule 3.2A in the current Application) for all available historic costs of service starting at the earliest year with assets in service. If the historic cost of service is not available, then provide any forecast cost of service. Please provide the schedules in paper and Microsoft Excel format.

A. Please see V-NLH-115 Attachment 1 for the requested Cost of Service schedules for the 2002, 2004, and 2007 Test Years.

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

Line No.	1 Description	2 Total Amount ($)	3 Production Demand ($)	4 Production and Transmission Energy ($)	5 Transmission Demand ($)	6 Rural Prod & Transmission Demand ($)	7 Distribution Substations Demand ($)	8 Primary Lines Demand ($)	9 Primary Lines Customer ($)	10 Line Transformers Demand ($)	11 Line Transformers Customer ($)	12 Secondary Lines Demand ($)	13 Secondary Lines Customer ($)	14 Services Customer ($)	15 Meters Customer ($)	16 Street Lighting Customer ($)	17 Accounting Customer ($)	18 Specifically Assigned Customer ($)
	Production																	
	Hydraulic																	
1	Bay D'Espoir	184,215,792	83,981,619	100,234,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	173,188,436	78,954,389	94,234,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,440,527	36,215,918	43,224,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	265,579,977	121,074,508	144,505,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,895,451	9,981,856	11,913,596	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	111,506,861	50,834,549	60,672,312	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	4,362,635	1,988,869	2,373,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	840,189,679	383,031,707	457,157,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	192,489,488	113,896,030	78,593,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	24,061,741	24,061,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,774,361	7,774,361	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	1,064,515,269	528,763,839	535,751,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	248,532,374	-	-	140,987,795	80,832,739	-	152,972	-	-	-	-	-	-	-	-	-	26,558,869
15	Lines - Hydraulic	54,507,435	24,849,241	29,658,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	98,380,283	-	-	62,542,102	19,425,825	-	-	-	-	-	-	-	-	-	-	-	16,412,356
17	Term Stns - Hydraulic	30,451,015	13,882,227	16,568,787	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	8,217,618	4,862,365	3,355,254	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	699,572	699,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	9,005,980	-	-	-	-	9,005,980	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	146,754,467	19,444,164	19,924,041	62,542,102	19,425,825	9,005,980	-	-	-	-	-	-	-	-	-	-	16,412,356
22	Subtotal Transmission	449,794,277	44,293,405	49,582,235	203,529,897	100,258,564	9,005,980	152,972	-	-	-	-	-	-	-	-	-	42,971,225
	Distribution																	
23	Substations	7,787,605	998,323	-	-	-	6,789,282	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	1,571,779	-	-	-	-	-	1,185,043	150,969	-	-	137,452	98,315	-	-	-	-	-
25	Poles	69,859,832	-	-	-	-	-	40,403,294	13,807,935	-	-	7,151,411	8,497,191	-	-	-	-	-
26	Primary Conductor & Eqpt	15,074,816	-	-	-	-	-	13,371,362	1,703,454	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
28	Transformers	9,364,486	-	-	-	-	-	-	-	3,380,579	5,983,907	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,593,532	-	-	-	-	-	-	-	-	-	1,512,029	1,081,503	-	-	-	-	-
30	Services	5,079,326	-	-	-	-	-	-	-	-	-	-	-	5,079,326	-	-	-	-
31	Meters	2,323,472	-	-	-	-	-	-	-	-	-	-	-	-	2,323,472	-	-	-
32	Street Lighting	1,477,259	-	-	-	-	-	-	-	-	-	-	-	-	-	1,477,259	-	-
33	Subtotal Distribution	123,330,164	998,323	-	-	-	6,789,282	63,157,755	15,662,359	3,380,579	5,983,907	8,800,892	9,677,009	5,079,326	2,323,472	1,477,259	-	-
34	Subttl Prod, Trans, & Dist	1,637,639,710	574,055,567	585,333,665	203,529,897	100,258,564	15,795,262	63,310,727	15,662,359	3,380,579	5,983,907	8,800,892	9,677,009	5,079,326	2,323,472	1,477,259	-	42,971,225
35	General	152,716,943	61,417,502	48,927,789	11,451,592	5,014,217	1,771,185	8,572,832	2,124,466	458,547	811,666	1,193,766	1,312,604	688,967	547,897	200,378	5,629,106	2,594,428
36	Telecontrol - Custmr & Spec	92,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,944
37	Feasibility Studies	1,977,762	1,956,809	-	14,109	-	6,844	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	175,849	61,642	62,853	21,855	10,766	1,696	6,798	1,682	363	643	945	1,039	545	249	159	-	4,614
39	Software - General	2,531,957	887,548	904,985	314,678	155,010	24,421	97,885	24,216	5,227	9,252	13,607	14,962	7,853	3,592	2,284	-	66,438
40	Total Plant	1,795,135,165	638,379,067	635,229,292	215,332,131	105,438,557	17,599,409	71,988,242	17,812,722	3,844,716	6,805,467	10,009,211	11,005,613	5,776,692	2,875,212	1,680,080	5,629,106	45,729,649

NEWFOUNDLAND & LABRADOR HYDRO
2007 Forecast Cost of Service
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			OM&A				Depreciation				Expense Credits							
Line			Transmission		Administrative &		Transmission		Telecontrol &		Rental			Subtotal Excluding	Return on	Return on	Subtotal Excl Rev	Revenue
No.	Description	Total Amount ($)	Lines ($) (Plant)	Terminals ($) (Plant)	General ($) (C3 & C4)	Other ($) (C3 & C4)	Lines ($) (Direct)	Terminals ($) (Direct)	Feasibility Study ($) (Direct)	General ($) (Exp C3,4,6)	Income ($) (Plant)	Other ($) (C6)	Gains/Losses ($) (NBV)	Return ($)	Debt ($) (NBV)	Equity ($) (NBV)	Related ($)	Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		22,235,978	10,200,336	32,436,315	32,436,315	-	-	-	549,907	32,436,315	32,436,315	24,293,285	-	24,293,285	24,293,285	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		122,926	551,111	674,037	674,037	-	-	-	17,015	674,037	674,037	526,255	-	526,255	526,255	-	-
3	Abitibi Consolidated - GF		-	11,728	11,728	11,728	-	-	-	331	11,728	11,728	6,633	-	6,633	6,633	-	-
4	Corner Brook P& P - CB		-	3,271,616	3,271,616	3,271,616	-	-	-	92,421	3,271,616	3,271,616	1,714,194	-	1,714,194	1,714,194	-	-
5	Corner Brook P& P - DL		-	22,005	22,005	22,005	-	-	-	622	22,005	22,005	18,832	-	18,832	18,832	-	-
6	North Atlantic Refining Limited		-	1,101,024	1,101,024	1,101,024	-	-	-	31,103	1,101,024	1,101,024	510,477	-	510,477	510,477	-	-
7	Aur Resources		4,199,965	1,254,535	5,454,500	5,454,500	-	-	-	84,880	5,454,500	5,454,500	-	-	-	-	-	-
8	Subtotal Industrial		4,322,891	6,212,019	10,534,910	10,534,910	-	-	-	226,372	10,534,910	10,534,910	2,776,392	-	2,776,392	2,776,392	-	-
9	Total		26,558,869	16,412,356	42,971,225	42,971,225	-	-	-	776,280	42,971,225	42,971,225	27,069,677	-	27,069,677	27,069,677	-	-
10	Basis of Allocation - Ratios																	
11	Newfoundland Power		0.8372	0.6215	0.7548	0.7548	-	-	-	0.7084	0.7548	0.7548	0.8974	-	0.8974	0.8974	-	-
	Industrial																	
12	Abitibi Consolidated - S'ville		0.0046	0.0336	0.0157	0.0157	-	-	-	0.0219	0.0157	0.0157	0.0194	-	0.0194	0.0194	-	-
13	Abitibi Consolidated - GF		-	0.0007	0.0003	0.0003	-	-	-	0.0004	0.0003	0.0003	0.0002	-	0.0002	0.0002	-	-
14	Corner Brook P& P - CB		-	0.1993	0.0761	0.0761	-	-	-	0.1191	0.0761	0.0761	0.0633	-	0.0633	0.0633	-	-
15	Corner Brook P& P - DL		-	0.0013	0.0005	0.0005	-	-	-	0.0008	0.0005	0.0005	0.0007	-	0.0007	0.0007	-	-
16	North Atlantic Refining Ltd.		-	0.0671	0.0256	0.0256	-	-	-	0.0401	0.0256	0.0256	0.0189	-	0.0189	0.0189	-	-
17	Aur Resources		0.1581	0.0764	0.1269	0.1269	-	-	-	0.1093	0.1269	0.1269	-	-	-	-	-	-
18	Subtotal Industrial		0.1628	0.3785	0.2452	0.2452	-	-	-	0.2916	0.2452	0.2452	0.1026	-	0.1026	0.1026	-	-
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	4,121,900	177,258	249,389	467,098	123,260	556,154	320,729	-	153,528	-	(6,485)	25,037	2,065,969	1,879,456	170,034	4,115,459	6,440
	Industrial																	
21	Abitibi Consolidated - S'ville	104,730	980	13,474	9,706	2,561	1,954	17,046	9,294	4,751	-	(135)	542	60,174	40,714	3,683	104,572	158
22	Abitibi Consolidated - GF	1,245	-	287	169	45	-	86	-	92	-	(2)	7	683	513	46	1,243	2
23	Corner Brook P& P - CB	344,432	-	79,988	47,113	12,432	-	32,845	-	25,803	-	(654)	1,767	199,294	132,619	11,998	343,911	521
24	Corner Brook P& P - DL	3,011	-	538	317	84	-	291	-	174	-	(4)	19	1,418	1,457	132	3,007	5
25	North Atlantic Refining Ltd.	151,097	-	26,919	15,855	4,184	-	51,854	-	8,684	-	(220)	526	107,802	39,493	3,573	150,868	229
26	Aur Resources	186,317	33,481	30,672	78,547	20,727	-	-	-	23,698	-	(1,090)	-	186,035	-	-	186,035	282
27	Subtotal Industrial	790,832	34,461	151,878	151,708	40,033	1,954	102,122	9,294	63,201	-	(2,106)	2,861	555,406	214,796	19,433	789,635	1,197
28	Total	4,912,731	211,719	401,268	618,806	163,293	558,108	422,851	9,294	216,729	-	(8,591)	27,898	2,621,375	2,094,252	189,467	4,905,094	7,637

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
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
							Distribution											
				Production and		Rural Prod &												Specifically
Line		Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	186,161,403	78,544,847	107,616,555	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	169,857,136	71,665,784	98,191,352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,457,887	33,524,713	45,933,174	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	263,904,300	111,345,975	152,558,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,860,875	9,223,497	12,637,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Granite Canal	119,770,609	50,533,376	69,237,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Hydraulic	2,113,835	891,865	1,221,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Subtotal Hydraulic	843,126,044	355,730,057	487,395,987	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Holyrood	181,738,929	104,899,710	76,839,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Gas Turbines	22,804,069	22,804,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Diesel	7,246,979	7,246,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Subtotal Production	1,054,916,021	490,680,815	564,235,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
14	Lines	238,047,863	-	-	138,264,367	81,028,081	-	-	-	-	-	-	-	-	-	-	-	18,755,415
15	Lines - Hydraulic	50,250,544	21,201,609	29,048,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Terminal Stations	93,857,450	-	-	59,341,737	20,564,191	-	-	-	-	-	-	-	-	-	-	-	13,951,521
17	Term Stns - Hydraulic	28,010,782	11,818,253	16,192,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Holyrood	9,990,922	5,766,760	4,224,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Gas Tur/Dsl	1,183,617	1,183,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Term Stns - Distribution	7,593,138	-	-	-	-	7,593,138	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Term Stns	140,635,909	18,768,630	20,416,691	59,341,737	20,564,191	7,593,138	-	-	-	-	-	-	-	-	-	-	13,951,521
22	Subtotal Transmission	428,934,317	39,970,240	49,465,626	197,606,104	101,592,272	7,593,138	-	-	-	-	-	-	-	-	-	-	32,706,937
	Distribution																	
23	Substations	8,191,346	1,216,737	-	-	-	6,974,609	-	-	-	-	-	-	-	-	-	-	-
24	Land & Land Improvements	874,001	-	-	-	-	-	658,953	83,948	-	-	76,431	54,669	-	-	-	-	-
25	Poles	60,087,912	-	-	-	-	-	34,751,724	11,876,496	-	-	6,151,079	7,308,613	-	-	-	-	-
26	Primary Conductor & Eqpt	12,422,749	-	-	-	-	-	11,018,979	1,403,771	-	-	-	-	-	-	-	-	-
27	Submarine Conductor	8,198,057	-	-	-	-	-	8,198,057	-	-	-	-	-	-	-	-	-	-
28	Transformers	7,794,158	-	-	-	-	-	-	-	2,813,691	4,980,467	-	-	-	-	-	-	-
29	Secondary Conductor&Eqpt	2,072,199	-	-	-	-	-	-	-	-	-	1,208,092	864,107	-	-	-	-	-
30	Services	4,621,462	-	-	-	-	-	-	-	-	-	-	-	4,621,462	-	-	-	-
31	Meters	2,162,155	-	-	-	-	-	-	-	-	-	-	-	-	2,162,155	-	-	-
32	Street Lighting	1,009,586	-	-	-	-	-	-	-	-	-	-	-	-	-	1,009,586	-	-
33	Subtotal Distribution	107,433,624	1,216,737	-	-	-	6,974,609	54,627,712	13,364,214	2,813,691	4,980,467	7,435,603	8,227,389	4,621,462	2,162,155	1,009,586	-	-
34	Subttl Prod, Trans, & Dist	1,591,283,962	531,867,792	613,700,832	197,606,104	101,592,272	14,567,747	54,627,712	13,364,214	2,813,691	4,980,467	7,435,603	8,227,389	4,621,462	2,162,155	1,009,586	-	32,706,937
35	General	147,377,323	53,915,080	46,704,869	13,295,317	6,475,330	1,926,092	9,578,045	2,343,189	493,333	873,241	1,303,707	1,442,533	810,295	336,845	177,014	5,352,354	2,350,078
36	Telecontrol - Custmr & Spec	93,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,672
37	Feasibility Studies	172,884	130,087	-	42,798	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Feasibility Studies - General	290,900	97,230	112,190	36,124	18,572	2,663	9,986	2,443	514	910	1,359	1,504	845	395	185	-	5,979
39	Software - General	1,272,534	425,329	490,771	158,024	81,242	11,650	43,685	10,687	2,250	3,983	5,946	6,579	3,696	1,729	807	-	26,155
40	Total Plant	1,740,491,275	586,435,518	661,008,661	211,138,366	108,167,416	16,508,152	64,259,429	15,720,534	3,309,789	5,858,601	8,746,616	9,678,006	5,436,297	2,501,125	1,187,592	5,352,354	35,182,821

NEWFOUNDLAND & LABRADOR HYDRO
2004 Forecast Cost of Service - Test Year PU 14 (2004)
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			OM&A				Depreciation				Expense Credits							
Line No.	Description	Total Amount ($)	Transmission Lines ($) (Plant)	Transmission Terminals ($) (Plant)	Administrative & General ($) (C3 & C4)	Other ($) (C3 & C4)	Transmission Lines ($) (Direct)	Transmission Terminals ($) (Direct)	Telecontrol & Feasibility Study ($) (Direct)	General ($) (Exp C3,4,6)	Rental Income ($) (Plant)	Other ($) (C4 + C5)	Gains/Losses ($) (NBV)	Subtotal Excluding Return ($)	Return on Debt ($) (NBV)	Return on Equity ($) (NBV)	Subtotal Excl Rev Related ($)	Revenue Related ($)
	Basis of Allocation - Amounts																	
1	Newfoundland Power		18,632,489	10,074,485	28,706,975	28,706,975	-	-	-	526,455	10,074,485	57,413,949	23,182,544	-	23,182,544	23,182,544	-	-
	Industrial																	
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	612,123	-	-	-	13,861	489,197	1,224,245	557,787	-	557,787	557,787	-	-
3	Abitibi Consolidated - GF		-	17,148	17,148	17,148	-	-	-	421	17,148	34,295	11,244	-	11,244	11,244	-	-
4	Corner Brook P& P - CB		-	2,096,015	2,096,015	2,096,015	-	-	-	51,506	2,096,015	4,192,029	523,080	-	523,080	523,080	-	-
5	Corner Brook P& P - DL		-	23,100	23,100	23,100	-	-	-	568	23,100	46,200	21,686	-	21,686	21,686	-	-
6	North Atlantic Refining Limited		-	1,251,577	1,251,577	1,251,577	-	-	-	30,756	1,251,577	2,503,155	761,531	-	761,531	761,531	-	-
7	Subtotal Industrial		122,926	3,877,036	3,999,962	3,999,962	-	-	-	97,112	3,877,036	7,999,924	1,875,328	-	1,875,328	1,875,328	-	-
8	Total		18,755,415	13,951,521	32,706,937	32,706,937	-	-	-	623,568	13,951,521	65,413,874	25,057,872	-	25,057,872	25,057,872	-	-
9	Basis of Allocation - Ratios																	
10	Newfoundland Power		0.9934	0.7221	0.8777	0.8777	-	-	-	0.8443	0.7221	0.8777	0.9252	-	0.9252	0.9252	-	-
	Industrial																	
11	Abitibi Consolidated - S'ville		0.0066	0.0351	0.0187	0.0187	-	-	-	0.0222	0.0351	0.0187	0.0223	-	0.0223	0.0223	-	-
12	Abitibi Consolidated - GF		-	0.0012	0.0005	0.0005	-	-	-	0.0007	0.0012	0.0005	0.0004	-	0.0004	0.0004	-	-
13	Corner Brook P& P - CB		-	0.1502	0.0641	0.0641	-	-	-	0.0826	0.1502	0.0641	0.0209	-	0.0209	0.0209	-	-
14	Corner Brook P& P - DL		-	0.0017	0.0007	0.0007	-	-	-	0.0009	0.0017	0.0007	0.0009	-	0.0009	0.0009	-	-
15	North Atlantic Refining Ltd.		-	0.0897	0.0383	0.0383	-	-	-	0.0493	0.0897	0.0383	0.0304	-	0.0304	0.0304	-	-
16	Subtotal Industrial		0.0066	0.2779	0.1223	0.1223	-	-	-	0.1557	0.2779	0.1223	0.0748	-	0.0748	0.0748	-	-
17	Total		1.0000	1.0000	1.0000	1.0000	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000	-	-
	Amounts Allocated																	
18	Newfoundland Power	3,892,009	227,304	219,673	540,705	79,478	279,255	416,585	-	142,544	(107)	(5,750)	20,742	1,920,429	1,777,975	186,775	3,885,178	6,831
	Industrial																	
19	Abitibi Consolidated - S'ville	103,019	1,500	10,667	11,530	1,695	1,449	15,704	8,910	3,753	(5)	(123)	499	55,578	42,779	4,494	102,851	167
20	Abitibi Consolidated - GF	1,968	-	374	323	47	-	147	-	114	(0)	(3)	10	1,012	862	91	1,965	3
21	Corner Brook P& P - CB	173,220	-	45,703	39,479	5,803	-	23,650	-	13,946	(22)	(420)	468	128,607	40,117	4,214	172,939	281
22	Corner Brook P& P - DL	3,222	-	504	435	64	-	208	-	154	(0)	(5)	19	1,379	1,663	175	3,216	5
23	North Atlantic Refining Ltd.	174,011	-	27,290	23,574	3,465	-	46,114	-	8,327	(13)	(251)	681	109,188	58,405	6,135	173,729	282
24	Subtotal Industrial	455,439	1,500	84,538	75,341	11,074	1,449	85,822	8,910	26,294	(41)	(801)	1,678	295,764	143,827	15,109	454,700	739
25	Total	4,347,448	228,804	304,211	616,045	90,552	280,705	502,407	8,910	168,838	(148)	(6,551)	22,420	2,216,192	1,921,802	201,884	4,339,878	7,570

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Functional Classification of Plant in Service for the Allocation of O&M Expense

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Production and		Rural Prod &	Distribution											Specifically
Line		Total	Production	Transmission	Transmission	Transmission	Substations	Primary Lines		Line Transformers		Secondary Lines		Services	Meters	Street Lighting	Accounting	Assigned
No.	Description	Amount	Demand	Energy	Demand	Demand	Demand	Demand	Customer	Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	Customer
	Production	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)	($)
	Hydraulic																	
1	Bay D'Espoir	184,471,559	72,341,640	112,129,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Upper Salmon	168,982,335	66,267,447	102,714,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hinds Lake	79,507,543	31,179,365	48,328,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat Arm	263,761,479	103,435,663	160,325,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Paradise River	21,618,100	8,477,669	13,140,431	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Other Hydraulic	2,113,835	331,448	513,746	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
7	Subtotal Hydraulic	720,454,850	282,033,233	437,152,977	-	1,268,641	-	-	-	-	-	-	-	-	-	-	-	-
8	Holyrood	181,539,502	120,487,767	61,051,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Gas Turbines	23,365,262	23,365,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Roddickton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Diesel	8,072,952	-	-	-	8,072,952	-	-	-	-	-	-	-	-	-	-	-	-
12	Subtotal Production	933,432,566	425,886,262	498,204,711	-	9,341,593	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission																	
13	Lines	231,543,635	-	-	148,334,667	79,541,243	-	168,000	-	-	-	-	-	-	-	-	-	3,499,724
14	Lines - Hydraulic	39,384,654	15,444,931	23,939,723	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Terminal Stations	91,693,522	0	0	58,703,977	20,011,745	-	-	-	-	-	-	-	-	-	-	-	12,977,800
16	Term Stns - Hydraulic	26,665,136	10,456,895	16,208,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Term Stns - Holyrood	9,970,601	6,617,488	3,353,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Term Stns - Gas Tur/Dsl	1,183,617	382,749	-	-	800,868	-	-	-	-	-	-	-	-	-	-	-	-
19	Term Stns - Distribution	9,322,905	-	-	-	-	9,322,905	-	-	-	-	-	-	-	-	-	-	-
20	Subtotal Term Stns	138,835,782	17,457,132	19,561,355	58,703,977	20,812,614	9,322,905	-	-	-	-	-	-	-	-	-	-	12,977,800
21	Subtotal Transmission	409,764,070	32,902,063	43,501,078	207,038,644	100,353,857	9,322,905	168,000	-	-	-	-	-	-	-	-	-	16,477,525
	Distribution																	
22	Substations	7,979,031	-	-	-	1,204,121	6,774,910	-	-	-	-	-	-	-	-	-	-	-
23	Land & Land Improvements	684,743	-	-	-	-	-	516,262	65,770	-	-	59,881	42,831	-	-	-	-	-
24	Poles	50,162,355	-	-	-	-	-	29,011,298	9,914,690	-	-	5,135,020	6,101,348	-	-	-	-	-
25	Primary Conductor & Eqpt	13,983,638	-	-	-	-	-	12,403,486	1,580,151	-	-	-	-	-	-	-	-	-
26	Submarine Conductor	8,281,760	-	-	-	-	-	8,281,760	-	-	-	-	-	-	-	-	-	-
27	Transformers	6,797,726	-	-	-	-	-	-	-	2,453,979	4,343,747	-	-	-	-	-	-	-
28	Secondary Conductor&Eqpt	2,003,732	-	-	-	-	-	-	-	-	-	1,168,176	835,556	-	-	-	-	-
29	Services	4,020,793	-	-	-	-	-	-	-	-	-	-	-	4,020,793	-	-	-	-
30	Meters	2,171,053	-	-	-	-	-	-	-	-	-	-	-	-	2,171,053	-	-	-
31	Street Lighting	878,783	-	-	-	-	-	-	-	-	-	-	-	-	-	878,783	-	-
32	Subtotal Distribution	96,963,614	-	-	-	1,204,121	6,774,910	50,212,806	11,560,610	2,453,979	4,343,747	6,363,076	6,979,734	4,020,793	2,171,053	878,783	-	-
33	Subttl Prod, Trans, & Dist	1,440,160,250	458,788,325	541,705,789	207,038,644	110,899,570	16,097,815	50,380,806	11,560,610	2,453,979	4,343,747	6,363,076	6,979,734	4,020,793	2,171,053	878,783	-	16,477,525
34	General	92,819,928	29,569,417	34,913,540	13,343,871	7,147,600	1,037,522	3,247,099	745,094	158,162	279,959	410,107	449,852	259,145	139,927	56,639	-	1,061,995
35	Telecontrol - Common	43,441,358	15,022,312	17,737,315	6,779,159	3,591,807	305,264	5,501	-	-	-	-	-	-	-	-	-	-
36	Telecontrol - Specific	9,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,144
37	Feasibility Studies	377,568	160,291	-	217,277	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Software - General	4,075,488	1,298,318	1,532,965	585,896	313,833	45,555	142,572	32,715	6,944	12,292	18,007	19,752	11,378	6,144	2,487	-	46,629
39	Software - Cust Acctng	320,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	320,426	-
40	Total Plant	1,581,204,161	504,838,662	595,889,609	227,964,846	121,952,811	17,486,156	53,775,978	12,338,420	2,619,085	4,635,999	6,791,190	7,449,338	4,291,316	2,317,123	937,909	320,426	17,595,292

NEWFOUNDLAND & LABRADOR HYDRO
2002 Forecast Cost of Service (P.U. 7 & P.U. 16 2002-03, Revised Aug. 2002)
Island Interconnected
Allocation of Specifically Assigned Amounts to Classes of Service

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			OM&A				Depreciation				Expense Credits					
Line No.	Description	Total Amount ($)	Transmission Lines ($) (Plant)	Transmission Terminals ($) (Plant)	Administrative & General ($) (C2 & C3)	Other ($) (Direct)	Transmission Lines ($) (Plant)	Transmission Terminals ($) (Plant)	Telecontrol & Feasibility Study ($) (Plant)	General ($)	Rental Income ($) (Plant)	Other ($) (C4 + C5)	Gains/Losses ($) (NBV)	Subtotal Excluding Return ($)	Return on Debt ($) (NBV)	Return on Equity ($) (NBV)
	Basis of Allocation - Amounts															
1	Newfoundland Power		3,353,033	9,572,391	12,925,424	-	-	-	-	495,112	9,572,391	12,925,424	9,052,463	-	9,052,463	9,052,463
	Industrial															
2	Abitibi Consolidated - S'ville		122,926	489,197	612,123	-	-	-	-	13,818	489,197	612,123	507,734	-	507,734	507,734
3	Abitibi Consolidated - GF		23,765	71,562	95,327	-	-	-	-	1,088	71,562	95,327	77,714	-	77,714	77,714
4	Corner Brook P& P - CB		-	1,642,955	1,642,955	-	-	-	-	1,312	1,642,955	1,642,955	126,337	-	126,337	126,337
5	Corner Brook P& P - DL		-	23,100	23,100	-	-	-	-	157	23,100	23,100	22,049	-	22,049	22,049
6	North Atlantic Refining Limited		-	1,178,595	1,178,595	-	-	-	-	38,562	1,178,595	1,178,595	776,409	-	776,409	776,409
7	Subtotal Industrial		146,691	3,405,409	3,552,100	-	-	-	-	54,936	3,405,409	3,552,100	1,510,243	-	1,510,243	1,510,243
8	Total		3,499,724	12,977,800	16,477,525	-	-	-	-	550,048	12,977,800	16,477,525	10,562,707	-	10,562,707	10,562,707
9	Basis of Allocation - Ratios															
10	Newfoundland Power		0.9581	0.7376	0.7844	-	-	-	-	0.9001	0.7376	0.7844	0.8570	-	0.8570	0.8570
	Industrial															
11	Abitibi Consolidated - S'ville		0.0351	0.0377	0.0371	-	-	-	-	0.0251	0.0377	0.0371	0.0481	-	0.0481	0.0481
12	Abitibi Consolidated - GF		0.0068	0.0055	0.0058	-	-	-	-	0.0020	0.0055	0.0058	0.0074	-	0.0074	0.0074
13	Corner Brook P& P - CB		-	0.1266	0.0997	-	-	-	-	0.0024	0.1266	0.0997	0.0120	-	0.0120	0.0120
14	Corner Brook P& P - DL		-	0.0018	0.0014	-	-	-	-	0.0003	0.0018	0.0014	0.0021	-	0.0021	0.0021
15	North Atlantic Refining Ltd.		-	0.0908	0.0715	-	-	-	-	0.0701	0.0908	0.0715	0.0735	-	0.0735	0.0735
16	Subtotal Industrial		0.0419	0.2624	0.2156	-	-	-	-	0.0999	0.2624	0.2156	0.1430	-	0.1430	0.1430
17	Total		1.0000	1.0000	1.0000	-	-	-	-	1.0000	1.0000	1.0000	1.0000	-	1.0000	1.0000
	Amounts Allocated															
18	Newfoundland Power	2,028,840	66,786	258,690	252,736	-	153,425	341,687	-	217,053	(34)	(3,309)	7,157	1,294,192	682,144	52,504
	Industrial														-	-
19	Abitibi Consolidated - S'ville	88,962	2,448	13,220	11,969	-	1,188	12,631	-	6,058	(2)	(157)	401	47,757	38,260	2,945
20	Abitibi Consolidated - GF	12,179	473	1,934	1,864	-	-	1,088	-	477	(0)	(24)	61	5,873	5,856	451
21	Corner Brook P& P - CB	88,339	-	44,400	32,125	-	-	1,312	-	575	(6)	(421)	100	78,086	9,520	733
22	Corner Brook P& P - DL	3,102	-	624	452	-	-	157	-	69	(0)	(6)	17	1,313	1,661	128
23	North Atlantic Refining Ltd.	173,680	-	31,851	23,046	-	-	38,562	-	16,905	(4)	(302)	614	110,671	58,506	4,503
24	Subtotal Industrial	366,263	2,922	92,030	69,456	-	1,188	53,749	-	24,084	(12)	(909)	1,194	243,700	113,804	8,759
25	Total	2,395,103	69,708	350,720	322,192	-	154,612	395,436	-	241,137	(46)	(4,218)	8,351	1,537,892	795,947	61,264