

- 1 **Q.** **Reference: Section II: Cost Allocation, Transmission Plant and Costs, Pages**
2 **10 – 12.**
3
4 **Mr. Wilson proposes changing the existing classification of network lines and**
5 **substations. Has Mr. Wilson calculated the impact that his proposed changes**
6 **would have on each customer class? If so, please supply the impact, complete**
7 **with all calculations.**
8
9
10 **A.** Dr. Wilson has calculated the effect of attributing these costs to demand and
11 energy on a 50/50 basis instead of attributing 100 percent of them to demand. See
12 attachment V-PUB-001 for the result of that allocation.

NEWFOUNDLAND AND LABRADOR HYDRO
Cost of Service Model - Index

Worksheet	Schedule	Description
A. Model Integrity:		
RunOptions		Run options and model status
Reconciliation		Reconciles General Ledger amounts to Cost of Service amounts.
Balance		Internal model balancing checks
B. Cost of Service Schedules:		
Revenue Requirement	Sch 1.1, p.1	Revenue Requirement
Rate Base	Sch 1.1, p.2	Rate Base
Rev to Cost	Sch 1.2	Comparison of Revenue and Allocated Revenue Requirement
	Sch 1.2.1	Rural Deficit Allocation
NPRateCalcs	Sch 1.4	Rate Calculations for Newfoundland Power
Unit Costs	Sch 1.3	Unit Demand, Energy and Customer Amounts - all systems. (Calculation of \$/kWh and \$/bill rates)
	Sch 1.3.1	Total Demand, Energy and Customer Amounts - all systems. (Calculation of total \$ per rate class)
	Sch 1.3.2	Demands, Sales and Number of Bills - all systems. (Units used to calculate unit rates)
	Sch 1.5	Value of Newfoundland Power Thermal Generation Credit
	Sch 1.6	Calculation of firming up charge
	Sch 1.7	Calculation of wheeling charge
IslIntCOS		Island Interconnected System Functionalization, Classification and Allocation schedules * (Documentation schedules are located to the right of the main schedule)
	Sch 2.1A *	Functional Classification of Revenue Requirement
	Sch 2.2A *	Functional Classification of Plant in Service for Allocation of O&M Expenses
	Sch 2.3A	Functional Classification of Net Book Value
	Sch 2.4A *	Functional Classification of Operating and Maintenance Expenses
	Sch 2.5A	Functional Classification of Depreciation Expense
	Sch 2.6A *	Functional Classification of Rate Base
	Sch 3.1A	Basis of Allocation to Classes of Service
	Sch 3.2A	Allocation of Functionalized Amounts to Classes of Service
	Sch 3.3A	Allocation of Specifically Assigned Amounts to Classes of Service
IslIsoCOS		Island Isolated System Functionalization, Classification and Allocation schedules * (Documentation schedules are located to the right of the main schedule)
	Sch 2.1B *	Functional Classification of Revenue Requirement
	Sch 2.2B *	Functional Classification of Plant in Service for Allocation of O&M Expenses
	Sch 2.3B	Functional Classification of Net Book Value
	Sch 2.4B *	Functional Classification of Operating and Maintenance Expenses
	Sch 2.5B	Functional Classification of Depreciation Expense
	Sch 2.6B *	Functional Classification of Rate Base
	Sch 3.1B	Basis of Allocation to Classes of Service
	Sch 3.2B	Allocation of Functionalized Amounts to Classes of Service
LabIsoCOS		Labrador Isolated System Functionalization, Classification and Allocation schedules * (Documentation schedules are located to the right of the main schedule)
	Sch 2.1C *	Functional Classification of Revenue Requirement
	Sch 2.2C *	Functional Classification of Plant in Service for Allocation of O&M Expenses
	Sch 2.3C	Functional Classification of Net Book Value
	Sch 2.4C *	Functional Classification of Operating and Maintenance Expenses
	Sch 2.5C	Functional Classification of Depreciation Expense
	Sch 2.6C *	Functional Classification of Rate Base
	Sch 3.1C	Basis of Allocation to Classes of Service
	Sch 3.2C	Allocation of Functionalized Amounts to Classes of Service
LALCOS		L'Anse au Loup System Functionalization, Classification and Allocation schedules * (Documentation schedules are located to the right of the main schedule)
	Sch 2.1D *	Functional Classification of Revenue Requirement
	Sch 2.2D *	Functional Classification of Plant in Service for Allocation of O&M Expenses
	Sch 2.3D	Functional Classification of Net Book Value
	Sch 2.4D *	Functional Classification of Operating and Maintenance Expenses
	Sch 2.5D	Functional Classification of Depreciation Expense
	Sch 2.6D *	Functional Classification of Rate Base

LabIntCOS		Labrador Interconnected System Functionalization, Classification and Allocation schedules * (Documentation schedules are located to the right of the main schedule)
	Sch 2.1E *	Functional Classification of Revenue Requirement
	Sch 2.2E *	Functional Classification of Plant In Service for Allocation of O&M Expenses
	Sch 2.3E	Functional Classification of Net Book Value
	Sch 2.4E *	Functional Classification of Operating and Maintenance Expenses
	Sch 2.5E	Functional Classification of Depreciation Expense
	Sch 2.6E *	Functional Classification of Rate Base
	Sch 3.1E	Basis of Allocation to Classes of Service
	Sch 3.2E	Allocation of Functionalized Amounts to Classes of Service
Schedule 4.1		Functionalization and Classification Ratios
Schedules 4.2,4.3,4.4		
	Sch 4.2	System Load Factors
	Sch 4.3	Holyrood Capacity Factor
	Sch 4.4	Power Purchases - Total System

AED	Generation and Transmission Average and Excess Demand Ratios
AllocDep	Reconciles Depreciation Input with COS schedules.
AllocMisc	Performs O&M allocations, by function, across systems, based on miscellaneous factors.
AllocNBV	Reconciles NBV input with COS schedules; Performs allocations based on Net Book Value
AllocPlt	Reconciles Orig Cost Plt input with COS schedules; Performs allocations based on Orig Cost Plt
Average Costs	Average Cost per kWh - all systems
Coverage	Calculation of Gross Interest Coverage
Customers	Schedule of customers and weighted customers
DistnDetails	Factors used to split distribution assets
LabourRatios	Used for allocating O&M Expenses
O&M Summary	Summarization of O&M by system
SDEPDDetails	Supplemental depreciation details
SNBVDDetails	Supplemental net book value details
SpecAssFuel	Schedule of specifically assigned fuel (used in exceptional circumstances).
SPLTDDetails	Supplemental original cost plant details
SystemizedPlant	Performs Plant, NBV and depreciation allocations, across systems.
Unit Costs	Calculation of Thermal Demand Costs



NEWFOUNDLAND AND LABRADOR HYDRO **Cost of Service Model - Run Options**

Comments

This File:	O:\PUBLIC UTILITIES\NLH\APPLICATIONS\GENERAL RATES\2013\RESPONSES TO REQUESTS FOR	Directory and file from which COS is produced.
Linked Files:	H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\PriorYrRevAlloc.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Other Inputs.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Load2013TY.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Rural Rev.2013TY.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\OAM.2013TY.xls H:\Rates\COS Runs\COS 2013F_Test Yr_Filing Date June 2013\Plant2013TY.May2013.xls	List of linked files is updated before schedules are printed with Ctrl+T. Current links may be viewed through Edit / Links.
Test Year Switch:	1	1 = Test Year; 0 = Fallout Year
Rural Margin Switch	0	1 = Partial ROE/Margin Allocation 0 = Full ROE/Margin Allocation
Lab Int, Iso Systems CP/AED Switch	1	1 = CP (Test Year Proposal - Production demand in Isolated Systems and Lab Interconnected changed from AED to CP); 0 = AED (Original Generic Methodology, other than Island Interconnected, which is board-approved at CP)
GNP Generation Switch	0	1 = Assigned to Rural; 0 = Assigned Common
Revenue Cr Applied to Deficit	100.0%	Enter percentage of CFB Goose Bay Revenue Credit to be applied to reduce total Rural Deficit
OAM Overhead Allocation	Expenses	Expenses; or Labour
Run Name:	2013 Test Year Cost of Service	Enter Cost of Service run description
# of Hours in Run Year:	8760	

Model Status: **Balanced**

Run Date and Time: **7/30/13 12:07 PM**

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
General Ledger to Cost of Service Reconciliations

Line No.	1 Description	2 General Ledger (\$)	3 Adjustments ⁽¹⁾ (\$)	4 Subtotal (Fin Rev Req) (\$)	5 Reclassification (\$)	6 Other COS Adjustments ⁽²⁾ (\$)	7 Total (\$)	8 Cost of Service (\$)	9 Difference (\$)	10 Notes
1	Revenues:	568,087,240		568,087,240			568,087,240			
2	Expense Credits			-	(2,376,938)		(2,376,938)			
3	RSP Activity			-						Removed from Fuel Expense, included as revenue
4	Forecast RSP Activity - NP Revenues			-						Non-regulated
5	Reverse out Hydro Quebec Revenue			-						Removed from Fuel Expense, included as revenue
6	Reverse out RSP Rural Rate Alteration			-						
7	Rural Rate Alteration adjustment			-						
8	Reverse year end accrual			-						
9	Reverse rebates should be accrued receivable			-						Removed from revenue, should be receivable/payable
10	Rural Rev Diff. Cash flows v. Rate Design			-						
11	IOCC Revenues			-		2,071,360	2,071,360			For Fin RevReq, all IOCC revenues already removed, no adj
12	Total Revenues	568,087,240	-	568,087,240	(2,376,938)	2,071,360	567,781,662	567,781,663	1	\$3,546,058 error in Lab Int rural revenue - removed from COS m
13	Expenses:									
13	O & M:	141,758,141								
14	IOCC Costs	(2,108,486)				2,071,360			(37,126)	For Fin RevReq, IOCC allocated expenses are removed; whereas allocated expenses are determined and reported in the COS. IOCC is out of balance between GL and COS until iterations are complete.
15	IOCC Costs Diff between COS and GL					37,126				
16	Excluded		(25,829,838)							Non-regulated business units, including: Donations, Advertising, Mfrs, etc.
17	Total O&M	139,649,655	(25,829,838)	113,819,817	-	2,108,486	115,928,303	115,928,303	-	
18	Fuel	219,473,981								
19	RSP GL Adjustment									
20	RSP Lab Int WO (Test Year Only)		(83,928)			83,928				Removed from Fuel Expense, included as revenue
21	NLP, IND and Unallocated Hydraulic Activity									Removed from Fuel Expense, included as revenue
22	Rural RSP									
23	Unregulated Fuel									
24	Total Fuel	219,473,981	(83,928)	219,390,053	-	83,928	219,473,981	219,473,981	-	
25	Depreciation	52,446,300								
26	CIAC Adjustment		(790,387)							Finance records CIAC dep'n in dep'n exp with offset in Other revenue, for net nil NI impact. COS excludes CIAC dep'n expense.
25	Accretion Adjustment				843,108					Accretion expense recorded in COS as dep'n expense. Recorded as separate line item in Fin Rev Req't.
26	Excluded					(132,113)				Assets not in operation
27	Total Depreciation	52,446,300	(790,387)	51,655,913	843,108	(132,113)	52,366,908	52,366,908	(0)	
28	Accretion									
29	Total Accretion Expense	843,108		843,108	(843,108)		-	-	-	Accretion expense recorded in COS as dep'n expense. Recorded as separate line item in Fin Rev Req't.
30	Expense Credits				(2,376,938)					
31	Total Expense Credits		-	-	(2,376,938)		(2,376,938)	(2,376,938)	-	
32	Disposal (Gain)/Loss	1,303,697		1,303,697			1,303,697	1,303,697	0	Gain/Loss on Disposal recorded as separate line item in Rev Req't and COS.
33	Purchased Power	58,673,962								
34	Non-regulated									Non-regulated
35	Total Purchased Power	58,673,962		58,673,962			58,673,962	58,673,962	-	
36	SUBTOTAL EXPENSES BEFORE RETURN	472,390,703	(26,704,153)	445,686,550	(1,533,830)	2,080,301	445,389,913	445,389,912	(0)	
37	Assets NIS (Depreciation)		(132,113)	(132,113)	(132,113)					
38	Total Return	65,698,637	26,572,041	122,532,803	(843,108)	11,059	122,411,750	122,411,751	1	
39	Interest	77,641,000								
40	Excluded Interest		(164,229)							Interest on not in service assets
41	Recall Revenue & Excess Dividend Impact									
42	Total Interest	77,641,000	(164,229)	77,476,771			77,476,771			
43	TOTAL EXPENSES	550,031,703	(26,668,383)	523,363,320	(1,533,830)	2,080,301	522,846,684			
44	NET INCOME	18,055,537	26,868,383	44,923,920	(843,108)	11,059	44,934,979			

Notes:

- (1) Adjustments available through GL accounts.
- (2) Adjustments determined by the COS.

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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.	115,928,303	89,425,968	5,339,758	13,492,944	1,321,586	6,348,048	Detailed Analysis	
2	Fuels - No. 6 Fuel	200,692,615	200,692,615	-	-	-	-	Detailed Analysis	
3	Fuels - Diesel	17,978,931	111,816	2,558,555	14,697,487	533,749	77,323	Detailed Analysis	
4	Fuels - Gas Turbine	802,435	606,127	-	-	-	196,308		
5	Power Purchases - CF(L)Co	2,363,382	-	-	-	-	2,363,382	Detailed Analysis	
6	Power Purchases - Other	56,310,580	52,417,542	244,656	-	3,353,241	295,141	Detailed Analysis	
7	Depreciation	52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603	Detailed Analysis	
	Expense Credits:								
8	Sundry	(632,669)	(488,035)	(29,141)	(73,637)	(7,212)	(34,644)	Total O&M Expenses	
9	Building Rental Income	(15,744)	(15,744)	-	-	-	0	Detailed Analysis	
10	Tax Refunds	-	-	-	-	-	-	Total O&M Expenses	
11	Suppliers' Discounts	(100,257)	(77,337)	(4,618)	(11,669)	(1,143)	(5,490)	Total O&M Expenses	
12	Pole Attachments	(1,594,680)	(1,149,732)	(23,664)	(102,972)	(68,280)	(250,032)	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	(6,720)	(3,907)	(132)	(486)	(197)	(1,997)	Weighted Customers	
17	Total Expense Credits	(2,376,938)	(1,746,380)	(57,783)	(190,432)	(77,200)	(305,143)		
18	Subtotal Expenses	444,066,215	388,238,880	8,564,283	29,981,175	5,467,216	11,814,662		
19	Disposal Gain/Loss	1,303,697	1,005,645	141,781	137,281	(179)	19,169	Detailed Analysis	
20	Subtotal Rev Req't Excl Return	445,369,912	389,244,525	8,706,064	30,118,456	5,467,037	11,833,830		
21	Return on Debt	87,868,604	80,235,295	581,432	2,440,180	476,336	4,135,361	Rate Base	
22	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399	Rate Base	
23	Total Revenue Requirement	567,817,669	501,055,017	9,516,308	33,518,926	6,130,827	17,596,591		

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Cost of Service Balancing Checks

Model is: **Balanced**

No.	Item	Source	Standard	Difference	Total	Island Intercnctd	Island Isolated	Labrador Isolated	LAL	Labrador Intercnctd
1	Plant Original Cost	Individual COS Schedules			2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351
		Plant Inputs			2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351
		Difference	5	OK	0	0	0	0	0	0
2	Plant Net Book Value	Individual COS Schedules			1,417,712,234	1,294,247,390	9,479,378	37,575,082	7,854,180	68,556,204
		Plant Inputs			1,417,712,233	1,294,247,389	9,479,378	37,575,082	7,854,180	68,556,204
		Difference	5	OK	1	1	0	0	0	0
3	Plant Depreciation	Individual COS Schedules			52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603
		Plant Inputs			52,366,908	46,731,192	479,097	1,981,176	335,840	2,839,603
		Difference	5	OK	0	0	0	0	0	0
4	Production Demand	Individual COS Schedules				1,341,001	1,596	7,301	5,664	207,418
		Load Inputs				1,341,001	1,596	7,301	5,664	207,418
		Difference	1	OK		0	0	0	0	0
5	Prod/Trans Energy	Individual COS Schedules				INTTOT	ISLISOTOT	LABISOTOT	LALTOT	LINTTOT
		Load Inputs				6,680,800	7,958	41,909	24,767	957,000
		Difference	1	OK		6,680,800	7,958	41,909	24,767	957,000
						0	0	0	0	0
6	Customers	Individual COS Schedules				23,593	852	2,698	1,031	10,855
		Load Inputs				23,593	852	2,698	1,031	10,855
		Difference	1	OK		0	0	0	0	0
7	Transmission Demand	Individual COS Schedules				1,335,583	1,596	7,301	5,664	184,190
		Load Inputs				1,335,583	1,596	7,301	5,664	184,190
		Difference	1	OK		0	0	0	0	0
8	Rural Trans Demand	Individual COS Schedules				91,141				
		Load Inputs				91,141				
		Difference	1	OK		0				
						INTRRL				
9	Substn Demand	Individual COS Schedules				86,635	1,541	7,063	5,388	118,241
		Load Inputs				86,635	1,541	7,063	5,388	118,241
		Difference	1	OK		0	0	0	0	0
10	Primary Demand	Individual COS Schedules				86,635	1,541	7,063	5,388	118,241
		Load Inputs				86,635	1,541	7,063	5,388	118,241
		Difference	1	OK		0	0	0	0	0
11	Transformer Demand	Individual COS Schedules				79,259	1,458	6,704	4,977	112,271
		Load Inputs				79,259	1,458	6,704	4,977	112,271
		Difference	1	OK		0	0	0	0	0

12	Secondary Demand	Individual COS Schedules				79,259	1,458	6,704	4,977	112,271
		Load Inputs				79,259	1,458	6,704	4,977	112,271
		Difference	1	OK		0	0	0	0	0
13	Rural Revenues	Rev to Cost schedule				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Rural Revenue Adjustments				0	0	0	0	0
		Load Inputs				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Difference	1	OK		0	(0)	0	0	0
14	Rural Revenues	Average Cost schedule				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Rural Revenue Adjustments				0	0	0	0	0
		Load Inputs				48,364,264	1,606,057	7,855,459	2,728,595	22,316,579
		Difference	1	OK		0	(0)	0	0	0
15	Sales (MWh)	Unit Cost schedule				6,412,487	7,520	39,487	23,042	834,207
		Load Inputs				6,412,487	7,520	39,487	23,042	834,207
		Difference	1	OK		0	0	0	0	0
16	Sales (MWh)	Average Cost schedule				6,412,487	7,520	39,487	23,042	834,207
		Load Inputs				6,412,487	7,520	39,487	23,042	834,207
		Difference	1	OK		0	0	0	0	0
17	Cross-Footing	Individual COS Schedules	1	OK		0	0	0	0	0
18	Cross-Footing	Rate Base Schedule	1	OK		0				
19	Cross-Footing	O&M Summary	1	OK		0				
20	COS, Before Def/RevCr	Revenue Requirement schedule				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Individual COS Schedules				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Difference	1	OK		0	0	0	0	0
21	COS, Before Def/RevCr	Rev to Cost schedule, by Customer				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Individual COS Schedules, by System				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Difference	5	OK		0	0	0	0	0
22	COS, Before Def/RevCr	Rev Reqmt, Individual COS Schedules				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Allocated COS, Individual COS Sch 3.2				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Difference	5	OK		0	0	0	0	0
23	Rev to Cost schedule	COS, Before Def/RevCr				567,817,669				
		COS, After Def/RevCr				567,817,669				
		Difference	1	OK		0				
24	COS, After Def/RevCr	Rev to Cost schedule				567,817,669				
		Average Cost				567,817,669				
		Difference	1	OK		0				
25	COS, Before Def/RevCr	Rev to Cost schedule				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Unit Cost schedule				567,817,669	501,055,017	9,516,308	33,518,926	6,130,827
		Difference	1	OK		0	0	0	0	0
26	Spec Assigned Costs	Spec Assigned Schedule				6,196,598				
		Island Interc Rev Reqmt				6,196,598				
		Difference	1	OK		0				

27	Spec Assigned Deprec	Spec Assigned Schedule Depreciation Schedule	1	OK	1,132,536 <u>1,132,536</u> 0
28	Spec Assigned Plant	Lines/Stations Spec Assigned Schedule Plant Schedule	1	OK	60,071,608 <u>60,071,608</u> 0
29	Spec Assigned NBV	Spec Assigned Schedule NBV Schedule	1	OK	28,613,691 <u>28,613,691</u> 0
30	Reconciliation Difference	Reconciliation Worksheet	25	OK	0
31	Total Return	Reconciliation Worksheet Revenue Requirement F/O Yr s/b balanced; TestYr: N/A	5	N/A	122,411,751 <u>122,447,757</u> (36,006)
32	Rev to Cost schedule	Revenues COS, Before Def/RevCr F/O Yr s/b balanced; TestYr: N/A	5	N/A	567,781,663 <u>567,817,669</u> (36,006)
33	Fallout ROE	Lab Int Rev Req ROE Sch 2.1E Lab Int Allocated ROE Sch 3.2E F/O Yr s/b balanced; TestYr: N/A	1	N/A	1,627,399 <u>1,627,399</u> 0
34	Revenues	Rev to Cost schedule Coverage schedule Difference	1	OK	567,781,663 <u>567,781,663</u> 0
35	Revenues	Revenue Requirement schedule Coverage schedule F/O Yr s/b balanced; TestYr: N/A	5	N/A	567,817,669 <u>567,781,663</u> 36,006
36	Average No. 6 Fuel Cost per Barrel	Rate Calculations for Newfoundland Power schedule Should be a number		0	
37	Rate Base	Rate Base schedule G/L Rate Base, Other input file	25	OK	1,564,084,373 <u>1,564,084,373</u> (0)
		Grand Total, Balancing Checks		0	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	1,417,712,234	1,294,247,390	9,479,378	37,575,082	7,854,180	68,556,204	Schedule 2.3
2	Cash Working Capital	5,335,790	4,871,110	35,677	141,420	29,560	258,022	Prorated on Average Net Book Value - L. 1
3	Fuel Inventory - No. 5 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	21,993,318	228,133	826,119	185,345	1,467,872	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	59,750,587	437,628	1,734,702	362,598	3,164,985	Prorated on Average Net Book Value - L. 1
9	Total Rate Base	1,564,084,373	1,428,209,448	10,349,639	43,435,848	8,478,912	73,610,526	
10	Less: Rural Portion	-	-	-	-	-	-	Schedule 2.6, L. 9
11	Rate Base Available for Equity Return	1,564,084,373	1,428,209,448	10,349,639	43,435,848	8,478,912	73,610,526	
	Corporate Targets:							
12	Capital Structure: Percent of Debt	70.101% ⁽¹⁾						
13	Return	8.014%						
14	Weighted Average Return: Debt	5.618%						
15	Capital Structure: Percent of Equity	25.123% ⁽¹⁾						
16	Return	8.800%						
17	Weighted Average Return: Equity	2.211%						
18	Weighted Average Cost of Capital	7.829%						
	Return on Rate Base by System (%):							
19	Return on Rate Base - Debt Component	-	5.618%	5.618%	5.618%	5.618%	5.618%	
20	Return on Rate Base - Equity Component	-	2.211%	2.211%	2.211%	2.211%	2.211%	
	Return on Rate Base (\$):							
21	Return on Debt	87,868,604	80,235,295	581,432	2,440,180	476,338	4,135,361	Schedule 2.6, L.12
22	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399	Schedule 2.6, L.13
23	Return on Rate Base (\$)	122,447,757	111,810,492	810,244	3,400,470	663,790	5,762,761	Schedule 2.6, L.14
	Return on Total Rate Base (%):							
24	Return on Rate Base - Debt Component	5.618%	5.618%	5.618%	5.618%	5.618%	5.618%	L. 21 divided by L.9
25	Return on Rate Base - Equity Component	2.211%	2.211%	2.211%	2.211%	2.211%	2.211%	L. 22 divided by L.9
26	Return on Rate Base (%)	7.829%	7.829%	7.829%	7.829%	7.829%	7.829%	L. 23 divided by L.9

⁽¹⁾ Debt and equity weightings reflect a 0.417% funded ARO and 4.359% component for Employee Future Benefits at 0% cost.

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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	398,950,654	115,197,560	279,351,925	4,401,169	Schedule 1.3.1, p. 1
2	Rural Labrador Interconnected	15,499,668	9,166,522	1,607,796	4,725,350	Schedule 1.3.1, p. 3
3	Total	414,450,323	124,364,083	280,959,721	9,126,519	
4	Deficit Classified	60,751,165	18,229,598	41,183,778	1,337,788	Prorated on Line 3
UNIT COSTS OF DEFICIT:						
			CP kW	MWH	Customers *	
Island Interconnected:						
5	Newfoundland Power		1,175,961	5,794,481	9,096	
6	Subtotal Island Interconnected		1,175,961	5,794,481	9,096	
Labrador Interconnected:						
7	Rural Labrador Interconnected		137,599	658,575	10,854	
8	Subtotal Labrador Interconnected		137,599	658,575	10,854	
9	Total		1,313,560	6,453,055	19,950	
10	Deficit Unit Costs		\$13.88 \$/KW	\$6.38 \$/MWH	\$67.06 \$/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:	\$483.86
Labrador Interconnected:	\$435.36

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Total System
Rural Deficit Allocation

Line No.	1	2	3	4	5	6
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NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Value of Newfoundland Power Thermal Generation Credit

	1	2	3
Line No.	Description	Amount	Source
1	Island Interconnected System:		
2	Generation demand costs (\$)	117,697,000	Sch 2.1A, C. 3, Ln 23
3	Coincident peak (kW)	<u>1,341,001</u>	Sch 3.1A, C. 3, Ln 13
4	Generation demand costs (\$/kW)	<u>87.77</u>	Ln 2 / Ln 3
5	NP thermal generation capacity credit (kW)	<u>35,993</u>	(1)
6	Gross value of credit to NP (\$)	<u>3,159,106</u>	Ln 4 x Ln 5
7	Less NP's cost share:		
8	Percentage	<u>88.01%</u>	Sch 3.1A, C. 5, Ln 14
9	Amount (\$)	<u>(2,780,470)</u>	Ln 6 x Ln 8
10	Net value of credit to NP (\$)	<u><u>378,635</u></u>	Ln 6 - Ln 9

(1) NP gas turbine and diesel generation capacity (kW)	41,500
+ System reserve	<u>1.15</u>
NP thermal generation capacity credit (kW)	<u><u>35,993</u></u>

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Calculation of Transmission Wheeling Charge

	1	2
Line No.	Description	
1	Island Interconnected Transmission Revenue Requirement	28,885,705
2	Transmission Energy Output (MWh)	6,450,000
3	Rate (\$/kWh)	\$0.00417

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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			Subtotal					
Line			Transmission	Administrative &			Transmission	Telecontrol &		Rental								
No.	Description	Total	Lines	Terminals	General	Other	Lines	Terminals	Feasibility Stud.	General	Income	Other	Gains/Losses	Excluding	Return on	Return on	Subtotal	Revenue
		Amount	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Debt	Equity	Excl Rev	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		24,461,333	11,250,747	35,712,080	35,712,080	-	-	-	744,179	35,712,080	35,712,080	23,246,006	-	23,245,006	23,245,006	-	-
	Industrial																	
2	Vale		6,554,033	4,483,533	11,037,566	11,037,566	-	-	-	247,748	11,037,566	11,037,566	346,005	-	346,005	346,006	-	-
3	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Corner Brook P&P - CB		-	6,734,904	6,734,904	6,734,904	-	-	-	221,690	6,734,904	6,734,904	4,700,095	-	4,700,096	4,700,096	-	-
5	Corner Brook P&P - DL		-	19,788	19,788	19,788	-	-	-	651	19,788	19,788	13,279	-	13,279	13,279	-	-
6	North Atlantic Refining Limited		-	1,122,955	1,122,955	1,122,955	-	-	-	36,964	1,122,955	1,122,955	309,305	-	309,306	309,306	-	-
7	Teck Resources		4,534,353	908,953	5,444,316	5,444,316	-	-	-	99,251	5,444,316	5,444,316	0	-	0	0	-	-
8	Subtotal Industrial		11,088,396	13,271,133	24,359,528	24,359,528	-	-	-	606,304	24,359,528	24,359,528	5,368,685	-	5,368,685	5,368,685	-	-
9	Total		35,548,729	24,521,880	60,071,608	60,071,608	-	-	-	1,350,483	60,071,608	60,071,608	28,613,691	-	28,613,691	28,613,691	-	-
Basis of Allocation - Ratios																		
11	Newfoundland Power		0.6881	0.4588	0.5945	0.5945	-	-	-	0.5510	0.5945	0.5945	0.8124	-	0.8124	0.8124	-	-
	Industrial																	
12	Vale		0.1844	0.1828	0.1837	0.1837	-	-	-	0.1835	0.1837	0.1837	0.0121	-	0.0121	0.0121	-	-
13	Abitibi Consolidated - GF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Corner Brook P&P - CB		-	0.2746	0.1121	0.1121	-	-	-	0.1642	0.1121	0.1121	0.1643	-	0.1643	0.1643	-	-
15	Corner Brook P&P - DL		-	0.0008	0.0003	0.0003	-	-	-	0.0005	0.0003	0.0003	0.0005	-	0.0005	0.0005	-	-
16	North Atlantic Refining Ltd.		-	0.0458	0.0187	0.0187	-	-	-	0.0274	0.0187	0.0187	0.0108	-	0.0108	0.0108	-	-
17	Teck Resources		0.1275	0.0371	0.0906	0.0906	-	-	-	0.0735	0.0906	0.0906	0.0000	-	0.0000	0.0000	-	-
18	Subtotal Industrial		0.3118	0.5412	0.4055	0.4055	-	-	-	0.4490	0.4055	0.4055	0.1876	-	0.1876	0.1876	-	-
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	4,401,169	276,424	325,530	685,337	142,225	596,025	197,200	-	94,507	(310)	(9,409)	19,126	2,326,654	1,484,448	584,179	4,395,281	5,889
	Industrial																	
21	Vale	533,722	74,063	129,727	211,818	43,858	4,059	10,180	-	31,463	(96)	(2,908)	285	502,548	22,096	8,696	533,340	382
22	Abitibi Consolidated - GF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Corner Brook P&P - CB	941,704	-	194,868	129,247	28,822	-	141,533	-	28,154	(59)	(1,774)	3,867	522,757	300,153	118,120	941,030	675
24	Corner Brook P&P - DL	3,245	-	573	390	79	-	943	-	83	(0)	(5)	11	2,062	848	334	3,244	2
25	North Atlantic Refining Ltd.	101,748	-	32,492	21,550	4,472	-	10,992	-	4,594	(10)	(296)	254	74,149	19,753	7,773	101,975	73
26	Teck Resources	215,008	51,240	26,329	104,480	21,682	-	-	-	12,504	(47)	(1,434)	0	214,854	0	0	214,854	154
27	Subtotal Industrial	1,795,429	125,304	383,988	467,474	97,013	4,059	163,748	-	76,998	(212)	(6,418)	4,417	1,316,371	342,849	134,922	1,794,142	1,286
28	Total	6,196,598	401,728	709,517	1,152,811	239,238	600,084	360,947	-	171,505	(522)	(15,826)	23,543	3,643,024	1,827,296	719,101	6,189,423	7,175

NEWFOUNDLAND & LABRADOR HYDRO

2013 Test Year Cost of Service

Island Isolated

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

Line No.	1 Description	18 Revenue Related		19 Basis of Proration
		Municipal	PUB	
		Tax (\$)	Assessment (\$)	
	Total Revenue Requirement			
25	1.2 Domestic Diesel	18,713	933	
26	1.2G Government Domestic Diesel	-	-	
27	1.23 Churches, Schools & Com Halls	-	-	
28	2.1 GS 0-10 kW	4,817	240	
29	2.2 GS 10-100 kW	10,012	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	34,519	1,721	
	Re-classification of Revenue-Related			
37	1.2 Domestic Diesel	(18,713)	(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	(4,817)	(240)	
41	2.2 GS 10-100 kW	(10,012)	(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	(34,519)	(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 & LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	Description	Revenue Related		Basis of Proration
		18 Municipal Tax (\$)	19 PUB Assessment (\$)	
	Total Revenue Requirement			
1	1.2 Domestic Diesel	72,634	3,621	
2	1.2G Government Domestic Diesel	-	-	
3	1.23 Churches, Schools & Com Halls	-	-	
4	2.1 GS 0-10 kW	25,969	1,295	
5	2.2 GS 10-100 kW	49,293	2,457	
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	161,184	8,035	
	Re-classification of Revenue-Related			
13	1.2 Domestic Diesel	(72,634)	(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	(25,969)	(1,295)	
17	2.2 GS 10-100 kW	(49,293)	(2,457)	
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	(161,184)	(8,035)	
	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 & LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Allocation of Functionalized Amounts to Classes of Service (CONT'D.)

Line No.	1	Description	Revenue Related		Basis of Proration
			18 Municipal Tax (\$)	19 PUB Assessment (\$)	
		Total Revenue Requirement			
1		1.1 Domestic Diesel	12,942	645	
2		1.12 Domestic All Electric	25,018	1,247	
3		2.1 GS 0-10 kW	3,897	194	
4		2.2 GS 10-100 kW	13,429	669	
5		2.3 GS 110-1,000 kVa	5,051	252	
6		4.1 Street and Area Lighting	1,105	55	
7		Total	61,442	3,063	
		Re-classification of Revenue-Related			
8		1.1 Domestic Diesel	(12,942)	(645)	Re-classification to demand, energy and customer is based on rate class revenue
9		1.12 Domestic All Electric	(25,018)	(1,247)	requirements excluding revenue-related items.
10		2.1 GS 0-10 kW	(3,897)	(194)	
11		2.2 GS 10-100 kW	(13,429)	(669)	
12		2.3 GS 110-1,000 kVa	(5,051)	(252)	
13		4.1 Street and Area Lighting	(1,105)	(55)	
14		Total	(61,442)	(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
2013 Test Year Cost of Service
Labrador Interconnected

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

	1	18	19	
		Revenue Related		
Line		Municipal	PUB	
No.	Description	Tax	Assessment	Basis of Proration
	Total Revenue Requirement	(\$)	(\$)	
37	CFB - Goose Bay Boiler	-	-	
38	IOCC Firm	-	-	
39	IOCC Non-Firm	-	-	
	Rural:			
40	1.1 Domestic	2,574	128	
41	1.1A Domestic All Electric	239,256	11,927	
42	2.1GS 0-10 kW	9,227	460	
43	2.2GS 10-100 kW	51,778	2,581	
44	2.3GS 110-1,000 kVa	73,298	3,654	
45	2.4GS Over 1,000 kVa	1,314	1,212	
46	4.1 Street and Area Lighting	7,056	352	
47	Subtotal Rural	384,503	20,314	
48	Total	384,503	20,314	
	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	1.1 Domestic	(2,574)	(128)	
53	1.1A Domestic All Electric	(239,256)	(11,927)	
54	2.1GS 0-10 kW	(9,227)	(460)	
55	2.2GS 10-100 kW	(51,778)	(2,581)	
56	2.3GS 110-1,000 kVa	(73,298)	(3,654)	
57	2.4GS Over 1,000 kVa	(1,314)	(1,212)	
58	4.1 Street and Area Lighting	(7,056)	(352)	
59	Subtotal Rural	(384,503)	(20,314)	
60	Total	(384,503)	(20,314)	
	Total Allocated Revenue Requirement			
61	CFB - Goose Bay Boiler	-	-	
62	IOCC Firm	-	-	
63	IOCC Non-Firm	-	-	
	Rural:			
64	1.1 Domestic	-	-	
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	4.1 Street and Area Lighting	-	-	
71	Subtotal Rural	-	-	
72	Total	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Functionalization & Classification Ratios

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 (%)	Distribution											
							Substations	Primary Lines	Customer	Line Transformers	Customer	Secondary Lines	Customer	Services	Customer	Meters	Street Lighting	Accounting
							Demand (%)	Demand (%)	(%)	Demand (%)	(%)	Demand (%)	(%)	(%)	(%)	(%)	(%)	(%)
	Generation																	
1	Hydraulic	100%	44.61%	55.39%														
2	Hydraulic - GNP	100%	44.61%	55.39%		0.0%												
3	Holyrood	100%	77.86%	22.34%														
4	Gas Tur Island Intercohd	100%	100.00%	0.00%														
5	Diesel Island Intercohd - GNP	100%	100.00%	0.00%		0.0%												
6	Dsl / Gas Tur Island Isolated	100%	43.08%	56.92%														
7	Dsl / Gas Tur Labrador Isolated	100%	34.47%	65.53%														
8	Dsl / Gas Tur L'Anse au Loup	100%	100.00%	0.00%														
9	Dsl / Gas Tur Labrador Intercohd	100%	100.00%	0.00%														
	Fuel																	
10	No. 6 Fuel	100%	0.00%	100.00%														
11	Gas Tur Island Intercohd	100%	100.00%	0.00%		0.0%												
12	Diesel Island Intercohd - GNP	100%	100.00%	0.00%														
13	Dsl / Gas Tur Island / Lab Isolated	100%	0.00%	100.00%														
14	Dsl / Gas Tur L'Anse au Loup	100%	0.00%	100.00%														
15	Dsl / Gas Tur Labrador Intercohd	100%	100.00%	0.00%														
	Transmission Lines & Terminals																	
16	Lines	100%		50.00%	50%													
17	Lines - Hydraulic	100%	44.61%	55.39%														
18	Lines - Customer Specific	100%																100%
19	Terminal Stations	100%		50.00%	50%													
20	Term Stns - Hydraulic	100%	44.61%	55.39%														
21	Term Stns - Holyrood	100%	77.86%	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%																100%
26	Rural Lines	100%				100.0%												
27	Rural Terminal Stations	100%				100.0%												

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year 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 (%)	Customer (%)	Line Transformers Demand (%)	Customer (%)	Secondary Lines Demand (%)	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
2013 Test Year 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	661,762				661,762		Rural Transmission
4	Interruptible Demand	-	-	-				Production - Demand
5	Interruptible Energy	-		-				Production - Energy
6	Non-utility Generation	51,755,780	23,090,823	28,664,957				Energy: System Load Factor
7	Subtotal	52,417,542	23,090,823	28,664,957	-	661,762	-	
Labrador Interconnected:								
8	CF(L)Co	2,363,382	1,118,595	1,244,787				Energy: System Load Factor
9	Other	295,141					295,141	
10	Subtotal	2,658,523	1,118,595	1,244,787	-	-	295,141	
Isolated Systems:								
11	Mary's Harbour	-		-				Production - Energy
12	L'Anse au Loup	3,353,241		3,353,241				Production - Energy
13	Ramea Wind	244,656		244,656				Production - Energy
14	Subtotal	3,597,897	0	3,597,897	0	0	0	
15	Total	58,673,962	24,209,418	33,507,641	-	661,762	295,141	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED MWh	Class NCP at Transmission	Average Demand		Excess Demand		Total	
				Amount	Weighted	Amount	Weighted	Weighted	Amount
	Island Interconnected								
1	Newfoundland Power	5,594,300	1,160,792	638,619	0.4698	522,173	0.3983	0.8680	1,159,347
2	Industrial	408,400	79,600	46,621	0.0343	32,979	0.0252	0.0594	79,398
	Rural								
3	1.1 Domestic	118,753	30,362	13,556	0.0100	16,806	0.0128	0.0228	30,439
4	1.12 Domestic All Electric	152,067	43,674	17,359	0.0128	26,314	0.0201	0.0328	43,861
5	1.3 Special	377	129	43	0.0000	86	0.0001	0.0001	130
6	2.1 General Service 0-10 kW	14,962	3,840	1,708	0.0013	2,132	0.0016	0.0029	3,850
7	2.2 General Service 10-100 kW	70,306	17,730	8,026	0.0059	9,704	0.0074	0.0133	17,770
8	2.3 General Service 110-1,000 kVa	53,496	12,320	-	-	-	-	-	0
9	Secondary	0	0	-	-	-	-	-	0
10	Primary	0	0	-	-	-	-	-	0
11	2.4 General Service Over 1,000 kVa	34,171	10,232	-	-	-	-	-	0
12	Secondary	0	0	-	-	-	-	-	0
13	Primary	0	0	-	-	-	-	-	0
15	4.1 Street and Area Lighting	3,167	787	362	0.0003	425	0.0003	0.0006	788
16	Subtotal Rural	447,300	119,073	41,054	0.0302	55,467	0.0423	0.0725	96,838
17	Total Island Interconnected	6,450,000	1,359,465	726,294	0.5342	610,619	0.4658	1.0000	1,335,583

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
	Trans Output for AED MWh	Class NCP at Transmission	Average Demand		Excess Demand		Total		
			Amount	Weighted	Amount	Weighted	Weighted	Amount	
	Island Isolated								
1	1.2 Domestic Diesel	5,928	1,481	877	0.3468	805	0.4124	0.7591	1,211.5814
2	1.2G Government Domestic Diesel	0	0	-	-	0	-	-	-
3	1.23 Churches, Schools & Com Halls	0	0	-	-	0	-	-	-
4	2.1 General Service 0-10 kW	800	192	91	0.0468	101	0.0517	0.0986	157.3023
5	2.2 General Service 10-100 kW	1,132	254	129	0.0662	125	0.0639	0.1301	207.6744
6	2.3 General Service 110-1,000 kVa	0	0	-	-	0	-	-	-
7	2.4 General Service Over 1,000 kVa	0	0	-	-	0	-	-	-
8	2.5 General Service Diesel	0	0	-	-	0	-	-	-
9	2.5G Government General Service Diesel	0	0	-	-	0	-	-	-
10	4.1 Street and Area Lighting	97	24	11	0.0057	13	0.0065	0.0122	19.4419
11	4.1G Government Street and Area Lighting	0	0	-	-	0	-	-	-
12	Total Island Isolated	7,958	1,952	908	0.4655	1,043	0.5345	1.0000	1,596

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
	Trans Output for AED MWh	Class NCP at Transmission	Average Demand		Excess Demand		Total		
			Amount	Weighted	Amount	Weighted	Weighted	Amount	
	Labrador Isolated								
1	1.2 Domestic Diesel	22,045	5,134	2,517	0.2368	2,617	0.2463	0.4831	3,527
2	1.2G Government Domestic Diesel	0	0	-	-	0	-	-	-
3	1.23 Churches, Schools & Corn Halls	0	0	-	-	0	-	-	-
4	2.1 General Service 0-10 kW	4,286	1,010	489	0.0460	521	0.0490	0.0951	694
5	2.2 General Service 10-100 kW	9,701	1,931	1,107	0.1042	824	0.0775	0.1817	1,327
6	2.3 General Service 110-1,000 kVa	3,023	1,353	345	0.0325	1,008	0.0949	0.1273	930
7	2.4 General Service Over 1,000 kVa	2,548	1,117	291	0.0274	826	0.0778	0.1051	768
8	2.5 General Service Diesel	0	0	-	-	0	-	-	-
9	2.5G Government General Service Diesel	0	0	-	-	0	-	-	-
10	4.1 Street and Area Lighting	307	80	35	0.0033	45	0.0043	0.0076	55
11	4.1G Government Street and Area Lighting	0	0	-	-	0	-	-	-
12	Total Labrador Isolated	41,909	10,626	4,784	0.4502	5,842	0.5498	1.0000	7,301

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse Au Loup
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
		Trans Output for AED MWh	Class NCP at Transmission	Average Demand		Excess Demand		Total	
				Amount	Weighted	Amount	Weighted	Weighted	Amount
	L'Anse au Loup								
1	1.1 Domestic	4,524	1,295	516	0.0682	778	0.1028	0.1711	988.8735
2	1.12 Domestic All Electric	11,291	3,517	1,289	0.1703	2,228	0.2943	0.4647	2,631.8229
4	2.1 General Service 0-10 kW	1,249	395	143	0.0188	252	0.0333	0.0522	295.5725
5	2.2 General Service 10-100 kW	5,510	1,393	629	0.0831	764	0.1010	0.1841	1,042.5305
6	2.3 General Service 110-1,000 kVa	2,053	934	234	0.0310	699	0.0924	0.1234	698.7976
8	4.1 Street and Area Lighting	140	35	16	0.0021	19	0.0026	0.0047	26.4030
9	Total L'Anse au Loup	24,767	7,568	2,827	0.3736	4,741	0.6264	1.0000	5,664

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Calculation of Transmission AED Factors

Line No.	1	2	3	4	5	6	7	8	9
	Trans Output for AED MWh	Class NCP at Transmission	Average Demand		Excess Demand		Total		
			Amount	Weighted	Amount	Weighted	Weighted	Amount	
	Labrador Interconnected								
1	IOCC Firm	253,200	62,000	28,904	0.1289	33,096	0.1476	0.2766	50,945.3412
2	IOCC Non-Firm	6,400	5,000	731	0.0033	4,269	0.0190	0.0223	4,108.4953
3	CFB - Goose Bay Secondary	9,700	0	1,107	0.0049	(1,107)	(0.0049)	-	-
4	1.1 Domestic	2,375	688	271	0.0012	417	0.0019	0.0031	565.1765
5	1.1A Domestic All Electric	313,364	86,973	35,772	0.1596	51,201	0.2284	0.3880	71,465.9468
6	2.1 General Service 0-10 kW	5,840	1,880	667	0.0030	1,213	0.0054	0.0084	1,544.8679
7	2.2 General Service 10-100 kW	71,155	17,634	8,123	0.0362	9,512	0.0424	0.0787	14,490.0644
8	2.3 General Service 110-1,000 kVa	115,876	28,512	13,228	0.0590	15,284	0.0682	0.1272	23,428.2842
9	2.4 General Service Over 1,000 kVa	83,903	21,030	9,578	0.0427	11,452	0.0511	0.0938	17,280.0380
10	4.1 Street and Area Lighting	1,786	440	204	0.0009	236	0.0011	0.0020	361.2947
11	Total Labrador Interconnected	863,600	224,157	98,584	0.4398	125,572	0.5602	1.0000	184,190

**NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Depreciation Totals and Allocation Factors**

Line No	1	2	3	4	5	6	7	8	9	10	11
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Sys G Plant	All Sys Meters	Labrador Interconnected	Not in Operation
1	Depreciation:										
2	Total Deprecn, Input File	COS	52,366,908	44,560,421	371,471	1,644,520	296,932	2,673,502	215,123	2,604,938	
3	Meters to be Allocated		(312,833)	(95,007)	-	-	-	-	(215,123)	(2,703)	
4	Allocated Meters		312,833	181,911	6,154	22,646	9,164	-	-	92,958	
5	Software Customer Services to be Allocated		-	-	-	-	-	-	-	-	
6	Allocated Software Customer Services		-	-	-	-	-	-	-	-	
7	Software General to be Allocated		(646,096)	(201,527)	-	-	-	(444,569)	-	-	
8	Allocated Software General		646,096	580,010	5,087	23,034	3,945	-	-	34,020	
9	General Plant to be Allocated		(2,266,517)	(37,584)	-	-	-	(2,228,933)	-	-	
10	Allocated General Plant		2,266,517	1,742,968	96,385	290,976	25,799	-	-	110,389	
11	Total Deprecn, COS Schedules		52,366,908	46,731,192	479,097	1,981,176	335,840	-	-	2,839,603	-
12	Assets Not in Operation	NIO	132,113								132,113
13	Total Depreciation Expense		52,499,020	46,731,192	479,097	1,981,176	335,840	-	-	2,839,603	132,113

NEWFOUNDLAND & LABRADOR HYDRO
2013 Test Year Cost of Service
Miscellaneous Cost of Service-Dependent O&M Totals and Allocation Factors

BkpAllocMisc

Line No.	1	2	3	4	5	6	7	8	9	10
		Ref.	Function Code	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Notes
1	Alloc Basis: Customers			39,028	23,593	852	2,698	1,031	10,854	
2	Customer Related		500	3,183,762						
3	Allocation			3,183,762	1,924,631	69,503	220,093	84,105	885,430	To O&M Summary, L. 42
4	CDM			358,729						
5	Allocation				216,857	7,831	24,799	9,477	99,765	To O&M Summary, L. 54
6	Alloc Basis: Weighted Customers			49,082	28,541	966	3,553	1,438	14,585	
7	Rural Customer Metering		360	413,338						
8	Allocation			413,338	240,353	8,131	29,921	12,109	122,823	
Expense Credits Systemized based on Total O&M										
9	Alloc Basis: Total O&M, By System			115,928,303	89,425,968	5,339,758	13,492,944	1,321,586	5,348,048	
10	Sundry Revenue	EXPCR1		632,669						
11	Allocation			632,669	488,035	29,141	73,637	7,212	34,644	
12	Tax Refund	EXPCR3		-	-	-	-	-	-	
13	Allocation			-						
14	Supplier's Discounts	EXPCR4		100,257						
15	Allocation			100,257	77,337	4,618	11,669	1,143	5,490	
Expenses Credit: Meter Test Revenues										
16	Alloc Basis: Weighted Customers			49,082	28,541	966	3,553	1,438	14,585	
17	Meter Test Revenues	EXPCR10		6,720						
18	Allocation			6,720	3,907	132	486	197	1,997	
Municipal Tax:										
19	Allocation Basis: Prior Year Rural Revenues:			74,826,534	48,264,628	1,428,950	6,672,434	2,543,471	15,917,050	
20	Municipal Tax	MTAX		1,819,060						
21	Allocation			1,819,060	1,173,331	34,738	162,209	61,833	386,949	To O&M Summary, L. 88
PUB Assessment:										
22	Allocation Basis: Prior Year Revenues + RSP Amortization			536,368,854	508,854,740	1,428,950	6,672,434	2,543,471	16,869,258	
23	PUB Assessment	PUBASS		650,000						
24	Allocation			650,000	616,657	1,732	8,086	3,082	20,443	To O&M Summary, L. 92

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Net Book Value Totals and Allocation Factors

	1	2	3	4	5	6	7	8	9	10	11
Line No	Description	Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Sys G Plant	All Sys Meters	Labrador Interconnected	Not in Operation
1	Net Book Value:										
2	Total NBV in Service, Input File	COS	1,417,712,233	1,275,872,199	8,478,507	34,479,066	7,478,533	22,693,911	2,490,060	66,219,956	
3	Meters to be Allocated		(3,835,042)	(1,317,712)	(0)	-	-	-	(2,490,060)	(27,270)	
4	Allocated Meters		3,835,042	2,230,055	75,443	277,615	112,346	-	-	1,139,584	
5	Software Customer Services to be Allocated		-	-	-	-	-	-	-	-	
6	Allocated Software Customer Services		-	-	-	-	-	(2,501,371)	-	-	
7	Software General to be Allocated		(4,209,503)	(1,708,132)	(0)	-	-	-	-	-	
8	Allocated Software General		4,209,503	3,860,360	26,674	105,145	22,735	-	-	194,589	
9	General Plant to be Allocated		(21,134,528)	(941,987)	-	-	-	(20,192,541)	-	-	
10	Allocated General Plant		21,134,528	16,252,606	898,754	2,713,256	240,566	-	-	1,029,345	
11	Total NBV in Service, COS Schedules		1,417,712,233	1,294,247,389	9,479,378	37,575,082	7,854,180	(0)	-	68,556,204	-
12	Assets Not in Operation	NIO	3,005,155								3,005,155
13	Total Net Book Value		1,420,717,388	1,294,247,389	9,479,378	37,575,082	7,854,180	(0)	-	68,556,204	3,005,155
14	Total Net Book Value, Incl. Assets Not in Operation		100.00%	91.10%	0.67%	2.64%	0.55%			4.83%	0.21%
15	Total Net Book Value in Service		100.00%	91.29%	0.67%	2.65%	0.55%			4.84%	0.00%
16	Net Interest Allocation:										
16	Net Interest (Incl. Debt Guarantee Fee)		77,641,000								
17	Allocated Net Interest		77,641,000	70,729,522	518,040	2,053,446	429,224			3,746,538	164,229
18	Gross Interest Allocation:										
18	Gross Interest		91,076,000								
19	Allocated Gross Interest		91,076,000	82,968,560	607,682	2,408,775	503,497			4,394,839	192,647
20	Rural Portion of Gross Interest		3,519,954	-	607,682	2,408,775	503,497				
21	Margin Allocation:										
21	Allocation Basis: NBV		1,417,712,233	1,294,247,389	9,479,378	37,575,082	7,854,180			68,556,204	
22	Less: Rural Portion		-	-	(9,479,378)	(37,575,082)	(7,854,180)			-	
23	Net Allocation Basis		1,362,803,593	1,294,247,389	-	-	-			68,556,204	-
24	Margin		44,970,986								
25	Allocated Margin		44,970,986	42,708,709	-	-	-			2,262,278	-

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Plant Totals and Allocation Factors

Line No	1	2	3	4	5	6	7	8	9	10	11
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Sys G Plant	All Sys Meters	Labrador Interconnected	Not In Operation
1	Plant:										
2	Total Plant in Service, Input File	COS	2,243,278,741	1,956,290,287	18,368,353	67,816,915	16,025,681	52,794,979	3,122,277	128,860,251	
3	Meters to be Allocated		(6,479,024)	(3,123,311)	(2,500)	-	-	-	(3,122,277)	(230,936)	
4	Allocated Meters		6,479,024	3,767,515	127,455	469,011	189,800	-	-	1,925,243	
5	Software Customer Services to be Allocated		-	-	-	-	-	-	-	-	
6	Allocated Software Customer Services		-	-	-	-	-	-	-	-	
7	Software General to be Allocated		(4,209,503)	(1,708,132)	(0)	-	-	(2,501,371)	-	-	
8	Allocated Software General		4,209,503	3,755,096	37,586	136,075	31,583	-	-	249,163	
9	General Plant to be Allocated		(51,445,608)	(1,152,000)	-	-	-	(50,293,608)	-	-	
10	Allocated General Plant		51,445,608	39,582,048	2,187,745	6,604,600	585,585	-	-	2,505,629	
11	Total Plant in Service, COS Schedules		2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	-	-	133,309,351	-
12	Assets Not in Operation	NIO	8,198,737								8,198,737
13	Total Plant		2,251,477,478	1,997,391,503	20,718,638	75,026,600	16,832,649	-	-	133,309,351	8,198,737
14	Allocation, Total Plant in Service(L. 11)		100.00%	89.04%	0.92%	3.34%	0.75%	0.00%	0.00%	5.94%	0.00%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service

Plant Based Allocations of O&M Expenses

1	2	3	4	5	6	7	8	9	10
	Ref.	Function Code	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Notes
1		Alloc Basis: All Systems - All Plant	2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351	
1		Total Drafting to be allocated	850 456,144						
2		Allocation	456,144	406,146	4,213	15,256	3,423	27,107	From O&M Summary, L.78
3		Alloc Basis: All Systems - Transmission Plant	546,069,747	507,145,527	-	-	-	37,924,220	
4		Transmission	829 -						
5		Allocation	-	-	-	-	-	-	From O&M Summary, L.71
6		Alloc Basis: All Systems - Total Plant excluding Feasibility Studies							
7		Allocation Basis: Total Plant	2,243,278,741	1,997,391,503	20,718,638	75,026,600	16,832,649	133,309,351	
8		Less: Feasibility Studies	(1,521,777)	(1,515,071)	-	-	-	(6,706)	
9		Net Allocation Basis	2,241,756,964	1,995,876,432	20,718,638	75,026,600	16,832,649	133,302,644	
10		Insurance Costs, Manual Inputs	1000 INS800 1,444,533						
11		Allocation	1,444,533	1,286,094	13,351	48,345	10,847	85,897	From O&M Summary, L.85

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

Line No.	1 Rate Class	2 Sales MWh	3 Proposed Revenues		4 Revenue Requirement		5 Revenue Requirement After Def and Rv Credit Alloc	
			\$	\$ / kWh	\$	\$ / kWh	\$	\$ / kWh
	Total System							
1	Newfoundland Power	5,594,300	453,009,608	0.08098	398,950,654	0.07131	452,861,318	0.08095
2	Island Industrial	408,400	28,952,325	0.07089	29,113,032	0.07129	29,113,032	0.07129
3	Labrador Industrial	259,600	2,071,360	0.00798	2,071,360	0.00798	2,071,360	0.00798
4	CFB - Goose Bay Secondary	9,700	877,416	0.09046	25,562	0.00264	877,416	0.09046
5	Rural Labrador Interconnected	564,907	22,316,579	0.03950	15,499,668	0.02744	22,340,169	0.03955
	Rural							
6	Island Interconnected	409,787	48,364,264	0.11802	72,991,331	0.17812	48,364,264	0.11802
7	Island Isolated	7,520	1,606,057	0.21358	9,516,308	1.26555	1,606,057	0.21358
8	Labrador Isolated	39,487	7,855,459	0.19894	33,518,926	0.84886	7,855,459	0.19894
9	L'Anse au Loup	23,042	2,728,595	0.11842	6,130,827	0.26607	2,728,595	0.11842
10	Subtotal	479,836	60,554,374	0.12620	122,157,392	0.25458	60,554,374	0.12620
11	Total	7,316,743	567,781,663	0.07760	567,817,669	0.07761	567,817,669	0.07761

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

	1	2	3	4	5	6	7	8
Line No.	Rate Class	Sales MWh	Proposed Revenues		Revenue Requirement		Revenue Requirement After Def and Rv Credit Alloc	
			\$	\$ / kWh	\$	\$ / kWh	\$	\$ / kWh
1	Island Interconnected							
1	Newfoundland Power Industrial	5,594,300	453,009,608	0.08098	398,950,654	0.07131	452,861,318	0.08095
2	Firm	408,400	28,952,325	0.07089	29,113,032	0.07129	29,113,032	0.07129
3	Non-Firm	-	-	-	-	-	-	-
4	Rural							
4	1.1 Domestic	108,732	13,573,252	0.12483	21,997,249	0.20231	13,573,252	0.12483
5	1.12 Domestic All Electric	139,234	16,174,390	0.11617	26,372,741	0.18941	16,174,390	0.11617
6	1.3 Special	345	18,372	0.05325	61,702	0.17885	18,372	0.05325
7	2.1 General Service 0-10 kW	13,699	2,088,235	0.15244	2,893,264	0.21120	2,088,235	0.15244
8	2.2 General Service 10-100 kW	64,373	7,289,243	0.11323	9,930,095	0.15426	7,289,243	0.11323
9	2.3 General Service 110-1,000 kVa	49,217	5,307,611	0.10784	6,729,615	0.13673	5,307,611	0.10784
10	2.4 General Service Over 1,000 kVa	31,287	2,970,787	0.09495	3,750,276	0.11987	2,970,787	0.09495
11	4.1 Street and Area Lighting	2,900	942,374	0.32496	1,256,387	0.43324	942,374	0.32496
12	Subtotal Rural System	409,787	48,364,264	0.11802	72,991,331	0.17812	48,364,264	0.11802
13	Total Island Interconnected	6,412,487	530,326,197	0.08270	501,055,017	0.07814	530,338,613	0.08270

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

	1	2	3	4	5	6	7	8
Line No.	Rate Class	Sales MWh	Proposed Revenues		Revenue Requirement		Revenue Requirement After Def and Rv Credit Alloc	
			\$	\$ / kWh	\$	\$ / kWh	\$	\$ / kWh
	Isolated Systems							
1	1.2 Domestic Diesel	26,372	4,221,517	0.16007	25,937,033	0.98349	4,221,517	0.16007
2	2.1 General Service 0-10 kW	4,795	1,415,587	0.29525	4,421,596	0.92221	1,415,587	0.29525
3	2.2 GS 10-100 kW	10,210	3,164,915	0.30997	8,627,337	0.84497	3,164,915	0.30997
4	2.3 GS 110-1,000 kVa	2,848	294,502	0.10341	1,955,225	0.68653	294,502	0.10341
5	2.4 General Service Over 1,000 kVa	2,401	222,612	0.09274	1,576,011	0.65653	222,612	0.09274
	Subtotal Demand Metered Classes	15,459	3,682,029	0.23818	12,158,572	0.78652	3,682,029	0.23818
6	4.1 Street and Area Lighting	381	142,383	0.37396	518,033	1.36059	142,383	0.37396
7	Total Isolated Systems	47,006	9,461,516	0.20128	43,035,234	0.91552	9,461,516	0.20128
	Island Isolated							
8	1.2 Domestic Diesel	5,602	829,278	0.14804	7,222,927	1.28943	829,278	0.14804
9	2.1 General Service 0-10 kW	756	208,946	0.27628	901,802	1.19240	208,946	0.27628
10	2.2 GS 10-100 kW	1,070	530,250	0.49566	1,231,172	1.15087	530,250	0.49566
11	2.3 GS 110-1,000 kVa	-	-	-	-	-	-	-
12	2.4 General Service Over 1,000 kVa	-	-	-	-	-	-	-
	Subtotal Demand Metered Classes	1,070	530,250	0.49566	1,231,172	1.15087	530,250	0.49566
13	4.1 Street and Area Lighting	92	37,583	0.40940	160,407	1.74735	37,583	0.40940
14	Total Island Isolated	7,520	1,606,057	0.21358	9,516,308	1.26555	1,606,057	0.21358
	Labrador Isolated							
15	1.2 Domestic Diesel	20,771	3,392,239	0.16332	18,714,106	0.90098	3,392,239	0.16332
16	2.1 General Service 0-10 kW	4,038	1,206,641	0.29880	3,519,793	0.87161	1,206,641	0.29880
17	2.2 GS 10-100 kW	9,140	2,634,666	0.28824	7,396,165	0.80917	2,634,666	0.28824
18	2.3 GS 110-1,000 kVa	2,848	294,502	0.10341	1,955,225	0.68653	294,502	0.10341
19	2.4 General Service Over 1,000 kVa	2,401	222,612	0.09274	1,576,011	0.65653	222,612	0.09274
	Subtotal Demand Metered Classes	14,389	3,151,779	0.21904	10,927,400	0.75943	3,151,779	0.21904
20	4.1 Street and Area Lighting	289	104,800	0.36270	357,626	1.23772	104,800	0.36270
21	Total Labrador Isolated	39,487	7,855,459	0.19894	33,518,926	0.84886	7,855,459	0.19894

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Average Cost / kWh

	1	2	3	4	5	6	7	8
Line No.	Rate Class	Sales MWh	Proposed Revenues		Revenue Requirement		Revenue Requirement After Def and Rv Credit Alloc	
			\$	\$ / kWh	\$	\$ / kWh	\$	\$ / kWh
	L'Anse au Loup							
1	1.1 Domestic	4,209	516,950	0.12282	1,220,082	0.28987	516,950	0.12282
2	1.12 Domestic All Electric	10,505	1,180,721	0.11240	2,860,900	0.27234	1,180,721	0.11240
3	2.1 General Service 0-10 kW	1,162	168,308	0.14484	331,960	0.28568	168,308	0.14484
4	2.2 General Service 10-100 kW	5,126	602,843	0.11760	1,235,980	0.24112	602,843	0.11760
5	2.3 General Service 110-1,000 kVa	1,910	216,712	0.11346	421,548	0.22071	216,712	0.11346
6	4.1 Street and Area Lighting	130	43,062	0.33124	60,357	0.46429	43,062	0.33124
7	Total L'Anse au Loup	23,042	2,728,595	0.11842	6,130,827	0.26607	2,728,595	0.11842
	Labrador Interconnected							
8	IOCC	259,800	2,071,360	0.00798	2,071,360	0.00798	2,071,360	0.00798
9	CFB - Goose Bay Secondary	9,700	877,416	0.09046	25,562	0.00264	877,416	0.09046
	Rural							
10	1.1 Domestic	2,258	134,181	0.05942	210,447	0.09320	303,325	0.13433
11	1.1A Domestic All Electric	297,866	13,141,457	0.04412	9,476,912	0.03182	13,659,377	0.04586
12	2.1 General Service 0-10 kW	5,551	444,040	0.07999	295,345	0.05321	425,690	0.07669
13	2.2 General Service 10-100 kW	67,636	2,440,610	0.03608	1,512,134	0.02236	2,179,488	0.03222
14	2.3 General Service 110-1,000 kVa	110,145	3,446,780	0.03129	2,200,695	0.01998	3,171,933	0.02880
15	2.4 General Service Over 1,000 kVa	79,753	2,293,616	0.02876	1,516,127	0.01901	2,185,243	0.02740
16	4.1 Street and Area Lighting	1,698	415,895	0.24493	288,007	0.16962	415,114	0.24447
17	Subtotal Rural	564,907	22,316,579	0.03950	15,499,668	0.02744	22,340,169	0.03955
18	Total Labrador Interconnected	834,207	27,336,716	0.03277	19,667,951	0.02358	27,360,306	0.03280

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Calculation of Gross Interest Coverage

	Total	Island Interconnected	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnected	Basis of Allocation
Rate Base Methodology							
1	Return on Debt	87,868,604	80,235,295	581,432	2,440,180	476,336	4,135,361
2	Return on Equity	34,579,153	31,575,197	228,812	960,290	187,454	1,627,399
3	Return on Rate Base - by System	<u>122,447,757</u>	<u>111,810,492</u>	<u>810,244</u>	<u>3,400,470</u>	<u>663,790</u>	<u>5,762,761</u>
4	Return on Rate Base - Total Check	<u>122,447,757</u>	<u>111,810,492</u>	<u>810,244</u>	<u>3,400,470</u>	<u>663,790</u>	<u>5,762,761</u>
Interest Coverage Methodology							
5	Net Interest	77,476,771	70,729,522	518,040	2,053,446	429,224	3,746,538
6	Margin	44,970,986	42,708,709	0	0	0	2,262,278
7	Return	<u>122,447,757</u>	<u>113,438,230</u>	<u>518,040</u>	<u>2,053,446</u>	<u>429,224</u>	<u>6,008,816</u>

Calculation of Interest Coverage

8	Gross Interest	91,076,000
9	Amount on NBV not in service	(192,647)
10	Amount on Rural NBV	<u>(3,519,954)</u>
11	Balance for coverage calculation	<u>87,363,399</u>
12	Gross Interest Coverage	1.515

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Interconnected
Schedule of Customers and Weighted Customers

Line No.	1	2 Average Customers	3 Weights	4 Weighted Customers		5 Meters
				Services		
	Island Interconnected					
1	Newfoundland Power	1				
2	Industrial	5				
	Rural					
3	1.1 Domestic	11,686	1.00	11,686		11,686
4	1.12 Domestic All Electric	8,001	1.00	8,001		8,001
5	1.3 Special	1	1.00	1		1
6	2.1 General Service 0-10 kW	1,997	1.88	3,749		3,749
7	2.2 General Service 10-100 kW	904	4.77	4,312		4,312
8	2.3 General Service 110-1,000 kVa	84	8.42	707		707
9	2.4 General Service Over 1,000 kVa	10	8.42	84		84
10	4.1 Street and Area Lighting	910				
11	Subtotal Rural	23,593		28,541		28,541
12	Total Island Interconnected	23,599		28,541		28,541

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Island Isolated
Schedule of Customers and Weighted Customers

Line No.	1	2 Average Customers	3 Weights	4 Weighted Customers		5 Meters
				Services		
	Island Isolated					
1	1.2 Domestic Diesel	708	1.0000	708		708
2	1.2G Government Domestic Diesel	-	1.0000	-		-
3	1.23 Churches, Schools & Com Halls	-	1.0000	-		-
4	2.1 General Service 0-10 kW	99	1.8775	186		186
5	2.2 General Service 10-100 kW	15	4.7701	72		72
6	2.3 General Service 110-1,000 kVa	-	8.4194	-		-
7	2.4 General Service Over 1,000 kVa	-	8.4194	-		-
8	2.5 General Service Diesel	-	1.8775	-		-
9	2.5G Government General Service Diesel	-	1.8775	-		-
10	4.1 Street and Area Lighting	30				
11	4.1G Government Street and Area Lighting	-				
12	Total Island Isolated	852		966		966

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Isolated
Schedule of Customers and Weighted Customers

Line No.	1	2 Average Customers	3 Weights	4 Weighted Customers		5 Meters
				Services		
	Labrador Isolated					
1	1.2 Domestic Diesel	2,056	1.0000	2,056		2,056
2	1.2G Government Domestic Diesel	-	1.0000	-		-
3	1.23 Churches, Schools & Com Halls	-	1.0000	-		-
4	2.1 General Service 0-10 kW	416	1.8775	781		781
5	2.2 General Service 10-100 kW	136	4.7701	649		649
6	2.3 General Service 110-1,000 kVa	7	8.4194	59		59
7	2.4 GS Over 1,000 kVa	1	8.4194	8		8
8	2.5 General Service Diesel	-	1.8775	-		-
9	2.5G Government General Service Diesel	-	1.8775	-		-
10	4.1 Street and Area Lighting	82		-		-
11	4.1G Government Street and Area Lighting	-		-		-
11	Total Labrador Isolated	2,698		3,553		3,553

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
L'Anse au Loup
Schedule of Customers and Weighted Customers

		1	2	3	4	5
Line No.		Average Customers	Weights	Weighted Customers		
				Services	Meters	
	L'Anse Au Loup					
1	1.1 Domestic	408	1.0000	408	408	
2	1.12 Domestic All Electric	382	1.0000	382	382	
3	2.1 General Service 0-10 kW	127	1.8775	238	238	
4	2.2 General Service 10-100 kW	77	4.7701	367	367	
5	2.3 General Service 110-1,000 kVa	5	8.4194	42	42	
6	4.1 Street and Area Lighting	32				
7	Total L'Anse au Loup	1,031		1,438	1,438	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Labrador Interconnected
Schedule of Customers and Weighted Customers

	1	2	3	4	5
Line No.		Average Customers	Weights	Weighted Customers	
				Services	Meters
	Labrador Interconnected				
1	CFB - Goose Bay Secondary	-			
2	IOCC Firm	1			
3	IOCC Non-Firm	-			
4	1.1 Domestic	414	1.0000	414	414
5	1.1A Domestic All Electric	8,776	1.0000	8,776	8,776
6	2.1 General Service 0-10 kW	472	1.8775	886	886
7	2.2 General Service 10-100 kW	661	4.7701	3,153	3,153
8	2.3 General Service 110-1,000 kVa	156	8.4194	1,313	1,313
9	2.4 General Service Over 1,000 kVa	5	8.4194	42	42
10	4.1 Street and Area Lighting	370			
11	Subtotal Rural	10,854		14,585	14,585
12	Total Labrador Interconnected	10,855		14,585	14,585

2013 Test Year Cost of Service

Columns for Plant Lookups

Labour

A. Query Results:

Direct	Fun	Total	1000	IsInt	IsIso	LabIso	LAL	LabInt
D	110	4,904,122		4,904,122				
D	120	6,664,477		6,664,477				
D	125	4,826,006		280,851	1,713,649	2,539,537	229,640	62,329
D	126	305,798		305,798				
D	190	2,968,523		2,363,806	194,894	357,608	26,304	25,911
D	205	1,975,470		1,975,470				
D	210	2,405,093	36,623	2,324,496				43,974
D	290	1,276,672		1,210,455				66,217
D	300	6,276,297		4,326,237	222,030	834,121	189,801	704,108
D	310	146,494	146,494					
D	400	1,452,664	1,292,080	65,004				95,579
		33,201,616	1,475,198	24,420,717	2,130,573	3,731,266	445,744	998,118

B. Customer Weightings

Wgtd Cus	49,082	28,541	966	3,553	1,438	14,585
Cus	39,028	23,593	852	2,698	1,031	10,854
Term Stn	2,368,470	2,324,496	0	0	0	43,974

C. Meters, Customer-Related and Term Stns Re-systemized

Direct	Fun	Total	1000	IsInt	IsIso	LabIso	LAL	LabInt
D	110	4,904,122		4,904,122	0	0	0	0
D	120	6,664,477		6,664,477	0	0	0	0
D	125	4,826,006		280,851	1,713,649	2,539,537	229,640	62,329
D	126	305,798		305,798	0	0	0	0
D	190	2,968,523		2,363,806	194,894	357,608	26,304	25,911
D	205	1,975,470		1,975,470	0	0	0	0
D	210	2,405,093	-36,623	2,360,440	0	0	0	44,654
D	290	1,276,672		1,210,455	0	0	0	66,217
D	300	6,276,297		4,326,237	222,030	834,121	189,801	704,108
D	310	146,494	-146,494	85,185	2,882	10,605	4,291	43,531
D	400	1,452,664	-1,292,080	846,086	28,207	89,321	34,133	454,917
		33,201,616		25,322,928	2,161,661	3,831,192	484,168	1,401,666

D. Labour - GTDC

Direct	Fun	Total	1000	IsInt	IsIso	LabIso	LAL	LabInt
System	GTDC	100.0%		76.3%	6.5%	11.5%	1.5%	4.2%
D	110			19.4%	0.0%	0.0%	0.0%	0.0%
D	120			26.3%	0.0%	0.0%	0.0%	0.0%
D	125			1.1%	79.3%	66.3%	47.4%	4.4%
D	126			1.2%	0.0%	0.0%	0.0%	0.0%
D	190			9.3%	9.0%	9.3%	5.4%	1.8%
D	205			7.8%	0.0%	0.0%	0.0%	0.0%
D	210			9.3%	0.0%	0.0%	0.0%	3.2%
D	290			4.8%	0.0%	0.0%	0.0%	4.7%

D	300			17.1%	10.3%	21.8%	39.2%	50.2%
D	310			0.3%	0.1%	0.3%	0.9%	3.1%
D	400			3.3%	1.3%	2.3%	7.0%	32.5%
				100.0%	100.0%	100.0%	100.0%	100.0%

E. Labour - GTD

Direct	Fun	Total	1000	IsInt	IsIso	LabIso	LAL	LabInt
System	GTD	100.0%		77.1%	6.7%	11.8%	1.4%	3.0%
D	110			20.0%	0.0%	0.0%	0.0%	0.0%
D	120			27.2%	0.0%	0.0%	0.0%	0.0%
D	125			1.1%	80.3%	67.9%	51.0%	6.6%
D	126			1.2%	0.0%	0.0%	0.0%	0.0%
D	190			9.7%	9.1%	9.6%	5.8%	2.7%
D	205			8.1%	0.0%	0.0%	0.0%	0.0%
D	210			9.6%	0.0%	0.0%	0.0%	4.7%
D	290			4.9%	0.0%	0.0%	0.0%	7.0%
D	300			17.7%	10.4%	22.3%	42.2%	74.4%
D	310			0.3%	0.1%	0.3%	1.0%	4.6%
D	400							
				100.0%	100.0%	100.0%	100.0%	100.0%

NEWFOUNDLAND AND LABRADOR HYDRO

Operating and Maintenance Expense Summary

		Total	Island Interncntd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interncntd	Multiple Systems
Fun		Total	INT	ISO	LSO	LAL	LIN	OTH
	1 Hydraulic:							
110	2 Direct	10,844,433	10,844,433	0	0	0	0	0
110	3 Apprentices	729,883	729,883	0	0	0	0	
	4 Hydraulic Total	11,574,317	11,574,317	0	0	0	0	0
	5 Holyrood:							
120	6 Direct	17,192,720	17,192,720	0	0	0	0	0
120	7 Apprentices	355,584	355,584	0	0	0	0	
	8 Holyrood Total	17,548,304	17,548,304	0	0	0	0	0
	9 Diesel:							
125	10 Direct	9,358,545	226,064	2,015,352	6,786,602	330,527	0	0
125	11 Apprentices	0	0	0	0	0	0	
	12 Diesel Total	9,358,545	226,064	2,015,352	6,786,602	330,527	0	0
130	13 Gas Turbines	1,341,247	1,040,944	0	0	0	300,303	0
190	14 Generation General	3,297,136	2,496,334	344,827	335,942	49,105	70,928	0
	15 TOTAL GENERATION	43,119,549	32,885,963	2,360,179	7,122,544	379,633	371,231	0
	16 Transmission Lines:							
200	17 Transmission Lines	3,502,526	3,449,126	0	0	0	53,400	0
200	18 Apprentices	294,948	294,948	0	0	0	0	
	19 Transmission Lines Total	3,797,473	3,744,074	0	0	0	53,400	0
	20 Terminal Stations:							
220	21 Direct	5,014,361	4,975,027	0	0	0	39,334	0
220	22 Apprentices	112,290	112,290	0	0	0	0	
	23 Terminal Stations Total	5,126,651	5,087,316	0	0	0	39,334	0
290	24 Transmission General	2,153,508	2,019,730	0	0	0	133,778	0
	25 TOTAL TRANSMISSION	11,077,632	10,851,120	0	0	0	226,512	0
	26 Distribution:							
300	27 Direct	8,807,389	5,732,231	407,722	860,750	290,387	1,516,299	0
300	28 Apprentices	1,202,249	792,017	0	324,892	10,480	74,860	
	29 Distribution Total	10,009,638	6,524,248	407,722	1,185,642	300,868	1,591,159	0

NEWFOUNDLAND AND LABRADOR HYDRO

Rating and Maintenance Expense Summary

		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Multiple Systems
Fun		Total	INT	ISO	LSO	LAL	LIN	OTH
	30 Meters:							
360	31 Meters	413,338	0	0	0	0	0	413,338
	32 Systemized on Wgtd Customers	0	240,353	8,131	29,921	12,109	122,823	(413,338)
	33 Meters Total	413,338	240,353	8,131	29,921	12,109	122,823	0
	34 TOTAL DISTRIBUTION	10,422,976	6,764,601	415,853	1,215,563	312,976	1,713,982	0
	35 Generation, Transmission & Distn	64,620,157	50,501,684	2,776,032	8,338,107	692,609	2,311,726	0
	36 Customer-Related:							
500	37 Customer-Related	5,502,883	48,361	56,266	202,071	0	126,284	5,069,900
ACIBD	38 ACI Bad Debt	0						0
MunTax	39 Municipal Tax	(1,819,060)						(1,819,060)
GenAdmin	40 Generation Admin	(67,078)						(67,078)
	41 Subtotal	3,616,745	48,361	56,266	202,071	0	126,284	3,183,762
	42 Systemized on Customers	0	1,924,631	69,503	220,093	84,105	885,430	(3,183,762)
	43 TOTAL CUSTOMER-RELATED	3,616,745	1,972,992	125,769	422,164	84,105	1,011,714	0
	44 Generation, Tranmsn, Distn & Custmr	68,236,902	52,474,676	2,901,802	8,760,270	776,714	3,323,440	0
	45 Admin & General Expenses:							
	46 A&G Expense-Related GTDC:							
800	47 Expense-Related GTDC	26,877,696	0	0	0	0	0	26,877,696
Apprentices	48 Apprentices	(2,694,954)						(2,694,954)
	ACI Bad Debt	0	0					
PubAss	49 PUB Assessment	(650,000)						(650,000)
Ins	50 Property Insurance	(1,444,533)						(1,444,533)
	51 Subtotal	22,088,209	0	0	0	0	0	22,088,209
	52 Systemized - Direct Expenses GTDC	0	16,985,994	939,310	2,835,690	251,421	1,075,794	(22,088,209)
810	53 CDM	358,729						358,729
	54 Systemized on Customers		216,857	7,831	24,799	9,477	99,765	(358,729)
	55 A&G Expense-Related GTDC Total	22,446,938	17,202,851	947,141	2,860,489	260,898	1,175,559	0
	56 A&G Expense-Related GTD:							
801	57 Expense-Related GTD	1,980,063	0	0	0	0	0	1,980,063
	58 Systemized - Direct Expenses GTD	0	1,547,450	85,062	255,493	21,223	70,835	(1,980,063)

NEWFOUNDLAND AND LABRADOR HYDRO

Operating and Maintenance Expense Summary

		Total	Island Intercnctd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Intercnctd	Multiple Systems	
Fun		Total	INT	ISO	LSO	LAL	LIN	OTH	
	59	A&G Expense-Related GTD Total	1,980,063	1,547,450	85,062	255,493	21,223	70,835	0
	60	A&G Plant-Related - Generation:							
811	61	Hydraulic	800,234	800,234	0	0	0	0	0
812	62	Holyrood	4,792,403	4,792,403	0	0	0	0	0
GenAdmin	63	Generation Admin	67,078	67,078					
	64	A&G Plant-Related Production	5,659,715	5,659,715	0	0	0	0	0
	64	A&G Plant-Related - Dsl & Gas Turbine:							
813	65	Diesel	1,565,389	237,641	556,710	653,752	79,208	38,078	0
814	66	Gas Turbines	1,145,896	1,037,915	0	0	107,981	0	0
	67	A&G Plant-Related Diesel & Gas Turbines	2,711,286	1,275,556	556,710	653,752	79,208	146,059	0
	68	A&G Plant-Related - Transmission:							
821	69	Transmission Lines	2,704,934	2,559,786	0	0	145,148	0	0
822	70	Terminal Stations	1,715,518	1,670,723	0	0	44,795	0	0
829	71	Transmission General	194,359	194,359	0	0	0	0	0
	72	Systemized - Transmission Plant	0	0	0	0	0	0	0
	73	A&G Plt-Related Transmsn General	194,359	194,359	0	0	0	0	0
	74	A&G Plant-Related Transmsn Total	4,614,810	4,424,868	0	0	189,942	0	0
830	75	A&G Plant-Related - Distribution	3,460,300	2,106,974	482,097	350,191	104,359	416,679	0
840	76	A&G Plant-Related - GTD	312,913	0	312,913	0	0	0	0
	77	A&G Plant-Related - All Plant:							
850	78	A&G Plant-Related - All Plant	1,340,134	0	0	378,853	0	505,137	456,144
	79	Systemized - All Plant	0	406,146	4,213	15,256	3,423	27,107	(456,144)
	80	A&G Plant-Related - All Plant Total	1,340,134	406,146	4,213	394,109	3,423	532,244	0
851	81	A&G Plant-Related - GTD less Hyd & Hrd	1,251,650	1,251,650					
	82	Subtotal GTD Plant - Other than Island Interconnected			312,913	0	0	0	0
	82	Property Insurance:							
	83	Property Insurance	1,444,533						1,444,533
	84	Systemized - Insurable Plant	0	1,286,094	13,351	48,345	10,847	85,897	(1,444,533)
	85	Property Insurance	1,444,533	1,286,094	13,351	48,345	10,847	85,897	0

NEWFOUNDLAND AND LABRADOR HYDRO

Operating and Maintenance Expense Summary

		Total	Island Interconnectd	Island Isolated	Labrador Isolated	L'Anse au Loup	Labrador Interconnectd	Multiple Systems
Fun		Total	INT	ISO	LSO	LAL	LIN	OTH
	86 Revenue-Related:							
	87 Municipal Tax	1,819,060						1,819,060
	88 Systemized - Prior Yr Rural Revenues	0	1,173,331	34,738	162,209	61,833	386,949	(1,819,060)
	89 Municipal Tax Total	1,819,060	1,173,331	34,738	162,209	61,833	386,949	0
	90							
	91 PUB Assessment	650,000						650,000
	92 Systemized - Prior Yr Assessable Revenues	0	616,657	1,732	8,086	3,082	20,443	(650,000)
	93 PUB Assessment Total	650,000	616,657	1,732	8,086	3,082	20,443	0
	94 TOTAL ADMIN & GENERAL EXPENSES	47,691,401	36,951,292	2,437,956	4,732,673	544,872	3,024,608	0
	95 TOTAL OPERATING AND MAINTENANCE	115,928,303	89,425,968	5,339,758	13,492,944	1,321,586	6,348,048	0
	NRA	25,829,838						
	GL Total	141,758,141						

RatiosSystem:

	1	2	3	4	5	6	7	8	9	10
		Direct Expenses - GTD		64,620,157	50,501,684	2,776,032	8,338,107	692,609	2,311,726	
		Direct Expenses - C		3,616,745	1,972,992	125,769	422,164	84,105	1,011,714	0
				68,236,902	52,474,676	2,901,802	8,760,270	776,714	3,323,440	0
		Systemization Ratios - Expenses:								
E-GTDC		Direct Expenses: GTDC		100.0%	76.9%	4.3%	12.8%	1.1%	4.9%	0.0%
E-GTD		Direct Expenses: GTD		100.0%	78.2%	4.3%	12.9%	1.1%	3.6%	0.0%

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

BkpSDEP

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
ISLAND INTERCONNECTED:										
1	Dep'n: Small Hydraulic (Details):									
2	Roddickton Mini-Hydro	P7.1	12,710	12,710		-				
3	Other Mini-Hydro	P7.2	54,180	54,180						
4		SDEP1	66,890	66,890	-	-	-	-	-	To Sch 2.5A, L.7
5	Dep'n: Diesel (Details):									
6	Diesel	P3	73,383	73,383		-				
7		SDEP2	73,383	73,383	-	-	-	-	-	To Sch 2.5A, L.12
8	Dep'n: Transmission Lines (Details):									
9	Transmission	T1	3,226,595		3,226,595					
10	Rural Subtransmission	T10	1,701,150			1,701,150				
11	Distribution	T9	-				-			
12	Specifically Assigned:									
13	Abitibi Consolidated - Grand Falls	T27	-						-	
14	Vale	T2	4,059						4,059	
15	Newfoundland Power	T6	596,025						596,025	
16	NARL	T7	-						-	
17	Teck Resources	T5	-						-	
18		SDEP3	5,527,830	-	3,226,595	1,701,150	-		600,084	To Sch 2.5A, L.14
19	Dep'n: Terminal Stations (Details):									
20	Transmission	T11	1,522,272		1,522,272					
21	Rural Subtransmission	T26	677,341			677,341				
22	Production	T22	-	-						
23	Specifically Assigned:									
24	Abitibi Consolidated - Grand Falls	T12	-						-	
25	Vale	T22	10,180						10,180	
26	Corner Brook Pulp & Paper (Deer Lake)	T16	943						943	
27	Corner Brook Pulp & Paper	T15	141,633						141,633	
28	Newfoundland Power	T20	197,200						197,200	
29	NARL	T21	10,992						10,992	
30	Teck Resources	T19	-						-	
31		SDEP4	2,560,560	-	1,522,272	677,341	-		360,947	To Sch 2.5A, L.16
32	Dep'n: Terminal Stations Production (Details):									
33	Production Hydraulic	T25.1	-	-						
34	Production Hydraulic Prev Transmission	T25.2	725,859	725,859						
35	Production Hydraulic (Excl. from O&M)	T25.3	10,329	10,329						
36		SDEP5	736,188	736,188	-	-	-	-	-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

Bkp\$DEP

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
37	Dep'n: Term Stations Gas Tur/Dsl (Details):									
38	Term Stations Gas Tur/Dsl GNP	T23.1	843	843		-				
39	Term Stations Gas Tur/Dsl Other	T23.2	13,527	13,527						
40		SDEP6	14,370	14,370	-	-	-	-	-	
41	Dep'n: Distribution Substations (Details):									
42	Production	D4	4,515	4,515		-				
43	Distribution	D3	141,675				141,675			
44		SDEP7	146,190	4,515	-	-	141,675	-	-	To Sch 2.5A, L.23
45	Dep'n: Specifically Assigned Telecontrol (Details):									
46	Abitibi Consolidated - Grand Falls	G6	-						-	
47	Vale	G11	-						-	
48	Customer-Related	G12	-					-	-	
49		SDEP8	-	-	-	-	-	-	-	To Sch 2.5A, L.36
50	NBV: Feasibility Studies (Details):									
51	Production	G2	513,937	513,937						
52	Transmission	G3	-		-					
53	Distribution	G1	-				-			
54		SDEP9	513,937	513,937	-		-		-	To Sch 2.5A, L.37
55	ISLAND ISOLATED:									
56	Dep'n: Distribution Substations (Details):									
57	Production	D4	3,895	3,895						
58	Distribution	D3	1,461				1,461			
59		SDEP10	5,357	3,895	-		1,461		-	To Sch 2.5B, L.6
60	Dep'n: Feasibility Studies (Details):									
61	Production	G2	-	-						
62	Transmission	G3	-		-					
63	Distribution	G1	-				-			
64		SDEP11	-	-	-		-		-	To Sch 2.5B, L.20

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

BkpSDEP

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
LABRADOR ISOLATED:										
64	Dep'n: Distribution Substations (Details):									
65	Production	D4	25,993	25,993						
66	Distribution	D3	20,093				20,093			
67		SDEP12	46,085	25,993	-		20,093		-	To Sch 2.5C, L.6
68	Dep'n: Feasibility Studies (Details):									
69	Production	G2	-	-						
70	Transmission	G3	-		-					
71	Distribution	G1	-				-			
72		SDEP13	-	-	-		-		-	To Sch 2.5C, L.20
L'ANSE AU LOUP										
73	Dep'n: Distribution Substations (Details):									
74	Production	D4	429	429						
75	Distribution	D3	4,834				4,834			
76		SDEP14	5,263	429	-		4,834		-	To Sch 2.5D, L.6
77	Dep'n: Feasibility Studies (Details):									
78	Production	G2	-	-						
79	Transmission	G3	-		-					
80	Distribution	G1	-				-			
81		SDEP15	-	-	-		-		-	To Sch 2.5D, L.20
LABRADOR INTERCONNECTED:										
82	Dep'n: Transmission Lines (Details):									
83	Transmission	T1	323,185		323,185					
84	Distribution	T9	-				-			
85	Specifically Assigned:									
86	CFB - Goose Bay	T4	-						-	
		SDEP16	323,185	-	323,185		-		-	To Sch 2.5E, L.4
87	Dep'n: Terminal Stations (Details):									
88	Transmission	T11	113,794		113,794					
89	Rural Subtransmission	T26	29,353		29,353					
90	Distribution	T18	385,909				385,909			
91	Production	T23	3,683		3,683					
92	Specifically Assigned:									
93	CFB - Goose Bay	T17	-						-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

BkpSDEP

Line No	Description	1	2	3	4	5	6	7	8	9	9
			Ref.	Total	Generation	Transmisison	Rural Productn & Subtransmission	Distribution	Customer- Related	Specifically Assigned	Notes
SDEP17				532,739	-	146,830		385,909		-	To Sch 2.5E, L.5

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Depreciation Details

BkpSDEP

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
94	Dep'n: Distribution Substations (Details):									
95	Production	D4	-	-						
96	Distribution	D3	114,576				114,576			
97		SDEP18	114,576	-	-		114,576		-	To Sch 2.5E, L.7
98	Dep'n: Feasibility Studies (Details):									
99	Production	G2	-	-						
100	Transmission	G3	-		-					
101	Distribution	G1	5,748				5,748			
102		SDEP19	5,748	-	-		5,748		-	To Sch 2.5E, L.21

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

BkpSNBV

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer-Related	9 Specifically Assigned	9 Notes
ISLAND INTERCONNECTED:										
1	NBV: Small Hydraulic (Details):									
2	Roddickton Mini-Hydro	P7.1	597,464	597,464		-				
3	Other Mini-Hydro	P7.2	2,497,530	2,497,530						
4		SNBV1	3,094,994	3,094,994	-	-	-		-	To Sch 2.3A, L.7
5	NBV: Diesel (Details):									
6	Diesel GNP	P3	2,081,952	2,081,952		-				
7		SNBV2	2,081,952	2,081,952	-	-	-		-	To Sch 2.3A, L.12
8	NBV: Transmission Lines (Details):									
9	Transmission	T1	101,782,144		101,782,144					
10	Rural Subtransmission	T10	49,155,730			49,155,730				
11	Distribution	T9	-				-			
12	Specifically Assigned:									
13	Abitibi Consolidated - Grand Falls	T27	-						-	
14	Vale	T27	72,735						72,735	
15	Newfoundland Power	T6	17,912,923						17,912,923	
16	NARL	T7	-						-	
17	Teck Resources	T5	0						0	
18		SNBV3	168,923,532	-	101,782,144	49,155,730	-		17,985,658	To Sch 2.3A, L.14
19	NBV: Terminal Stations (Details):									
20	Transmission	T11	40,251,794		40,251,794					
21	Rural Subtransmission	T26	15,788,536			15,788,536				
22	Production	T22	-	-						
23	Specifically Assigned:									
24	Abitibi Consolidated - Grand Falls	T12	-						-	
25	Vale	T22	273,270						273,270	
26	Corner Brook Pulp & Paper (Deer Lake)	T16	13,279						13,279	
27	Corner Brook Pulp & Paper	T15	4,700,096						4,700,096	
28	Newfoundland Power	T20	5,332,083						5,332,083	
29	NARL	T21	309,305						309,305	
30	Teck Resources	T19	0						0	
31		SNBV4	66,668,364	-	40,251,794	15,788,536	-		10,628,033	To Sch 2.3A, L.16
32	NBV: Terminal Stations Production (Details):									
33	Production Hydraulic	T25.1	-	-						
34	Production Hydraulic Prev Transmission	T25.2	20,876,537	20,876,537						
35	Production Hydraulic (Excl. from O&M)	T25.3	103,713	103,713						
36		SNBV5	20,980,251	20,980,251	-	-	-		-	

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

BkpSNBV

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
37	NBV: Term Stations Gas Tur/Dsl (Details):									
38	Term Stations Gas Tur/Dsl GNP	T23.1	29,015	29,015		-				
39	Term Stations Gas Tur/Dsl Other	T23.2	400,611	400,611						
40		SNBV6	429,626	429,626	-	-	-		-	
41	NBV: Distribution Substations (Details):									
42	Production	D4	144,305	144,305		-				
43	Distribution	D3	3,768,079				3,768,079			
44		SNBV7	3,912,384	144,305	-	-	3,768,079		-	To Sch 2.3A, L.23
45	NBV: Specifically Assigned Telecontrol (Details):									
46	Abitibi Consolidated - Grand Falls	G6	-						-	
47	Vale	G11	-						-	
48	Customer-Related	G12	-						-	
49		SNBV8	-	-	-	-	-	-	-	To Sch 2.3A, L.36
50	NBV: Feasibility Studies (Details):									
51	Production	G2	1,515,071	1,515,071						
52	Transmission	G3	0		0					
53	Distribution	G1	0				0			
54		SNBV9	1,515,071	1,515,071	0		0		-	To Sch 2.3A, L.37
	ISLAND ISOLATED:									
55	NBV: Distribution Substations (Details):									
56	Production	D4	101,542	101,542						
57	Distribution	D3	36,048				36,048			
58		SNBV10	137,590	101,542	-		36,048		-	To Sch 2.3B, L.6
59	NBV: Feasibility Studies (Details):									
60	Production	G2	-	-						
61	Transmission	G3	-		-					
62	Distribution	G1	-				-			
63		SNBV11	-	-	-		-		-	To Sch 2.3B, L.20

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

BkpSNBV

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
LABRADOR ISOLATED:										
64	NBV: Distribution Substations (Details):									
65	Production	D4	754,022	754,022						
66	Distribution	D3	489,684				489,684			
67		SNBV12	1,243,706	754,022	-		489,684		-	To Sch 2.3C, L.6
68	NBV: Feasibility Studies (Details):									
69	Production	G2	-	-						
70	Transmission	G3	-		-					
71	Distribution	G1	-				-			
72		SNBV13	-	-	-		-		-	To Sch 2.3C, L.20
L'ANSE AU LOUP										
73	NBV: Distribution Substations (Details):									
74	Production	D4	14,286	14,286						
75	Distribution	D3	117,972				117,972			
76		SNBV14	132,258	14,286	-		117,972		-	To Sch 2.3D, L.6
77	NBV: Feasibility Studies (Details):									
78	Production	G2	-	-						
79	Transmission	G3	-		-					
80	Distribution	G1	-				-			
81		SNBV15	-	-	-		-		-	To Sch 2.3D, L.20
LABRADOR INTERCONNECTED:										
83	NBV: Transmission Lines (Details):									
84	Transmission	T1	8,499,292		8,499,292					
85	Distribution	T9	-				-			
86	Specifically Assigned:									
87	CFB - Goose Bay	T4	-						-	
		SNBV16	8,499,292	-	8,499,292		-		-	To Sch 2.3E, L.4
88	NBV: Terminal Stations (Details):									
89	Transmission	T11	3,120,642		3,120,642					
90	Rural Subtransmission	T26	764,059		764,059					
91	Distribution	T18	10,994,072				10,994,072			
92	Production	T23	128,473		128,473					
93	Specifically Assigned:									
94	CFB - Goose Bay	T17	-						-	
		SNBV17	15,007,246	-	4,013,174		10,994,072		-	To Sch 2.3E, L.5

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Net Book Value Details

BkpSNBV

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
95	NBV: Distribution Substations (Details):									
96	Production	D4	-	-						
97	Distribution	D3	2,645,167				2,645,167			
98		SNBV18	2,645,167	-	-		2,645,167		-	To Sch 2.3E, L.7
99	NBV: Feasibility Studies (Details):									
100	Production	G2	-	-						
101	Transmission	G3	-		-					
102	Distribution	G1	6,706				6,706			
103		SNBV19	6,706	-	-		6,706		-	To Sch 2.3E, L.21

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Schedule of Specifically Assigned Fuel

Line No	1 Customer	2 Emergency Bunker C (\$)	3 Emergency Gas Turbines (\$)	4 Total (\$)
1	Newfoundland Light & Power			0
2	Vale	0		0
3	Abitibi Price - Grand Falls	0	0	0
4	Comer Brook P&P - CB	0	0	0
5	Comer Brook P&P - DL	0	0	0
6	North Atlantic Refining Ltd.			0
7	Subtotal Industrial	<u>0</u>	<u>0</u>	<u>0</u>
8	TOTAL ISLAND INTERCONNECTED	<u>0</u>	<u>0</u>	<u>0</u>

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

BkpSPLT

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
1	ISLAND INTERCONNECTED:									
2	Plant: Small Hydraulic (Details):									
3	Roddickton Mini-Hydro	P7.1	1,691,046	1,691,046		-				
4	Other Mini-Hydro	P7.2	3,191,086	3,191,086						
5		SPLT1	4,882,132	4,882,132	-	-	-		-	To Sch 2.2A, L.7
6	Plant: Diesel (Details):									
7	Diesel GNP	P3	8,787,244	8,787,244		-				
8		SPLT2	8,787,244	8,787,244	-	-	-		-	To Sch 2.2A, L.12
9	Plant: Transmission Lines (Details):									
10	Transmission	T1	154,130,048		154,130,048					
11	Rural Subtransmission	T10.1	86,411,569			86,411,569				
12	Distribution	T9	-				-			
13	Specifically Assigned:									
14	Abitibi Consolidated - Grand Falls	T27	-						-	
15	Vale	T22	6,554,033						6,554,033	
16	Newfoundland Power	T6.1	24,461,333						24,461,333	
17	NARL	T7	-						-	
18	Teck Resources	T5	4,534,363						4,534,363	
19		SPLT3	276,091,346	-	154,130,048	86,411,569	-		35,549,729	To Sch 2.2A, L.14
20	Plant: Terminal Stations (Details):									
21	Transmission	T11.1	74,516,025		74,516,025					
22	Rural Subtransmission	T26.1	22,357,282			22,357,282				
23	Production	T22	-							
24	Specifically Assigned:									
25	Abitibi Consolidated - Grand Falls	T12	-						-	
26	Vale	T22	4,483,533						4,483,533	
27	Corner Brook Pulp & Paper (Deer Lake)	T16	19,788						19,788	
28	Corner Brook Pulp & Paper	T15	6,734,904						6,734,904	
29	Newfoundland Power	T20.1	11,250,747						11,250,747	
30	NARL	T21	1,122,955						1,122,955	
31	Teck Resources	T19	909,953						909,953	
32		SPLT4	121,395,187	-	74,516,025	22,357,282	-		24,521,880	To Sch 2.2A, L.16

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

BkpSPLT

Line No	1	2	3	4	5	6	7	8	9	9
	Description	Ref.	Total	Generation	Transmission	Rural Productn & Subtransmission	Distribution	Customer-Related	Specifically Assigned	Notes
33	Plant: Terminal Stations Production (Details):									
34	Production Hydraulic	T25.1	-	-						
35	Production Hydraulic Prev Transmission	T25.2	33,784,335	33,784,335						
36	Production Hydraulic (Excl. from O&M)	T25.3	-							
37		SPLT5	33,784,335	33,784,335	-	-	-	-	-	
38	Plant: Term Stations Gas Tur/Dsl (Details):									
39	Term Stations Gas Tur/Dsl GNP	T23.1	29,928	29,928		-				
40	Term Stations Gas Tur/Dsl Other	T23.2	670,382	670,382						
41		SPLT6	700,310	700,310	-	-	-	-	-	
42	Plant: Distribution Substations (Details):									
43	Production	D4	414,826	414,826		-				
44	Distribution	D3	8,846,070				8,846,070			
45		SPLT7	9,260,896	414,826	-	-	8,846,070	-	-	To Sch 2.2A, L.23
46	Plant: Specifically Assigned Telecontrol (Details):									
47	Abitibi Consolidated - Grand Falls	G6	-						-	
48	Vale	G11	-						-	
49	Customer-Related	G12	-					-	-	
50		SPLT8	-	-	-	-	-	-	-	To Sch 2.2A, L.36
51	Plant: Feasibility Studies (Details):									
52	Production	G2	1,515,071	1,515,071						
53	Transmission	G3	0		0					
54	Distribution	G1	0				0			
55		SPLT9	1,515,071	1,515,071	0		0		-	To Sch 2.2A, L.37
56	ISLAND ISOLATED:									
56	Plant: Distribution Substations (Details):									
57	Production	D4	201,749	201,749						
58	Distribution	D3	51,973				51,973			
59		SPLT10	253,722	201,749	-		51,973	-	-	To Sch 2.2B, L.6
60	Plant: Feasibility Studies (Details):									
61	Production	G2	-	-						
62	Transmission	G3	-		-					
63	Distribution	G1	-				-			
64		SPLT11	-	-	-		-		-	To Sch 2.2B, L.20

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

BkpSPLT

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
LABRADOR ISOLATED:										
65	Plant: Distribution Substations (Details):									
66	Production	D4	1,856,642	1,856,642						
67	Distribution	D3	911,928				911,928			
68		SPLT12	2,768,570	1,856,642	-		911,928		-	To Sch 2.2C, L.6
69	Plant: Feasibility Studies (Details):									
70	Production	G2	-	-						
71	Transmission	G3	-		-					
72	Distribution	G1	-				-			
73		SPLT13	-	-	-		-		-	To Sch 2.2C, L.20
L'ANSE AU LOUP										
74	Plant: Distribution Substations (Details):									
75	Production	D4	66,298	66,298						
76	Distribution	D3	129,296				129,296			
77		SPLT14	195,594	66,298	-		129,296		-	To Sch 2.2D, L.6
78	Plant: Feasibility Studies (Details):									
79	Production	G2	-	-						
80	Transmission	G3	-		-					
81	Distribution	G1	-				-			
82		SPLT15	-	-	-		-		-	To Sch 2.2D, L.20
LABRADOR INTERCONNECTED:										
83	Plant: Transmission Lines (Details):									
84	Transmission	T1	18,642,138		18,642,138					
85	Distribution	T9	-				-			
86	Specifically Assigned:									
87	CFB - Goose Bay	T4	-						-	
	Muskrat Falls	XC							-	
		SPLT16	18,642,138	-	18,642,138		-		-	To Sch 2.2E, L.4

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Details

BkpSPLT

Line No	1 Description	2 Ref.	3 Total	4 Generation	5 Transmission	6 Rural Productn & Subtransmission	7 Distribution	8 Customer- Related	9 Specifically Assigned	9 Notes
88	Plant: Terminal Stations (Details):									
89	Transmission	T11	7,126,343		7,126,343					
90	Rural Subtransmission	T26	671,234		671,234					
91	Distribution	T18	11,342,098				11,342,098			
92	Production	T23	142,407		142,407					
93	Specifically Assigned:									
94	CFB - Goose Bay	T17	-						-	
	Muskrat Falls	XC							-	
	SPLT17		19,282,082	-	7,939,984	-	11,342,098		-	To Sch 2.2E, L.5
95	Plant: Distribution Substations (Details):									
96	Production	D4	-	-						
97	Distribution	D3	7,379,960				7,379,960			
98	SPLT18		7,379,960	-	-		7,379,960		-	To Sch 2.2E, L.7
99	Plant: Feasibility Studies (Details):									
100	Production	G2	-	-						
101	Transmission	G3	-		-					
102	Distribution	G1	6,706				6,706			
103	SPLT19		6,706	-	-		6,706		-	To Sch 2.2E, L.21

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Re-Systemized Plant

Line No	1	2	3	4	5	6	7	8	9	10
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Systems General Plant	All Systems Meters	Labrador Interconnected 99
1	METERS:									
2	Allocation Basis: Weighted Customers		49,082	28,541	966	3,553	1,438			14,585
3	Original Cost Plant:									
4	Meters to be Allocated	D1.1	6,479,024	3,123,311	2,500			-	3,122,277	230,936
5	AMR Project	G4	-	-	-	-	-	-	-	-
6	Meters to be Allocated		6,479,024	3,123,311	2,500			-	3,122,277	230,936
7	Allocated Meters		6,479,024	3,767,515	127,455	469,011	189,800	0	0	1,925,243
8	Direct Meters	D1	-	-	-	-	-	-	-	-
9	Total Plant Meters	SMET01	6,479,024	3,767,515	127,455	469,011	189,800	-	-	1,925,243
10	Net Book Value:									
11	Meters to be Allocated	D1.1	3,798,655	1,317,712	0			-	2,453,873	27,270
12	AMR Project	G4	(35,000)						(35,000)	
13		G5	71,388						71,388	
14	Meters to be Allocated		3,835,042	1,317,712	0			-	2,490,060	27,270
15	Allocated Meters		3,835,042	2,230,055	75,443	277,615	112,346	0	0	1,139,584
16	Direct Meters	D1	-	-	-	-	-	-	-	-
17	Total NBV Meters	SMET02	3,835,042	2,230,055	75,443	277,615	112,346	-	-	1,139,584
18	Depreciation:									
19	Meters to be Allocated	D1.1	309,636	95,007	-			-	211,927	2,703
20	AMR Project	G5	3,196						3,196	
21	Meters to be Allocated		312,833	95,007	-			-	215,123	2,703
22	Allocated Meters		312,833	181,911	6,154	22,646	9,164	0	0	92,958
23	Direct Meters	D1	-	-	-	-	-	-	-	-
24	Total Deprecn Meters	SMET03	312,833	181,911	6,154	22,646	9,164	-	-	92,958
25	SOFTWARE CUSTOMER SERVICES									
26	Allocation Basis: Customers		38,028	23,593	852	2,698	1,031	-	-	10,854
27	Original Cost Plant:									
28	Software Cus Svcs to be Allocated	CS1	-	-	0	0	0			-
29	Software Cus Svcs Allocated	SCS1_01	-	0	0	0	0			0
30	Net Book Value:									
31	Software Cus Svcs to be Allocated	CS1	-	-	0	0	0			-
32	Software Cus Svcs Allocated	SCS1_02	-	0	0	0	0			0
33	Depreciation Expense									
34	Software Cus Svcs to be Allocated	CS1	-	0	0	0	0		0	0
35	Software Cus Svcs Allocated	SCS1_03	-	0	0	0	0			0
36	COMPUTER SOFTWARE GENERAL									
37	Original Cost Plant:									
38	Allocation Basis - Direct Plant		2,030,003,211	1,810,868,610	18,125,404	55,621,355	15,230,666	-	-	120,157,176
39	Software General to be Allocated	CS2	4,209,503	1,708,132	0	-	-	2,501,371	-	-
40	Software General Allocated	SCS2_01	4,209,503	3,755,096	37,686	136,075	31,583			249,163
41	Net Book Value:									
42	Allocation Basis - Direct Plant		1,337,832,220	1,226,870,354	8,477,231	33,416,248	7,225,528			61,642,858
43	Software General to be Allocated	CS2	4,209,503	1,708,132	0	-	-	2,501,371	-	-
44	Software General Allocated	SCS2_02	4,209,503	3,880,360	26,674	105,145	22,735			194,589
45	Depreciation Expense:									
46	Allocation Basis - Direct Plant		44,023,111	39,520,231	346,624	1,569,460	266,736			2,317,999
47	Software General to be Allocated	CS2	646,096	201,527	-	-	-	444,569	-	-
48	Software General Allocated	SCS2_03	646,096	580,010	5,087	23,034	3,945			34,020

NEWFOUNDLAND AND LABRADOR HYDRO
2013 Test Year Cost of Service
Supplemental Plant Allocation - Computer Software

Line No	1	2	3	4	5	6	7	8	9	11
		Ref.	Total	Island Interconnected 100	Island Isolated 200	Labrador Isolated 300	L'Anse au Loup 700	All Systems General Plant	All Systems Meters	Labrador Interconnected 99
49	Allocation Basis - General Plant:									
50	Expenses	E-GTDC	100.0%	76.9%	4.3%	12.6%	1.1%			4.9%
51	Original Cost Plant:									
52	General Plant, by System	G4	121,084,848	75,840,689	227,533	2,186,920	888,051	33,398,484	-	6,567,193
53	To Meters		-	-	-	-	-	-	-	-
54	Feasibility Studies General	G10	205,504	-	-	-	-	205,504	-	-
55	Telecontrol, by System	G5.1	88,053,105	68,801,196	140,371	497,851	98,753	15,691,641	-	1,823,493
56	Less Hydro Place - to be re-allocated	HYPLACE_OAM	(51,445,608)	(1,152,000)	-	-	-	(50,293,608)	-	-
57	Plus Hydro Place Allocated		51,445,608	39,562,048	2,187,745	8,804,800	585,585	-	-	2,505,629
58	Total OC General Plant	SGPLT01	207,343,457	181,051,933	2,555,649	9,269,170	1,570,399	-	-	12,896,305
59	Net Book Value									
60	General Plant, by System	G4	50,107,798	26,086,665	47,933	1,087,550	359,814	17,530,567	(35,000)	5,051,269
61	To Meters		35,000	-	-	-	-	-	35,000	-
62	Feasibility Studies General	G10	21,987	-	-	-	-	21,987	-	-
63	Telecontrol, by System	G5	24,033,379	20,603,364	28,785	252,884	5,537	2,639,886	71,388	431,436
64	Less Hydro Place - to be re-allocated	HYPLACE_NBV	(21,134,326)	(841,887)	-	-	-	(20,192,541)	-	-
65	Plus Hydro Place Allocated		21,134,326	18,252,805	898,754	2,713,256	240,566	-	-	1,029,345
66	Total NBV General Plant	SGPLT02	74,198,165	61,979,648	975,473	4,053,689	605,917	-	71,388	6,512,050
67	Depreciation									
68	General Plant, by System	G4	3,039,247	2,199,107	3,443	65,803	34,401	450,387	-	286,100
69	To Meters		-	-	-	-	-	-	-	-
70	Feasibility Studies General	G10	18,099	-	-	-	-	18,099	-	-
71	Telecontrol, by System	G5	4,107,047	2,183,703	27,553	31,903	2,898	1,762,447	3,196	85,347
72	Less Hydro Place - to be re-allocated	HYPLACE_DEP	(2,286,517)	(37,584)	-	-	-	(2,228,933)	-	-
73	Plus Hydro Place Allocated		2,286,517	1,742,958	96,385	290,976	25,799	-	-	110,389
74	Total Dep'n General Plant	SGPLT03	7,162,392	6,088,194	127,386	388,682	63,098	-	3,196	481,836